

PETERSBURG SCHOOL BOARD

**Regular Meeting
Tuesday, October 13, 2020
6:00 PM, MS/HS Library
109 Charles W St
Petersburg, AK 99833**

The Petersburg School Board meets on the second Tuesday of each month in the high school library at 6:00 PM This is an open meeting and the public is invited to attend.

A G E N D A

1. **CALL TO ORDER**
2. **DETERMINE QUORUM**
3. **ELECTION OF OFFICERS**
4. **PLEDGE OF ALLEGIANCE**
5. **APPROVAL OF AGENDA**
6. **COMMENTS FROM AUDIENCE UNRELATED TO AGENDA ITEMS**
7. **COMMENTS FROM AUDIENCE RELATED TO AGENDA ITEMS**
8. **COMMENTS FROM BOARD MEMBERS**
9. **CONSENT AGENDA**
 1. SEPTEMBER, 2020, Monthly accounting report, bills, payroll, and electronic fund transfers, ASB trial balance, and P-Card statements in the amount of \$833,259.25 3
 2. Septemeber. 8, 2020, regular board meeting minutes 52
10. **ADMINISTRATIVE REPORTS**
 1. Superintendent's report
 2. Elementary Principal's Report
 3. MS/HS Principal's Report
 4. Director of Activities Report
11. **SCHOOL BOARD COMMITTEE REPORTS**
12. **SPECIAL RECOGNITION** 57
 1. Mitkof Middle is a Blue Ribbon School
13. **OLD BUSINESS**
14. **NEW BUSINESS**
 1. FY '20 Audit 58
 2. Elementary Water Heater Replacement Bid (roll call vote) 190
 3. Resignation Acceptance
 4. New Hires (roll call vote):
 5. Informational: Classified Staff Transfer
 6. Informational: Graduation Date
 7. Discussion: Update on the schedules
 8. Discussion: Read Block
15. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**
16. **UPCOMING DATES AND MEETING ANNOUNCEMENTS**
17. **FUTURE AGENDA ITEMS**
18. **OTHER NEW BUSINESS**

1. Executive Session
19. **ADJOURNMENT**

The Board reserves the right to enter into executive session on any agenda item as provided for in State Law. Executive sessions will be entered into by motion and approved by a majority of the Board for discussion of the following subjects as permitted by law: (1) matters in the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided that the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential.

Petersburg School District

Revenue Report

Fiscal Year: 2020-2021

Summary Only From Date: 9/1/2020 To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Uncollected Balance	% Remaining
Fund: 100 GENERAL FUND					
100.000.000.000.011	\$1,800,000.00	\$150,000.00	\$450,000.00	\$1,350,000.00	75.00%
CITY DIRECT APPROPRIATIONS					
100.000.000.000.031	\$700.00	\$26.48	\$163.33	\$536.67	76.67%
INTEREST					
100.000.000.000.040	\$45,000.00	\$1,608.00	\$29,937.48	\$15,062.52	33.47%
OTHER LOCAL REVENUES					
100.000.000.000.044	\$20,000.00	\$10,788.00	\$15,401.50	\$4,598.50	22.99%
STUDENT FEES					
100.000.000.000.047	\$105,504.00	\$0.00	\$8,792.00	\$96,712.00	91.67%
E-RATE REVENUE					
100.000.000.000.051	\$6,128,388.00	\$504,023.00	\$1,512,069.00	\$4,616,319.00	75.33%
FOUNDATION PROGRAM					
100.000.000.000.056	\$604,964.00	\$0.00	\$0.00	\$604,964.00	100.00%
TRS ON-BEHALF PAYMENTS					
100.000.000.000.057	\$107,986.00	\$0.00	\$0.00	\$107,986.00	100.00%
PERS ON-BEHALF PAYMENTS					
100.000.000.000.090	\$19,716.00	\$0.00	\$0.00	\$19,716.00	100.00%
OTHER STATE REVENUES					
Fund 100 Total:	\$8,832,258.00	\$666,445.48	\$2,016,363.31	\$6,815,894.69	77.17%
Grand Total:	\$8,832,258.00	\$666,445.48	\$2,016,363.31	\$6,815,894.69	77.17%

End of Report

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
Fund: 100 GENERAL FUND						
100.100.100.000.315	\$755,806.00	\$62,615.70	\$62,615.70	\$693,190.30	\$694,928.68	(\$1,738.38)
CERTIFICATED TEACHER						-0.23%
100.100.100.000.329	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.100.000.363	\$6,000.00	\$482.76	\$482.76	\$5,517.24	\$0.00	\$5,517.24
WORKERS COMPENSATION						91.95%
100.100.100.000.364	\$172,000.00	\$14,306.16	\$14,306.16	\$157,693.84	\$0.00	\$157,693.84
INSURANCE-HEALTH/LIFE						91.68%
100.100.100.000.365	\$229,707.00	\$7,864.52	\$7,864.52	\$221,842.48	\$0.00	\$221,842.48
RETIREMENT CONTRIBUTION-TRS						96.58%
100.100.100.000.367	\$10,000.00	\$857.01	\$857.01	\$9,142.99	\$0.00	\$9,142.99
MEDICARE TAX						91.43%
100.100.100.000.368	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
SOCIAL SECURITY TAX						100.00%
100.100.100.000.421	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
STAFF TRANSPORTATION						100.00%
100.100.100.000.426	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
STUDENT TRANSPORTATION						100.00%
100.100.100.000.450	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00
SUPPLIES, MATERIALS & MEDIA						100.00%
100.100.100.000.451	\$27,400.00	\$1,825.00	\$1,825.00	\$25,575.00	\$0.00	\$25,575.00
TEACHING SUPPLIES						93.34%
100.100.100.000.474	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
CURRICULUM ADOPTION						100.00%
100.100.100.000.476	\$7,000.00	\$17.71	\$3,979.37	\$3,020.63	\$0.00	\$3,020.63
COPIER SUPPLIES						43.15%
100.100.100.000.491	\$16,700.00	\$5,795.51	\$5,795.51	\$10,904.49	\$0.00	\$10,904.49
DUES AND FEES						65.30%
100.100.100.002.451	\$0.00	\$135.00	\$135.00	(\$135.00)	\$0.00	(\$135.00)
MATH SUPPLIES						0.00%
100.100.100.003.451	\$15.00	\$0.00	\$14.99	\$0.01	\$0.00	\$0.01
SCIENCE SUPPLIES						0.07%
100.100.100.005.451	\$85.00	\$0.00	\$0.00	\$85.00	\$136.46	(\$51.46)
PILP SUPPLIES						-60.54%
100.100.100.008.451	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,608.97	(\$108.97)

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MUSIC SUPPLIES						-4.36%
100.100.160.000.315	\$79,603.00	\$6,593.58	\$6,593.58	\$73,009.42	\$72,529.42	\$480.00
CERTIFICATED TEACHER						0.60%
100.100.160.000.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.160.000.363	\$615.00	\$50.84	\$50.84	\$564.16	\$0.00	\$564.16
WORKERS COMPENSATION						91.73%
100.100.160.000.364	\$24,640.00	\$2,053.28	\$2,053.28	\$22,586.72	\$0.00	\$22,586.72
INSURANCE-HEALTH/LIFE						91.67%
100.100.160.000.365	\$24,109.00	\$828.15	\$828.15	\$23,280.85	\$0.00	\$23,280.85
RETIREMENT CONTRIBUTION-TRS						96.56%
100.100.160.000.367	\$900.00	\$88.16	\$88.16	\$811.84	\$0.00	\$811.84
MEDICARE TAX						90.20%
100.100.160.000.451	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
TEACHING SUPPLIES						100.00%
100.100.200.000.315	\$74,697.00	\$6,224.75	\$6,224.75	\$68,472.25	\$68,472.25	\$0.00
CERTIFICATED TEACHER						0.00%
100.100.200.000.323	\$78,000.00	\$11,018.23	\$11,570.37	\$66,429.63	\$88,300.15	(\$21,870.52)
AIDES						-28.04%
100.100.200.000.329	\$5,000.00	\$186.88	\$186.88	\$4,813.12	\$0.00	\$4,813.12
SUBSTITUTES/TEMPORARIES						96.26%
100.100.200.000.363	\$1,216.00	\$138.24	\$142.49	\$1,073.51	\$0.00	\$1,073.51
WORKERS COMPENSATION						88.28%
100.100.200.000.364	\$52,587.00	\$5,365.74	\$5,365.74	\$47,221.26	\$500.00	\$46,721.26
INSURANCE-HEALTH/LIFE						88.85%
100.100.200.000.365	\$22,760.00	\$781.83	\$781.83	\$21,978.17	\$0.00	\$21,978.17
RETIREMENT CONTRIBUTION-TRS						96.56%
100.100.200.000.366	\$24,063.00	\$1,924.91	\$2,206.32	\$21,856.68	\$0.00	\$21,856.68
RETIREMENT CONTRIBUTION-PERS						90.83%
100.100.200.000.367	\$2,287.00	\$241.86	\$249.87	\$2,037.13	\$0.00	\$2,037.13
MEDICARE TAX						89.07%
100.100.200.000.368	\$310.00	\$152.25	\$152.25	\$157.75	\$0.00	\$157.75
SOCIAL SECURITY TAX						50.89%
100.100.200.000.451	\$2,000.00	\$38.53	\$38.53	\$1,961.47	\$706.85	\$1,254.62
HS SPED SUPPLIES						62.73%
100.100.300.000.315	\$65,783.00	\$7,255.89	\$7,255.89	\$58,527.11	\$58,047.11	\$480.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED TEACHER						0.73%
100.100.300.000.323	\$29,000.00	\$3,060.56	\$3,231.86	\$25,768.14	\$26,979.75	(\$1,211.61)
AIDES						-4.18%
100.100.300.000.363	\$731.00	\$79.54	\$80.86	\$650.14	\$0.00	\$650.14
WORKERS COMPENSATION						88.94%
100.100.300.000.364	\$24,950.00	\$2,771.96	\$2,771.96	\$22,178.04	\$0.00	\$22,178.04
INSURANCE-HEALTH/LIFE						88.89%
100.100.300.000.365	\$19,898.00	\$911.34	\$911.34	\$18,986.66	\$0.00	\$18,986.66
RETIREMENT CONTRIBUTION-TRS						95.42%
100.100.300.000.366	\$8,947.00	\$673.32	\$711.01	\$8,235.99	\$0.00	\$8,235.99
RETIREMENT CONTRIBUTION-PERS						92.05%
100.100.300.000.367	\$1,374.00	\$139.54	\$142.02	\$1,231.98	\$0.00	\$1,231.98
MEDICARE TAX						89.66%
100.100.300.000.451	\$6,400.00	\$0.00	\$0.00	\$6,400.00	\$0.00	\$6,400.00
TEACHING SUPPLIES						100.00%
100.100.350.000.315	\$37,349.00	\$3,112.38	\$3,112.38	\$34,236.62	\$34,236.17	\$0.45
CERTIFICATED TEACHER						0.00%
100.100.350.000.329	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.350.000.363	\$292.00	\$24.96	\$24.96	\$267.04	\$0.00	\$267.04
WORKERS COMPENSATION						91.45%
100.100.350.000.364	\$4,024.00	\$125.00	\$125.00	\$3,899.00	\$750.00	\$3,149.00
INSURANCE-HEALTH/LIFE						78.26%
100.100.350.000.365	\$11,380.00	\$390.92	\$390.92	\$10,989.08	\$0.00	\$10,989.08
RETIREMENT CONTRIBUTION-TRS						96.56%
100.100.350.000.367	\$550.00	\$46.94	\$46.94	\$503.06	\$0.00	\$503.06
MEDICARE TAX						91.47%
100.100.350.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.100.350.000.472	\$4,200.00	\$25.39	\$49.66	\$4,150.34	\$0.00	\$4,150.34
LIBRARY BOOKS						98.82%
100.100.350.000.473	\$600.00	\$190.76	\$190.76	\$409.24	\$0.00	\$409.24
PERIODICALS						68.21%
100.100.350.000.479	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00
OTHER SUPPLIES AND MATERIALS						100.00%
100.100.400.000.421	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date:

9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
STAFF TRANSPORTATION						100.00%
100.100.400.000.479	\$2,000.00	\$131.45	\$274.73	\$1,725.27	\$0.00	\$1,725.27
SECONDARY PRINCIPAL SUPPLIES AND MATERIALS						86.26%
100.100.400.000.491	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
DUES AND FEES						100.00%
100.100.450.000.324	\$61,124.00	\$6,063.96	\$8,613.30	\$52,510.70	\$45,311.20	\$7,199.50
SUPPORT STAFF						11.78%
100.100.450.000.329	\$500.00	\$109.90	\$109.90	\$390.10	\$0.00	\$390.10
SUBSTITUTES/TEMPORARIES						78.02%
100.100.450.000.363	\$475.00	\$49.87	\$71.81	\$403.19	\$0.00	\$403.19
WORKERS COMPENSATION						84.88%
100.100.450.000.364	\$27,639.00	\$6,683.40	\$6,983.40	\$20,655.60	\$2,400.00	\$18,255.60
INSURANCE-HEALTH/LIFE						66.05%
100.100.450.000.366	\$18,856.00	\$1,280.61	\$1,847.56	\$17,008.44	\$0.00	\$17,008.44
RETIREMENT CONTRIBUTION-PERS						90.20%
100.100.450.000.367	\$894.00	\$70.74	\$112.06	\$781.94	\$0.00	\$781.94
MEDICARE TAX						87.47%
100.100.450.000.368	\$31.00	\$6.81	\$6.81	\$24.19	\$0.00	\$24.19
SOCIAL SECURITY TAX						78.03%
100.100.450.000.433	\$2,100.00	\$169.31	\$338.62	\$1,761.38	\$0.00	\$1,761.38
COMMUNICATIONS						83.88%
100.100.450.000.434	\$900.00	\$8.30	\$8.30	\$891.70	\$291.70	\$600.00
POSTAGE						66.67%
100.100.450.000.454	\$1,675.00	\$0.00	\$0.00	\$1,675.00	\$139.58	\$1,535.42
OFFICE SUPPLIES						91.67%
100.100.700.000.316	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$2,101.60	\$2,898.40
CERTIFICATED EXTRA DUTY PAY						57.97%
100.100.700.000.363	\$169.76	\$0.00	\$0.00	\$169.76	\$0.00	\$169.76
WORKERS COMPENSATION						100.00%
100.100.700.000.365	\$28,927.00	\$0.00	\$0.00	\$28,927.00	\$0.00	\$28,927.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.000.366	\$11,005.00	\$0.00	\$0.00	\$11,005.00	\$0.00	\$11,005.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.100.700.000.367	\$1,115.00	\$0.00	\$0.00	\$1,115.00	\$0.00	\$1,115.00
MEDICARE TAX						100.00%
100.100.700.000.368	\$1,178.00	\$0.00	\$0.00	\$1,178.00	\$0.00	\$1,178.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description

Budget Range To Date YTD Balance Encumbrance % Remaining Bud

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SOCIAL SECURITY TAX						100.00%
100.100.700.000.421	\$5,200.00	\$0.00	\$0.00	\$5,200.00	\$0.00	\$5,200.00
STAFF TRANSPORTATION						100.00%
100.100.700.000.426	\$3,857.00	\$0.00	\$0.00	\$3,857.00	\$0.00	\$3,857.00
STUDENT TRANSPORTATION						100.00%
100.100.700.000.433	\$1,200.00	\$97.05	\$194.10	\$1,005.90	\$0.00	\$1,005.90
COMMUNICATIONS						83.83%
100.100.700.000.479	\$16,235.00	\$431.54	\$2,026.79	\$14,208.21	\$0.00	\$14,208.21
OTHER SUPPLIES AND MATERIALS						87.52%
100.100.700.000.491	\$4,317.00	\$0.00	\$2,770.00	\$1,547.00	\$0.00	\$1,547.00
DUES AND FEES						35.84%
100.100.700.110.316	\$3,926.00	\$0.00	\$0.00	\$3,926.00	\$0.00	\$3,926.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.110.322	\$1,405.00	\$702.50	\$1,405.00	\$0.00	\$0.00	\$0.00
NON-CERT SPECIALIST/EXTRA DUTY						0.00%
100.100.700.110.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.110.363	\$60.00	\$5.41	\$10.83	\$49.17	\$0.00	\$49.17
WORKERS COMPENSATION						81.95%
100.100.700.110.366	\$0.00	\$154.53	\$309.06	(\$309.06)	\$0.00	(\$309.06)
RETIREMENT CONTRIBUTION-PERS						0.00%
100.100.700.110.367	\$0.00	\$7.96	\$18.16	(\$18.16)	\$0.00	(\$18.16)
MEDICARE TAX						0.00%
100.100.700.110.426	\$12,620.00	\$1,900.00	\$1,900.00	\$10,720.00	\$0.00	\$10,720.00
XCOUNTRY TRANSPORTATION						84.94%
100.100.700.110.479	\$267.00	\$264.43	\$323.69	(\$56.69)	\$420.04	(\$476.73)
XCOUNTRY SUPPLIES AND MATERIALS						-178.55%
100.100.700.110.491	\$403.00	\$0.00	\$0.00	\$403.00	\$0.00	\$403.00
XCOUNTRY DUES AND FEES						100.00%
100.100.700.120.316	\$2,231.00	\$0.00	\$0.00	\$2,231.00	\$0.00	\$2,231.00
CERTIFICATED EXTRA DUTY- SWIM						100.00%
100.100.700.120.322	\$5,577.00	\$1,808.00	\$1,808.00	\$3,769.00	\$5,424.00	(\$1,655.00)
NON-CERT SPECIALIST/EXTRA DUTY						-29.68%
100.100.700.120.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.120.363	\$69.00	\$13.94	\$13.94	\$55.06	\$0.00	\$55.06

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Budget Balance

Account Number / Description Budget Range To Date YTD Balance Encumbrance % Remaining Bud

WORKERS COMPENSATION						79.80%
100.100.700.120.367	\$0.00	\$26.22	\$26.22	(\$26.22)	\$0.00	(\$26.22)
MEDICARE TAX						0.00%
100.100.700.120.368	\$0.00	\$112.09	\$112.09	(\$112.09)	\$0.00	(\$112.09)
SOCIAL SECURITY TAX						0.00%
100.100.700.120.426	\$18,555.00	\$0.00	\$0.00	\$18,555.00	\$0.00	\$18,555.00
SWIM TRANSPORTATION						100.00%
100.100.700.120.479	\$0.00	\$160.00	\$160.00	(\$160.00)	\$0.00	(\$160.00)
SWIM SUPPLIES AND MATERIALS						0.00%
100.100.700.120.491	\$1,213.00	\$80.00	\$80.00	\$1,133.00	\$0.00	\$1,133.00
SWIM DUES AND FEES						93.40%
100.100.700.130.316	\$5,993.00	\$0.00	\$0.00	\$5,993.00	\$5,963.00	\$30.00
CERTIFICATED EXTRA DUTY PAY						0.50%
100.100.700.130.322	\$2,397.00	\$0.00	\$0.00	\$2,397.00	\$1,792.00	\$605.00
NON-CERT SPECIALIST/EXTRA DUTY						25.24%
100.100.700.130.329	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.130.363	\$81.00	\$0.00	\$0.00	\$81.00	\$0.00	\$81.00
WORKERS COMPENSATION						100.00%
100.100.700.130.426	\$19,375.00	\$0.00	\$0.00	\$19,375.00	\$0.00	\$19,375.00
GIRLS BB TRANSPORTATION						100.00%
100.100.700.130.479	\$270.00	\$0.00	\$0.00	\$270.00	\$0.00	\$270.00
GIRLS BB SUPPLIES AND MATERIALS						100.00%
100.100.700.130.491	\$144.00	\$0.00	\$0.00	\$144.00	\$0.00	\$144.00
GIRLS BB DUES AND FEES						100.00%
100.100.700.140.316	\$4,753.00	\$1,188.25	\$1,188.25	\$3,564.75	\$3,564.75	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.140.322	\$1,901.00	\$475.25	\$475.25	\$1,425.75	\$1,662.44	(\$236.69)
NON-CERT SPECIALIST/EXTRA DUTY						-12.45%
100.100.700.140.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$260.00	\$740.00
SUBSTITUTES/TEMPORARIES						74.00%
100.100.700.140.363	\$60.00	\$12.82	\$12.82	\$47.18	\$0.00	\$47.18
WORKERS COMPENSATION						78.63%
100.100.700.140.365	\$0.00	\$149.24	\$149.24	(\$149.24)	\$0.00	(\$149.24)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.100.700.140.367	\$0.00	\$23.43	\$23.43	(\$23.43)	\$0.00	(\$23.43)

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date:

9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						0.00%
100.100.700.140.426	\$18,345.00	\$0.00	\$0.00	\$18,345.00	\$0.00	\$18,345.00
VB TRANSPORTATION						100.00%
100.100.700.140.491	\$189.00	\$0.00	\$0.00	\$189.00	\$0.00	\$189.00
VB DUES AND FEES						100.00%
100.100.700.150.316	\$827.00	\$0.00	\$0.00	\$827.00	\$822.00	\$5.00
CERTIFICATED EXTRA DUTY PAY						0.60%
100.100.700.150.491	\$0.00	\$0.00	\$250.00	(\$250.00)	\$0.00	(\$250.00)
STUDENT GOVT DUES AND FEES						0.00%
100.100.700.160.322	\$8,390.00	\$0.00	\$0.00	\$8,390.00	\$6,816.00	\$1,574.00
NON-CERT SPECIALIST/EXTRA DUTY						18.76%
100.100.700.160.363	\$27.00	\$0.00	\$0.00	\$27.00	\$0.00	\$27.00
WORKERS COMPENSATION						100.00%
100.100.700.170.316	\$4,753.00	\$1,756.50	\$3,513.00	\$1,240.00	\$0.00	\$1,240.00
CERTIFICATED EXTRA DUTY PAY						26.09%
100.100.700.170.322	\$1,901.00	\$0.00	\$0.00	\$1,901.00	\$165.00	\$1,736.00
NON-CERT SPECIALIST/EXTRA DUTY						91.32%
100.100.700.170.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.170.363	\$23.00	\$13.54	\$27.08	(\$4.08)	\$0.00	(\$4.08)
WORKERS COMPENSATION						-17.74%
100.100.700.170.365	\$0.00	\$220.62	\$441.24	(\$441.24)	\$0.00	(\$441.24)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.100.700.170.367	\$0.00	\$24.53	\$50.00	(\$50.00)	\$0.00	(\$50.00)
MEDICARE TAX						0.00%
100.100.700.170.479	\$200.00	\$87.50	\$87.50	\$112.50	\$0.00	\$112.50
TRACK SUPPLIES AND MATERIALS						56.25%
100.100.700.170.491	\$45.00	\$0.00	\$0.00	\$45.00	\$0.00	\$45.00
TRACK DUES AND FEES						100.00%
100.100.700.180.316	\$827.00	\$0.00	\$0.00	\$827.00	\$822.00	\$5.00
CERTIFICATED EXTRA DUTY PAY						0.60%
100.100.700.190.316	\$2,480.00	\$0.00	\$0.00	\$2,480.00	\$2,242.73	\$237.27
CERTIFICATED EXTRA DUTY PAY						9.57%
100.100.700.190.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.190.363	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
WORKERS COMPENSATION						100.00%
100.100.700.190.426	\$4,586.00	\$0.00	\$0.00	\$4,586.00	\$0.00	\$4,586.00
MUSIC TRANSPORTATION						100.00%
100.100.700.200.316	\$1,515.00	\$0.00	\$0.00	\$1,515.00	\$2,180.00	(\$665.00)
CERTIFICATED EXTRA DUTY PAY						-43.89%
100.100.700.200.363	\$12.00	\$0.00	\$0.00	\$12.00	\$0.00	\$12.00
WORKERS COMPENSATION						100.00%
100.100.700.210.322	\$6,651.00	\$0.00	\$0.00	\$6,651.00	\$4,729.00	\$1,922.00
NON-CERT SPECIALIST/EXTRA DUTY						28.90%
100.100.700.210.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.210.363	\$41.00	\$0.00	\$0.00	\$41.00	\$0.00	\$41.00
WORKERS COMPENSATION						100.00%
100.100.700.210.426	\$13,398.00	\$0.00	\$0.00	\$13,398.00	\$0.00	\$13,398.00
WRESTLING TRANSPORTATION						100.00%
100.100.700.210.479	\$112.00	\$0.00	\$0.00	\$112.00	\$0.00	\$112.00
WRESTLING SUPPLIES AND MATERIALS						100.00%
100.100.700.210.491	\$375.00	\$0.00	\$0.00	\$375.00	\$0.00	\$375.00
WRESTLING DUES AND FEES						100.00%
100.100.700.220.316	\$8,390.00	\$0.00	\$0.00	\$8,390.00	\$8,348.00	\$42.00
CERTIFICATED EXTRA DUTY PAY						0.50%
100.100.700.220.322	\$0.00	\$0.00	\$0.00	\$0.00	\$1,792.00	(\$1,792.00)
NON-CERT SPECIALIST/EXTRA DUTY						0.00%
100.100.700.220.329	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.220.363	\$112.00	\$0.00	\$0.00	\$112.00	\$0.00	\$112.00
WORKERS COMPENSATION						100.00%
100.100.700.220.426	\$22,514.00	\$0.00	\$0.00	\$22,514.00	\$0.00	\$22,514.00
BOYS BB TRANSPORTATION						100.00%
100.100.700.220.479	\$1,034.00	\$0.00	\$0.00	\$1,034.00	\$0.00	\$1,034.00
BOYS BB SUPPLIES AND MATERIALS						100.00%
100.100.700.220.491	\$134.00	\$0.00	\$0.00	\$134.00	\$0.00	\$134.00
BOYS BB DUES AND FEES						100.00%
100.100.700.230.316	\$827.00	\$0.00	\$0.00	\$827.00	\$0.00	\$827.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.240.316	\$5,166.00	\$0.00	\$0.00	\$5,166.00	\$1,713.67	\$3,452.33

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date:

9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED EXTRA DUTY PAY						66.83%
100.100.700.240.322	\$2,066.00	\$0.00	\$0.00	\$2,066.00	\$0.00	\$2,066.00
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.240.363	\$37.00	\$0.00	\$0.00	\$37.00	\$0.00	\$37.00
WORKERS COMPENSATION						100.00%
100.100.700.240.479	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00
BASEBALL SUPPLIES AND MATERIALS						100.00%
100.200.100.000.314	\$27,700.00	\$2,333.30	\$4,666.60	\$23,033.40	\$23,333.01	(\$299.61)
CERT DIRECTOR/COORD/MANAGER						-1.08%
100.200.100.000.315	\$371,052.00	\$29,832.17	\$29,832.17	\$341,219.83	\$328,153.83	\$13,066.00
CERTIFICATED TEACHER						3.52%
100.200.100.000.329	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.200.100.000.363	\$2,890.00	\$247.98	\$265.97	\$2,624.03	\$0.00	\$2,624.03
WORKERS COMPENSATION						90.80%
100.200.100.000.364	\$97,407.00	\$7,160.45	\$7,776.43	\$89,630.57	\$0.00	\$89,630.57
INSURANCE-HEALTH/LIFE						92.02%
100.200.100.000.365	\$112,450.00	\$4,042.63	\$4,332.55	\$108,117.45	\$0.00	\$108,117.45
RETIREMENT CONTRIBUTION-TRS						96.15%
100.200.100.000.367	\$5,000.00	\$441.33	\$473.68	\$4,526.32	\$0.00	\$4,526.32
MEDICARE TAX						90.53%
100.200.100.000.368	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
SOCIAL SECURITY TAX						100.00%
100.200.100.000.451	\$11,289.00	\$606.96	\$1,013.00	\$10,276.00	\$0.00	\$10,276.00
TEACHING SUPPLIES						91.03%
100.200.100.000.474	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
CURRICULUM ADOPTION						100.00%
100.200.100.000.476	\$8,000.00	\$45.45	\$2,787.78	\$5,212.22	\$0.00	\$5,212.22
COPIER SUPPLIES						65.15%
100.200.100.002.451	\$0.00	\$0.00	\$0.00	\$0.00	\$135.00	(\$135.00)
MS MATH SUPPLIES						0.00%
100.200.100.008.451	\$111.00	\$0.00	\$0.00	\$111.00	\$231.89	(\$120.89)
MS MUSIC SUPPLIES						-108.91%
100.200.100.016.451	\$600.00	\$450.00	\$450.00	\$150.00	\$150.00	\$0.00
6TH TEACHING SUPPLIES						0.00%
100.200.200.000.315	\$63,629.00	\$3,826.83	\$3,826.83	\$59,802.17	\$42,095.17	\$17,707.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Budget Balance

