

**THE LAKE AND PENINSULA SCHOOL DISTRICT**  
**Regular School Board Meeting AGENDA**  
**December 7, 2016, 3:30 PM**

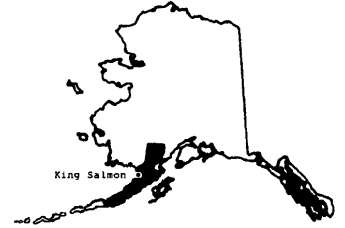
Agenda

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



OATH OF OFFICE  
SCHOOL BOARD MEMBER

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

---

Austin Shangin,  
School Board Member

Subscribed and sworn to before me this 7th day of December, 2016.

---

Notary in and for the State of Alaska

---

Commission expires



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OATH OF OFFICE  
SCHOOL BOARD MEMBER

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

---

Stacy Hill,  
School Board Member

Subscribed and sworn to before me this 7th day of December, 2016.

---

Notary in and for the State of Alaska

---

Commission expires

# Kokhanok School



## AUGUST/SEPTEMBER

### Site Report

TO: Ty Mase, Superintendent

FROM: Nate Davis-Principal & Linda Richter,-HTeacher

DATE: October 10, 2016

#### PERSONNEL

- Paraprofessionals are being trained on a daily basis to be skilled at supporting staff with intervention
- Cassie Broscius visited Kokhanok to lead and train teacher in the Units of Study Writing program.
- Shelby Brunn visited to observe teachers and classroom in Kokhanok.
- One Para-Professional--Janessa Woods--passed the Highly Qualified Exam, others will test soon.



Cassie teaches Writing levels 0-5 in Units of Study

LSAC ACTIVITY: Met October, 26th 2016

- Meeting followed by a potluck dinner.

- Went over School Improvement Plan with Nate
- Interested in finding funds for evening library

#### OUTSTANDING ACTIVITIES OR EVENTS:

- August 26<sup>th</sup>, fabulous treats and then games outside, enjoying the fantastic weather
- September 30<sup>th</sup>, more great treats, followed by pumpking making art lesson.

#### FACILITY UPDATE:

- Kelsey and the rest of the staff truly appreciate the new flooring

#### EARLY RELEASE AGENDA NOTES:

- This month's professional development sessions have mostly been dedicated to educate the staff about our new counseling program and self regulation
- Several hours on Fridays and weekends have been spent working out an intense intervention schedule

#### PUPIL ATTENDANCE:

- P3/P4: 9 students;
- K-12: 32 students;
- TOTAL: 41 Students

#### VOLUNTEER REPORT:

- Nick Wassillie, volunteers many hours keeping the gym open for community night gym activities.
- Irene Wilson volunteers 2+ hours, every day as the secretary.

#### PERSONAL/SOCIAL/HEALTH:

- Teacher are implementing "self-regulation" strategies as we are learning them
- Public Health Nurse, Judy, led a nutrition discussion with students
- South Central set up a Mini-Health Fair for a couple hours in this month
- Child Find team visited the school, updated all immunizations and health records
- We all continue to enjoy the "Healthy Snacks"—we have tried a few new foods, red and purple carrots, fresh figs, kiwi berries and snow peas

#### STANDARDS-BASED SYSTEM:

- Teachers are working hard teaching and guiding students toward proficiency in all standards

#### SCHOOL TRIP:

- Though no plans are presently being made for a school trip.

#### TECHNOLOGY PROGRESS:

- Students and teachers are adjusting to Adobe Connect
- Students levels 5-10 are adjusting to Reading and Math distance courses
- Sam visited, helping us with MANY tech issues

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#### CURRICULUM PROGRESS:

- Elementary teachers are focusing on building a strong writing program, using Units of Study.



Thanks to the "Healthy Snacks Program" we had bananas, **lots** of bananas,

Students watch, then follow the steps of making making banana bread.



Student teams are challenged to keep their balloon in the air the longest time. Birthday celebration games!!!



Thank You hugs for Miss Cassie.



Sharing Stories



Miss Kylie led the students in a "Foil Boats Contest." Corvus and Garren won prizes for the boats that held the most weights.

# Perryville Site Report – October 2016

Principal – Joe Ward

## Outstanding Events:

Sarah Griffith and Janet Saczawa from the U.S. Fish and Wildlife Service visited Perryville School in October. They led students in science and art lessons focusing on student participation in the Migratory Bird Calendar contest.

The Perryville Student Government hosted a fall carnival Oct. 31. Students came in costume. There were several games organized including a candy filled piñata. The older students then hosted a “haunted house” for younger students and community members. It is estimated that 50 members of the community attended the carnival.

## Technology:

The Perryville Student Government paid the registration and purchased the robot and challenge kits so that our 4-8 grade students may participate in First’s Lego League robotics competition. The team will work to develop a robot to meet this year’s challenge. The challenge theme is, “Animal Allies.” The Lego League competition also requires teams to find a current problem related to the theme, develop a solution using technology and present the solution as a team to competition judges. The team is scheduled to participate in a virtual competition hosted by GCI on Dec. 3. The winning team of the virtual competition will move on to the state competition being held in Anchorage. We expect that participation in this competition will help students to demonstrate mastery of technology, reading, writing, cultural awareness and employability standards. Secondary teachers, Andrew Vardas-Doane and Marli Manning, have volunteered to coach the team.