Account Number / Description Budget Range To Date YTD Balance Encumbrance % Remaining Bud

CERTIFICATED TEACHER						27.83%
100.200.200.000.323	\$71,215.00	\$6,253.11	\$6,600.35	\$64,614.65	\$42,072.10	\$22,542.55
AIDES						31.65%
100.200.200.000.329	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.200.200.000.363	\$1,055.00	\$79.64	\$82.31	\$972.69	\$0.00	\$972.69
WORKERS COMPENSATION						92.20%
100.200.200.000.364	\$57,636.00	\$3,469.12	\$3,469.12	\$54,166.88	\$2,000.00	\$52,166.88
INSURANCE-HEALTH/LIFE						90.51%
100.200.200.000.365	\$19,388.00	\$486.45	\$486.45	\$18,901.55	\$0.00	\$18,901.55
RETIREMENT CONTRIBUTION-TRS						97.49%
100.200.200.000.366	\$21,970.00	\$1,133.91	\$1,373.96	\$20,596.04	\$0.00	\$20,596.04
RETIREMENT CONTRIBUTION-PERS						93.75%
100.200.200.000.367	\$1,984.00	\$138.12	\$143.16	\$1,840.84	\$0.00	\$1,840.84
MEDICARE TAX						92.78%
100.200.200.000.368	\$124.00	\$83.64	\$83.64	\$40.36	\$0.00	\$40.36
SOCIAL SECURITY TAX						32.55%
100.200.200.000.451	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$100.00	\$900.00
MS SPED SUPPLIES						90.00%
100.200.450.000.324	\$29,805.00	\$3,325.74	\$4,791.15	\$25,013.85	\$26,079.40	(\$1,065.55)
SUPPORT STAFF						-3.58%
100.200.450.000.329	\$500.00	\$35.33	\$35.33	\$464.67	\$0.00	\$464.67
SUBSTITUTES/TEMPORARIES						92.93%
100.200.450.000.363	\$234.00	\$25.78	\$37.08	\$196.92	\$0.00	\$196.92
WORKERS COMPENSATION						84.15%
100.200.450.000.364	\$24,639.00	\$2,737.71	\$2,737.71	\$21,901.29	\$0.00	\$21,901.29
INSURANCE-HEALTH/LIFE						88.89%
100.200.450.000.366	\$9,195.00	\$731.66	\$1,054.05	\$8,140.95	\$0.00	\$8,140.95
RETIREMENT CONTRIBUTION-PERS						88.54%
100.200.450.000.367	\$439.00	\$38.81	\$60.06	\$378.94	\$0.00	\$378.94
MEDICARE TAX						86.32%
100.200.450.000.368	\$31.00	\$2.19	\$2.19	\$28.81	\$0.00	\$28.81
SOCIAL SECURITY TAX						92.94%
100.200.450.000.433	\$1,800.00	\$94.70	\$189.40	\$1,610.60	\$0.00	\$1,610.60
COMMUNICATIONS						89.48%
100.200.450.000.434	\$800.00	\$0.00	\$0.00	\$800.00	\$300.00	\$500.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description Budget Range To Date YTD Balance Encumbrance % Remaining Budget Balance

POSTAGE							62.50%
100.200.450.000.454	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$499.64	\$700.36	58.36%
OFFICE SUPPLIES							
100.200.700.000.316	\$4,249.00	\$0.00	\$0.00	\$4,249.00	\$3,035.00	\$1,214.00	28.57%
CERTIFICATED EXTRA DUTY PAY							
100.200.700.000.322	\$5,383.00	\$0.00	\$0.00	\$5,383.00	\$2,831.00	\$2,552.00	47.41%
NON-CERT SPECIALIST/EXTRA DUTY							
100.200.700.000.329	\$1,000.00	\$884.00	\$884.00	\$116.00	\$780.00	(\$664.00)	-66.40%
SUBSTITUTES/TEMPORARIES							
100.200.700.000.363	\$66.00	\$6.82	\$6.82	\$59.18	\$0.00	\$59.18	89.67%
WORKERS COMPENSATION							
100.200.700.000.367	\$0.00	\$12.82	\$12.82	(\$12.82)	\$0.00	(\$12.82)	0.00%
MEDICARE TAX							
100.200.700.000.368	\$0.00	\$54.81	\$54.81	(\$54.81)	\$0.00	(\$54.81)	0.00%
SOCIAL SECURITY TAX							
100.200.700.000.426	\$16,750.00	\$0.00	\$0.00	\$16,750.00	\$0.00	\$16,750.00	100.00%
MS-STUDENT TRANSPORTATION							
100.200.700.000.479	\$5,082.00	\$74.95	\$74.95	\$5,007.05	\$427.45	\$4,579.60	90.11%
MS SUPPLIES AND MATERIALS							
100.200.700.000.490	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
MS OTHER EXPENSES							
100.300.100.000.315	\$952,019.00	\$79,106.24	\$79,106.24	\$872,912.76	\$759,693.78	\$113,218.98	11.89%
CERTIFICATED TEACHER							
100.300.100.000.323	\$19,500.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$19,500.00	100.00%
AIDES							
100.300.100.000.329	\$10,000.00	\$140.00	\$140.00	\$9,860.00	\$0.00	\$9,860.00	98.60%
SUBSTITUTES/TEMPORARIES							
100.300.100.000.363	\$7,568.00	\$612.90	\$612.90	\$6,955.10	\$0.00	\$6,955.10	91.90%
WORKERS COMPENSATION							
100.300.100.000.364	\$241,146.00	\$19,785.18	\$19,785.18	\$221,360.82	\$2,750.00	\$218,610.82	90.65%
INSURANCE-HEALTH/LIFE							
100.300.100.000.365	\$289,166.00	\$9,935.71	\$9,935.71	\$279,230.29	\$0.00	\$279,230.29	96.56%
RETIREMENT CONTRIBUTION-TRS							
100.300.100.000.366	\$6,016.00	\$0.00	\$0.00	\$6,016.00	\$0.00	\$6,016.00	100.00%
RETIREMENT CONTRIBUTION-PERS							
100.300.100.000.367	\$14,000.00	\$1,081.89	\$1,081.89	\$12,918.11	\$0.00	\$12,918.11	

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description

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

MEDICARE TAX						92.27%
100.300.100.000.368	\$620.00	\$0.00	\$0.00	\$620.00	\$0.00	\$620.00
SOCIAL SECURITY TAX						100.00%
100.300.100.000.451	\$24,000.00	\$3,622.33	\$8,545.76	\$15,454.24	\$1,331.07	\$14,123.17
TEACHING SUPPLIES						58.85%
100.300.100.000.474	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
CURRICULUM ADOPTION						100.00%
100.300.100.000.476	\$8,000.00	\$91.14	\$4,068.43	\$3,931.57	\$0.00	\$3,931.57
COPIER SUPPLIES						49.14%
100.300.100.010.451	\$500.00	\$0.00	\$0.00	\$500.00	\$322.01	\$177.99
B MARTIN SUPPLIES						35.60%
100.300.100.011.451	\$500.00	\$499.86	\$499.86	\$0.14	\$0.00	\$0.14
M BROCK SUPPLIES						0.03%
100.300.100.012.451	\$500.00	\$0.00	\$0.00	\$500.00	\$456.68	\$43.32
K CURTISS SUPPLIES						8.66%
100.300.100.013.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
E WARMACK SUPPLIES						100.00%
100.300.100.014.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
G KOWALSKI SUPPLIES						100.00%
100.300.100.015.451	\$500.00	\$80.42	\$80.42	\$419.58	\$0.00	\$419.58
D SULLIVAN SUPPLIES						83.92%
100.300.100.029.451	\$500.00	\$167.50	\$167.50	\$332.50	\$331.23	\$1.27
H MULLEN SUPPLIES						0.25%
100.300.100.030.451	\$500.00	\$491.33	\$491.33	\$8.67	\$0.00	\$8.67
E WILLIS SUPPLIES						1.73%
100.300.100.031.451	\$500.00	\$0.00	\$0.00	\$500.00	\$306.56	\$193.44
S VANDERVEST SUPPLIES						38.69%
100.300.100.032.451	\$500.00	\$98.18	\$98.18	\$401.82	\$392.32	\$9.50
M MIDKIFF SUPPLIES						1.90%
100.300.100.033.451	\$500.00	\$0.00	\$0.00	\$500.00	\$80.39	\$419.61
S PAWUK SUPPLIES						83.92%
100.300.100.034.451	\$500.00	\$23.57	\$23.57	\$476.43	\$470.70	\$5.73
V MILLER SUPPLIES						1.15%
100.300.200.000.315	\$130,472.00	\$13,048.67	\$13,048.67	\$117,423.33	\$118,636.33	(\$1,213.00)
CERTIFICATED TEACHER						-0.93%
100.300.200.000.323	\$210,651.00	\$18,141.08	\$19,929.66	\$190,721.34	\$138,039.60	\$52,681.74

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Budget Balance

Account Number / Description Budget Range To Date YTD Balance Encumbrance % Remaining Bud

AIDES						25.01%
100.300.200.000.329	\$10,000.00	\$74.75	\$74.75	\$9,925.25	\$0.00	\$9,925.25
SUBSTITUTES/TEMPORARIES						99.25%
100.300.200.000.363	\$2,707.00	\$251.34	\$265.13	\$2,441.87	\$0.00	\$2,441.87
WORKERS COMPENSATION						90.21%
100.300.200.000.364	\$112,294.00	\$10,826.28	\$10,826.28	\$101,467.72	\$10,666.64	\$90,801.08
INSURANCE-HEALTH/LIFE						80.86%
100.300.200.000.365	\$39,450.00	\$1,638.91	\$1,638.91	\$37,811.09	\$0.00	\$37,811.09
RETIREMENT CONTRIBUTION-TRS						95.85%
100.300.200.000.366	\$64,986.00	\$3,991.05	\$5,295.73	\$59,690.27	\$0.00	\$59,690.27
RETIREMENT CONTRIBUTION-PERS						91.85%
100.300.200.000.367	\$5,000.00	\$440.43	\$466.36	\$4,533.64	\$0.00	\$4,533.64
MEDICARE TAX						90.67%
100.300.200.000.368	\$620.00	\$4.63	\$4.63	\$615.37	\$0.00	\$615.37
SOCIAL SECURITY TAX						99.25%
100.300.200.000.451	\$2,000.00	\$71.11	\$443.95	\$1,556.05	\$150.97	\$1,405.08
ES, SPED SUPPLIES						70.25%
100.300.300.000.315	\$79,603.00	\$6,593.58	\$6,593.58	\$73,009.42	\$72,529.42	\$480.00
CERTIFICATED TEACHER						0.60%
100.300.300.000.323	\$11,000.00	\$1,283.75	\$1,422.00	\$9,578.00	\$10,800.76	(\$1,222.76)
AIDES						-11.12%
100.300.300.000.329	\$6,000.00	\$492.86	\$1,478.58	\$4,521.42	\$492.87	\$4,028.55
SUBSTITUTES/TEMPORARIES						67.14%
100.300.300.000.363	\$745.00	\$66.46	\$75.12	\$669.88	\$0.00	\$669.88
WORKERS COMPENSATION						89.92%
100.300.300.000.364	\$4,500.00	\$250.00	\$250.00	\$4,250.00	\$2,750.00	\$1,500.00
INSURANCE-HEALTH/LIFE						33.33%
100.300.300.000.365	\$24,109.00	\$828.15	\$828.15	\$23,280.85	\$0.00	\$23,280.85
RETIREMENT CONTRIBUTION-TRS						96.56%
100.300.300.000.366	\$3,394.00	\$282.42	\$381.47	\$3,012.53	\$0.00	\$3,012.53
RETIREMENT CONTRIBUTION-PERS						88.76%
100.300.300.000.367	\$1,400.00	\$125.00	\$141.30	\$1,258.70	\$0.00	\$1,258.70
MEDICARE TAX						89.91%
100.300.300.000.368	\$372.00	\$30.56	\$91.68	\$280.32	\$0.00	\$280.32
SOCIAL SECURITY TAX						75.35%
100.300.300.000.451	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance
						% Remaining Bud
TEACHING SUPPLIES						100.00%
100.300.350.000.315	\$37,349.00	\$3,112.37	\$3,112.37	\$34,236.63	\$34,236.08	\$0.55
CERTIFICATED TEACHER						0.00%
100.300.350.000.323	\$10,206.00	\$1,215.00	\$1,328.40	\$8,877.60	\$3,780.00	\$5,097.60
AIDES						49.95%
100.300.350.000.329	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.300.350.000.363	\$371.00	\$34.33	\$35.20	\$335.80	\$0.00	\$335.80
WORKERS COMPENSATION						90.51%
100.300.350.000.364	\$16,344.00	\$1,493.86	\$1,493.86	\$14,850.14	\$2,000.00	\$12,850.14
INSURANCE-HEALTH/LIFE						78.62%
100.300.350.000.365	\$11,380.00	\$390.91	\$390.91	\$10,989.09	\$0.00	\$10,989.09
RETIREMENT CONTRIBUTION-TRS						96.56%
100.300.350.000.366	\$3,148.00	\$267.31	\$292.26	\$2,855.74	\$0.00	\$2,855.74
RETIREMENT CONTRIBUTION-PERS						90.72%
100.300.350.000.367	\$696.00	\$60.71	\$62.35	\$633.65	\$0.00	\$633.65
MEDICARE TAX						91.04%
100.300.350.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.300.350.000.472	\$4,000.00	\$0.00	\$9.00	\$3,991.00	\$0.00	\$3,991.00
LIBRARY BOOKS						99.78%
100.300.350.000.473	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
PERIODICALS						100.00%
100.300.350.000.479	\$1,400.00	\$0.00	\$0.00	\$1,400.00	\$0.00	\$1,400.00
OTHER SUPPLIES AND MATERIALS						100.00%
100.300.400.000.421	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
STAFF TRANSPORTATION						100.00%
100.300.400.000.479	\$2,000.00	\$482.46	\$625.74	\$1,374.26	\$0.00	\$1,374.26
ES PRINCIPAL SUPPLIES AND MATERIALS						68.71%
100.300.400.000.491	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00
DUES AND FEES						0.00%
100.300.450.000.324	\$29,500.00	\$3,282.62	\$4,758.42	\$24,741.58	\$25,893.12	(\$1,151.54)
SUPPORT STAFF						-3.90%
100.300.450.000.329	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.300.450.000.363	\$231.00	\$25.03	\$36.41	\$194.59	\$0.00	\$194.59

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only From Date: 9/1/2020 To Date: 9/30/2020

Account Number / Description Budget Range To Date YTD Balance Encumbrance % Remaining Budget Balance

WORKERS COMPENSATION						84.24%
100.300.450.000.364	\$24,639.00	\$2,737.71	\$2,737.71	\$21,901.29	\$0.00	\$21,901.29
INSURANCE-HEALTH/LIFE						88.89%
100.300.450.000.366	\$9,101.00	\$722.18	\$1,046.86	\$8,054.14	\$0.00	\$8,054.14
RETIREMENT CONTRIBUTION-PERS						88.50%
100.300.450.000.367	\$435.00	\$37.67	\$59.07	\$375.93	\$0.00	\$375.93
MEDICARE TAX						86.42%
100.300.450.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.300.450.000.433	\$2,100.00	\$169.31	\$338.62	\$1,761.38	\$0.00	\$1,761.38
COMMUNICATIONS						83.88%
100.300.450.000.434	\$900.00	\$7.75	\$7.75	\$892.25	\$292.25	\$600.00
POSTAGE						66.67%
100.300.450.000.454	\$1,475.00	\$156.14	\$156.14	\$1,318.86	\$0.00	\$1,318.86
OFFICE SUPPLIES						89.41%
100.500.100.000.362	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
UNEMPLOYMENT INSURANCE						100.00%
100.500.100.000.363	\$0.00	\$14.51	\$14.51	(\$14.51)	\$0.00	(\$14.51)
WORKERS COMPENSATION						0.00%
100.500.100.000.367	\$0.00	\$25.45	\$25.45	(\$25.45)	\$0.00	(\$25.45)
MEDICARE TAX						0.00%
100.500.100.000.369	\$40,000.00	\$5,755.38	\$8,375.23	\$31,624.77	\$11,996.70	\$19,628.07
OTHER EMPLOYEE BENEFITS						49.07%
100.500.100.000.474	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
CURRICULUM ADOPTION						100.00%
100.500.100.350.479	\$0.00	\$0.00	\$100.77	(\$100.77)	\$708.75	(\$809.52)
COVID PPE SUPPLIES AND MATERIALS						0.00%
100.500.120.000.315	\$31,815.00	\$0.00	\$0.00	\$31,815.00	\$0.00	\$31,815.00
CERTIFICATED TEACHER						100.00%
100.500.120.000.363	\$246.00	\$0.00	\$0.00	\$246.00	\$0.00	\$246.00
WORKERS COMPENSATION						100.00%
100.500.120.000.364	\$12,320.00	\$0.00	\$0.00	\$12,320.00	\$0.00	\$12,320.00
INSURANCE-HEALTH/LIFE						100.00%
100.500.120.000.365	\$9,694.00	\$0.00	\$0.00	\$9,694.00	\$0.00	\$9,694.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.500.120.000.367	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						100.00%
100.500.200.000.315	\$44,010.00	\$3,667.50	\$3,667.50	\$40,342.50	\$40,342.50	\$0.00
CERTIFICATED TEACHER						0.00%
100.500.200.000.363	\$339.00	\$28.28	\$28.28	\$310.72	\$0.00	\$310.72
WORKERS COMPENSATION						91.66%
100.500.200.000.364	\$7,895.00	\$657.88	\$657.88	\$7,237.12	\$0.00	\$7,237.12
INSURANCE-HEALTH/LIFE						91.67%
100.500.200.000.365	\$21,292.00	\$448.83	\$448.83	\$20,843.17	\$0.00	\$20,843.17
RETIREMENT CONTRIBUTION-TRS						97.89%
100.500.200.000.367	\$608.00	\$51.71	\$51.71	\$556.29	\$0.00	\$556.29
MEDICARE TAX						91.50%
100.500.300.000.365	\$14,573.00	\$0.00	\$0.00	\$14,573.00	\$0.00	\$14,573.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.500.300.000.366	\$17,157.00	\$0.00	\$0.00	\$17,157.00	\$0.00	\$17,157.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.500.350.000.318	\$94,955.00	\$7,835.49	\$14,929.32	\$80,025.68	\$74,961.98	\$5,063.70
CERTIFICATED SPECIALISTS						5.33%
100.500.350.000.324	\$40,000.00	\$3,657.60	\$10,113.60	\$29,886.40	\$29,952.00	(\$65.60)
SUPPORT STAFF						-0.16%
100.500.350.000.329	\$5,000.00	\$0.00	\$1,545.33	\$3,454.67	\$0.00	\$3,454.67
SUBSTITUTES/TEMPORARIES						69.09%
100.500.350.000.363	\$1,079.00	\$89.83	\$210.45	\$868.55	\$0.00	\$868.55
WORKERS COMPENSATION						80.50%
100.500.350.000.364	\$3,000.00	\$250.00	\$800.00	\$2,200.00	\$2,194.44	\$5.56
INSURANCE-HEALTH/LIFE						0.19%
100.500.350.000.365	\$28,750.00	\$977.86	\$1,862.57	\$26,887.43	\$0.00	\$26,887.43
RETIREMENT CONTRIBUTION-TRS						93.52%
100.500.350.000.366	\$12,340.00	\$804.67	\$2,224.99	\$10,115.01	\$0.00	\$10,115.01
RETIREMENT CONTRIBUTION-PERS						81.97%
100.500.350.000.367	\$2,000.00	\$170.28	\$397.15	\$1,602.85	\$0.00	\$1,602.85
MEDICARE TAX						80.14%
100.500.350.000.368	\$310.00	\$0.00	\$95.81	\$214.19	\$0.00	\$214.19
SOCIAL SECURITY TAX						69.09%
100.500.350.000.417	\$47,000.00	\$21,083.50	\$21,083.50	\$25,916.50	\$21,083.50	\$4,833.00
TECHNOLOGY SUPPORT						10.28%
100.500.350.000.433	\$137,280.00	\$0.00	\$11,440.00	\$125,840.00	\$0.00	\$125,840.00

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only From Date: 9/1/2020 To Date: 9/30/2020

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
COMMUNICATIONS						91.67%
100.500.350.000.440	\$45,219.00	\$3,154.50	\$13,500.20	\$31,718.80	\$25,874.80	\$5,844.00
PURCHASED SERVICES						12.92%
100.500.350.000.446	\$20,000.00	\$7,696.18	\$12,105.86	\$7,894.14	\$0.00	\$7,894.14
PROPERTY INSURANCE						39.47%
100.500.350.000.450	\$9,000.00	\$607.85	\$1,845.35	\$7,154.65	\$3,000.00	\$4,154.65
SUPPLIES, MATERIALS & MEDIA						46.16%
100.500.350.000.475	\$100,000.00	\$16,663.15	\$32,380.00	\$67,620.00	\$25,194.23	\$42,425.77
TECHNOLOGY SUPPLIES						42.43%
100.500.400.000.313	\$215,591.00	\$14,896.50	\$44,509.50	\$171,081.50	\$133,528.46	\$37,553.04
PRINCIPAL						17.42%
100.500.400.000.363	\$1,662.00	\$114.39	\$343.18	\$1,318.82	\$0.00	\$1,318.82
WORKERS COMPENSATION						79.35%
100.500.400.000.364	\$61,599.00	\$4,619.87	\$13,859.61	\$47,739.39	\$0.00	\$47,739.39
INSURANCE-HEALTH/LIFE						77.50%
100.500.400.000.365	\$65,325.00	\$1,850.90	\$5,552.71	\$59,772.29	\$0.00	\$59,772.29
RETIREMENT CONTRIBUTION-TRS						91.50%
100.500.400.000.367	\$3,120.00	\$215.13	\$645.38	\$2,474.62	\$0.00	\$2,474.62
MEDICARE TAX						79.31%
100.500.600.000.321	\$65,600.00	\$5,716.67	\$16,900.01	\$48,699.99	\$51,449.99	(\$2,750.00)
NON-CERT DIRECTOR/COORD/MANAGR						-4.19%
100.500.600.000.325	\$227,600.00	\$19,758.52	\$55,470.27	\$172,129.73	\$173,596.67	(\$1,466.94)
MAINTENANCE/CUSTODIAL						-0.64%
100.500.600.000.329	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.500.600.000.363	\$10,230.00	\$828.14	\$2,424.07	\$7,805.93	\$0.00	\$7,805.93
WORKERS COMPENSATION						76.30%
100.500.600.000.364	\$66,000.00	\$3,178.96	\$8,544.72	\$57,455.28	\$0.00	\$57,455.28
INSURANCE-HEALTH/LIFE						87.05%
100.500.600.000.366	\$84,838.00	\$4,335.88	\$12,170.47	\$72,667.53	\$0.00	\$72,667.53
RETIREMENT CONTRIBUTION-PERS						85.65%
100.500.600.000.367	\$4,338.00	\$351.88	\$1,012.41	\$3,325.59	\$0.00	\$3,325.59
MEDICARE TAX						76.66%
100.500.600.000.368	\$1,426.00	\$354.43	\$1,047.79	\$378.21	\$0.00	\$378.21
SOCIAL SECURITY TAX						26.52%
100.500.600.000.418	\$15,000.00	\$732.50	\$6,121.35	\$8,878.65	\$1,116.00	\$7,762.65

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance
OTHER PROFESSIONAL SERVICES						51.75%
100.500.600.000.421	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
STAFF TRANSPORTATION						100.00%
100.500.600.000.431	\$70,000.00	\$1,885.56	\$4,073.03	\$65,926.97	\$0.00	\$65,926.97
WATER AND SEWER						94.18%
100.500.600.000.432	\$18,000.00	\$1,124.11	\$2,060.67	\$15,939.33	\$0.00	\$15,939.33
GARBAGE						88.55%
100.500.600.000.433	\$980.00	\$56.64	\$113.28	\$866.72	\$0.00	\$866.72
COMMUNICATIONS						88.44%
100.500.600.000.436	\$165,000.00	\$9,153.94	\$15,890.56	\$149,109.44	\$0.00	\$149,109.44
ENERGY - ELECTRICITY						90.37%
100.500.600.000.438	\$180,000.00	\$5,165.98	\$10,929.27	\$169,070.73	\$0.00	\$169,070.73
ENERGY - HEATING OIL						93.93%
100.500.600.000.440	\$34,400.00	\$711.96	\$4,585.72	\$29,814.28	\$2,250.00	\$27,564.28
PURCHASED SERVICES						80.13%
100.500.600.000.446	\$94,254.00	\$92,410.96	\$92,410.96	\$1,843.04	\$0.00	\$1,843.04
PROPERTY INSURANCE						1.96%
100.500.600.000.452	\$60,000.00	\$3,998.95	\$13,608.93	\$46,391.07	\$17,742.99	\$28,648.08
MAINTENANCE/CONSTR SUPPLIES						47.75%
100.500.600.000.453	\$15,000.00	\$4,605.23	\$7,984.04	\$7,015.96	\$5,290.05	\$1,725.91
JANITORIAL SUPPLIES						11.51%
100.500.600.000.458	\$6,000.00	\$588.21	\$739.84	\$5,260.16	\$0.00	\$5,260.16
VEHICLE GAS AND OIL						87.67%
100.500.600.000.479	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MAINTENANCE OTHER SUPPLIES AND MATERIALS						100.00%
100.500.600.000.491	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
DUES AND FEES						100.00%
100.500.600.350.440	\$5,600.00	(\$5,565.00)	(\$2,500.00)	\$8,100.00	\$0.00	\$8,100.00
COVID PURCHASED SERVICES						144.64%
100.500.600.350.452	\$4,000.00	\$2,895.59	\$3,543.81	\$456.19	\$0.00	\$456.19
COVID-19 MX SUPPLIES						11.40%
100.500.600.350.453	\$4,000.00	\$1,692.18	\$2,470.44	\$1,529.56	\$0.00	\$1,529.56
COVID-19 CUSTODIAL SUPPLIES						38.24%
100.500.700.000.314	\$44,000.00	\$3,872.17	\$7,744.34	\$36,255.66	\$38,721.71	(\$2,466.05)
CERT DIRECTOR/COORD/MANAGER						-5.60%
100.500.700.000.363	\$337.24	\$29.85	\$59.70	\$277.54	\$0.00	\$277.54

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only

From Date: 9/1/2020

To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance
						% Remaining Bud
WORKERS COMPENSATION						82.30%
100.500.700.000.364	\$14,168.00	\$1,026.64	\$2,053.28	\$12,114.72	\$0.00	\$12,114.72
INSURANCE-HEALTH/LIFE						85.51%
100.500.700.000.365	\$0.00	\$483.21	\$966.41	(\$966.41)	\$0.00	(\$966.41)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.500.700.000.367	\$0.00	\$53.91	\$107.59	(\$107.59)	\$0.00	(\$107.59)
MEDICARE TAX						0.00%
100.600.510.000.311	\$136,620.00	\$11,385.00	\$34,155.00	\$102,465.00	\$110,253.45	(\$7,788.45)
SUPERINTENDENT						-5.70%
100.600.510.000.324	\$50,000.00	\$4,166.67	\$12,764.34	\$37,235.66	\$37,499.99	(\$264.33)
SUPPORT STAFF						-0.53%
100.600.510.000.329	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.600.510.000.363	\$1,442.00	\$121.82	\$365.59	\$1,076.41	\$0.00	\$1,076.41
WORKERS COMPENSATION						74.65%
100.600.510.000.364	\$33,800.00	\$2,816.60	\$8,199.80	\$25,600.20	\$2,250.00	\$23,350.20
INSURANCE-HEALTH/LIFE						69.08%
100.600.510.000.365	\$41,135.00	\$1,413.00	\$4,239.00	\$36,896.00	\$0.00	\$36,896.00
RETIREMENT CONTRIBUTION-TRS						89.69%
100.600.510.000.366	\$11,391.00	\$0.00	\$0.00	\$11,391.00	\$0.00	\$11,391.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.600.510.000.367	\$2,700.00	\$229.12	\$687.57	\$2,012.43	\$0.00	\$2,012.43
MEDICARE TAX						74.53%
100.600.510.000.368	\$842.00	\$273.83	\$822.38	\$19.62	\$0.00	\$19.62
SOCIAL SECURITY TAX						2.33%
100.600.510.000.414	\$10,000.00	\$1,250.50	\$1,860.50	\$8,139.50	\$0.00	\$8,139.50
LEGAL SERVICES						81.40%
100.600.510.000.421	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
STAFF TRANSPORTATION						100.00%
100.600.510.000.433	\$1,100.00	\$89.83	\$179.66	\$920.34	\$0.00	\$920.34
COMMUNICATIONS						83.67%
100.600.510.000.434	\$500.00	\$0.00	\$0.00	\$500.00	\$300.00	\$200.00
POSTAGE						40.00%
100.600.510.000.454	\$1,000.00	\$52.00	\$151.00	\$849.00	\$0.00	\$849.00
OFFICE SUPPLIES						84.90%
100.600.510.000.476	\$3,000.00	\$14.64	\$2,923.22	\$76.78	\$0.00	\$76.78

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Summary Only From Date: 9/1/2020 To Date: 9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud	Budget Balance
COPIER SUPPLIES						2.56%	
100.600.510.000.479	\$4,000.00	\$0.00	\$24.64	\$3,975.36	\$0.00		\$3,975.36
SUPERINTENDENT OTHER SUPPLIES AND MATERIALS						99.38%	
100.600.510.000.491	\$16,370.00	\$300.00	\$400.00	\$15,970.00	\$0.00		\$15,970.00
DUES AND FEES						97.56%	
100.600.511.000.421	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00		\$4,000.00
BOARD- STAFF TRANSPORTATION						100.00%	
100.600.511.000.479	\$9,000.00	\$567.40	\$567.40	\$8,432.60	\$445.00		\$7,987.60
BOE OTHER SUPPLIES AND MATERIALS						88.75%	
100.600.550.000.321	\$88,684.00	\$7,390.33	\$22,171.03	\$66,512.97	\$66,512.97		\$0.00
NON-CERT DIRECTOR/COORD/MANAGR						0.00%	
100.600.550.000.324	\$14,000.00	\$446.40	\$1,118.40	\$12,881.60	\$11,232.00		\$1,649.60
SUPPORT STAFF						11.78%	
100.600.550.000.363	\$792.00	\$60.42	\$179.56	\$612.44	\$0.00		\$612.44
WORKERS COMPENSATION						77.33%	
100.600.550.000.364	\$25,563.00	\$2,130.28	\$6,390.84	\$19,172.16	\$0.00		\$19,172.16
INSURANCE-HEALTH/LIFE						75.00%	
100.600.550.000.366	\$27,359.00	\$1,625.87	\$4,877.62	\$22,481.38	\$0.00		\$22,481.38
RETIREMENT CONTRIBUTION-PERS						82.17%	
100.600.550.000.367	\$1,400.00	\$108.05	\$319.46	\$1,080.54	\$0.00		\$1,080.54
MEDICARE TAX						77.18%	
100.600.550.000.368	\$868.00	\$27.68	\$69.34	\$798.66	\$0.00		\$798.66
SOCIAL SECURITY TAX						92.01%	
100.600.550.000.412	\$50,000.00	\$0.00	\$17,000.00	\$33,000.00	\$28,000.00		\$5,000.00
AUDITING & ACCOUNTING SERVICES						10.00%	
100.600.550.000.418	\$12,500.00	\$0.00	\$0.00	\$12,500.00	\$9,384.91		\$3,115.09
OTHER PROFESSIONAL SERVICES						24.92%	
100.600.550.000.421	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00		\$3,000.00
STAFF TRANSPORTATION						100.00%	
100.600.550.000.447	\$65,000.00	\$59,863.37	\$59,863.37	\$5,136.63	\$0.00		\$5,136.63
LIABILITY INSURANCE						7.90%	
100.600.550.000.454	\$900.00	\$0.00	\$99.00	\$801.00	\$0.00		\$801.00
OFFICE SUPPLIES						89.00%	
100.600.550.000.491	\$8,500.00	\$326.35	\$986.30	\$7,513.70	\$0.00		\$7,513.70
DUES AND FEES						88.40%	
100.600.550.000.495	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00		(\$15,000.00)

Petersburg School District

Expenditure Budget Balance Report

Fiscal Year: 2020-2021

Account Number / Description

Summary Only

From Date: 9/1/2020

To Date:

9/30/2020

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
INDIRECT COST RECOVERY						
Fund 100 Total:	\$8,727,198.00	\$779,697.32	\$1,125,547.81	\$7,601,650.19	\$3,730,665.88	100.00%
Grand Total:	\$8,727,198.00	\$779,697.32	\$1,125,547.81	\$7,601,650.19	\$3,730,665.88	44.36%

End of Report

Petersburg School District

Reprint Check Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 09/01/2020 **To Date:** 09/30/2020

From Check: **To Check:**

From Voucher: **To Voucher:**

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
46904	09/30/2020	POPP, KAYLA	\$476.99	3	Printed	Payroll	<input type="checkbox"/>		
46905	09/30/2020	VIECHNICKI, JOSEF	\$795.47	3	Printed	Payroll	<input type="checkbox"/>		
46906	09/30/2020	VANDERVEST, SHANNON L	\$4,518.19	3	Printed	Payroll	<input type="checkbox"/>		
46907	09/30/2020	BRANTUAS, KATY	\$2,139.71	3	Printed	Payroll	<input type="checkbox"/>		
46908	09/30/2020	PENNINGTON, AUGUST	\$1,885.11	3	Printed	Payroll	<input type="checkbox"/>		
46909	09/30/2020	HOFF, ERIC J	\$2,443.79	3	Printed	Payroll	<input type="checkbox"/>		
46910	09/30/2020	DAHL, JULIE D	\$725.53	3	Printed	Payroll	<input type="checkbox"/>		
69748	09/04/2020	ALASKA MARINE LINES-00120	\$1,058.74	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69749	09/04/2020	ASIAN FOOD SOLUTIONS, INC-00250	\$1,026.88	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69750	09/04/2020	BUSINESS CARD-00283	\$25.39	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69751	09/04/2020	HAMMER & WIKAN-01038	\$426.81	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69752	09/04/2020	JACOB WILKINSON	\$250.00	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69753	09/04/2020	JAMES VALENTINE	\$20.00	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69754	09/04/2020	RAINCOUNTRY COUNTRACTORS	\$261.96	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69755	09/04/2020	RING CENTRAL INC	\$3,154.50	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69757	09/04/2020	US FOODS, INC.	\$2,656.92	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69758	09/04/2020	USI NORTHWEST	\$1,250.00	1030	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69759	09/10/2020	ALASKA MARINE LINES-00120	\$684.49	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69760	09/10/2020	DENNY LEAK	\$215.00	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69761	09/10/2020	PILOT PUBLISHING-01896	\$255.00	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69762	09/10/2020	POPULAR SUBSCRIPTION SERVICE-01943	\$190.76	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69763	09/10/2020	SAFEWARE-02113	\$7,643.79	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	

Petersburg School District

Reprint Check Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 09/01/2020 **To Date:** 09/30/2020

From Check:

From Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
69764	09/10/2020	SEDOR, WENDLANDT, EVENS,-02211	\$1,250.50	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69765	09/10/2020	UNUM LIFE INSURANCE COMPANY OF-02556	\$565.85	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69766	09/10/2020	US FOODS, INC.	\$5,006.34	1031	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69767	09/18/2020	ALASKA MARINE LINES-00120	\$368.25	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69768	09/18/2020	AMERICAN FAST FREIGHT, INC	\$3,583.34	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69769	09/18/2020	AT&T MOBILITY-00004	\$347.96	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69770	09/18/2020	CORWIN PRESS, INC	\$1,624.88	1032	Printed	Expense	<input type="checkbox"/>		
69771	09/18/2020	FOOD NUTRITION SERVICES	\$51.84	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69772	09/18/2020	HAMMER & WIKAN-01038	\$264.15	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69773	09/18/2020	PETERSBURG MEDICAL CENTER-01892	\$1,115.22	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69774	09/18/2020	PROVIDENT LIFE AND ACCIDENT I-01978	\$252.64	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69775	09/18/2020	RACHEL KRAFCHOW	\$20.00	1032	Printed	Expense	<input type="checkbox"/>		
69776	09/18/2020	SERRC, INC.-02214	\$44,955.87	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69777	09/18/2020	TRADING UNION, INC., THE-02510	\$48.25	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69778	09/18/2020	US FOODS, INC.	\$3,559.59	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69779	09/18/2020	XEROX CORPORATION-02716	\$168.94	1032	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69780	09/25/2020	AAESP	\$600.00	1038	Printed	Expense	<input type="checkbox"/>		
69781	09/25/2020	AFLAC-00068	\$344.37	1038	Printed	Expense	<input type="checkbox"/>		
69782	09/25/2020	ALASKA MARINE LINES-00120	\$811.40	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69783	09/25/2020	ANDREA WEATHERS	\$20.00	1038	Printed	Expense	<input type="checkbox"/>		
69784	09/25/2020	ASIAN FOOD SOLUTIONS, INC-00250	\$1,026.88	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	

Petersburg School District

Reprint Check Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 09/01/2020 **To Date:** 09/30/2020

From Check: **To Check:**

From Voucher: **To Voucher:**

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
69785	09/25/2020	CATHERINE KOWALSKI-00468	\$80.00	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69786	09/25/2020	CHERISE LISTER	\$80.00	1038	Printed	Expense	<input type="checkbox"/>		
69787	09/25/2020	HAMMER & WIKAN-01038	\$71.11	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69788	09/25/2020	KCDA PURCHASING COOPERATIVE-01318	\$1,683.93	1038	Printed	Expense	<input type="checkbox"/>		
69789	09/25/2020	PILOT PUBLISHING-01896	\$52.00	1038	Printed	Expense	<input type="checkbox"/>		
69790	09/25/2020	PUBLIC EDUCATION HEALTH TRUST-01982	\$108,883.00	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69791	09/25/2020	RACHEL HARRINGTON	\$900.00	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69792	09/25/2020	SAFEWARE-02113	\$52.39	1038	Printed	Expense	<input type="checkbox"/>		
69793	09/25/2020	SCHOLASTIC INC.-02149	\$98.18	1038	Printed	Expense	<input type="checkbox"/>		
69794	09/25/2020	STIKINE SERVICES-02326	\$25,998.00	1038	Printed	Expense	<input type="checkbox"/>		
69795	09/25/2020	SUSAN ERICKSON-02363	\$80.00	1038	Printed	Expense	<input type="checkbox"/>		
69796	09/25/2020	THOMAS THOMPSON-02471	\$135.00	1038	Printed	Expense	<input type="checkbox"/>		
69797	09/25/2020	US FOODS, INC.	\$3,332.90	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69798	09/25/2020	USI NORTHWEST	\$1,250.00	1038	Printed	Expense	<input checked="" type="checkbox"/>	09/30/2020	
69799	09/25/2020	APEA-00222	\$1,469.87	1035	Printed	Payroll Ded	<input type="checkbox"/>		
69800	09/25/2020	ATP-00262	\$3,283.79	1035	Printed	Payroll Ded	<input type="checkbox"/>		
69801	09/25/2020	THE HARTFORD-02444	\$4,575.00	1035	Printed	Payroll Ded	<input type="checkbox"/>		
Total Amount:			\$250,116.47						

End of Report

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 09/01/2020 To Date: 09/30/2020

From Voucher: XX3970 To Voucher:

Date	Account	Amount	Posted to	Account	Posted to
09/04/2020	FIRST BANK-00894	\$5.00	1029	Posted to G/L	AP
09/29/2020	EFTPS-00804	\$42,039.25	1033	Posted to G/L	PR
09/29/2020	EFTPS-00804	\$2,025.74	1033	Posted to G/L	PR
09/29/2020	EFTPS-00804	\$6,689.47	1033	Posted to G/L	PR
09/29/2020	EFTPS-00804	\$2,025.74	1033	Posted to G/L	PR
09/29/2020	EFTPS-00804	\$6,689.47	1033	Posted to G/L	PR
09/30/2020	FIRST BANK-00894	\$340,134.05	1034	Posted to G/L	PR
09/30/2020	FIRST BANK-00894	\$9,850.00	1034	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$8,625.36	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$153.60	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$873.54	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$213.07	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$3,958.24	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$8,935.32	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$6,639.78	1036	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$35,480.75	1037	Posted to G/L	PR
09/29/2020	STATE OF ALASKA-02310	\$26,914.52	1037	Posted to G/L	PR

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

	From Date:	09/01/2020	To Date:	09/30/2020
	From Voucher:	To Voucher:		
09/29/2020	STATE OF ALASKA-02310	\$1,668.71	1037	Posted to G/L PR <input type="checkbox"/>
09/29/2020	STATE OF ALASKA-02310	\$4,677.92	1037	Posted to G/L PR <input type="checkbox"/>
09/29/2020	STATE OF ALASKA-02310	\$3,497.70	1037	Posted to G/L PR <input type="checkbox"/>
09/29/2020	STATE OF ALASKA-02310	\$143.53	1037	Posted to G/L PR <input type="checkbox"/>
09/28/2020	PETERSBURG BOROUGH-01881	\$588.21	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ALASKA POWER & TELEPHONE-00125	\$56.64	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$525.00	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$806.32	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$491.33	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$101.98	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$19.77	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$532.57	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ALASKA POWER & TELEPHONE-00125	\$107.80	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	UNITED STATES POSTAL SERVICE-02544	\$8.30	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$270.37	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ALASKA POWER & TELEPHONE-00125	\$107.80	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	UNITED STATES POSTAL	\$7.75	1039	Posted to G/L AP <input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

	From Date:	09/01/2020	To Date:	09/30/2020
	From Voucher:		To Voucher:	
SERVICE-02544				
09/28/2020	AMAZON.COM-00164	\$156.14	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ALASKA PEST MANAGEMENT DBA	\$732.50	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	PETERSBURG BOROUGH-01881	\$1,885.56	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	PETERSBURG BOROUGH-01881	\$1,124.11	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ALASKA POWER & TELEPHONE-00125	\$56.64	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	PETERSBURG BOROUGH-01881	\$9,153.94	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	PETRO MARINE SERVICES-01909	\$5,165.98	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	PETERSBURG BOROUGH-01881	\$450.00	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$167.50	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	CEDAR RIVER CREATIONS	\$350.00	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	CEDAR RIVER CREATIONS	\$1.00	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$499.86	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$80.42	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$38.53	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$23.57	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$128.93	1039	Posted to G/L AP <input type="checkbox"/>
09/28/2020	AMAZON.COM-00164	\$119.97	1039	Posted to G/L AP <input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

	From Date:	From Voucher:	To Date:	To Voucher:
09/28/2020	09/01/2020	AMAZON.COM-00164	09/30/2020	
	\$55.96			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1039	AMAZON.COM-00164		Posted to G/L AP <input type="checkbox"/>
	\$1,071.28			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	AMAZON.COM-00164		Posted to G/L AP <input type="checkbox"/>
	\$1,145.00			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$329.94			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$1,870.85			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$868.75			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$637.50			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$293.62			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$99.99			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$2,454.72			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$631.81			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$394.37			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$175.03			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	-\$21.10			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$1,704.42			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$38.28			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$1,196.56			Posted to G/L AP <input type="checkbox"/>
09/28/2020	1040	P-CARD PROGRAM-01850		Posted to G/L AP <input type="checkbox"/>
	\$1,356.02			Posted to G/L AP <input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

	From Date:	09/01/2020	To Date:	09/30/2020
	From Voucher:		To Voucher:	
09/28/2020	P-CARD PROGRAM-01850	\$529.67	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$78.18	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$34.65	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$8,925.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$2,845.95	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$2,733.88	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$602.75	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$973.45	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$100.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	CodeHS, Inc	\$1,600.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$225.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	APPLE, INC.-00225	\$49.95	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$450.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$1,320.75	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$492.99	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$3,218.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$3,085.00	1041	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$1,013.00	1041	Posted to G/L AP <input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

	From Date:	09/01/2020	To Date:	09/30/2020
	From Voucher:		To Voucher:	
09/28/2020	P-CARD PROGRAM-01850	\$1,350.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$5.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$1,900.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$90.36	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$87.50	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$74.95	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$87.50	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$74.95	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$68.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$68.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$331.68	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$29.80	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	ACSA-00049	\$300.00	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$577.40	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$92.01	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$47.61	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$28.62	1042	Posted to G/L AP <input type="checkbox"/>
09/28/2020	P-CARD PROGRAM-01850	\$84.94	1042	Posted to G/L AP <input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2020-2021

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 09/01/2020 To Date: 09/30/2020

From Voucher: To Voucher:

Date	Voucher	Amount	Account	Posted to G/L	Account	Posted to G/L
09/10/2020	REVTRAK INC.--02052	\$261.35	1044	<input type="checkbox"/>	AP	<input type="checkbox"/>
09/10/2020	REVTRAK INC.--02052	\$2.64	1044	<input type="checkbox"/>	AP	<input type="checkbox"/>

Total for Fund: 107 Total Amount: \$583,142.78
 Total Amount: \$583,142.78

End of Report



A part of BMO Financial Group

INVOICE

September 20, 2020

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

ATTN:

Invoice Number: 0703724-2009

Invoice Amount: \$ 71,638.03

This invoice amount represents the total balances of all Corporate Card accounts for the billing period ending September 20, 2020.

Your payment is due October 17, 2020.

Payment will be automatically withdrawn from your bank account if your organization has pre-arranged payment. If not, please remit payment by electronic means or by mailing a cheque for the Invoice amount to the appropriate address below.

Table with 2 columns: BMO Harris Accounts and Diners Club Accounts. Rows include Payment By Mail and Payment By Overnight Delivery addresses.

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

Table with 2 columns: BMO Harris Accounts and Diners Club Accounts. Rows include contact information: By Phone and By e-mail.

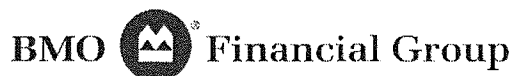
Thank you for your continued business.

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

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

Invoice Number: 0703724-2009
Amount Paid: \$ 71,638.03
Payment Due Date: October 17, 2020

RUN DATE: 09/21/2020



Statement

Account Name: BAXTER-MCINTOSH, RANS **Card Number:** xxxx-xxxx-xxxx-5521
Company Name: PETERSBURG SCHOOL DIST **Account Limit:** \$ 6,000.00
Employee ID: 7999995716001820
Statement Date (MM/DD/YYYY): 09/20/2020 **Currency:** U.S. DOLLAR

Statement Summary:

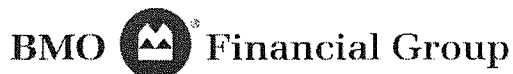
Report any items which do not agree with your records within 30 days of the statement date.

Payments: \$ 0.00
Adjustments: \$ 0.00
Net Purchases: \$ 393.61
Cash Advance: \$ 0.00
Fees: \$ 0.00
Other Charges: \$ 0.00
New Account Balance: \$ 393.61

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/20	08/21 353641372	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 23.96 043459	\$ 0.00 (e)	\$ 23.96
08/27	08/28 354263545	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 3.78 084295	\$ 0.00 (e)	\$ 3.78
09/01	09/02 354636359	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 21.96 027658	\$ 0.00 (e)	\$ 21.96
09/01	09/02 354636360	HARBOR WAY PARTS INC PETERSBURG AK	\$ 99.99 075940	\$ 0.00	\$ 99.99
09/03	09/04 354894940	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 89.99 027715	\$ 0.00 (e)	\$ 89.99
09/04	09/07 355041743	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 103.98 021032	\$ 0.00 (e)	\$ 103.98
09/08	09/09 355256998	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 25.99 068612	\$ 0.00 (e)	\$ 25.99
09/10	09/11 355520330	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 23.96 051187	\$ 0.00 (e)	\$ 23.96
TOTAL CREDITS			xxxx-xxxx-xxxx-5521		\$ 0.00
TOTAL DEBITS			xxxx-xxxx-xxxx-5521		\$ 393.61



Statement

Account Name:	CABRAL, JAIME	Card Number:	xxxx-xxxx-xxxx-6626
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 22,000.00
Employee ID:	7999995418021878		
Statement Date (MM/DD/YYYY):	09/20/2020	Currency:	U.S. DOLLAR

Statement Summary:

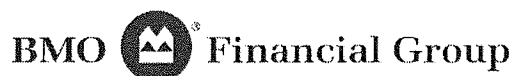
Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 3,736.07
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 3,736.07

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/20	08/21 353641369	SPORT DECALS INC 800-435-6110 IL	\$ 1,261.68 003111	\$ 88.32 (e)	\$ 1,350.00
08/22	08/24 353817208	ATHLETIC.NET 5206120012 OR	\$ 175.00 079841	\$ 0.00 (e)	\$ 175.00
08/26	08/27 354096747	PILOT PUBLISHING INC PETERSBURG AK	\$ 76.23 067875	\$ 0.00	\$ 76.23
08/28	08/31 354461312	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 84.94 029011	\$ 0.00 (e)	\$ 84.94
09/04	09/07 355041504	LEE'S CLOTHING PETERSBURG AK	\$ 149.90 013642	\$ 0.00 (e)	\$ 149.90
09/16	09/17 356021351	BREAKAWAY ADVENTURES L 9078742488 AK	\$ 1,900.00 020961	\$ 0.00	\$ 1,900.00
			TOTAL CREDITS xxx-xxxx-xxxx-6626		\$ 0.00
			TOTAL DEBITS xxx-xxxx-xxxx-6626		\$ 3,736.07



Statement

Account Name:	JOHNSTON, RALPH A	Card Number:	xxxx-xxxx-xxxx-6827
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 48,000.00
Employee ID:	1033		
Statement Date (MM/DD/YYYY):	09/20/2020	Currency:	U.S. DOLLAR

Statement Summary:

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

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 12,782.15
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 12,782.15

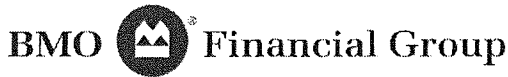
For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/21	08/21 353641373	AMZN MKTP US MM33B0PE2 AMZN.COM/BILL WA	\$ 286.12 046645	\$ 28.90 (e)	\$ 315.02
08/22	08/24 353817288	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 329.94 079885	\$ 0.00 (e)	\$ 329.94
08/23	08/24 353817289	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 33.98 083684	\$ 0.00 (e)	\$ 33.98
08/24	08/25 353943206	AMZN MKTP US MM1L51Q92 AMZN.COM/BILL WA	\$ 155.79 040182	\$ 0.00	\$ 155.79
08/24	08/26 354037881	GRAINGER 877-2022594 IL	\$ 470.40 087829	\$ 0.00	\$ 470.40
08/24	08/26 354037882	GRAINGER 877-2022594 IL	\$ 265.50 053831	\$ 0.00	\$ 265.50
08/27	08/28 354263546	AMZN MKTP US MU1000LX1 AMZN.COM/BILL WA	\$ 91.87 065062	\$ 0.00	\$ 91.87
08/28	08/28 354263547	AMZN MKTP US MM1OE86A0 AMZN.COM/BILL WA	\$ 1,040.00 073887	\$ 105.00	\$ 1,145.00
08/28	08/31 354461314	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 330.32 079829	\$ 0.00 (e)	\$ 330.32
08/29	08/31 354461315	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 30.07 001588	\$ 0.00 (e)	\$ 30.07
08/31	08/31 354461316	VITALITY MEDICAL INC 18017334449 UT	\$ 1,231.52 053172	\$ 89.29 (e)	\$ 1,320.81
08/31	09/01 354586488	WALTER E NELSON CO OF 4258142665 WA 38	\$ 976.50 023263	\$ 40.68	\$ 1,017.18
08/31	09/01 354586414	WALTER E NELSON CO OF 4258142665 WA	\$ 45.46 049074	\$ 1.89	\$ 47.35

08/31	09/01	HARBOR WAY PARTS INC PETERSBURG AK	\$ 175.03	\$ 0.00	\$ 175.03
	354586412		023942		
08/31	09/01	WALTER E NELSON CO OF 4258142665 WA	\$ -20.26	\$ -0.84	\$ -21.10
	354586413		000000		
08/31	09/01	WALTER E NELSON CO OF 4258142665 WA	\$ 788.55	\$ 32.85	\$ 821.40
	354586489		031966		
09/01	09/01	AMZN MKTP US MU3J24LG2 AMZN.COM/BILL WA	\$ 88.80	\$ 0.00	\$ 88.80
	354586410		053414		
09/01	09/01	JON DON MOTO #888 630-893-4747 IL	\$ 971.31	\$ 0.00 (e)	\$ 971.31
	354586411		092487		
09/01	09/02	GRAINGER 877-2022594 IL	\$ 620.12	\$ 0.00	\$ 620.12
	354636436		073261		
09/01	09/02	AMZN MKTP US MU7TZ93U2 AMZN.COM/BILL WA	\$ 944.70	\$ 0.00	\$ 944.70
	354636361		053786		
09/02	09/02	AMZN MKTP US MU67L9501 AMZN.COM/BILL WA	\$ 1,782.05	\$ 0.00	\$ 1,782.05
	354636435		013933		
09/02	09/03	VITALITY MEDICAL INC 18017334449 UT	\$ -1,231.52	\$ -89.29 (e)	\$ -1,320.81
	354833968		000000		
09/02	09/03	GRAINGER 877-2022594 IL	\$ 81.50	\$ 0.00	\$ 81.50
	354834044		014396		
09/04	09/04	JON DON MOTO #888 630-893-4747 IL	\$ 905.25	\$ 0.00 (e)	\$ 905.25
	354894941		062526		
09/04	09/07	AMZN MKTP US MU5SG41U2 AMZN.COM/BILL WA	\$ 538.32	\$ 54.37	\$ 592.69
	355041745		070652		
09/06	09/07	AMAZON.COM MU9VN5MF2 A AMZN.COM/BILL WA	\$ 173.74	\$ 0.00	\$ 173.74
	355041744		046708		
09/07	09/07	JON DON MOTO #888 630-893-4747 IL	\$ -83.04	\$ 0.00 (e)	\$ -83.04
	355041822		000000		
09/07	09/07	JON DON MOTO #888 630-893-4747 IL	\$ -89.10	\$ 0.00 (e)	\$ -89.10
	355041821		000000		
09/08	09/09	AMZN MKTP US MU16M1PP0 AMZN.COM/BILL WA	\$ 164.31	\$ 16.60	\$ 180.91
	355256999		045931		
09/08	09/09	BAY CITY SUPPLY 5032853037 WA	\$ 637.50	\$ 55.46	\$ 692.96
	355256955		045888		
09/08	09/10	GRAINGER 877-2022594 IL	\$ 59.41	\$ 0.00	\$ 59.41
	355395849		083587		
09/09	09/10	BAY CITY SUPPLY 5032853037 WA	\$ -55.46	\$ 0.00 (e)	\$ -55.46
	355395850		000000		
09/14	09/15	WALTER E NELSON CO OF 4258142665 WA	\$ 172.21	\$ 7.17	\$ 179.38
	355789695		089673		
09/14	09/16	GRAINGER 877-2022594 IL	\$ 490.90	\$ 0.00	\$ 490.90
	355892443		022721		
09/16	09/17	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 38.28	\$ 0.00 (e)	\$ 38.28
	356021504		044036		

TOTAL CREDITS xxxx-xxxx-xxxx-6827 **\$ -1,569.51**
TOTAL DEBITS xxxx-xxxx-xxxx-6827 **\$ 14,351.66**



Statement

Account Name:	KLUDT-PAINTER, ERICA	Card Number:	xxxx-xxxx-xxxx-5361
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 1,000.00
Employee ID:	152		
Statement Date (MM/DD/YYYY):	09/20/2020	Currency:	U.S. DOLLAR

Statement Summary:

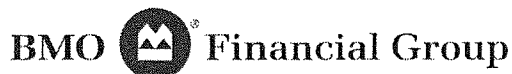
Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 300.00
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 300.00

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/15	09/16 355892364	EVENT ASDN/ACSA 5712268300 VA	\$ 300.00 083746	\$ 0.00	\$ 300.00
			TOTAL CREDITS	xxxx-xxxx-xxxx-5361	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-5361	\$ 300.00



Statement

Account Name: KLU DT-PAINTER, JON **Card Number:** xxxx-xxxx-xxxx-8382
Company Name: PETERSBURG SCHOOL DIST **Account Limit:** \$ 100,000.00
Employee ID: 7999995418021852
Statement Date (MM/DD/YYYY): 09/20/2020 **Currency:** U.S. DOLLAR

Statement Summary:

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

Payments: \$ 0.00
Adjustments: \$ 0.00
Net Purchases: \$ 28,278.22
Cash Advance: \$ 0.00
Fees: \$ 0.00
Other Charges: \$ 0.00
New Account Balance: \$ 28,278.22

For your records only. No payment required.