## Curriculum Progress:

Perryville School has an 11<sup>th</sup> grade student who is likely to complete graduation minimums before the end of the year. While she is weighing her options, she is likely to choose to graduate early this spring.

## Facility:

The Perryville Village Council is having new generators installed. Through Tim McDermott’s leadership, Perryville School and the Council are entering into a new cooperative arrangement involving fuel storage and an improved waste heat connection.

## Attendance:

The Perryville K-12 enrollment for the month of October was 17. Our students maintained an 88.1% attendance rate for the month.

The Perryville Pre-school has 4 students, 1 P3 and 3 P4 students.

# Perryville Site Report – October 2016



Nathan has the piñata and it's got the candy. Now, if we could only find a stick!

# Perryville Site Report – October 2016



W 7<sup>th</sup> grader, Darren Kalmakoff shows off a new look.



Darren Kalmakoff, Katlynn Kosbruk and Angelina Phillips show their Halloween spirit.

# Perryville Site Report – October 2016



Perryville's elementary students and Janet Saczawa from the U.S. Fish and Wildlife service show off their work on birds.

# Perryville Site Report – October 2016



SPED teacher, Paulene Manning, works with the elementary class on a reading project.

# Perryville Site Report – October 2016



8<sup>th</sup> grader, Katlynn Kosbruk, mans her station during the carnival.



Busy Bee, Joanne Phillips, buzzes close to mom and dad.

# Perryville Site Report – October 2016



Ninja turtle, Mason Phillips, keeps the gym safe for all.



Mr. Doane and 1<sup>st</sup> grader, Blake Kosbruk show off their costumes. Mr. Doane has this effect on all of his students.

# Perryville Site Report – October 2016

Ms. Manning and Mr. Doane give us their manliest look. It may be a tie.



# Perryville Site Report – October 2016



Sarah Griffith and Janet Saczawa of the US Fish and Wildlife Service make colorful birds with the pres-school.

# Chignik Lake School

Chignik Lake, Alaska

November 2016

## Site Report

OUTSTANDING ACTIVITIES OR EVENTS: Most activities were aimed at academic efforts this month. The teachers participated in a village-sponsored waffle breakfast fundraiser. The elementary class made Halloween cookies for the school – very tasty. Unfortunately, our Halloween festivities/Haunted House had to be postponed due to a late Amazon shipment. We'll try again soon.

PERSONNEL: Personnel are doing well.

STANDARDS BASED SYSTEM: The students are progressing nicely through the common core standards. Some students have passed a few levels this past month, while others have positioned themselves to complete end-levels in the very near future.

TECHNOLOGY PROGRESS: Technology is working well, although – as everyone knows – Moodle is still a challenge.

FACILITY UPDATE: This month the waters of Chignik Lake rose and flooded the crawl space below the two-bedroom duplex. At this time, efforts to dry out the crawl space are still ongoing, and damage appears to be minimized. The same storm that brought all the rain also brought high winds which caused a window in an exit door to shatter. Replacement glass is on order.

LSAC ACTIVITY: The LSAC did not meet this month. It was scheduled for October 24<sup>th</sup>, but the unexpected death and consequent funeral of an elder made this date impossible. The meeting has been moved to November.

VOLUNTEER REPORT: Jack Donachy has volunteered on a number of occasions to help out in the elementary classroom.

TRIPS PLANNED: The next trip will be to the volleyball regional competition in November. Training for this began October 2<sup>nd</sup>.

PUPIL ATTENDANCE: Pupil attendance is fair. We had more than usual absences this month due to medical appointments and the aforementioned funeral.



The two-bedroom duplex. The water got even higher than this.

## Igiugig School Monthly Site Report

**To:** Ty Mase, Superintendent  
**From:** Tate Gooden, Head Teacher IGI  
**Date:** 10/30/16

### Notable Events:

Igiugig's population doubled the week of October 4<sup>th</sup> as folks from around the world visited Igiugig for Jeff Bringhurst and Christina Salmon's wedding. Igiugig students took advantage of the increased traffic and hosted a Kvichak Café lunch. Students prepared salmon chowder and fed over 60 people. Nice service!

Student also helped Mr. B's harvest this years crop of hogs where they learned the applications of pulleys, block and tackle, porcine anatomy, and the history/ecology of food.

The third annual Cardboard Boat Regatta was held on October 6<sup>th</sup>. The students tested their design and buoyancy skills. There were numerous titantic awards. This year's winner was Terek Anelon.



**LSAC:** Meeting held on 10/31/16. See attached minutes.

**Personnel:** Teachers: Tate Gooden, Stacey Edmondson, Audra Gooden(0.5). Aide: Elizabeth Hostetter. PK – Tanya Salmon. Cook: Ida Nelson. Custodian: Stacie Garrison(Sub).