Transaction Summary:

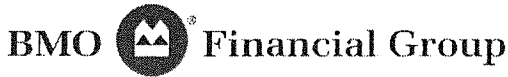
Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/20	08/21 353641370	CABLEXPRESSCORP CXTEC 315-476-3000 NY	\$ 8,263.89 092667	\$ 661.11 (e)	\$ 8,925.00
08/21	08/21 353641371	APPLE.COM/US 800-676-2775 CA	\$ 280.69 095637	\$ 25.26 (e)	\$ 305.95
08/21	08/24 353817210	AMAZON.COM MM00S6XM2 A AMZN.COM/BILL WA	\$ 26.50 057230	\$ 0.00	\$ 26.50
08/21	08/24 353817209	AMAZON.COM MM8RG3TD0 A AMZN.COM/BILL WA	\$ 134.95 057345	\$ 0.00	\$ 134.95
08/22	08/24 353817286	ACOUSTICMAGIC 9784409384 MA	\$ 576.99 059486	\$ 0.00	\$ 576.99
08/24	08/25 353943130	ACOUSTICMAGIC 9784409384 MA	\$ -84.00 000000	\$ 0.00 (e)	\$ -84.00
08/25	08/26 354037879	AMZN MKTP US MU1PI9CE1 AMZN.COM/BILL WA	\$ 75.86 098475	\$ 7.66 (e)	\$ 83.52
08/25	08/26 354037803	AMZN MKTP US MU1PI3CE1 AMZN.COM/BILL WA	\$ 172.39 046913	\$ 17.41 (e)	\$ 189.80
08/26	08/26 354037880	APPLE.COM/US 800-676-2775 CA	\$ 1,099.00 036161	\$ 0.00	\$ 1,099.00
08/26	08/27 354096748	OETC.ORG 8006508250 OR	\$ 78.18 069413	\$ 0.00 (e)	\$ 78.18
08/26	08/27 354096824	THE CHARIOT GROUP, INC ANCHORAGE AK	\$ 438.75 025405	\$ 0.00	\$ 438.75
08/27	08/27 354096822	AMZN MKTP US MM1YQ3BA0 AMZN.COM/BILL WA	\$ 21.19 037511	\$ 0.00	\$ 21.19
08/27	08/27 354096823	APPLE.COM/US 800-676-2775 CA	\$ 445.00 005443	\$ 0.00	\$ 445.00

08/27	08/28	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 11.55	\$ 0.00	\$ 11.55
	354263544		027642		
08/31	09/01	AMAZON.COM MU1F65GN1 AMZN.COM/BILL WA	\$ 3.99	\$ 0.00	\$ 3.99
	354586254		040341		
08/31	09/01	AMZN MKTP US MU6GL9GL1 AMZN.COM/BILL WA	\$ 19.25	\$ 1.94 (e)	\$ 21.19
	354586255		096554		
08/31	09/01	AMZN MKTP US MU49P9LL2 AMZN.COM/BILL WA	\$ 168.72	\$ 0.00	\$ 168.72
	354586256		020863		
09/02	09/02	APPLE.COM/BILL 866-712-7753 CA	\$ 137.34	\$ 12.36 (e)	\$ 149.70
	354636281		062957		
09/03	09/03	APPLE.COM/US 800-676-2775 CA	\$ 399.00	\$ 0.00	\$ 399.00
	354833888		097992		
09/03	09/03	AMZN MKTP US MU9TG1O70 AMZN.COM/BILL WA	\$ 43.47	\$ 0.00	\$ 43.47
	354833889		075163		
09/04	09/07	LIGHTSPEED TECHNOLOGIE 5036963408 OR	\$ 3,218.00	\$ 0.00	\$ 3,218.00
	355041662		057503		
09/04	09/07	AMZN MKTP US MU20W1691 AMZN.COM/BILL WA	\$ 246.74	\$ 0.00	\$ 246.74
	355041584		006623		
09/04	09/07	AMZN MKTP US MU84P96Z1 AMZN.COM/BILL WA	\$ 20.49	\$ 0.00	\$ 20.49
	355041505		034664		
09/04	09/07	AMZN MKTP US MU2TG2LV0 AMZN.COM/BILL WA	\$ 194.64	\$ 0.00	\$ 194.64
	355041583		009124		
09/04	09/07	AMZN MKTP US MU5EQ9601 AMZN.COM/BILL WA	\$ 349.95	\$ 0.00	\$ 349.95
	355041581		023882		
09/04	09/07	AMZN MKTP US MU0AA1PO2 AMZN.COM/BILL WA	\$ 836.99	\$ 0.00	\$ 836.99
	355041585		087218		
09/05	09/07	APPLE.COM/US 800-676-2775 CA	\$ 2,395.00	\$ 0.00	\$ 2,395.00
	355041661		059167		
09/06	09/07	AMZN MKTP US MU18D9S81 AMZN.COM/BILL WA	\$ 362.89	\$ 0.00	\$ 362.89
	355041582		091448		
09/07	09/08	AMAZON.COM MU8ZD7BX2 AMZN.COM/BILL WA	\$ 152.20	\$ 15.37 (e)	\$ 167.57
	355209824		073417		
09/08	09/08	APPLE.COM/US 800-676-2775 CA	\$ 597.00	\$ 0.00	\$ 597.00
	355209825		043276		
09/08	09/09	CODEHS 4158893376 CA	\$ 1,474.65	\$ 125.35 (e)	\$ 1,600.00
	355256936		086582		
09/08	09/09	HP HP.COM STORE 888-345-5409 CA	\$ 973.45	\$ 0.00	\$ 973.45
	355256937		014252		
09/09	09/10	PAYPAL ALASKAMACST 4029357733 AK	\$ 100.00	\$ 0.00	\$ 100.00
	355395771		081117		
09/10	09/10	APPLE.COM/US 800-676-2775 CA	\$ 49.95	\$ 0.00	\$ 49.95
	355395847		046223		
09/11	09/11	IXL SCHOOL SUBSCRIPT 650-372-4040 CA	\$ 1,545.08	\$ 142.92 (e)	\$ 1,688.00
	355520329		066525		
09/11	09/14	AMAZON.COM MU7610UI2 A AMZN.COM/BILL WA	\$ 184.90	\$ 18.67	\$ 203.57
	355708178		077096		
09/13	09/14	AMAZON.COM M49X36N61 A AMZN.COM/BILL WA	\$ 749.70	\$ 75.72	\$ 825.42
	355708179		057628		
09/14	09/14	APPLE.COM/US 800-676-2775 CA 42	\$ 345.00	\$ 0.00	\$ 345.00
	355708180		082099		

09/14	09/14	APPLE.COM/US 800-676-2775 CA	\$ 345.00	\$ 0.00	
	355708181		089779		
09/16	09/16	APPLE.COM/BILL 866-712-7753 CA	\$ 13.75	\$ 1.24 (e)	\$ 14.99
	355892363		082897		
09/16	09/16	APPLE.COM/BILL 866-712-7753 CA	\$ 59.62	\$ 5.37 (e)	\$ 64.99
	355892362		012417		
09/16	09/17	AMZN MKTP US M40YI8ZC2 AMZN.COM/BILL WA	\$ 139.00	\$ 14.04	\$ 153.04
	356021427		065893		
09/16	09/17	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 23.10	\$ 0.00	\$ 23.10
	356021425		096992		
09/16	09/17	THE CHARIOT GROUP, INC ANCHORAGE AK	\$ 164.00	\$ 0.00	\$ 164.00
	356021428		054213		
09/16	09/17	APPLE.COM/BILL 1111111111 CA	\$ 275.22	\$ 24.77 (e)	\$ 299.99
	356021426		016609		

TOTAL CREDITS xxxx-xxxx-xxxx-8382 **\$ -84.00**

TOTAL DEBITS xxxx-xxxx-xxxx-8382 **\$ 28,362.22**



Statement

Account Name: SANDHOFER, MARSHA **Card Number:** xxxx-xxxx-xxxx-5794
Company Name: PETERSBURG SCHOOL DIST **Account Limit:** \$ 1,000.00
Employee ID: 7999995746002434
Statement Date (MM/DD/YYYY): 09/20/2020 **Currency:** U.S. DOLLAR

Statement Summary:

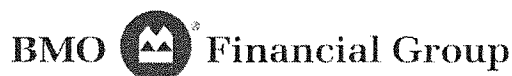
Report any items which do not agree with your records within 30 days of the statement date.

Payments: \$ 0.00
Adjustments: \$ 0.00
Net Purchases: \$ 840.21
Cash Advance: \$ 0.00
Fees: \$ 0.00
Other Charges: \$ 0.00
New Account Balance: \$ 840.21

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/21	08/24 353817287	HARLANDCLARKECHECKPRNT 877-534-3769 TX	\$ 92.01 099259	\$ 0.00 (e)	\$ 92.01
09/02	09/03 354833967	B&H PHOTO 800-606-6969 800-2215743 NY	\$ 577.40 043977	\$ 0.00	\$ 577.40
09/14	09/15 355789679	COLLEGEBOARD SAT ONLN. 212-7137789 NY	\$ 62.46 039983	\$ 5.54 (e)	\$ 68.00
09/15	09/16 355892442	SUB WASHPOST 023426577 800-477-4679 DC	\$ 5.00 064632	\$ 0.00 (e)	\$ 5.00
09/17	09/18 356210358	COLLEGEBOARD SAT ONLN. 212-7137789 NY	\$ 62.46 077079	\$ 5.54 (e)	\$ 68.00
09/17	09/18 356210433	BOVEY TROPHIES ANCHORAGE AK	\$ 29.80 007255	\$ 0.00 (e)	\$ 29.80
			TOTAL CREDITS xxxx-xxxx-xxxx-5794		\$ 0.00
			TOTAL DEBITS xxxx-xxxx-xxxx-5794		\$ 840.21



Statement

Account Name:	MORRISON, KAREN	Card Number:	xxxx-xxxx-xxxx-1328
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 120,000.00
Employee ID:	7999995418021894		
Statement Date (MM/DD/YYYY):	09/20/2020	Currency:	U.S. DOLLAR

Statement Summary:

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

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 24,885.73
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 24,885.73

For your records only. No payment required.

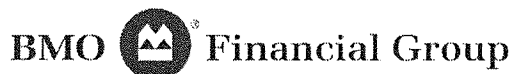
Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
08/26	08/27 354096903	AMZN MKTP US MM1VW3HJ0 AMZN.COM/BILL WA	\$ 53.21 042983	\$ 0.00	\$ 53.21
08/26	08/27 354096905	AMZN MKTP US MM6X015Z0 AMZN.COM/BILL WA	\$ 31.08 070005	\$ 0.00	\$ 31.08
08/26	08/27 354096906	AMZN MKTP US MM5MK7H40 AMZN.COM/BILL WA	\$ 6.36 091942	\$ 0.00	\$ 6.36
08/26	08/27 354096904	AMZN MKTP US MM0JT3570 AMZN.COM/BILL WA	\$ 14.06 006055	\$ 0.00	\$ 14.06
08/26	08/27 354096902	AMZN MKTP US MM0H22KU2 AMZN.COM/BILL WA	\$ 63.53 068729	\$ 0.00	\$ 63.53
08/26	08/27 354096825	AMAZON.COM MM78B3K72 A AMZN.COM/BILL WA	\$ 270.37 015020	\$ 0.00	\$ 270.37
08/26	08/27 354096826	AMZN MKTP US MU2SY0FQ1 AMZN.COM/BILL WA	\$ 156.70 019434	\$ 0.00	\$ 156.70
08/28	08/31 354461313	SQ CEDAR RIVER CREATI GOSQ.COM AK	\$ 351.00 077453	\$ 0.00	\$ 351.00
08/31	09/01 354586334	AMZN MKTP US MM6CE1U00 AMZN.COM/BILL WA	\$ 714.00 056197	\$ 72.12	\$ 786.12
08/31	09/01 354586333	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 56.64 048015	\$ 0.00	\$ 56.64
08/31	09/01 354586331	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 107.80 025893	\$ 0.00	\$ 107.80
08/31	09/01 354586332	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 107.80 074269	\$ 0.00	\$ 107.80
08/31	09/01 354586330	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 56.64 010908	\$ 0.00	\$ 56.64

09/01	09/02	AMZN MKTP US MU4VR1N32 AMZN.COM/BILL WA	\$ 23.57	\$ 0.00	\$ 23.57
	354636357		018244		
09/02	09/02	AMZN MKTP US MU8KL75M1 AMZN.COM/BILL WA	\$ 58.63	\$ 5.92 (e)	\$ 64.55
	354636358		051677		
09/02	09/03	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 16.05	\$ 0.00	\$ 16.05
	354833964		028987		
09/02	09/03	AMZN MKTP US MU7P88C70 AMZN.COM/BILL WA	\$ 96.41	\$ 0.00	\$ 96.41
	354833966		048860		
09/02	09/03	AMZN MKTP US MM8EB2YD0 AMZN.COM/BILL WA	\$ 92.62	\$ 9.36 (e)	\$ 101.98
	354833965		071318		
09/04	09/07	PETRO MARINE SERVICES 9077724251 AK	\$ 5,165.98	\$ 0.00	\$ 5,165.98
	355041664		077535		
09/04	09/07	AMZN MKTP US MU7LL86F1 AMZN.COM/BILL WA	\$ 23.99	\$ 0.00	\$ 23.99
	355041665		004213		
09/05	09/07	AMZN MKTP US MU5G46NF0 AMZN.COM/BILL WA	\$ 40.54	\$ 0.00	\$ 40.54
	355041741		083853		
09/07	09/07	AMZN MKTP US MU74D0KU1 AMZN.COM/BILL WA	\$ 25.99	\$ 0.00	\$ 25.99
	355041742		019320		
09/07	09/08	AMZN MKTP US MU8SY89R1 AMZN.COM/BILL WA	\$ 128.93	\$ 0.00	\$ 128.93
	355209841		081792		
09/07	09/08	AMZN MKTP US MU2F439Z1 AMZN.COM/BILL WA	\$ 12.49	\$ 0.00	\$ 12.49
	355209843		074111		
09/07	09/08	AMZN MKTP US MU56S00X0 AMZN.COM/BILL WA	\$ 162.06	\$ 0.00	\$ 162.06
	355209842		065584		
09/08	09/09	PAYPAL STERLINGACA 4029357733 CA	\$ 525.00	\$ 0.00	\$ 525.00
	355256995		085381		
09/08	09/09	AMZN MKTP US MU6GE7Q92 AMZN.COM/BILL WA	\$ 472.74	\$ 0.00	\$ 472.74
	355256997		092865		
09/08	09/09	AMAZON.COM MU2ZE0PS0 AMZN.COM/BILL WA	\$ 73.04	\$ 7.38 (e)	\$ 80.42
	355256996		086921		
09/08	09/09	AMZN MKTP US MU23P9P70 AMZN.COM/BILL WA	\$ 284.25	\$ 0.00	\$ 284.25
	355256939		071554		
09/08	09/09	PSN PETERSBURG UTILITY 866-917-7368 AK	\$ 13,201.82	\$ 0.00 (e)	\$ 13,201.82
	355256938		031314		
09/09	09/10	AMZN MKTP US MU4AH6WQ1 AMZN.COM/BILL WA	\$ 50.83	\$ 5.13 (e)	\$ 55.96
	355395848		002001		
09/11	09/14	AMZN MKTP US MU3B929I2 AMZN.COM/BILL WA	\$ 38.66	\$ 0.00	\$ 38.66
	355708253		023356		
09/11	09/14	ALASKA PEST MANAGEMENT 907-2472847 AK	\$ 732.50	\$ 0.00 (e)	\$ 732.50
	355708257		051347		
09/11	09/14	AMZN MKTP US AMZN.COM/BILL WA	\$ -300.84	\$ -30.39 (e)	\$ -331.23
	355708255		000000		
09/11	09/14	AMZN MKTP US M46M284N1 AMZN.COM/BILL WA	\$ 18.35	\$ 1.85 (e)	\$ 20.20
	355708256		099988		
09/12	09/14	AMZN MKTP US MU56O3QA0 AMZN.COM/BILL WA	\$ 132.15	\$ 0.00	\$ 132.15
	355708254		020975		
09/14	09/15	AMZN MKTP US M41LZ5T61 AMZN.COM/BILL WA	\$ 18.01	\$ 0.00	\$ 18.01
	355789676		004045		
09/14	09/15	AMZN MKTP US M41M87T11 AMZN.COM/BILL WA	\$ 20.52	\$ 0.00	\$ 20.52
	355789677		004199		

09/15	09/15 355789678	AMZN MKTP US MU9M207A0 AMZN.COM/BILL WA	\$ 479.88 001709	\$ 0.00	
09/15	09/16 355892365	AMZN MKTP US M49KK4FL2 AMZN.COM/BILL WA	\$ 973.00 029072	\$ 98.28	\$ 1,071.28
09/16	09/16 355892366	AMZN MKTP US MU9IP6U40 AMZN.COM/BILL WA	\$ 19.98 965192	\$ 0.00	\$ 19.98
09/16	09/17 356021429	AMZN MKTP US MU9F90IG0 AMZN.COM/BILL WA	\$ 119.97 095777	\$ 0.00	\$ 119.97
09/17	09/18 356210357	AMZN MKTP US MU5NT9WV0 AMZN.COM/BILL WA	\$ 19.77 026074	\$ 0.00	\$ 19.77

TOTAL CREDITS xxx-xxx-xxx-1328 **\$ -331.23**
TOTAL DEBITS xxx-xxx-xxx-1328 **\$ 25,216.96**



Statement

Account Name:	WARD, IOANA	Card Number:	xxxx-xxxx-xxxx-5353
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 200.00
Employee ID:	644	Currency:	U.S. DOLLAR
Statement Date (MM/DD/YYYY):	09/20/2020		

Statement Summary:

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

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 90.36
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 90.36

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/05	09/07 355041663	TRADING UNION PETERSBURG AK	\$ 48.88 071203	\$ 0.00 (e)	\$ 48.88
09/12	09/14 355708182	TRADING UNION PETERSBURG AK	\$ 41.48 014750	\$ 0.00 (e)	\$ 41.48
TOTAL CREDITS xxx-xxxx-xxxx-5353					\$ 0.00
TOTAL DEBITS xxx-xxxx-xxxx-5353					\$ 90.36



Statement

Account Name:	WORHATCH, CENA	Card Number:	xxxx-xxxx-xxxx-0225
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 500.00
Employee ID:	CW		
Statement Date (MM/DD/YYYY):	09/20/2020	Currency:	U.S. DOLLAR

Statement Summary:

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

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 331.68
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 331.68

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/14	09/16 355892441	BRIGHT WHITE PAPER 800-3215716 FL	\$ 331.68 054526	\$ 0.00 (e)	\$ 331.68
			TOTAL CREDITS	xxxx-xxxx-xxxx-0225	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-0225	\$ 331.68

Petersburg School District

TRIAL BALANCE

As of September 30, 2020

	DEBIT	CREDIT
1-0110 First Bank Checking	144,340.81	
1-0140 First Bank Gaming	1,750.27	
1-0160 ASB CD	0.00	
2-0020 Activity School Fee-5.00		0.00
2-0035 Activity Director		1,282.66
2-0040 Activity Pass Sales-Students		4,392.72
2-0045 Activities-Viking Store		1,154.32
2-0050 Shop Sales		18,994.48
2-0080 Art		195.00
2-0085 Artfest		1,892.35
2-0090 Assoc Student Body Government		7,237.79
2-0097 Baseball		1,085.23
2-0098 Baseball Field		251.00
2-0195 Class of 2014		634.50
2-0200 Class of 2015		183.49
2-0205 Class of 2016		0.00
2-0217 Class of 2017		0.00
2-0218 Class of 2018		0.00
2-0219 Class of 2019		0.00
2-0220 Class of 2020		0.00
2-0221 Class of 2021		2,712.79
2-0222 Class of 2022		451.00
2-0250 Close-Up		4,172.15
2-0260 Concessions		3,429.17
2-0280 Cross Country		0.01
2-0290 School wide play		4,277.42
2-0293 DDF		375.80
2-0294 Dig Pink		432.80
2-0295 Ed Camp		0.00
2-0297 Elementary Earth Club		58.00
2-0315 Elementary PIA		395.00
2-0320 Elementary School Store		2,544.03
2-0325 Elementary Stikine River		13,421.73
2-0330 Elementary Memory Book		844.98
2-0337 Track Improvement Project		1,958.28
2-0344 School Garden		4,895.19
2-0350 Gym Sign Advertisements		7,335.32
2-0370 Honor Society		37.17
2-0380 Honors English		100.90
2-0400 Integrated		36.68
2-0402 Interact Club (Rotary)		0.00
2-0405 Jazz Band-High School		5,160.12
2-0410 Jewelry		570.66
2-0417 LeConte Survey		734.05

	DEBIT	CREDIT
2-0420 Little Kid's Rock		310.53
2-0430 Little Norway Tournament		0.25
2-0440 Mark Fosse Award		193.60
2-0450 Marquee		197.49
2-0460 Mathematics		603.40
2-0500 MS Band		666.10
2-0510 MS Cheerleaders		389.59
2-0520 MS Robotics		1,873.83
2-0527 MS Student Council		858.79
2-0530 MS Tournament/Activities		277.08
2-0540 MS Yearbook and Pro		6,072.54
2-0550 Music-High School		569.64
2-0560 Natural Helpers		1,244.86
2-0580 Culinary Arts		548.57
2-0595 PHS Library		1,570.77
2-0597 Scholarships		0.00
2-0600 Principal - High School		800.14
2-0601 Principal - Middle School		125.07
2-0605 PIA Undisbursed Funds		840.00
2-0610 PTSA Scholarship		200.00
2-0612 EF Puerto Rico		50.13
2-0615 Raffle		1,223.28
2-0625 Region V Tournaments		3,496.77
2-0630 Rory Smith Scholarship		25.00
2-0634 MS Run Club		50.00
2-0640 Pixellot Advertisements		200.21
2-0647 Softball		440.52
2-0648 SPED Memorial Account		10,402.50
2-0650 Stereo Repair/Replacement		906.59
2-0655 Student Testing Fees		260.00
2-0670 Swim/Dive Team		815.24
2-0690 Track		1,354.03
2-0699 Tsunami Bowl		1,951.27
2-0700 Unallocated Interest		319.00
2-0710 Varsity Cheer/Stunt		438.65
2-0730 Viking Basketball		1,011.05
2-0738 Viking Productions		38.13
2-0740 Volleyball		2,508.04
2-0745 Weekend Backpack Program		2,379.23
2-0750 Work Experience		1,022.00
2-0760 Wrestling		5,127.57
2-0780 Yearbook		3,482.83
Opening Balance Equity		0.00
TOTAL	\$146,091.08	\$146,091.08

Regular Meeting

Tuesday, September 8, 2020 6:00 PM

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

Cheryl File: Present
Sarah Holmgrain: Present
Katie Holmlund: Present
Jay Lister: Present
Meg Litster: Present

1. CALL TO ORDER

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

2. DETERMINE QUORUM

Discussion: All members present

3. PLEDGE OF ALLEGIANCE

Discussion: President Holmgrain lead everyone in the Pledge of Allegiance

4. APPROVAL OF AGENDA

Action(s):

Approve agenda as written. This motion, made by Sarah Holmgrain and seconded by Jay Lister, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Yea: 5, Nay: 0
Voting Summary:
Discussion: A consent agenda is a practice by which regular and non-controversial board action items are organized apart from the rest of the agenda and approved as a group. This includes all of the business items that require formal board approval and yet because they are not controversial, there is no need for board discussion before taking a vote. Items may be on the consent agenda only if all board members agree. Any board member, for any reason, may remove a consent agenda item and place it on the regular agenda for the board meeting.

5. CORRESPONDENCE

Discussion: None

6. COMMENTS FROM AUDIENCE UNRELATED TO AGENDA ITEMS

Discussion: None

7. COMMENTS FROM AUDIENCE RELATED TO AGENDA ITEMS

Discussion: None

8. COMMENTS FROM BOARD MEMBERS

Discussion: Board members said they would hold their comments till after the Administrative reports.

9. CONSENT AGENDA

1. August 2020, Monthly accounting report, bills,

payroll, and electronic fund transfers, ASB trial balance and P-Card statements in the amount of \$461,253.10

2. August 6th, 2020, special board meeting minutes
August 11th, 2020, regular board meeting minutes
3. Extra-Duty Contracts

Action(s):

Approve the consent agenda. This motion, made by Sarah Holmgrain and seconded by Cheryl File, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

10. **ADMINISTRATIVE REPORTS**

1. Superintendent's report **Presenter:**
Superintendent Kludt-Painter
2. Elementary Principal's Report **Presenter:** Principal
Heather Conn
3. MS/HS Principal's Report **Presenter:** Principal
Rick Dormer
4. Director of Activities Report
5. Director of Facilities and Maintenance Report **Presenter:** Ralph
Johnston

11. **SCHOOL BOARD COMMITTEE REPORTS**

Discussion: None

12. **SPECIAL RECOGNITION**

Discussion: Video was played for Superintendent Kludt Painter wishing her a Happy Birthday!

13. **OLD BUSINESS**

Discussion: None

14. **NEW BUSINESS**

1. Resignations/Retirement
Discussion: The board accepts the retirement of Kelly O'Conner Demko effective August 13th, 2020, and the resignation of Julie Anderson effective August 17th, Carli Byrer effective Sept 11, 2020, and Paula Akers effective October 30th, 2020 as accepted by the Superintendent on behalf of the Board according to BP 4117.2 (resignations)

2. Leave of Absence

Action(s):

Approve the 2020-'21 leave of absence request for instructional aides Shelley Johnston and Brittany Potrzuski. This motion, made by Sarah Holmgrain and seconded by Meg Litster, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea

Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

3. Personnel Hire for Middle School Special Education Teacher

Action(s):

Approve the hire of Tyler Thain as Middle School Special Education teacher for the 2020-'21 school year. This motion, made by Sarah Holmgrain and seconded by Katie Holmlund, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Yea: 5, Nay: 0
Voting Summary: Discussion: Board member asked if this was to fill a temporary or permanent position - it is a 1 year contract of a regular permanent position.

4. 2020-'21 Temporary Certified Personnel Hire

Action(s):

Approve the temporary hire of certificated staff as listed. Temporary Contract hire of Kaili Swanson Kindergarten, Shelley Johnston 3rd grade, Amy Wilkes 3rd grade, Jamie Eddy 4th grade, Brittany Potrzuski 5th grade, Casey Gates 6th grade. This motion, made by Sarah Holmgrain and seconded by Jay Lister, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Yea: 5, Nay: 0
Voting Summary: Discussion: Board member asked if these were full year or only through December - they are full-year temporary positions. They are funded mostly through CARES act funding but will use some general funds as well.

5. 2020-'21 Certified teaching position transfer

Discussion: Certificated transfers for the 2020-'21 school year are Eliza Warmack: 1st/2nd grade classroom teacher.

6. 2020-'21 Classified Personnel Hire

Action(s):

Approve the hire of classified staff as listed for the 2020-'21 school year. Adam Ware temporary evening custodian, Karla Sosa Foodservice aide, August Pennington Instructional Aide (ms). This motion, made by Sarah Holmgrain and seconded by Katie Holmlund,

Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Yea: 5, Nay: 0
Voting Summary: Discussion: Board member asked if this meant we were fully staffed, and the answer was no - the district still has openings.

7. Calendar Review

Action(s):

Approve the 2020-21 calendar in-service adjustments. This motion, made by Sarah Holmgrain and seconded by Jay Lister, Passed.

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Yea: 5, Nay: 0
Voting Summary: Discussion: Board Member asked if the teachers were queried about the new schedule, the answer was yes, they could weigh in. The changes consisted of cancelling some in-service days and turning them into instruction days. Some conference days combined between buildings.

15. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**

16. **UPCOMING DATES AND MEETING ANNOUNCEMENTS**

17. **FUTURE AGENDA ITEMS**

Discussion: Member Lister would like to add "Read Block" in the high school to discussion items to the next agenda. Member Litster would like an update about how the block schedule is going in general.

18. **OTHER NEW BUSINESS**

19. **ADJOURNMENT**

Action(s):

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

Voting Detail:

Cheryl File: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea
Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Board Secretary

Board President

September 24, 2020

Dear Superintendent Kludt-Painter

It is my pleasure to inform you that **Mitkof Middle School** in **Petersburg School District** has been recognized as an **Exemplary High Performing Schools** National Blue Ribbon School for 2020 by U. S. Secretary of Education, Betsy DeVos.

The covered National Blue Ribbon Schools award affirms the hard work of educators, families, and communities in creating safe and welcoming schools where students master challenging and engaging content. Now in its 38th year, the National Blue Ribbon Schools Program has bestowed almost 10,000 awards to more than 9,000 schools, with some schools winning multiple awards. Schools are eligible for nomination after five years.

The Education Department recognizes all schools in one of two performance categories, based on all student scores, student subgroup scores and graduation rates:

- **Exemplary High Performing Schools** – These are among their state’s highest performing schools as measured by state assessments or nationally normed tests.
- **Exemplary Achievement Gap Closing Schools** – These are among their state’s highest performing in closing achievement gaps between a school’s student groups and all students.

Up to 420 schools may be nominated each year. The U.S. Education Department invites National Blue Ribbon School nominations from the top education official in all states, the District of Columbia, Puerto Rico, the Virgin Islands, the Department of Defense Education Activity, and the Bureau of Indian Education. Private schools are nominated by the Council for American Private Education (CAPE).

The 2020 National Blue Ribbon Schools Awards Ceremony will be held virtually Nov. 12 and 13. While we regret not having the opportunity to celebrate in person, given the current situation regarding COVID-19, we will celebrate all 317 public and 50 non-public school honorees in the ways that we are able, and they will each receive their plaques and flags via mail.

School profiles of all 2020 National Blue Ribbon Schools can also be found at <https://nationalblueribbonsschools.ed.gov/awardwinners>.

Congratulations and thank you for your commitment to excellence in education for all children.

Sincerely,

Aba S. Kumi
Director
National Blue Ribbon Schools Program
Office of Communications and Outreach
U.S. Department of Education

AUDIT WRAP UP

June 30, 2020



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

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

3601 C Street, Suite 600
Anchorage, AK 99503

October 13, 2020

Members of the School Board
Petersburg School District
Petersburg, AK

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On May 8, 2020 we presented an overview of our plan for the audit of the financial statements of Petersburg City School District (the District) as of and for the year ended June 30, 2020, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

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

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

Respectfully,

BDO USA, LLP

BDO'S Response to COVID-19 and Commitment to Clients

A NOTE FROM WAYNE BERSON, CEO BDO USA, LLP

As the novel coronavirus (COVID-19) continues to spread in the U.S. and across the globe, I want to take a moment to let you know what BDO is doing to respond to this public health emergency.

First and foremost, BDO's number one priority is the safety and well-being of our people, clients, families, and the communities in which we live and work.

We've assembled a cross-disciplinary team, working with our Crisis Management and Business Continuity practice professionals, to monitor the COVID-19 public health emergency and to put measures in place that help ensure both safety for our people and business continuity for our clients.

We are assessing the situation daily, remaining vigilant, and following all recommendations from the World Health Organization (WHO), U.S. Centers for Disease Control and Prevention (CDC) and local authorities.

BDO continues to develop, update and share guidance with our professionals so they are fully informed on how to protect themselves, their families and their clients against transmission of the virus.

Please be assured that while we remain focused on the health and safety of our professionals and those around us, we also are focused on continued service to our clients. We have taken steps to make sure we can continue to deliver the level of quality, excellence and timeliness you are accustomed to from us during these unique circumstances.

BDO has long been committed to a flexible workplace, and we have the technological, cultural and operational infrastructure for the organization to work virtually, should the need arise. Additionally, we have put into place policies that require all guests at BDO offices and events to confirm that they do not pose a risk to others, based on certain criteria.

As we navigate this time of uncertainty together, I want to reaffirm BDO's core purpose: helping people thrive, every day. I hope that you and your loved ones are well, and we are here if you need us.

Discussion Outline

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Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2020. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. We have also conducted an audit of compliance in accordance with the *Uniform Guidance* and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. This audit of the financial statements does not relieve management or the those charged with governance of their responsibilities.

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

Results of Our Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES AND SIGNIFICANT UNUSUAL TRANSACTIONS

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

- ▶ The Districts' significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.
- ▶ A summary of recently issued accounting pronouncements is included in Note 1 to the District's financial statements.
- ▶ There were no other changes in significant accounting policies and practices during fiscal year 2020.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The District did not have any significant accounting estimates in 2020.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Please refer to the attached "Schedule of Corrected Misstatements" for corrected misstatements other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.

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

Results of Our Audit

QUALITY OF THE DISTRICT'S FINANCIAL REPORTING

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

- ▶ Qualitative aspects of significant accounting policies and practices
 - We concur with the District's interpretation and application of generally accepted accounting principles and practices derived from the standards set by the Governmental Accounting Standards Board (GASB).
- ▶ Our conclusions regarding significant accounting estimates
 - The District did not have any significant accounting estimates in 2020.
- ▶ Financial statement presentation
 - To our knowledge all necessary disclosures have been included in the footnotes to the financial statements.
- ▶ New accounting pronouncements
 - The District did not adopt any new significant accounting pronouncements in 2019.
- ▶ Alternative accounting treatments
 - We did not identify any accounting treatments that did not comply with generally accepted accounting principles and standards set by GASB

Internal Control Over Financial Reporting

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

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

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

Category	Definition
Deficiency in 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.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit, we noted the following:

- ▶ The following significant deficiencies were identified:

Significant Deficiency	Comments
Significant Deficiency in Internal Controls Over Compliance – Procurement and Suspension and Debarment	<ul style="list-style-type: none"> ▶ The District did not follow the procurement policy for a vendor in fiscal year 2019, since the issue was caught in fiscal year 2020, this finding could not be corrected timely. ▶ Auditors have been informed that the issue was corrected in fiscal year 2021.

Other Required Communications

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

Requirement	Discussion Points
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the District’s financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the District’s related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Organization’s financial statements or to our auditor’s report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
If applicable, other matters significant to the oversight of the District’s financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the District’s financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.

Independence Communication

Our engagement letter to you dated May 8, 2020 describes our responsibilities in accordance with professional standards and certain regulatory authorities and Government Auditing Standards regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.

PETERSBURG CITY SCHOOL DISTRICT

Year End: June 30, 2020

Adjusting Journal Entries

Date: 7/1/2019 To 6/30/2020

Number	Date	Type	Name	Account No	Debit	Credit
AJE 1	6/30/2020	N	REVENUE FROM STATE SOURCES	500-000-000-000-050 500		-47,837.68
AJE 1	6/30/2020	N	TRANSFERS FROM OTHER FUNDS	500-000-000-000-250 500	4,379.89	
AJE 1	6/30/2020	N	CASH - FB	500-000-000-000-610 500	43,457.79	
AJE 1	6/30/2020	N	STATE CAPITAL GRANTS	506-000-000-000-051 506		-23,344.23
AJE 1	6/30/2020	N	FUND BALANCE UNRESERVED UNDESI	506-000-000-000-830 506	23,344.23	
AJE 1	6/30/2020	N	REVENUE FROM STATE	507-000-000-000-050 507	47,837.68	
AJE 1	6/30/2020	N	CASH - FB	507-000-000-000-610 507		-43,457.79
AJE 1	6/30/2020	N	TRANSFER TO CAPITAL ACCOUNT	507-500-900-000-554 507		-4,379.89
AJE 1	6/30/2020	N	OTHER STATE REVENUES	509-000-000-000-090 509		-47,237.82
AJE 1	6/30/2020	N	FUND BALANCE	509-000-000-000-830 509	47,237.82	

To adjust Fund 506 and 509 for PY
entry not posted at year end. To move Fund 507 to Fund 500.

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

Basic Financial Statements, Required
Supplementary Information, Additional
Supplementary Information, and Single
Audit Reports
Year Ended June 30, 2020

DRAFT

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

Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information, and Single Audit Reports
Year Ended June 30, 2020

DRAFT

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

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

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

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

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

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Petersburg School District, a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Petersburg School District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 42 through 46, and the Schedules of Net Pension and OPEB Liability and Pension Contributions, and the Schedules of Net Other Postemployment Benefits (OPEB) Liability and OPEB Contributions on pages 47 through 51, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Petersburg School District's basic financial statements. The accompanying combining and individual fund financial statements and schedules listed in the table of contents, Schedule of Compliance as required by Alaska Statute 14.17.505, Schedule of Expenditures of Federal Awards as required by the Title 2 *U.S. Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the Schedule of State Financial Assistance and the as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXX, 2020 on our consideration of Petersburg 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 Petersburg 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 Petersburg School District's internal control over financial reporting and compliance.

Anchorage, Alaska
XXXX, 2020

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Basic Financial Statements

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

Statement of Net Position

	Governmental Activities
<i>June 30, 2020</i>	
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 2,154,721
Accounts receivable	297,658
Inventory	11,382
Prepaid items	307,027
Net other postemployment benefits assets	302,035
Capital assets, net of accumulated depreciation	2,495,807
Total Assets	5,568,630
Deferred Outflows of Resources	
Pension related	444,589
Other postemployment benefits related	343,136
Total Deferred Outflows of Resources	787,725
Total Assets and Deferred Outflows of Resources	\$ 6,356,355
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	\$ 94,929
Accrued payroll and related liabilities	2,128
Unearned revenue	59,939
Noncurrent liabilities:	
Accrued leave - due within one year	41,132
Net pension liability	5,011,764
Net other postemployment benefits liability	62,656
Total Liabilities	5,272,548
Deferred Outflows of Resources	
Pension related	268,547
Other postemployment benefits related	282,882
Total Deferred Outflows of Resources	551,429
Net Position	
Investment in capital assets	2,495,807
Restricted for scholarships	75,028
Unrestricted (deficit)	(2,038,457)
Total Net Position	532,378
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 6,356,355

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

Statement of Activities

<i>Year Ended June 30, 2020</i>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	
Governmental Activities					
Instruction	\$ 3,180,703	\$ -	\$ 107,178	\$ -	\$ (3,073,525)
Special education instruction	1,064,451	-	301,879	-	(762,572)
Support services - students	553,363	-	341,431	-	(211,932)
Support services - instruction	763,590	-	38,469	-	(725,121)
School administration	276,252	-	5,449	-	(270,803)
School administration support services	199,954	-	48,440	-	(151,514)
District administration	292,432	-	24,620	-	(267,812)
District administration support services	262,586	-	45,921	-	(216,665)
Operations and maintenance of plant	1,080,454	-	114,687	-	(965,767)
Student activities	341,041	100,237	-	-	(240,804)
Student transportation - to and from school	207,250	-	193,566	-	(13,684)
Food service	509,540	-	499,636	-	(9,904)
Expendable trust	3,300	-	72	-	(3,228)
Construction and facilities acquisition	89,959	-	-	578,712	488,753
	\$ 8,824,875	\$ 100,237	\$ 1,721,348	\$ 578,712	(6,424,578)
General Revenues					
Local appropriation					1,800,000
State grants and entitlements not restricted to specific purpose					6,192,159
Interest income					734
E-rate					105,264
Other					79,887
					8,178,044
Change in Net Position					1,753,466
Net Position, beginning					(1,221,088)
Net Position, end of year					\$ 532,378

See accompanying notes to basic financial statements.

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

Governmental Funds
Balance Sheet

	Major Funds							
	General Fund	Food Service Special Revenue Fund	Title I-C Migrant Education Special Revenue Fund	COVID 19 Education Stabili- zation Special Revenue Fund	CARES Act Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds	Total Govern- mental Funds
<i>June 30, 2020</i>								
Assets								
Cash and investments	\$ 980,073	\$ 315,666	\$ -	\$ -	\$ 58,276	\$ 674,993	\$ 125,713	\$ 2,154,721
Accounts receivable	14,526	26,166	72,757	46,617	-	55,311	82,281	297,658
Inventory	-	11,382	-	-	-	-	-	11,382
Prepaid items	307,027	-	-	-	-	-	-	307,027
Due from other funds	253,449	-	-	-	-	-	-	253,449
Total Assets	\$ 1,555,075	\$ 353,214	\$ 72,757	\$ 46,617	\$ 58,276	\$ 730,304	\$ 207,994	\$ 3,024,237
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$ 72,189	\$ 14	\$ 15	\$ -	\$ -	\$ 18,855	\$ 3,856	\$ 94,929
Accrued payroll and related liabilities	2,128	-	-	-	-	-	-	2,128
Due to other funds	-	-	72,742	46,617	-	55,311	78,779	253,449
Deferred revenue	-	-	-	-	58,276	-	1,663	59,939
Total Liabilities	74,317	14	72,757	46,617	58,276	74,166	84,298	410,445
Fund Balances								
Nonspendable	307,027	11,382	-	-	-	-	-	318,409
Restricted	-	-	-	-	-	-	75,028	75,028
Assigned	-	-	-	-	-	656,138	48,668	704,806
Unassigned	1,173,731	341,818	-	-	-	-	-	1,515,549
Total Fund Balances	1,480,758	353,200	-	-	-	656,138	123,696	2,613,792
Total Liabilities and Fund Balances	\$ 1,555,075	\$ 353,214	\$ 72,757	\$ 46,617	\$ 58,276	\$ 730,304	\$ 207,994	\$ 3,024,237

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2020

Total fund balances for governmental funds		\$ 2,613,792
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets for governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:		
Equipment and vehicles	\$ 4,264,301	
Accumulated depreciation	(1,768,494)	
Total capital assets, net		2,495,807
Certain other postemployment benefit plans have been funded in excess of the required contributions. These assets are not financial resources and therefore are not reported in the funds.		
Net other postemployment benefits asset		302,035
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. Long-term liabilities reported in these statements consist of:		
Accrued leave	(41,132)	
Net pension liability	(5,011,764)	
Net other postemployment benefits liability	(62,656)	
Total long-term liabilities		(5,115,552)
Certain changes in net pension liabilities are deferred rather than recognized immediately. These are amortized over time.		
Deferred outflows of resources related to pensions	444,589	
Deferred inflows of resources related to pensions	(268,547)	
Deferred outflows of resources related to other postemployment benefits	343,136	
Deferred inflows of resources related to other postemployment benefits	(282,882)	
Total deferred pension items		236,296
Total Net Position of Governmental Activities		\$ 532,378

See accompanying notes to basic financial statements.

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

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

	Major Funds							Nonmajor Governmen- tal Special Revenue Funds	Total Governmen- tal Funds
	General Fund	Food Service Special Revenue Fund	Title I-C Migrant Education Special Revenue Fund	COVID 19 Education Stabili- zation Special Revenue Fund	CARES Act Special Revenue Fund	Capital Projects Fund			
<i>Year Ended June 30, 2020</i>									
Revenues									
Local sources	\$ 2,040,167	\$ 45,955	\$ -	\$ -	\$ 11,903	\$ 12,623	\$ 3,409	\$ 2,114,057	
State of Alaska	6,875,521	-	-	-	-	566,089	221,066	7,662,676	
Federal grants:									
Passed through State of Alaska	-	447,311	-	46,617	-	-	301,021	794,949	
Direct federal grants and contracts	-	-	173,239	-	-	-	51,910	225,149	
Total Revenues	8,915,688	493,266	173,239	46,617	11,903	578,712	577,406	10,796,831	
Expenditures									
Current:									
Instruction	3,691,329	-	-	45,516	2,488	-	50,828	3,790,161	
Special education instruction	1,149,430	-	-	-	-	-	142,214	1,291,644	
Support services - students	275,086	-	169,146	-	-	-	161,630	605,862	
Support services - instruction	798,924	-	-	-	-	-	21,625	820,549	
School administration	327,121	-	-	-	5,449	-	-	332,570	
School administration support services	238,302	-	-	-	-	-	-	238,302	
District administration	361,362	-	-	-	-	-	-	361,362	
District administration support services	258,413	-	4,093	1,101	-	-	7,471	271,078	
Operations and maintenance of plant	1,074,165	-	-	-	-	-	-	1,074,165	
Student activities	352,581	-	-	-	-	-	-	352,581	
Student transportation - to and from school	-	-	-	-	-	-	207,250	207,250	
Food service	-	431,925	-	-	3,966	-	-	435,891	
Expendable trust	-	-	-	-	-	-	3,300	3,300	
Construction and facilities acquisition	-	-	-	-	-	1,493,006	-	1,493,006	
Total Expenditures	8,526,713	431,925	173,239	46,617	11,903	1,493,006	594,318	11,277,721	
Excess (Deficiency) of Revenues Over Expenditures	388,975	61,341	-	-	-	(914,294)	(16,912)	(480,890)	
Other Financing Sources (Uses)									
Transfers in	33,659	1,061	-	-	-	-	-	34,720	
Transfers out	-	-	-	-	-	(34,720)	-	(34,720)	
Total Other Financing Sources (Uses)	33,659	1,061	-	-	-	(34,720)	-	-	
Net Change in Fund Balances	422,634	62,402	-	-	-	(949,014)	(16,912)	(480,890)	
Fund Balances, beginning of year	1,058,124	290,798	-	-	-	1,605,152	140,608	3,094,682	
Fund Balances, end of year	\$ 1,480,758	\$ 353,200	\$ -	\$ -	\$ -	\$ 656,138	\$ 123,696	\$ 2,613,792	

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2020

Net change in fund balances - total governmental funds \$ (480,890)

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives. This is comprised of:

Capital outlay	\$ 1,403,047	
Depreciation expense	(281,515)	
		1,121,532

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

Increase in net pension liability and related deferred outflows and inflows of resources	(20,678)	
Decrease in net OPEB liability/assets and related deferred outflows and inflows of resources	1,121,441	
		1,100,763

Other 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. This is the decrease in accrued leave.

12,061

Change in Net Position of Governmental Activities \$ 1,753,466

See accompanying notes to basic financial statements.

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

Student Activities Agency Fund
Statement of Fiduciary Assets and Liabilities

June 30, 2020

Assets

Cash and Investments \$ 145,403

Liabilities

Due to Student Groups \$ 145,403

See accompanying notes to basic financial statements.

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

Notes to Basic Financial Statements
Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities. The District reports *governmental activities*, which normally are supported by intergovernmental revenues. The District has no *business-type activities*, which rely primarily on fees and charges to external parties.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) fees, fines and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

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

Notes to Basic Financial Statements

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

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The following are the District's major governmental funds:

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

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

The *Title I-C Migrant Education Special Revenue Fund* accounts for revenue received and expenditures made in assisting migratory children to have the opportunity to meet the expectations and performance standards.

The *COVID 19 Education Stabilization Special Revenue Fund* accounts for revenue received and expenditures made in preventing, preparing and responding to the coronavirus COVID-19 disease pandemic.

The *CARES Act Special Revenue Fund* accounts for revenue received and expenditures made in preventing, preparing and responding to the coronavirus COVID-19 disease pandemic.

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

The other governmental funds of the District are considered nonmajor.

In addition, the District reports a single fiduciary fund - the Student Activities Agency Fund.

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

Notes to Basic Financial Statements

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

D. Budgets

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

The adopted School Operating Fund budget is submitted to the Petersburg Borough for approval of the request for local appropriation, then to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions periodically each year to adjust the revenues and expenditures to available resources and program needs. The final revised and approved budget is presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget. The Superintendent has the authority to make line item transfers limited to under \$10,000. These budget adjustments must be included in the School Board's next formal budget revision. Any interfund transfers require prior approval by the School Board.

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

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

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances, if any, outstanding at year end are reported as appropriate constraints of fund balance if they meet the fund balance classification criteria described later in these notes. Encumbrances are included as reductions of fund balances for the purpose of calculating fund balance limits in accordance with state regulations.

F. Cash and Investments

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

G. Short-Term Interfund Receivables and Payables

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

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

Notes to Basic Financial Statements

H. Inventories

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

I. Capital Assets

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

All purchased capital assets are valued at cost. Donated capital assets are valued at their estimated fair market value on the date received. The District has established a capitalization threshold of \$5,000. The District does not possess any infrastructure. School buildings (and the related debt) are owned and capitalized by the Borough and are not recorded in these financial statements.

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

J. Compensated Absences

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

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

K. Fund Balances

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

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

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

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

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

Notes to Basic Financial Statements

resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

L. Unearned Revenue

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

M. Interfund Transfers

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

N. Pensions / OPEB

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

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of the net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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

Notes to Basic Financial Statements

P. Net Position

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

Q. Management Estimates and Assumptions

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

2. Cash and Investments

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

Custodial credit risk - Custodial credit risk is the risk that in the event of bank or broker failure, the District's deposits and investments may not be returned to it. The District does not have a deposit policy for custodial credit risk, but does seek to mitigate this risk on its deposits through the use of a tri-party collateralization agreement. All the District's deposits in financial institutions as of June 30, 2020 are insured or covered by a tri-party collateralization agreement.

3. Receivables

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

4. Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2020, follows:

Due to General Fund from

Nonmajor governmental funds for short-term operating advances	\$ 78,779
Title I-C Migrant Education Special Revenue Fund for short-term operating advances	72,742
COVID 19 Education Stabilization Special Revenue Fund for short-term operating advances	46,617
Capital Projects Funds for short-term capital advances	55,311
Total Due to General Fund	\$ 253,449

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

Notes to Basic Financial Statements

Transfers to other Funds:

From the Capital Project Funds to:		
General Fund for operating subsidies	\$	33,659
Food Service Special Revenue Fund for operating subsidies		1,061

Total Transfers to Other Funds **\$ 34,720**

5. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

<i>Governmental Activities</i>	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Assets not being depreciated -				
Construction in progress	\$ 800,580	\$ -	\$ (800,580)	\$ -
Assets being depreciated:				
Equipment and vehicles	1,504,631	-	-	1,504,631
Building improvements	556,043	2,203,627	-	2,759,670
Total assets being depreciated	2,060,674	2,203,627	-	4,264,301
Accumulated depreciation	(1,486,979)	(281,515)	-	(1,768,494)
Net depreciable capital assets	573,695	1,922,112	-	2,495,807
Total Governmental Capital Assets Net of Depreciation	\$ 1,374,275	\$ 1,922,112	\$ (800,580)	\$ 2,495,807

Depreciation expense was charged to governmental functions as follows for the year ended June 30, 2020:

Instruction	\$ 40,127
District administration - support services	17,482
Operations and maintenance of plant	104,084
Student activities	2,159
Food service	117,663

Total Depreciation Allocated to Governmental Functions **\$ 281,515**

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

Notes to Basic Financial Statements

6. Long-term Liabilities

The following schedule shows the changes in accrued leave for the year ended June 30, 2020.

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Accrued leave	\$ 53,193	\$ 5,726	\$ (17,787)	\$ 41,132	\$ 41,132

7. Retirement Plans

General Information About the Plans

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

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

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

(a) Defined Benefit (DB) Pension Plan

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

Historical Context and Special Funding Situation

Historically, the TRS plan has been a cost-sharing plan, while originally, PERS was an agent-multiple-employer plan. In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent-multiple employer plan to a DB cost-sharing plan with an

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

Notes to Basic Financial Statements

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

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

Employee Contribution Rates

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

Employer and Other Contribution Rates

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

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

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039.

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

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

Notes to Basic Financial Statements

Contribution rates for the year ended June 30, 2020 were determined in the June 30, 2017 actuarial valuations. The District's contribution rates for the 2020 fiscal year were as follows:

<i>PERS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	15.72%	23.73%	6.62%
Postemployment healthcare (ARHCT)	6.28%	4.89%	0.00%
Total Contribution Rates	22.00%	28.62%	6.62%

<i>TRS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	8.03%	26.56%	17.91%
Postemployment healthcare (ARHCT)	4.53%	3.91%	0.00%
Total Contribution Rates	12.56%	30.47%	17.91%

In 2020, the District was credited with the following contributions to the pension plans:

<i>PERS</i>	Measurement Period July 1, 2018 to June 30, 2019	District Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions (including DBUL)	\$ 117,591	\$ 108,668
Nonemployer contributions (on-behalf)	67,818	78,871
Total Contributions	\$ 185,409	\$ 187,539

<i>TRS</i>	Measurement Period July 1, 2018 to June 30, 2019	District Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions (including DBUL)	\$ 189,249	\$ 173,571
Nonemployer contributions (on-behalf)	557,060	604,491
Total Contributions	\$ 746,309	\$ 176,336

In addition, employee contributions to the Plans totaled \$28,567 for PERS and \$176,336 for TRS during the District's fiscal year.

Petersburg School District
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Notes to Basic Financial Statements

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

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the District were as follows:

	PERS	TRS
District's proportionate share of NPL	\$ 1,756,981	\$ 3,254,783
State's proportionate share of NPL associated with the District	697,437	4,816,886
Total Net Pension Liability	\$ 2,454,418	\$ 8,071,669

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net pension liability as of that date. The District's proportion of the net pension liability is based on the ratio of the present value of projected future contributions for each employer to the present value of project future contributions to the Plan for the fiscal years 2020 to 2039. At the June 30, 2019 measurement date, the District's proportion for PERS was 0.00032 percent, which was a decrease of 0.00007 percent from its proportion measured as of June 30, 2018. At the June 30, 2019 measurement date, the District's proportion for TRS was 0.00174 percent, which was an increase of 0.00003 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$7,881 for PERS and \$289,158 for TRS. In addition, the District recognized on-behalf revenue of \$94,743 and \$370,129 for support provided by the State for PERS and TRS, respectively. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS		
Difference between expected and actual experience	\$ -	\$ (26,010)
Changes in assumptions	53,791	-
Net difference between projected and actual earnings on pension plan investments	25,191	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(118,241)
District contributions subsequent to the measurement date	108,668	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 187,650	\$ (144,251)

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<i>TRS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (88,017)
Changes in assumptions	-	(22,970)
Net difference between projected and actual earnings on pension plan investments	83,368	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(13,309)
District contributions subsequent to the measurement date	173,571	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 256,939	\$ (124,296)

The \$108,668 for PERS and \$173,571 for TRS reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>PERS</i>	<i>TRS</i>
2021	\$ (62,508)	\$ (31,581)
2022	(18,599)	(60,437)
2023	7,147	22,789
2024	8,691	28,301
2025	-	-
Thereafter	-	-
Total Amortization	\$ (65,269)	\$ (40,928)

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Notes to Basic Financial Statements

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of pay, closed
Inflation	2.50%
Salary increases	Range from 6.75% to 2.75% based on service.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Pre-termination mortality rates were based on 100% of the RP-2014 white-collar employee table with MP-2017 generational improvement. Post-termination mortality rates were based on 91% of male and 96% of female rates of the RP-2014 table with MP-2017 generational improvement (PERS); and 93% of male and 90% of female rates of the RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement (TRS). Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS).

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return, excluding the inflation component of 2.50%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

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Notes to Basic Financial Statements

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00032%	\$ 2,318,907	\$ 1,756,981	\$ 1,286,387

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00174%	\$ 4,675,641	\$ 3,254,783	\$ 2,045,243

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Notes to Basic Financial Statements

Pension Plan Fiduciary Net Position

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

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV or TRS Tier III, both DC plans. These Plans are administered by the State of Alaska, Department of Administration in conjunction with the DB plans noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plans are individual pension participation accounts. Each participation account is self-directed with respect to investment options. These Plans are included in the comprehensive annual financial reports for PERS and TRS, and at the following website, as noted above. <http://doa.alaska.gov/drdb>.

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

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2020 to cover a portion of the District's employer match contributions. For the year ended June 30, 2020, forfeitures reduced pension expense by \$110.

Employee Contribution Rate

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

Employer Contribution Rate

For the year ended June 30, 2020, the District was required to contribute 5% of covered salary into the Plan for PERS and 7% of covered salary for TRS.

The District and employee contributions to PERS for pensions for the year ended June 30, 2020 were \$40,789 and \$65,262, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2020 were \$89,748 and \$102,569, respectively. The District contribution amount was recognized as pension expense/expenditures.

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(c) Defined Benefit OPEB Plans

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

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

Employer Contribution Rate

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

Employer contribution rates for the year ended June 30, 2020 were as follows:

	PERS	TRS
Alaska Retiree Healthcare Trust	6.28%	4.53%
Retiree Medical Plan	1.32%	1.09%
Occupational Death and Disability Benefits	0.26%	0.08%
Total Contribution Rates	7.86%	5.70%

In 2020, the District was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2018 to June 30, 2019	District Fiscal Year July 1, 2019 to June 30, 2020
<i>PERS</i>		
Employer contributions - ARHCT	\$ 42,417	\$ 43,334
Employer contributions - RMP	7,283	10,768
Employer contributions - ODD	2,015	2,121
Total Contributions	\$ 51,715	\$ 56,223

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<i>TRS</i>	Measurement Period July 1, 2018 to June 30, 2019	District Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions - ARHCT	\$ 92,990	\$ 97,918
Employer contributions - RMP	9,771	13,975
Employer contributions - ODD	990	1,026
Total Contributions	\$ 103,751	\$ 112,919

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

At June 30, 2020, the District reported a liability for its proportionate share of the net OPEB liabilities (NOL) and net OPEB assets (NOA) that reflected a reduction for State OPEB support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total were as follows:

	PERS	TRS
District's proportionate share of NOL - ARHCT	\$ 47,808	\$ -
District's proportionate share of NOL - RMP	14,848	-
Total District's Proportionate Share of NOL	\$ 62,656	\$ -
State's proportionate share of the ARHCT NOL associated with the District	18,961	-
Total Net OPEB Liabilities	\$ 81,617	\$ -
	PERS	TRS
District's proportionate share of NOA - ARHCT	\$ -	\$ (265,174)
District's proportionate share of NOA - RMP	-	(12,150)
District's proportionate share of NOA - ODD	(11,963)	(12,748)
Total District's Proportionate Share of NOA	\$ (11,963)	\$ (290,072)
State's proportionate share of the ARHCT NOA associated with the District	-	(394,714)
Total Net OPEB Assets	\$ (11,963)	\$ (684,786)

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The total OPEB liabilities (assets) for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net OPEB liabilities (assets) as of that date. The District's proportion of the net OPEB liabilities (assets) is based on the ratio of the present value of projected future contributions for each employer to the present value of projected future contributions to the Plans for the fiscal years 2020 to 2039.

<i>PERS</i>	June 30, 2018 Measurement Date Employer Proportion	June 30, 2019 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.03882%	0.03222%	(0.00660)%
RMP	0.06525%	0.06206%	(0.00319)%
ODD	0.06525%	0.04934%	(0.01591)%

<i>TRS</i>	June 30, 2018 Measurement Date Employer Proportion	June 30, 2019 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.17038%	0.17352%	0.00314 %
RMP	0.34303%	0.31674%	(0.02629)%
ODD	0.34303%	0.31703%	(0.02600)%

For the year ended June 30, 2020, the District recognized OPEB expense of \$(358,347) for PERS and \$(550,687) for TRS. Of these amounts, \$(122,547) for PERS and \$(997,536) for TRS was recorded for on-behalf revenue and expense for support provided by the ARHCT plans. OPEB expense and on-behalf revenue for the year ended is listed by plan in the table below:

<i>PERS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (369,575)	\$ (122,547)
RMP	10,401	-
ODD	827	-
Total	\$ (358,347)	\$ (122,547)

<i>TRS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (561,847)	\$ (997,536)
RMP	11,445	-
ODD	(285)	-
Total	\$ (550,687)	\$ (997,536)

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At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Changes in assumptions	\$ 63,441	\$ 7,187	\$ -	\$ 70,628
Changes in proportion and differences between District contributions and proportionate share of contributions	2,161	250	1,866	4,277
District contributions subsequent to the measurement date	43,334	10,768	2,121	56,223
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 108,936	\$ 18,205	\$ 3,987	\$ 131,128

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (32,126)	\$ (1,100)	\$ (3,730)	\$ (36,956)
Changes in assumptions	-	-	(229)	(229)
Difference between projected and actual investment earnings	(20,935)	(164)	(79)	(21,178)
Changes in proportion and differences between District contributions and proportionate share of contributions	(32,041)	(262)	(791)	(33,094)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (85,102)	\$ (1,526)	\$ (4,829)	\$ (91,457)

Amounts reported as deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2021	\$ (14,838)	\$ 614	\$ (490)	\$ (14,714)
2022	(16,272)	614	(490)	(16,148)
2023	5,037	1,007	(381)	5,663
2024	6,573	1,000	(379)	7,194
2025	-	850	(415)	435
Thereafter	-	1,826	(808)	1,018
Total Amortization	\$ (19,500)	\$ 5,911	\$ (2,963)	\$ (16,552)

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At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Difference between expected and actual experience	\$ -	\$ 7,591	\$ -	\$ 7,591
Changes in assumptions	25,856	5,561	-	31,417
Changes in proportion and differences between District contributions and proportionate share of contributions	56,679	1,738	1,664	60,081
District contributions subsequent to the measurement date	97,918	13,975	1,026	112,919
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 180,453	\$ 28,865	\$ 2,690	\$ 212,008

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (48,527)	\$ (995)	\$ (1,439)	\$ (50,961)
Changes in assumptions	(80,129)	(12,813)	(14)	(92,956)
Difference between projected and actual investment earnings	(41,036)	(317)	(90)	(41,443)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(3,318)	(2,747)	(6,065)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (169,692)	\$ (17,443)	\$ (4,290)	\$ (191,425)

Amounts reported as collective deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2021	\$ (78,563)	\$ (734)	\$ (374)	\$ (79,671)
2022	(32,441)	(734)	(374)	(33,549)
2023	10,439	24	(275)	10,188
2024	13,408	13	(270)	13,151
2025	-	(278)	(301)	(579)
Thereafter	-	(844)	(1,032)	(1,876)
Total Amortization	\$ (87,157)	\$ (2,553)	\$ (2,626)	\$ (92,336)

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Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2019 was determined by actuarial valuations as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of payroll, closed
Inflation	2.50%
Salary increases	Graded by service from 6.75% to 2.75%
Investment return of return	7.38%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drug: 8.5% grading down to 4.5% EGWP: 8.5% grading down to 4.5%
Mortality	PERS: Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Post-termination mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 health annuitant table projected with MP-2017 generational improvement. The rates were 100% of the RP-2014 employee table with MP-2017 generational improvement. TRS: Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Post-termination mortality rates were based on 100% of the RP-2014 white-collar employee table with MP-2017 generational improvement. Post-termination mortality rates were based on 93% of male and 90% of female rates of the RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Participation (ARHCT)	PERS: 100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible. TRS: participation rates vary between 75% to 100% decrement due to disability, 50% to 95% decrement due to retirement, and 75% to 95% due to years of service.

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

In addition to the changes in assumptions resulting from the experience study, the following assumption changes have been made since the prior valuation:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated
3. Per capita claims costs were updated to reflect recent experience.
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic rates of return, excluding the inflation component of 2.50% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2019 was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position of each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

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

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

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.03222%	\$ 384,559	\$ 47,808	\$ (229,206)
RMP	0.06206%	\$ 37,294	\$ 14,848	\$ (2,050)
ODD	0.04934%	\$ (11,348)	\$ (11,963)	\$ (12,460)

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.17352%	\$ 397,905	\$ (265,174)	\$ (807,943)
RMP	0.31674%	\$ 21,291	\$ (12,150)	\$ (37,021)
ODD	0.31703%	\$ (12,792)	\$ (12,748)	\$ (12,722)

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

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

<i>PERS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.03222%	\$ (261,605)	\$ 47,808	\$ 425,409
RMP	0.06206%	\$ (4,567)	\$ 14,848	\$ 41,426
ODD	0.04934%	\$ N/A	\$ N/A	\$ N/A

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

Notes to Basic Financial Statements

<i>TRS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.17352%	\$ (867,811)	\$ (265,174)	\$ 474,066
RMP	0.31674%	\$ (40,527)	\$ (12,150)	\$ 27,161
ODD	0.31703%	\$ N/A	\$ N/A	\$ N/A

OPEB Plan Fiduciary Net Position

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

(d) Defined Contribution OPEB Plans

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

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2019, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,121 per year for each full-time employee, and \$1.36 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2020, the District contributed \$46,077 in DC OPEB costs to PERS and \$40,947 in DC OPEB costs to TRS. These amounts have been recognized as expense/expenditures.

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

Notes to Basic Financial Statements

8. Fund Balances

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

	General Fund	Food Service Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds	Total
Nonspendable:					
Prepaid items	\$ 307,027	\$ -	\$ -	\$ -	\$ 307,027
Inventory	-	11,382	-	-	11,382
Total nonspendable	307,027	11,382	-	-	318,409
Restricted - scholarship funds	-	-	-	75,028	75,028
Assigned:					
Student transportation	-	-	-	47,772	47,772
Whole Kids Foundation	-	-	-	896	896
Capital projects	-	-	656,138	-	656,138
Total assigned	-	-	656,138	48,668	704,806
Unassigned	1,173,731	341,818	-	-	1,515,549
Total Fund Balances	\$ 1,480,758	\$ 353,200	\$ 656,138	\$ 123,696	\$ 2,613,792

9. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability of the General Fund. The District believes that such adjustments, if any, would be immaterial.

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

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

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

Notes to Basic Financial Statements

COVID-19

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

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021. The District is dependent upon its workforce to deliver its services. Developments such as social distancing and shelter-in-place directives will impact the District’s ability to deploy its workforce effectively. While expected to be temporary, prolonged workforce disruptions may negatively impact the District’s services. Furthermore, adverse economic effects of the COVID-19 outbreak may decrease the District’s student enrollment which could result in decrease in Federal and state funding.

Although the District cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the District’s results of future operations, financial position, and liquidity in fiscal year 2020.

On March 27, 2020 President Trump signed into law the “Coronavirus Aid, Relief and Economic Security (CARES) Act.” The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. It also appropriated certain relief funds, for which the District may be eligible. At the time of this report, \$60,493 has been awarded. The district spent \$46,617 of these monies in fiscal year 2020, the unspent monies to be expended in 2021. The School District will continue to examine the impact that the CARES Act may have. Currently, the school district is unable to determine the full impact that the CARES Act will have on the district’s financial condition, results of operations or liquidity.

10. Risk Management

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

Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs. The District participates in the Alaska Public Entity Insurance (APEI) which provides insurance coverage for property, general liability, and worker’s compensation. APEI is a public entity risk pool organized to share risks among its members. The APEI’s bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year or at the discretion of the Board.

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

Notes to Basic Financial Statements

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

11. New Accounting Pronouncements

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

GASB Statement No. 84 - Fiduciary Activities - Effective for year-end June 30, 2020. This Statement addresses criteria for identifying and reporting fiduciary activities.

GASB Statement No. 87 - Leases - Effective for year-end June 30, 2021, This Statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period - Effective for year-end June 30, 2021. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB Statement No. 90 - Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61 - Effective for year-end June 30, 2020. This Statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria.

GASB Statement No. 91 - Conduit Debt Obligations - Effective for year-end June 30, 2022. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This Statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB Statement No. 92 - Omnibus 2020 - Provisions of this Statement related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The effective date for all other provisions of the Statement are to be implemented for year-end June 30, 2021. This Statement addresses a variety of topics such as leases, the applicability of Statement No. 73 and Statement No. 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement No. 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

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

Notes to Basic Financial Statements

GASB Statement No. 93 - Replacement of Interbank Offered Rates - The provisions of this Statement, except for paragraph 11b, are required to be implemented for year-end June 30, 2022. The requirements in paragraph 11b are required to be implemented for year-end June 30, 2023. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

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

In light of the COVID-19 Pandemic, on May 8, 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, to provide relief to governments. This Statement, which was effective upon issuance, postpones the effective dates of certain provisions in the above noted pronouncements for one year, except for Statement No. 87 and provisions related to leases in Statement No. 92 which are postponed for eighteen months. Certain other provisions of Statement No. 92 are excluded from Statement No. 95. Additionally, Statement No. 95 excludes provisions in Statement No. 93 related to lease modifications and excludes Statement No. 94 since the GASB considered the pandemic in determining effective dates. Earlier application of the standards is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

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

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

Required Supplementary Information

DRAFT

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

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

<i>Year Ended June 30, 2020</i>	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Local sources	\$ 2,011,204	\$ 2,036,360	\$ 2,040,167	\$ 3,807
State of Alaska	6,763,266	6,875,446	6,875,521	75
Total Revenues	8,774,470	8,911,806	8,915,688	3,882
Expenditures				
Instruction	3,823,495	3,763,858	3,691,329	72,529
Special education instruction	1,240,885	1,161,720	1,149,430	12,290
Support services - students	278,469	297,559	275,086	22,473
Support services - instruction	628,980	841,033	798,924	42,109
School administration	325,900	325,600	327,121	(1,521)
School administration support services	248,286	238,361	238,302	59
District administration	365,379	355,473	361,362	(5,889)
District administration support services	243,749	257,965	258,413	(448)
Operations and maintenance of plant	1,159,205	1,171,929	1,074,165	97,764
Student activities	401,168	375,276	352,581	22,695
Total Expenditures	8,715,516	8,788,774	8,526,713	262,061
Excess of Revenues Over Expenditures	58,954	123,032	388,975	265,943
Other Financing Sources				
Transfers from capital projects	-	-	33,659	33,659
Net Change in Fund Balance	\$ 58,954	\$ 123,032	422,634	\$ 299,602
Fund Balance, beginning of year			1,058,124	
Fund Balance, end of year			<u>\$ 1,480,758</u>	

See accompanying notes to Required Supplementary Information.

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

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

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ -	\$ 45,955	\$ 45,955
Federal sources	431,925	447,311	15,386
Total Revenues	431,925	493,266	61,341
Expenditures			
Food service	431,925	431,925	-
Excess of Revenues Over Expenditures	-	61,341	61,341
Other Financing Sources			
Transfers in	-	1,061	1,061
Net Change in Fund Balance	<u>\$ -</u>	62,402	<u>\$ 62,402</u>
Fund Balance, beginning of year		<u>290,798</u>	
Fund Balance, end of year		<u>\$ 353,200</u>	

See accompanying notes to Required Supplementary Information.

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

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Federal sources	\$ 173,239	\$ 173,239	\$ -
Expenditures			
Support services - students	169,146	169,146	-
District administration support services	4,093	4,093	-
Total Expenditures	173,239	173,239	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

See accompanying notes to Required Supplementary Information.

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

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

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Federal sources	\$ 46,617	\$ 46,617	\$ -
Expenditures			
Instruction	45,516	45,516	-
District administration support services	1,101	1,101	-
Total Expenditures	46,617	46,617	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

See accompanying notes to Required Supplementary Information.

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

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

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 11,903	\$ 11,903	\$ -
Total Revenues	11,903	11,903	-
Expenditures			
Special education instruction	2,488	2,488	-
School administration	5,449	5,449	-
Food service	3,966	3,966	-
Total Expenditures	11,903	11,903	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

See accompanying notes to Required Supplementary Information.

Petersburg School District
Public Employees' Retirement System - Pension Plan

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

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

Schedule of District Contributions

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

See accompanying notes to Required Supplementary Information.

**Petersburg School District
Teachers' Retirement System - Pension Plan**

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

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

Schedule of District Contributions

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

See accompanying notes to Required Supplementary Information.

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

Years Ended June 30,	ARHCT			RMP			ODD		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	3.22200%	3.88200%	0.03844%	6.20600%	6.52500%	0.06164%	4.93400%	6.52500%	0.06164%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ 47,808	\$ 398,362	\$ 324,763	\$ 14,848	\$ 8,303	\$ 3,215	\$ (11,963)	\$ (12,672)	\$ (8,746)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	18,961	115,881	121,512	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ 66,769	\$ 514,243	\$ 446,275	\$ 14,848	\$ 8,303	\$ 3,215	\$ (11,963)	\$ (12,672)	\$ (8,746)
District's Covered Payroll	364,023	416,856	\$441,738	774,848	695,028	679,402	774,848	695,028	679,402
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	13.13%	95.56%	73.52%	1.92%	1.19%	0.47%	-1.54%	-1.82%	-1.29%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	98.13%	88.12%	89.68%	83.17%	88.71%	93.98%	297.43%	270.62%	212.97%

Schedule of District Contributions

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

See accompanying notes to Required Supplementary Information.

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

Years Ended June 30,	ARHCT			RMP			ODD		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	17.35200%	17.03800%	0.16215%	31.67400%	34.30300%	0.23388%	31.70300%	34.30300%	0.23388%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (265,174)	\$ 529,775	\$ 298,239	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (12,748)	\$ (12,027)	\$ (7,643)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(394,714)	789,954	523,636	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ (659,888)	\$ 1,319,729	\$ 821,875	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (12,748)	\$ (12,027)	\$ (7,643)
District's Covered Payroll	2,155,827	2,266,865	2,384,326	1,236,874	1,075,117	921,880	1,236,874	1,075,117	921,880
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-12.30%	23.37%	12.51%	-0.98%	-1.02%	-1.20%	-1.03%	-1.12%	-0.83%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	105.50%	90.23%	93.75%	110.03%	109.56%	118.16%	1409.77%	1304.81%	1342.59%

Schedule of District Contributions

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

See accompanying notes to Required Supplementary Information.

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

Notes to Required Supplementary Information
June 30, 2020

1. Budgetary Comparison Schedules

The Budgetary comparison schedules are presented on the modified accrual basis of accounting.

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

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

These tables are presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.

Changes in Assumptions:

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

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

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

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

Schedule of District Contributions

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

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

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

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

These tables are presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.

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

Notes to Required Supplementary Information
June 30, 2020

Changes in Assumptions:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated
3. Per capita claims costs were updated to reflect recent experience
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.
5. The discount rate was lowered from 8% to 7.38%.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Changes in Methods:

As part of the experience study, the actuarial cost method for the retiree healthcare plan was changed from the Entry Age Level Dollar method to the Entry Age Level Percent of Pay method.

GASB requires ten years of information be presented. However, until a full 10 years of information is available, the District will present only those years for which information is available.

Schedule of District Contributions

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

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

Additional Supplementary Information

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

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

<i>Year Ended June 30, 2020</i>	Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources:			
District appropriation	\$ 1,800,000	\$ 1,800,000	\$ -
E-rate	105,504	105,264	(240)
Student activity revenue	53,356	54,282	926
Interest income	700	734	34
Other	76,800	79,887	3,087
Total local sources	2,036,360	2,040,167	3,807
State of Alaska:			
Revenue from State	141,577	141,577	-
Foundation	6,028,685	6,028,686	1
TRS on-behalf	603,496	604,491	995
PERS on-behalf	79,792	78,871	(921)
Other State revenue	21,896	21,896	-
Total State of Alaska	6,875,446	6,875,521	75
Total Revenues	8,911,806	8,915,688	3,882
Expenditures			
Instruction:			
Salaries:			
Certificated	2,190,399	2,149,785	40,614
Noncertificated	53,992	53,990	2
Employee benefits	1,272,787	1,257,672	15,115
Staff travel	-	1,543	(1,543)
Student travel	1,500	-	1,500
Supplies, materials and media	223,709	203,799	19,910
Other expenditures	21,471	24,540	(3,069)
Total instruction	3,763,858	3,691,329	72,529
Special education instruction:			
Salaries:			
Certificated	333,500	333,328	172
Noncertificated	366,585	373,971	(7,386)
Employee benefits	451,635	432,536	19,099
Staff travel	5,000	5,106	(106)
Supplies, materials and media	5,000	4,489	511
Total special education instruction	1,161,720	1,149,430	12,290

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

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

<i>Year Ended June 30, 2020</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Support services - students:			
Salaries:			
Certificated	\$ 139,245	\$ 139,245	\$ -
Noncertificated	39,362	39,436	(74)
Employee benefits	113,352	94,337	19,015
Supplies, materials and media	5,600	2,068	3,532
Total support services - students	297,559	275,086	22,473
Support services - instruction:			
Salaries:			
Certificated	160,000	159,380	620
Noncertificated	53,658	52,121	1,537
Employee benefits	82,876	81,274	1,602
Professional and technical services	46,000	45,962	38
Utilities services	137,280	137,040	240
Other purchased services	45,219	44,300	919
Insurance and bond premiums	20,000	17,823	2,177
Supplies, materials and media	296,000	261,024	34,976
Total support services - instruction	841,033	798,924	42,109
School administration:			
Salaries - certificated	193,600	193,590	10
Employee benefits	123,352	124,693	(1,341)
Staff travel	3,166	3,166	-
Supplies, materials and media	4,882	5,072	(190)
Other expenditures	600	600	-
Total school administration	325,600	327,121	(1,521)
School administration support services:			
Salaries - noncertificated	116,669	117,911	(1,242)
Employee benefits	108,392	109,296	(904)
Utilities services	6,300	6,938	(638)
Supplies, materials and media	7,000	4,157	2,843
Total school administration support services	238,361	238,302	59

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

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

<i>Year Ended June 30, 2020</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
District administration:			
Salaries:			
Certificated	\$ 131,620	\$ 139,120	\$ (7,500)
Noncertificated	61,635	62,822	(1,187)
Employee benefits	109,780	108,797	983
Professional and technical services	10,000	9,230	770
Staff travel	8,203	8,189	14
Utilities services	1,100	1,612	(512)
Supplies, materials and media	16,765	16,230	535
Other expenditures	16,370	15,362	1,008
Total district administration	355,473	361,362	(5,889)
District administration support services:			
Salaries - noncertificated	97,411	95,775	1,636
Employee benefits	50,829	50,744	85
Professional and technical services	58,932	58,932	-
Staff travel	2,202	2,202	-
Insurance and bond premiums	53,750	53,749	1
Supplies, materials and media	1,500	1,140	360
Other expenditures	8,341	8,535	(194)
Indirect costs	(15,000)	(12,664)	(2,336)
Total district administration support services	257,965	258,413	(448)
Operations and maintenance of plant:			
Salaries - noncertificated	304,987	309,548	(4,561)
Employee benefits	169,749	147,926	21,823
Professional and technical services	20,000	19,228	772
Staff travel	2,510	2,497	13
Utilities services	88,980	61,034	27,946
Energy	345,000	305,016	39,984
Other purchased services	40,000	40,060	(60)
Insurance and bond premiums	72,503	72,503	-
Supplies, materials and media	125,000	111,864	13,136
Other expenditures	3,200	4,489	(1,289)
Total operations and maintenance of plant	1,171,929	1,074,165	97,764

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

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

<i>Year Ended June 30, 2020</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Student activities:			
Salaries:			
Certificated	\$ 85,349	\$ 85,381	\$ (32)
Noncertificated	43,746	42,494	1,252
Employee benefits	57,113	38,469	18,644
Staff travel	3,537	3,537	-
Student travel	137,584	136,813	771
Utilities services	1,200	1,166	34
Supplies, materials and media	39,872	37,836	2,036
Other expenditures	6,875	6,885	(10)
Total student activities	375,276	352,581	22,695
Total Expenditures	8,788,774	8,526,713	262,061
Excess (Deficiency) of Revenues Over Expenditures	123,032	388,975	265,943
Other Financing Sources			
Transfers in	-	33,659	33,659
Net Change in Fund Balance	<u>\$ 123,032</u>	<u>422,634</u>	<u>\$ 299,602</u>
Fund Balance, beginning of year		<u>1,058,124</u>	
Fund Balance, end of year		<u>\$ 1,480,758</u>	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ -	\$ 45,955	\$ 45,955
Federal grants passed through the State of Alaska	431,925	447,311	15,386
Total Revenues	431,925	493,266	61,341
Expenditures			
Food service:			
Salaries - noncertificated	123,554	123,554	-
Employee benefits	75,380	75,380	-
Supplies, materials and media	232,991	232,991	-
Total Expenditures	431,925	431,925	-
Other Financing Sources			
Transfers in	-	1,061	1,061
Net Change in Fund Balance	<u>\$ -</u>	62,402	<u>\$ 62,402</u>
Fund Balance, beginning of year		<u>290,798</u>	
Fund Balance, end of year		<u>\$ 353,200</u>	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 173,239	\$ 173,239	\$ -
Expenditures			
Support services - students:			
Salaries:			
Certificated	32,116	32,117	(1)
Noncertificated	37,784	37,783	1
Employee benefits	35,976	36,607	(631)
Professional and technical services	810	540	270
Staff travel	17,469	17,104	365
Other purchased services	9,219	9,219	-
Student travel	8,230	8,230	-
Supplies, materials and media	25,465	25,469	(4)
Other expenditures	2,077	2,077	-
Total support services - students	169,146	169,146	-
District administration support services - indirect costs	4,093	4,093	-
Total Expenditures	173,239	173,239	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

COVID 19 - Education Stabilization Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 46,617	\$ 46,617	\$ -
Expenditures			
Instruction - supplies, materials and media	45,516	45,516	-
District administration support services - indirect costs	1,101	1,101	-
Total Expenditures	46,617	46,617	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 11,903	\$ 11,903	\$ -
Expenditures			
Special education - instruction:			
Salaries - noncertificated	1,981	1,981	-
Employee benefits	507	507	-
Total special education - instruction	2,488	2,488	-
School administration:			
Salaries - certificated	4,747	4,747	-
Employee benefits	702	702	-
Total school administration	5,449	5,449	-
Food services:			
Salaries - noncertificated	3,127	3,127	-
Employee benefits	839	839	-
Total food services	3,966	3,966	-
Total Expenditures	11,903	11,903	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>June 30, 2020</i>	Suicide Prevention	CCDP Health & Wellness Grant	Student Trans- portation	Title I-A Basic	Title VI-B IDEA	Preschool Disabled	Carl Perkins	Whole Kids Foundation	Indian Education
Assets									
Cash and investments	\$ -	\$ -	\$ 47,772	\$ -	\$ -	\$ -	\$ -	\$ 896	\$ 349
Accounts receivable	7,500	6,679	-	26,929	30,967	47	10,159	-	-
Total Assets	\$ 7,500	\$ 6,679	\$ 47,772	\$ 26,929	\$ 30,967	\$ 47	\$ 10,159	\$ 896	\$ 349
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 3,086	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ 349
Due to other funds	4,414	6,277	-	26,929	30,967	47	10,145	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	7,500	6,679	-	26,929	30,967	47	10,159	-	349
Fund Balances									
Restricted	-	-	-	-	-	-	-	-	-
Assigned	-	-	47,772	-	-	-	-	896	-
Total Fund Balances	-	-	47,772	-	-	-	-	896	-
Total Liabilities and Fund Balances	\$ 7,500	\$ 6,679	\$ 47,772	\$ 26,929	\$ 30,967	\$ 47	\$ 10,159	\$ 896	\$ 349

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

<i>June 30, 2020</i>	Special Projects	Kito Memorial Trust Scholarship	Erwin Memorial Trust Scholarship	Cold Storage Trust Scholarship	Harris Memorial Trust Scholarship	Jacob T. Memorial Trust Scholarship	Esther Evans Memorial Scholarship	Eric Corl Memorial Scholarship	Totals
Assets									
Cash and investments	\$ 1,668	\$ 12,341	\$ 11,413	\$ 25,228	\$ 1,413	\$ 846	\$ 22,145	\$ 1,642	\$ 125,713
Accounts receivable	-	-	-	-	-	-	-	-	82,281
Total Assets	\$ 1,668	\$ 12,341	\$ 11,413	\$ 25,228	\$ 1,413	\$ 846	\$ 22,145	\$ 1,642	\$ 207,994
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,856
Due to other funds	-	-	-	-	-	-	-	-	78,779
Deferred revenue	1,663	-	-	-	-	-	-	-	1,663
Total Liabilities	1,668	-	-	-	-	-	-	-	84,298
Fund Balances									
Restricted	-	12,341	11,413	25,228	1,413	846	22,145	1,642	75,028
Assigned	-	-	-	-	-	-	-	-	48,668
Total Fund Balances	-	12,341	11,413	25,228	1,413	846	22,145	1,642	123,696
Total Liabilities and Fund Balances	\$ 1,668	\$ 12,341	\$ 11,413	\$ 25,228	\$ 1,413	\$ 846	\$ 22,145	\$ 1,642	\$ 207,994

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

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

<i>Year Ended June 30, 2020</i>	CCDP		Student Transportation	Title I-A Basic	Title I-A Highly Qualified	Migrant Education Book	Title VI-B IDEA	Preschool Disabled	Carl Perkins	DEED
	Suicide Prevention	Health & Wellness Grant								Staff Development Grant
Revenues										
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Alaska	27,500	-	193,566	-	-	-	-	-	-	-
Federal grants passed through the State of Alaska	-	23,524	-	99,444	803	1,957	144,176	1,480	20,000	9,637
Direct federal grants and contracts	-	-	-	-	-	-	-	-	-	-
Total Revenues	27,500	23,524	193,566	99,444	803	1,957	144,176	1,480	20,000	9,637
Expenditures										
Instruction	-	-	-	-	-	-	-	-	19,527	1,016
Special education instruction	-	-	-	-	-	-	140,769	1,445	-	-
Support services - students	26,850	22,968	-	97,094	803	1,957	-	-	-	8,621
Support services - instruction	-	-	-	-	-	-	-	-	-	-
District administration support services	650	556	-	2,350	-	-	3,407	35	473	-
Student transportation - to and from school	-	-	207,250	-	-	-	-	-	-	-
Expendable trust	-	-	-	-	-	-	-	-	-	-
Total Expenditures	27,500	23,524	207,250	99,444	803	1,957	144,176	1,480	20,000	9,637
Net Change in Fund Balances	-	-	(13,684)	-	-	-	-	-	-	-
Fund Balances, beginning of year	-	-	61,456	-	-	-	-	-	-	-
Fund Balances, end of year	\$ -	\$ -	\$ 47,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

<i>Year Ended June 30, 2020</i>	Whole Kids Foundation	Indian Education	Small, Rural School Achievement	PHS English Language Arts Carr Grant	Kito Memorial Trust Scholarship	Erwin Memorial Trust Scholarship	Cold Storage Trust Scholarship	Harris Memorial Trust Scholarship	Jacob T. Memorial Trust Scholarship	Esther Evans Memorial Scholarship	Eric Corl Memorial Scholarship	Totals
Revenues												
Local sources	\$ -	\$ -	\$ -	\$ 3,337	\$ 12	\$ 11	\$ 24	\$ 1	\$ 1	\$ 21	\$ 2	\$ 3,409
State of Alaska	-	-	-	-	-	-	-	-	-	-	-	221,066
Federal grants passed through the State of Alaska	-	-	-	-	-	-	-	-	-	-	-	301,021
Direct federal grants and contracts	-	30,285	21,625	-	-	-	-	-	-	-	-	51,910
Total Revenues	-	30,285	21,625	3,337	12	11	24	1	1	21	2	577,406
Expenditures												
Instruction	-	30,285	-	-	-	-	-	-	-	-	-	50,828
Special education instruction	-	-	-	-	-	-	-	-	-	-	-	142,214
Support services - students	-	-	-	3,337	-	-	-	-	-	-	-	161,630
Support services - instruction	-	-	21,625	-	-	-	-	-	-	-	-	21,625
District administration support services	-	-	-	-	-	-	-	-	-	-	-	7,471
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	-	207,250
Expendable trust	-	-	-	-	500	-	800	-	-	2,000	-	3,300
Total Expenditures	-	30,285	21,625	3,337	500	-	800	-	-	2,000	-	594,318
Net Change in Fund Balances	-	-	-	-	(488)	11	(776)	1	1	(1,979)	2	(16,912)
Fund Balances, beginning of year	896	-	-	-	12,829	11,402	26,004	1,412	845	24,124	1,640	140,608
Fund Balances, end of year	\$ 896	\$ -	\$ -	\$ -	\$ 12,341	\$ 11,413	\$ 25,228	\$ 1,413	\$ 846	\$ 22,145	\$ 1,642	\$ 123,696

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 27,500	\$ 27,500	\$ -
Expenditures			
Support services - students:			
Professional and technical services	19,126	19,126	-
Staff travel	1,459	1,459	-
Other purchased services	2,770	2,770	-
Supplies, material and media	3,495	3,495	-
Total support services - students	26,850	26,850	-
District administration support services - indirect costs	650	650	-
Total Expenditures	27,500	27,500	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 24,620	\$ 23,524	\$ (1,096)
Expenditures			
Support services - students:			
Salaries:			
Certificated	1,710	1,500	210
Noncertificated	4,985	4,160	825
Employee benefits	-	786	(786)
Staff travel	7,120	5,881	1,239
Supplies, materials and media	10,805	10,641	164
Total support services - students	24,620	22,968	1,652
District administration support services - indirect costs	-	556	(556)
Total Expenditures	24,620	23,524	1,096
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 190,854	\$ 193,566	\$ 2,712
Expenditures			
Student transportation - to and from school:			
Professional and technical services	195,735	195,735	-
Other expenditures	25,000	11,515	13,485
Total Expenditures	220,735	207,250	13,485
Net Change in Fund Balance	\$ (29,881)	(13,684)	\$ 16,197
Fund Balance, beginning of year		61,456	
Fund Balance, end of year		\$ 47,772	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 113,837	\$ 99,444	\$ (14,393)
Expenditures			
Support services - students:			
Salaries:			
Certificated	53,878	47,872	6,006
Noncertificated	14,000	14,282	(282)
Employee benefits	34,462	31,782	2,680
Staff travel	1,524	457	1,067
Supplies, materials and media	4,983	719	4,264
Other expenditures	2,300	1,982	318
Total support services - students	111,147	97,094	14,053
District administration support services - indirect costs	2,690	2,350	340
Total Expenditures	113,837	99,444	14,393
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 803	\$ 803	\$ -
Expenditures			
Support services - students - supplies, materials and media	803	803	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 1,957	\$ 1,957	\$ -
Expenditures			
Support services - students - supplies, materials and media	1,957	1,957	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 161,731	\$ 144,176	\$ (17,555)
Expenditures			
Special education instruction:			
Salaries:			
Certificated	52,178	51,345	833
Noncertificated	420	-	420
Employee benefits	16,358	17,903	(1,545)
Professional and technical services	74,472	68,290	6,182
Staff travel	3,655	1,020	2,635
Supplies, materials and media	10,827	2,211	8,616
Total special education instruction	157,910	140,769	17,141
District administration support services - indirect costs	3,821	3,407	414
Total Expenditures	161,731	144,176	17,555
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 1,480	\$ 1,480	\$ -
Expenditures			
Special education instruction - supplies, materials and media	1,445	1,445	-
District administration support services - indirect costs	35	35	-
Total Expenditures	1,480	1,480	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 20,000	\$ 20,000	\$ -
Expenditures			
Instruction:			
Salaries - certificated	1,250	1,250	-
Employee benefits	183	184	(1)
Staff travel	540	540	-
Supplies, materials and media	17,554	17,553	1
Total instruction	19,527	19,527	-
District administration support services - indirect costs	473	473	-
Total Expenditures	20,000	20,000	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

DEED Staff Professional Development Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 9,637	\$ 9,637	\$ -
Expenditures			
Instruction - staff travel	1,016	1,016	-
Support services - student - staff travel	8,621	8,621	-
Total Expenditures	9,637	9,637	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

Whole Kids Foundation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues	\$ -	\$ -	\$ -
Expenditures	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>896</u>	
Fund Balance, end of year		<u>\$ 896</u>	

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

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 30,285	\$ 30,285	\$ -
Expenditures			
Instruction:			
Salaries - certificated	18,444	18,444	-
Employee benefits	7,746	7,746	-
Supplies, material and media	517	517	-
Other expenditures	3,578	3,578	-
Total Expenditures	30,285	30,285	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 21,625	\$ 21,625	\$ -
Expenditures			
Support services - instruction:			
Salaries - noncertificated	3,280	3,280	-
Employee benefits	221	221	-
Staff travel	13,572	13,572	-
Other expenditures	4,552	4,552	-
Total Expenditures	21,625	21,625	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

<i>Year Ended June 30, 2020</i>	Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 3,337	\$ 3,337	\$ -
Expenditures			
Support services - student:			
Salaries - noncertificated	420	420	-
Employee benefits	9	9	-
Staff professional development	1,350	1,350	-
Other expenditures	1,558	1,558	-
Total Expenditures	3,337	3,337	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

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

Year Ended June 30, 2020

Revenues

Local sources - interest income	\$	12
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Expenditures

Expendable trust - scholarship payments		500
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Net Change in Fund Balance

(488)

Fund Balance, beginning of year

12,829

Fund Balance, end of year

\$ 12,341

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

Year Ended June 30, 2020

Revenues

Local sources - interest income	\$ 11
Net Change in Fund Balance	11
Fund Balance, beginning of year	11,402
Fund Balance, end of year	\$ 11,413

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

Year Ended June 30, 2020

Revenues	
Local sources - interest income	\$ 24
Expenditures	
Expendable trust - scholarship payments	800
Net Change in Fund Balance	(776)
Fund Balance, beginning of year	26,004
Fund Balance, end of year	\$ 25,228

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

Year Ended June 30, 2020

Revenues	
Local sources - interest income	\$ 1
Net Change in Fund Balance	1
Fund Balance, beginning of year	1,412
Fund Balance, end of year	\$ 1,413

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

Year Ended June 30, 2020

Revenues	
Local sources - interest income	\$ 1
Net Change in Fund Balance	1
Fund Balance, beginning of year	845
Fund Balance, end of year	\$ 846

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

Year Ended June 30, 2020

Revenues

Local sources - interest income	\$	21
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Expenditures

Expendable trust - scholarship payments		2,000
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Net Change in Fund Balance

(1,979)

Fund Balance, beginning of year

24,124

Fund Balance, end of year

\$ 22,145

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

Year Ended June 30, 2020

Revenues	
Local sources - interest income	\$ 2
Net Change in Fund Balance	2
Fund Balance, beginning of year	1,640
Fund Balance, end of year	\$ 1,642

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

Capital Project Funds
Combining Balance Sheet

<i>June 30, 2020</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Kitchen Remodel	MS/HS Underground Storage Tank	Career Technical Education Equipment	Totals
Assets								
Cash and Investments	\$ 215,707	\$ 271,571	\$ 77,401	\$ 70,314	\$ -	\$ -	\$ 40,000	\$ 674,993
Accounts receivable	-	-	-	-	49,536	5,775	-	55,311
Total Assets	\$ 215,707	\$ 271,571	\$ 77,401	\$ 70,314	\$ 49,536	\$ 5,775	\$ 40,000	730,304
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$ 18,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,855
Due to other funds	-	-	-	-	49,536	5,775	-	55,311
Total Liabilities	18,855	-	-	-	49,536	5,775	-	74,166
Fund Balances								
Assigned	196,852	271,571	77,401	70,314	-	-	40,000	656,138
Total Liabilities and Fund Balances	\$ 215,707	\$ 271,571	\$ 77,401	\$ 70,314	\$ 49,536	\$ 5,775	\$ 40,000	\$ 730,304

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

Capital Project Funds

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

<i>Year Ended June 30, 2020</i>	Capital Projects	ADA	Carpet Replace-ment	Vehicle Replace-ment	Kitchen Remodel	Concrete	MS/HS Underground Storage Tank	Career Technical Education Equipment	Totals
Revenues									
Local sources	\$ 12,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,623
State of Alaska	65,895	-	-	-	370,091	30,889	99,214	-	566,089
Total Revenues	78,518	-	-	-	370,091	30,889	99,214	-	578,712
Expenditures									
Construction and facilities acquisition	92,790	20,849	12,599	-	1,071,964	65,557	229,247	-	1,493,006
Total Expenditures	92,790	20,849	12,599	-	1,071,964	65,557	229,247	-	1,493,006
Deficiency of Revenues Over Expenditures									
	(14,272)	(20,849)	(12,599)	-	(701,873)	(34,668)	(130,033)	-	(914,294)
Other Financing Sources (Uses)									
Transfers in	25,557	-	-	-	-	-	-	-	25,557
Transfers out	-	-	-	-	(36,528)	(16,582)	(7,167)	-	(60,277)
Total Other Financing Sources (Uses)	25,557	-	-	-	(36,528)	(16,582)	(7,167)	-	(34,720)
Net Change in Fund Balances	11,285	(20,849)	(12,599)	-	(738,401)	(51,250)	(137,200)	-	(949,014)
Fund Balances, beginning of year	185,567	292,420	90,000	70,314	738,401	51,250	137,200	40,000	1,605,152
Fund Balances, end of year	\$ 196,852	\$ 271,571	\$ 77,401	\$ 70,314	\$ -	\$ -	\$ -	\$ 40,000	\$ 656,138

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

Year Ended June 30, 2020

Revenues	
State of Alaska	\$ 65,895
E-rate revenue	12,623
Total Revenues	78,518
Expenditures	
Construction and facilities acquisition:	
Other purchased services	29,264
Equipment	63,526
Total Expenditures	92,790
Deficiency of Revenues Over Expenditures	(14,272)
Other Financing Sources (Uses)	
Transfer in	27,781
Transfer out	(2,224)
Total Other Financing Sources	25,557
Net Change in Fund Balance	11,285
Fund Balance, beginning of year	185,567
Fund Balance, end of year	\$ 196,852

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

Year Ended June 30, 2020

Expenditures	
Construction and facilities acquisition - capital outlay	\$ 20,849
Net Change in Fund Balance	(20,849)
Fund Balance, beginning of year	292,420
Fund Balance, end of year	\$ 271,571

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

Year Ended June 30, 2020

Expenditures	
Construction and facilities acquisition:	
Other purchased services	\$ 4,000
Equipment	8,599
Total Expenditures	12,599
Net Change in Fund Balance	(12,599)
Fund Balance, beginning of year	90,000
Fund Balance, end of year	\$ 77,401

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

Year Ended June 30, 2020

Expenditures	
Construction and facilities acquisition - equipment	\$ -
Net Change in Fund Balance	-
Fund Balance, beginning of year	70,314
Fund Balance, end of year	\$ 70,314

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

Year Ended June 30, 2020

Revenues

Federal grants passed through the State of Alaska	\$ 370,091
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Expenditures

Construction and facilities acquisition:	
Professional and technical services	21,503
Capital outlay	1,043,277
Equipment	7,184

Total Expenditures	1,071,964
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Other Financing Uses

Transfers out	(36,528)
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Net Change in Fund Balance	(738,401)
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Fund Balance, beginning of year	738,401
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Fund Balance, end of year	\$ -
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Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Concrete Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2020

Revenues	
State of Alaska	\$ 30,889
Expenditures	
Construction and facilities acquisition - capital outlay	65,557
Other Financing Uses	
Transfers out	(16,582)
Net Change in Fund Balance	(51,250)
Fund Balance, beginning of year	51,250
Fund Balance, end of year	\$ -

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
MS/HS Underground Storage Tank Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2020

Revenue	
State of Alaska	\$ 99,214
Expenditures	
Construction and facility acquisition:	
Professional and technical services	2,539
Capital outlay	226,708
Total Expenditures	229,247
Other Financing Uses	
Transfers out	(7,167)
Net Change in Fund Balance	(137,200)
Fund Balance, beginning of year	137,200
Fund Balance, end of year	\$ -

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

Year Ended June 30, 2020

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

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

Student Activity Agency Fund
Statement of Changes in Assets and Liabilities

<i>Year Ended June 30, 2020</i>	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Assets				
Cash and Investments	\$ 133,505	\$ 186,369	\$ 174,471	\$ 145,403
Liabilities				
Due to Student Groups				
Activity Director	\$ 2,005	\$ 3,543	\$ 4,266	\$ 1,282
Activity Pass Sales - Students	3,907	486	-	4,393
Activities - Viking Store	362	792	-	1,154
Aluminum Fabrication	23,749	2,390	7,147	18,992
Art	195	-	-	195
Artfest	657	1,235	-	1,892
Assoc. Student Body Government	4,523	7,012	4,682	6,853
Baseball	460	1,096	220	1,336
Class of 2014-2018	(1)	818	-	817
Class of 2019	327	-	327	-
Class of 2020	687	2,584	3,271	-
Class of 2021	787	2,903	978	2,712
Class of 2022	451	-	-	451
Close-Up	4,173	-	-	4,173
Concessions	-	12,730	9,301	3,429
Cross Country	816	8,947	9,763	-
School wide play	4,551	4,309	4,583	4,277
DDF	376	-	-	376
Dig Pink	433	-	-	433
Ed Camp	2,310	-	2,310	-
Elementary Earth Club	58	-	-	58
Elementary PIA	395	-	-	395
Elementary School Store	2,375	1,241	1,149	2,467
Elementary Stikine River	11,497	1,925	-	13,422
Elementary Memory Book	1,546	1,260	1,037	1,769
Field of Dreams - Track Improvement	5,831	-	3,872	1,959
School Garden	3,565	1,479	149	4,895
Gym Sign Advertisement	2,285	6,000	950	7,335

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

Student Activity Agency Fund
Statement of Changes in Assets and Liabilities, continued

<i>Year Ended June 30, 2020</i>	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Liabilities, continued				
Due to Student Groups, continued				
Honor Society	\$ 37	\$ 218	\$ 218	\$ 37
Honors English	101	-	-	101
Integrated	280	-	243	37
Interact Club	251	-	251	-
Jazz Band - High School	36	18,871	13,746	5,161
Jewelry	174	855	459	570
Le Conte Survey	644	90	-	734
Little Kids Rock	709	-	398	311
Little Norway Tournament	177	-	177	-
Mark Fosse Award	194	-	-	194
Marquee	197	-	-	197
Mathematics	603	-	-	603
MS Band	583	1,064	757	890
MS Cheerleaders	390	-	-	390
MS Robotics	2,489	1,413	2,028	1,874
MS Run Club	-	50	-	50
MS Student Council	259	886	750	395
MS Tournament/Activities	431	842	996	277
MS Yearbook and Pro	3,021	2,260	909	4,372
Music - High School	1,219	5,296	5,749	766
Natural Helpers	1,245	-	-	1,245
PHS Foods	550	-	-	550
PHS Library	1,127	409	-	1,536
Principal - High School	582	343	125	800
Principal - Middle School	126	-	-	126
PIA Undisbursed Funds	840	-	-	840
Pixellot Advertisements	-	6,141	6,000	141
PTSA Scholarship	200	-	-	200
Ef Puerto Rico	50	-	-	50
Raffle Pending	1,286	21,465	21,528	1,223
Region V Tournaments	3,624	1,574	1,699	3,499
Rory Smith Scholarship	25	-	-	25
Softball	441	-	-	441
SPED Memorial Account	10,500	9,000	9,098	10,402
Stereo Repair/Replacement	755	250	99	906
Student Testing Fees	592	2,842	3,191	243
Swim/Dive Team	964	4,673	4,822	815
Track	855	500	-	1,355

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Student Activity Agency Fund
Statement of Changes in Assets and Liabilities, continued

<i>Year Ended June 30, 2020</i>	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Liabilities, continued				
Due to Student Groups, continued				
Tsunami Bowl	\$ 1,953	\$ -	\$ -	\$ 1,953
Varsity Cheer/Stunt	3,105	804	3,471	438
Viking Basketball	2,860	17,544	20,262	142
Viking Productions (renamed History Project)	38	-	-	38
Volleyball	146	6,294	3,933	2,507
Weekend Backpack Program	2,379	-	-	2,379
Work Experience	1,022	-	-	1,022
Wrestling	85	13,495	8,453	5,127
Yearbook	8,040	8,440	11,104	5,376
Total Due to Student Groups	\$ 133,505	\$ 186,369	\$ 174,471	\$ 145,403

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

Schedule of Compliance - AS 14.17.505
Year Ended June 30, 2020

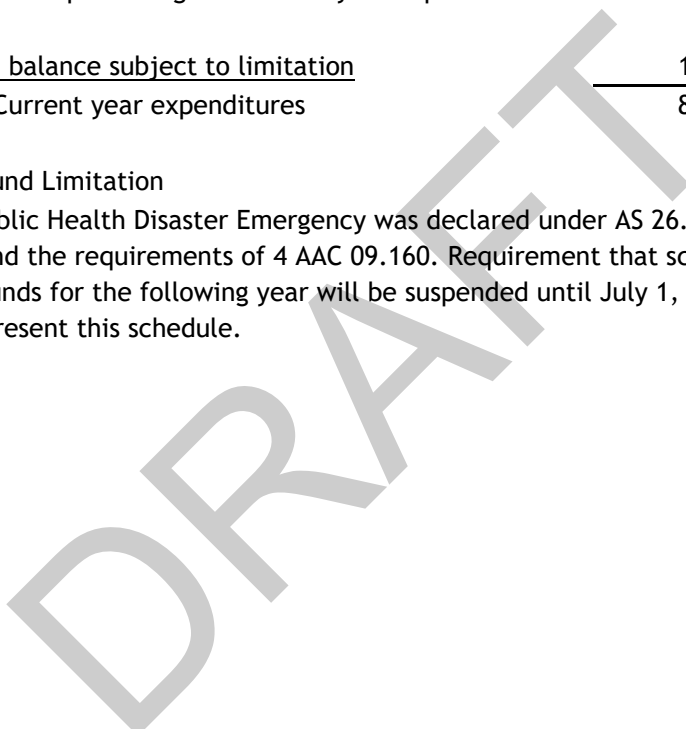
Total fund balance - School Operating Fund	\$	1,480,758
less exemptions per 4 AAC 09.160(a):		
Prepaid items		307,027
Fund Balance Subject to 10% Limitation	\$	1,173,731

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	1,173,731	-	<u>13.77%</u>
Current year expenditures	8,526,713		

Note 1: Waiver of 10% Fund Limitation

On March 11, 2020, a Public Health Disaster Emergency was declared under AS 26.23.020. The State of Alaska issued a notice to suspend the requirements of 4 AAC 09.160. Requirement that school districts retain only 10% of their operating funds for the following year will be suspended until July 1, 2020. Petersburg School District has elected to present this schedule.



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

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Federal CFDA Number	Pass-through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MA19.039.00	\$ -	\$ 51,270
COVID 19 - Summer Food Service Program for Children	10.559	MA19.039.01	-	205,729
National School Lunch Program	10.555	MA19.039.01	-	115,812
USDA Commodities	10.555	FY20	-	9,834
Total for CFDA 10.555			-	125,646
Total Child Nutrition Cluster			-	382,645
State Administrative Expenses for Child Nutrition	10.560	FD 19.PBSD.01	-	5,774
Fresh Fruit & Vegetable Program	10.582	FF19.039.02	-	12,044
COVID 19 - Child and Adult Care Food Program	10.558	MA19.039.01	-	46,850
Total U.S. Department of Agriculture			\$ -	\$ 447,313

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Schedule of Expenditures of Federal Awards Continued
For the Year Ended June 30, 2020

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Federal CFDA Number	Pass-through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
U.S. Department of Education				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I Grants to Local Educational Agencies	84.010	IP19.039.01	\$ -	\$ 99,444
Migrant Education State Grant Program	84.011	IP19.039.01	-	173,239
Migrant Education State Grant Program	84.011	MP19.039.02	-	1,957
Migrant Education State Grant Program - Staff Development	84.011	SD 20.PBSD.01	-	1,931
Total for CFDA 84.011			-	177,127
Special Education Cluster (IDEA):				
Title VI-B IDEA - Special Education Grants to States	84.027	SE 19.039.01	-	144,176
Special Education Preschool Grants	84.173	SE 19.039.02	-	1,480
Total Special Education Cluster			-	145,656
Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States	84.048	EK 19.039.01	-	21,016
Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States - Staff Development	84.048	SD 20.PBSD.01	-	1,016
Total Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States			-	22,032
COVID 19 - Education Stabilization Fund	84.425	ER.20.PBSD.01		46,617
Total U.S. Department of Education Passed through the State of Alaska, Department of Education and Early Development:			-	490,876
Direct Program:				
Indian Education Grants to Local Educational Agencies	84.060		-	30,285
Rural Education	84.358		-	21,625
Total U.S. Department of Education			-	542,786
U.S. Department of Health and Human Service				
Passed through the State of Alaska, Department of Education and Early Development:				
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	CD 20.PBSD.01		23,524
Substance Abuse and Mental Health Services - Projects of Regional and National Significance - Staff Development	93.243	SD 20.PBSD.01	-	6,475
Total U.S. Department of Health and Human Services				29,999
Total Expenditures of Federal Awards			\$ -	\$ 1,020,098

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

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Petersburg School District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position and changes in net position Petersburg School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditure are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

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

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

Schedule of State Financial Assistance
Year Ended June 30, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed through to Subrecipients	State Expenditures
Department of Education and Early Development				
Major Programs:				
Public School Funding	FY 2020	\$ 6,028,686	-	\$ 6,028,686
Food Service Renovation	GR-18-018	370,091	-	370,091
Nonmajor Programs:				
House Bill 287	FY20	141,577	-	141,577
House Bill 39	FY20	141,577	-	2,304
Middle-High Underground Storage Tank	GR-19-021	99,214	-	99,214
Middle-High School Entry Renovation	GR-19-017	30,889	-	30,889
Middle-High School Boiler Replacement	GR-18-013	47,837	-	47,837
High School Gym & Aux				
Gym LED Lighting Upgrade	GR-18-020	18,058	-	18,058
Pupil Transportation	FY 2020	193,566	-	193,566
Suicide Awareness, Prevention and Postvention	SP.19.039.01	27,500	-	27,500
Quality Schools	FY 2020	19,592	-	19,592
Total Department of Education and Early Development			-	6,979,314
Department of Administration				
Major Program - TRS Relief	FY 2020	604,491	-	604,491
Nonmajor Program - PERS Relief	FY 2020	78,871	-	78,871
Total Department of Administration			-	683,362
Total State Financial Assistance			\$ -	\$ 7,662,676

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Petersburg School District under programs of the state government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of Petersburg School District.

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

Single Audit Reports

DRAFT



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

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Members of the School Board
Petersburg School District
Petersburg, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Petersburg School District, a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Petersburg School District's basic financial statements and have issued our report thereon dated XXXX, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Petersburg 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 Petersburg School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska
XXXX, 2020

DRAFT



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

3601 C Street, Suite 600
Anchorage, AK 99503

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

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance for Each Major Federal Program

We have audited Petersburg School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Petersburg School District's major federal programs for the year ended June 30, 2020. Petersburg School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Petersburg School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Petersburg School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Petersburg School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Petersburg 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, 2020

Report on Internal Control Over Compliance

Management of Petersburg School District (the District) is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Petersburg School District internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Petersburg School District internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses; however, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our is described in the accompanying Corrective Action Plan. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Anchorage, Alaska
XXXX, 2020



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

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance for Each Major State Program

We have audited Petersburg School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Petersburg School District's major state programs for the year ended June 30, 2020. Petersburg School District's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with the state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Petersburg School District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Petersburg School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Petersburg School District's compliance.

Opinion on Each Major State Program

In our opinion, Petersburg 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, 2020.

Report on Internal Control Over Compliance

Management of Petersburg School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Petersburg School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Petersburg School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Anchorage, Alaska
XXXX, 2020

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

Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

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

Federal Awards

Internal control over major federal programs:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? X yes (none reported)

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

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

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster	Agency
10.553/10.555/ 10.559	Child Nutrition Cluster	Department of Agriculture
84.027/84.173	Special Education Cluster (IDEA)	Department of Education

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

Auditee qualified as low-risk auditee? yes X no

State Financial Assistance

Internal control over major state programs:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X (none reported)

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

Dollar threshold used to distinguish a state major program: \$ 200,000

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

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2020

planned corrective actions

Section IV - State Award Findings and Questioned Costs

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

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Unaudited Information

DRAFT

BID /Schedule of Values

Date	Bid #
9/30/2020	868

Petersburg Schools
 PO Box 289
 Petersburg, AK 99833

Due Date	Project
10/15/2020	Stedman Elementary Water Heater Bid

Description	Total
Copper/Fittings/Plumbing Misc. Labor	4,516.52
Valves/Shutdowns Labor	7,527.53
Water Tanks Labor	18,066.08
Air, Ground or Sea Transportation	4,336.85
Admin Work	2,478.20
Shipping & Handling	1,486.92
Concrete Pavers Blocks	619.55
Demo and Disposal	4,460.75
Electrician	4,956.40
Insulation	3,097.75
Copper and Fittings	12,391.00
3-Control Valves	3,717.30
3-Water Tanks	18,586.50
Misc Materials and Parts	1,858.65
Total	\$88,100.00

Phone #	Fax #
907-225-9466	907-225-9467

100-572

CERTIFIED BY
CANAL BOILER WORKS, INC.
SEATTLE, WA

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MAWP

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PSI AT

500 °F

MDMT

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120 °F

SERIAL

110189

BUILT

2005

SHELL

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HDS

3/10





HOT WATER

WATER HEATER

HOT WATER



1220 Copper Ridge Lane • Ketchikan, Alaska • 99901
t:907.225.9466 • f:907.225.9467

SCOPE OF WORK

Petersburg School District – Stedman Elementary School Water Heater Replacement Bid

To: Ralph Johnston
Director of Maintenance
facility@pcsd.us

From: Tim Jurczak
Project Superintendent
Date: September 30, 2020

Scope of Work:

Price to furnish labor and material to demolish existing horizontal heat exchanger and related framework to provide a location for 3 Amtrol 120-gallon Premier Series indirect water heaters. The tanks shall be placed on concrete paver blocks glued to the floor to create a housekeeping pad effect. Each tank will receive the appropriate model Belimo Control valve wired to the tanks' internal thermostat. A complete understanding of the buildings automation system is unknown to Ketchikan Mechanical, Inc. but we intend to integrate with the circuit currently operating the existing tank. All piping will get insulated to the standards of the rest of the boiler room. Travel, housing, shipping, and overhead are included as is disposal of old hot water system.

Work to be begin on or around Winter Break (2020) or Spring Break (2021) in anticipation of significant decline in occupancy during these times, to complete work timely. Work to be completed on or before June 1, 2021 and any punch list items to be completed on or before June 15, 2021.

Firm's qualifications to accomplish the work are attached hereto in the form of the Company's Resume.

Exclusions:

Patching – Interior & Exterior
Cutting & Painting
Equipment for Lifting Heavy Materials
Equipment Curbs & Pads
Floor Removal to Access Plumbing
Scaffolding
Architectural Louvers

Fire Sprinklers
Excavation
Compaction, Backfill, Concrete
Access Panels
Piping Past 5' of the Building
Performance, Payment or Bid Bonds

By: Tim Jurczak
Tim Jurczak – Project Superintendent

Date: 09/30/2020

DATE ESTABLISHED:

October 1995
Ketchikan, Alaska 99901

FEDERAL ID#:

92-0156603

OWNERS:

Michael Jurczak
Paula Jurczak

CURRENT LICENSES

General Contractor -L. R.
Mechanical Administration
HVAC Administration
Sheetmetal Administration
Alaska Fire Permit

AREAS OF EXPERTISE:

Restaurants
Motels / Hotels
Grocery Stores
Commercial Buildings
Shopping Centers
Military/Government
Projects
School Projects
Pneumatic Systems
Housing Complexes
Churches
Hospital / Healthcare Projects
Competitive Bid Projects
Negotiated Projects

TRADE REFERENCES

GENE BAY
Plumbers & Pipefitters Local
262

T: (907) 586-2874

RANDY GOLDING
Business Manager. SMART
LU#23-SM

T: (907) 277-5313

CHRIS HAYES
Sprinkler Fitters 669
T: (907) 283-8198



Contact Information

Address: 1220 Copper Ridge Lane, Ketchikan, Alaska 99901
T: (907) 225-9466 F: (907) 225-9467 info@ketchikanmechanical.com

Objective

To provide mechanical services for residential and commercial construction projects:

- Design Build Services
- Project Consultation
- Budget Preparation
- Heating
- Cooling
- Customer Training
- Service / Installation
- Ventilation
- Plumbing
- Fire Sprinklers
- Drain Cleaning
- Sewer Camera and Pipe Locating
- Specialized and Certified Welding
- Planned Maintenance Agreement
- Refrigeration
- Air Conditioning
- Remodel and New Construction
- Fabrication/Metal Working
- Fuel Tank Farms
- Industrial Process Piping
- Backflow Preventer Certification
- Annual Fire Protection Certification

Training/Company Size

We at Ketchikan Mechanical Inc. take great pride in the employees we send to the customer job site to represent our company. Each individual has been trained in his or her field of expertise for several years. The training begins in the field and continues through union apprenticeship training classes. The training includes the correct methods of installation, on the job safety procedures, local city and state codes, and how to represent the customer in a professional manner. Upon successful completion of these classes and 10,000 hours our employees receive their professional license through the State of Alaska. They all know the high standards we expect, and perform their task, without exception, as well as it can be done.

We staff an average of 25 employees at any given time, with various skill levels ranging from Mechanical Administrators, Foremen, Journeymen, Administrative, to Apprentices.

Job History 1995 - January 2020

Alaska Airlines
 Airport Jet Fuel Tank
 Est. Date: 01/2008
 Contract Amount: \$95,600.00
 Contact: Aero Services
 (907) 225-6637

Alaska Commercial Contractor
 Hospital Remodel
 Date: 09/2018
 Contract Amount: \$305,112.33
 Contact: Doug Courtney
 (907) 500-9993

ASRC McGraw – Klawock
 Vocational Technical School
 Est. Date: 08/2014
 Contract Amount: \$725,000.00
 Contact: Virgil Davis
 (907) 747-3650 / (907) 623-0462

ASRC McGraw
 Klawock Vocational Technical
 Est. Date: 08/2014
 Contract Amt: \$725,000.00
 Contact: Virgil Davis
 (907) 747-3650 / (907) 623-0462

ARCS McGraw
 SEARCH Hoonah Health Clinic
 Est. Date: 08/2015
 Contract Amount: \$1,062,350.00
 Contact: Virgin Davis
 (907) 747-3650 | (907) 623-0462

BAM LLC
 2-Point Chlorination Facility
 Est. Date: 6/2016
 Contract Amount: \$41,167.00
 Contact:
 (907) 247-2266

BAM LLC
 Thomas Basin Harbor
 Est. Date: 5/2016
 Contract Amount: \$68,240.00
 Contact: Ronald
 (907) 247-2266

Bicknell Inc.
 KGB New Maintenance Facility
 Est. Date: 01/2009
 Contract Amount: \$201,282.68
 Contact: Bicknell Inc.
 (907) 225-6625

Cape Fox MUTTC
 New Technology Center
 Est. Date: 02/2010
 Contract Amount: \$239,105.00
 Contact: Northern Management
 (907) 225-5163

Carver Construction LLC
 Northrim Bank Renovation
 Est. Date: 10/2015
 Contract Amount: \$325,256.00
 Contact: James Malapanis
 (907) 364-3215

Carver Construction Airport
 ARFF Building
 Est. Date: 03/2017
 Contract Amount: \$447,900.00
 Contact: James Malapanis
 (907) 364-3215

CBC Construction
 Craig Pool Facility
 Est. Date: 01/2017
 Contract Amount: \$925,000.00
 Contact: Ed Collman
 (907) 747-0080

Cedar Point Development
 Jackson Heights
 Est. Date: 8/2015
 Contract Amount: \$15,000.00
 Contact: Clyde Pasterski
 (907) 225-1145

Channel Electric
Seaview Terrace Sprinkler Ren.
Est. Date: 02/2018
Contract Amount: \$156,225.00
Contact: Chris Herby
(907) 225-9725

City of Craig
 Cold Storage Building
 Est. Date: 09/2009
 Contract Amount: \$483,589.50
 Contact: Doug
 (907) 826-3275 / (907) 401-1038

City of Ketchikan Fire Department
 New Fire Station (#4)
 Est. Date: 12/2010
 Contract Amount: \$183,500.00
 Contact: Dawson Construction
 (907) 225-6625

City of Ketchikan KPU
 New UV and Chlor. Facility
 Est. Date: 10/2008
 Contract Amount: \$330,000.00
 Contact: George Lybrand
 (907) 225-3111

City of Ketchikan Ports &
 Harbors Berth New Facilities
 Est. Date: 08/2008
 Contract Amount: \$355,763.00
 Contact: ACC Hurlen
 (907) 225-3111

City of Ketchikan
 City Hall HVAC Renovation
 Est. Date: 12/2008
 Contract Amount: \$611,817.66
 Contact:
 (907) 225-3111

City of Ketchikan
Water Meters CP Bid
Est. Date: 08/2019
Contract Amount: \$361,597.74
Contact: Seth Brakke
(907) 228-4734

City of Saxman
 Saxman Community Center
 Est. Date: 09/2009
 Contract Amount: \$191,172.00
 Contact: DK & Sons
 (907) 225-4166

City of Wrangell Public Facilities
 Boiler Replacements
 Est. Date: 09/2010
 Contract Amount: \$585,000.00
 Contact: Johnson Construction
 (907) 874-2381

Dawson Construction
 City Hall; HVAC
 Est. Date: 02/2014
 Contract Amount: \$293,575.00
 Contact: Jim Quick
 (360) 756-1000

Dawson Construction Metlakatla
 Elementary Remodel
 Est. Date: 08/2014
 Contract Amt: \$2,480,000.00
 Contact: Jim Quick
 (360) 756-1000

Dawson Construction
UAS Maritime Center
Est. Date: 2017-2018
Contract Amount: \$1,245,860.00
Contact: Jim Quick
(360) 756-1000

Dawson Construction
Whitman Lake Hydroelectric Plant
Est. Date: 06/2014
Contract Amt: \$235,000.00
Contact: Jim Quick
(360) 756-1000

EddyStone Rock & Ready Mix
Install 1-1/2" Water Meter
Est. Date: 05/2019
Contract Amount: Office
(907) 220-0890

Evergreen Terrace
Boiler / HWH Conversion
Est. Date: 12/2009
Contract Amount: \$180,851.00
Contact: Larry
(907) 247-4663 | (907) 617-7459

First Bank Totem Branch
New Building Remodel
Est. Date: 11/2008
Contract Amt: \$269,593.00
Contact: Dawson Construction
(360) 734-8130

FNW Construction
KPU Install Diesel Generator Est.
Date: 05/1996
Contract Amount: \$1,000,000.00
Contact: Robby Caps
(907) 248-3666

Hydaburg Seafood Plant
Bathroom Remodel
Est. Date: 01/2016
Contract Amount: \$45,812.00
Contact: Jess Dilts
(206) 851-9844 / (907) 285-3666

ILWU, Ketchikan
Plumbing/Boiler Work
Est. Date: 05/2007
Contract Amt: \$663,000.00
Contact: Dawson Construction
(360) 734-8130

Jacobson Construction
ARMG Guardian Flight
Est. Date: 05/2017
Contract Amount: \$580,635.00
Contact: Jacobson Const.
(801) 973-0500

Ketchikan Gateway Borough
Plumbing Systems - Stations 6 & 8
Est. Date: 05/2007
Contract Amount: \$34,813.00
Contact: KGB
(907) 228-6620

Ketchikan Indian Community
SEATEC Student Housing & BH
Est. Date: N/A
Contract Amount: \$449,315.00
Contact: Sean Eastham
(907) 228-4900

Ketchikan Indian Community
Clinic New AC (Occ. Healthcare)
Est. Date: 2016-2018
Contract Amt: \$253,440.00
Contact: Sean Eastham
(907) 228-4900

Ketchikan Indian Community
Lab/Optomtry (Occ. Healthcare)
Est. Date: 06/2010
Contract Amt: \$48,800.00
Contact: PK Builders
(907) 225-5158

Ketchikan Indian Community
Training Facility
Est. Date: 04/2010
Contract Amount: \$153,000.00
Contact: Channel Electric
(907) 225-5158

Ketchikan International Airport
Fire/Safety Upgrades
Est. Date: 04/2010
Contract Amount: \$81,749.00
Contact: Tanik Construction
(907) 225-6625

KRBD Radio
Remodel
Est. Date: 06/2010
Contract Amount: \$33,492.00
Contact: Woodwright Construction
(907) 225-9655

Layton Construction
PHKMC Upgrades (Hospital)
Est. Date: 2016-2018
Contract Amt: \$297,792.00
Conact: Layton Construction
(801) 563-3592 | (801) 563-3592

Leidos
SEA Fuel
Est. Date: 12/2014
Contract Amount: \$445,741.00
Contact: Leidos
(907) 247-6289

Madison Lumber & Hardware Inc.
Dry Pipe Replacement
Est. Date: 10/2016
Contract Amount: \$26,430.00
Contact: Larry
(907) 225-9928 / (907) 225-3496

Marble Construction
Berth IV Renovations
Est. Date: 08/2015
Contract Amount: \$500,000.00
Contact: Chet Thompson
(907) 220-9916

Mary Frances Condos
Pipe Replacement Stacks 1-18
Est. Date: 09/2017
Contract Amount: \$1,667,791.00
Contact: Chet Thompson
(907) 220-9916

McGraw's Custom Construction
SEARHC Hydaburg Health Cntr
Est. Date: 03/2010
Contract Amount: \$280,000.00
Contact: Chad McGraw
(907) 285-3462

Metlakatla Post Office
New Heat/HVAC
Est. Date: 05/2008
Contract Amount: \$ 53,572.00
Contact: Northern Management
(907) 225-5163

Mink Bay Lodge
Plumbing and Boiler Upgrades
Est. Date: 09/2008
Contract Amount: \$130,517.00
Contact: Matsura Construction
(907) 225-8827

Misty Fjords Ranger District
Maintenance Facility Renovations
Est. Date: 07/2009
Contract Amount: \$378,181.00
Contact: Northern Management
(907) 225-6625

Mortenson Construction
USCG FRC Homeport Upgrades
Est. Date: 08/2015
Contract Amount: \$1,638,140.00
Contact: Dave Peterson
Dave.Peterson@mortenson.com

NOAA Annette Island
New Weather Station
Est. Date: 02/2008
Contract Amount: \$192,641.00
Owner/General: SEI Group
(256) 533-0500

North Star Construction
Petersburg Icicle Seafood
Est. Date: 01/2016
Contract Amount: \$99,627.00
Contact: sjr@northstarbuilds.com

Northern Construction Service
Sitka Transient Float Replacement
Est. Date: 05/2016
Contract Amount: \$164,963.00
Contact: Garrett McCormick
(541) 998-3637 / (503) 754-3058

Northern Management Services
USCG Ketchikan Health
Est. Date: 08/2008
Contract Amt: \$230,587.00
Contact: Northern Management
(208) 263-3136

Opportunity House
New Housing Complex
Est. Date: 07/2010
Contract Amount: \$154,900.00
Contact: Dawson Construction
(907) 225-7825

S.E Alaska Mechanical Services,
Various, AK Service Boilers Est.
Date:
Contract Amount: \$163,700.00
Contact: Alaska Housing
(907) 330-8191

SAIC/Mantech
US Naval Base Back Island
Est. Date: 08/2005 & 10/2011
Contract Amount: \$200,000.00
Contact: Frank Kolanko
(907) 247-6829

Schoenbar Park Housing
Heating Upgrades
Est. Date: 10/2010
Contract Amount: \$280,582.00
Contact: Wolverine Construction
(907) 225-4743

State of Alaska
KRYF HVAC & DDC
Est. Date: 08/2014
Contract Amount: \$145,105.00
Contact: James Woods
(907) 465-1871

State of Alaska
Pioneer Home Boiler
Replacement Est. Date: 01/2017
Contract Amount: \$325,568.72
Contact: James Woods
(907) 465-1871

State of AK - North Pacific Erectors
Pioneer Home 3rd Floor Renovations
Est. Date: 07/2012
Contract Amount: \$173,100.00
Contact: James Woods
(907) 465-1871

Stilten Industries
USCG Fuel Lines
Est. Date: 08/2017
Contract Amt: \$103,468.68 Contact:
(885) 784-5836

THRHA Ketchikan
Carlanna Sub-Division (20 Units)
Est. Date: 11/2008
Contract Amount: \$400,000.00
Contact: Craig Moore
(907) 780-3130

THRHA Ketchikan
Klawock Senior Housing (8 Apts)
Est. Date: 07/2009
Contract Amount: \$663,000.00
Contact: Craig Moore
(907) 780-3130

Trident Seafoods, Wrangell
New Bunkhouses
Est. Date: 06/2010
Contract Amount: \$184,145.00
Contact: Johnson Construction
Owner: (907) 874-4336

UAS Ketchikan AK
Remodel of Paul & Zeigler Bldg
Est. Date: 09/2006
Contract Amount: \$ 688,726.00
Contact: Wolverine Supply
(907) 373-6572

USCG Ketchikan
Gym Mechanical Replacement Est.
Date: 02/2008
Contract Amount: \$91,890.00
Contact: Northern Management
(208) 263-3136

USCG Ketchikan
ConEx Maintenance Projects
Est. Date: 08/2010
Contract Amount: \$333,500.00
Contact: Northern Management
(907) 228-0330
(208) 263-3136

USCG Ketchikan
Housing Remodel
Est. Date: 10/2008
Contract Amount: \$110,750.00
Contact: Northern Management
(208) 263-3136

USCG Petersburg
Mechanical Upgrades
Est. Date: 12/2007
Contract Amount: \$36,118.00
Contact: Northern Management
(208) 263-3136

USCG Petersburg
Housing Remodel
Est. Date: 01/2009
Contract Amount: \$117,512.00
Contact: Northern Management
(208) 263-3136

USDA Forest Service
Camp Barges Plumbing
Est. Date: 06/2016
Contract Amount: \$70,250.00
Contact: Tim Fisher
(907) 225-2148

USDA Forest Service
Discovery Center Heat/Controls
Est. Date: 11/2008
Contract Amount: \$107,188.00
Contact:
(907) 228-6223

USDA Forest Service
Ketchikan Furnace Replacement
Est. Date: N/A
Contract Amount: \$105,781.00
Contact: Tim Fisher
(907) 225-2148

Waterfall Resort, POW
New Potable Water System
Est. Date: 05/2006
Contract Amount: \$71,213.00
Contact: Don Rota Construction
(907) 225-3223

Western Dock & Bridge
Hole in the Wall Renovations
Est. Date: 01/2016
Contract Amount: \$82,657.00
Contact: John or Kathy Paulsen
(907) 247-1777

Woodwright Construction
Water Meter Install/Plumbing
on new building
Est. Date: 07/2019
Contract Amount: \$ T&M
Contact: Don Loughman
(907) 225-9663

Wolverine Supply, Inc. Airport
Roof Renovation
Est. Date: 10/2018
Contract Amount: \$1,781,785.00
Contact: Dean Holtmann
(907) 373-6572

OFFEROR'S PROPOSAL

TO: Petersburg School District, hereafter called Owner:

Pursuant to and in compliance with your Request for Proposals the undersigned firm hereby proposes and agrees to perform, within the time and in the manner stipulated, the Contract, including all of its component parts, and everything required to be performed, and to provide and furnish any and all of the work, labor, materials, tools, supplies, and all transportation and other services necessary to perform the Contract in a skillful and timely manner, all in strict conformity with the Contract Documents, including addenda(s) for the following project:

Stedman Elementary School Water Heater Replacement

Base Bid Amount: \$ Eighty-Eight Thousand One Hundred Dollars and No Cents (\$88,100.00). See attached Schedule of Values for Itemized quote for services requested.

Alternate Bid Amount: \$

Alternate Bid Amount: \$ N/A

Alternate Bid Amount: \$

in accordance with the attached schedule.

- 1. Award of Contract.** OWNER shall have the right to reject this bid proposal and such bid proposal shall remain open and may not be withdrawn for a period of sixty (60) days after the date prescribed for its opening.
- 2. Execution of Contract and Performance Security.** It is understood and agreed that if written notice of the acceptance of this proposal and award of the Contract is mailed, emailed, faxed or delivered to the undersigned within sixty (60) days after the opening of the proposal, or at any time thereafter before it is withdrawn in writing, the undersigned Bidder will execute and deliver the Agreement in the form set forth in the Contract Documents to OWNER in accordance with the proposal as accepted, and will also furnish and deliver to OWNER the performance and payment bonds on the forms provided, the Certificate of Insurance and policies of insurance and any other documents or bonds called for in the Contract Documents, all within ten (10) days after notice of acceptance and award of the Contract is given.
- 3. Notice of acceptance and award of the Contract** or requests or additional information may be addressed to the undersigned Bidder at the business address set forth at the end of this proposal.
- 4. Wherever in this proposal** an amount is stated in both words and figures, in case of discrepancy between words and figures, the words shall prevail.

5. **Receipt of the following Addenda** to the Request for Proposals is hereby acknowledged.

ADDENDUM NO	DATE OF RECEIPT OF ADDENDUM	SIGNED ACKNOWLEDGMENT
1	<u>None</u>	_____
2	_____	_____
3	_____	_____
4	_____	_____

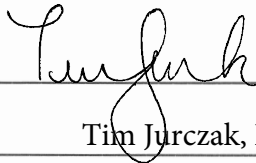
(Note: Failure to acknowledge receipt of any addenda may be considered an irregularity in the proposal and grounds for rejection.)

Contractor:

Ketchikan Mechanical, Inc.

(Company Name)

By: _____



(Signature)

Tim Jurczak, Project Superintendent

(Printed Name) (Title)

Alaska Contractor License No. CONE23516

Telephone (907) 225-9466

Business Address 1220 Copper Ridge Lane, Ketchikan, AK. 99901

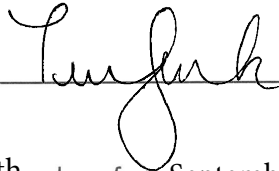
Place of Residence Ketchikan, Alaska

Date September 30, 2020.

NOTE: If contractor is a corporation, the legal name of the corporation shall be set forth above together with the signatures of the officer or officers authorized to sign contracts on behalf of the corporation; if contractor is a co-partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts in behalf of the co-partnership, and if contractor is an individual, the appropriate signature shall be placed above.

NON-COLLUSION AFFIDAVIT

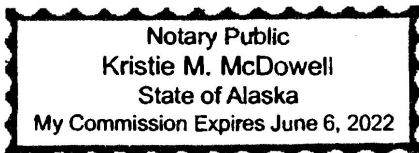
Tim Jurczak of Ketchikan Mechanical, Inc., first being duly sworn, on her/his oath says that the proposal above submitted is a genuine and not a sham or collusive offer, or made in the interest or behalf of any person not herein named, and he further says that the said offeror had not directly or indirectly induced or solicited any bidder on the above work or supplies to put in a sham offer, or any other person or corporation to refrain from submitting a proposal; and that said offeror has not in any manner sought by collusion to secure to self-advantage over any other bidder or bidders.

 Contractor

Subscribed and sworn to before me this 30th day of September, 2020.


NOTARY PUBLIC FOR ALASKA

My Commission Expires: June 6, 2022



CONSTRUCTION CONTRACT

Stedman Elementary School Water Heater Replacement

This CONTRACT, between the **Petersburg School District**, herein called the Owner, acting by and through its Contracting Officer, and

Ketchikan Mechanical, Inc.

Company Name

1220 Copper Ridge Lane, Ketchikan, AK 99901

Company Address (Street or PO Box, City, State, Zip)

a/an Individual Partnership Joint Venture Sole Proprietorship Corporation incorporated under the laws of the State of Alaska, its successors and assigns, herein called the Contractor, is effective the date of the signature of the Contracting Officer on this document.

WITNESSETH: That the Contractor, for and in consideration of the payment or payments herein specified and agreed to by the Owner, hereby covenants and agrees to furnish and deliver all the materials and to do and perform all the work and labor required in the construction of the above-referenced project at the prices bid by the Contractor for the respective estimated quantities aggregating approximately the sum of **Eighty-Eight Thousand One Hundred** Dollars (\$ **88,100.00**), and such other items as are mentioned in the original Bid, which Bid and prices named, together with the Contract Documents (RFP dated December 14, 2014) are made a part of this Contract and accepted as such.

It is distinctly understood and agreed that no claim for additional work or materials, done or furnished by the Contractor and not specifically herein provided for, will be allowed by the Owner, nor shall the Contractor do any work or furnish any material not covered by this Contract, unless such work is ordered in writing by the Owner. In no event shall the Owner be liable for any materials furnished or used, or for any work or labor done, unless the materials, work, or labor are required by the Contract or on written order furnished by the Owner. Any such work or materials which may be done or furnished by the Contractor without written order first being given shall be at the Contractor's own risk, cost, and expense and the Contractor hereby covenants and agrees to make no claim for compensation for work or materials done or furnished without such written order.

The Contractor further covenants and agrees that all materials shall be furnished and delivered and all labor shall be done and performed, in every respect, to the satisfaction of the Owner, on or before: **June 15, 2021.** or within _____ calendar days. It is expressly understood and agreed that in case of the failure on the part of the Contractor, for any reason, except with the written consent of the Owner, to complete the furnishing and delivery of materials and the doing and performance of the work before the aforesaid date, the Owner shall have the right to deduct from any money due or which may become due the Contractor, or if no money shall be due, the Owner shall have the right to recover _____ dollars (\$ _____) per day for each calendar day elapsing between the time stipulated for the completion and the actual date of completion in accordance with the terms hereof; such deduction to be made, or sum to be recovered, not as a penalty but as liquidated damages.

IN WITNESS WHEREOF, the parties hereto have executed this Contract and hereby agree to its terms and conditions.

CONTRACTOR

Ketchikan Mechanical, Inc.
Company Name


Signature of Authorized Company Representative

Tim Jurczak, Project Superintendent
Typed Name and Title

September 30, 2020
Date

Petersburg School District

Signature of Contracting Officer

Typed Name and Title

Date



BID /Schedule of Values

Date	Bid #
9/30/2020	868

Petersburg Schools
 PO Box 289
 Petersburg, AK 99833

Due Date	Project
10/15/2020	Stedman Elementary Water Heater Bid

Description	Total
Labor	30,110.13
Air, Ground or Sea Transportation	4,336.85
Admin Work	2,478.20
Shipping & Handling	1,486.92
Concrete Pavers Blocks	619.55
Demo and Disposal	4,460.75
Electrician	4,956.40
Insulation	3,097.75
Copper and Fittings	12,391.00
3-Control Valves	3,717.30
3-Water Tanks	18,586.50
Misc Materials and Parts	1,858.65
Total	\$88,100.00

Phone #	Fax #
907-225-9466	907-225-9467