**Personal/Social/Health:** Satisfactory.

**School Curriculum & Technology:** Quarter 1 is in the books. Parent Teacher Conferences were held in early October. District Technology continues to function. Igiugig School has purchased a new digital project for the Intermediate Room. Thanks to Sam Rigby and Jim Dube for their dedication and guidance.

**Facility/Maintenance** Hot water is back online for teacher housing. Thanks to Fred Roehl. During his visit Fred also replaced a number of school lights with LED bulbs, fixed plumbing issues, removed rotten boardwalk boards and installed new ones.

**Trips planned:** Igiugig School is planning a trip to Arizona in April 2017. Trip Proposal attached with this month's site report.

**School Population:** 18 students enrolled K-12. PK enrollment of 2.

October Site Report  
To: Kate Cornell  
From: Hannah Middleton

## Pilot Point School

**Enrollment:** We have twelve students and three preschool students enrolled this month.

**Attendance:** Attendance has been somewhat inconsistent, with many absences and half-days for some students. We are working with families and students to bring our attendance up to a more consistent rate.

**Facility Update:** The school building has been in good shape. One of the school vehicles is leaking gas quite badly, but Ben is working to fix the issue.

**LSAC Activity:** LSAC met twice this month. They met on October 10th and 24th. The focus of the first meeting was to approve a change to the PIP school calendar and discuss the mission statement. The second meeting focused on our Halloween collaboration project between the school, clinic, village, and city.



**Personnel:** Mellisa Follette began coaching volleyball this month. Sanya Johnson, our preschool teacher, resigned at the end of October. We currently have a substitute filling that role.

**Outstanding Activities or Events:** Students have begun participating in community service projects around the community. As a whole-school we have been cleaning our community on Friday afternoons. Also this month, a basketball coach from King Salmon flew out and hosted a camp for all of the students at PIP. Almost the entire school turned out for the camp and it was incredibly well received. The coach is hoping to return again in January. Finally, at the end of the month we hosted

a Halloween party. The turnout was the largest of any event we've hosted this year, and the students had a blast.



**Curriculum:** Social Studies has been a big focus in our school this month. The elementary students have been working on Alaska Studies and recently built relief maps of the state out of salt dough. The middle school students are currently focusing on learning about the entire United States, and all of the state capitals. The high school students have been focusing on the election.

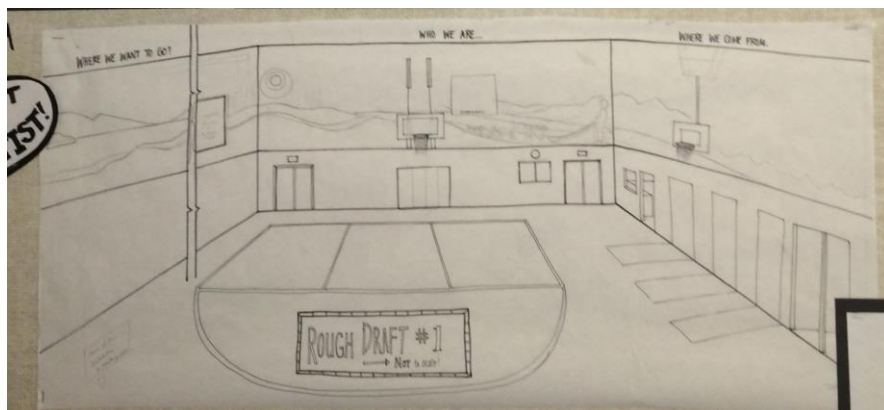
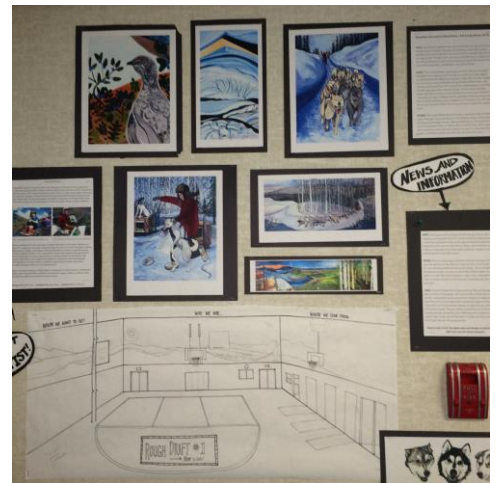
**Professional Development:** Mellisa and I attended an inservice training in King Salmon on October 18-22. We attended trainings on Units of Study, Self Regulation, OCS Reporting, Distance Classes, AimsWeb, Elementary Collaboration, and Elementary Math. I also attended a Head Teacher training in King Salmon, which cleared up some questions I had about payroll.

Monthly Site Report

Site: Newhalen School  
Month: October, 2016

To: School Board Staff  
Site Administrator: Ed Lester

Date: 10/1/2016





**PERSONNEL:** Newhalen school is looking forward to hosting a tutor in the spring go 2017.

**TECHNOLOGY PROGRESS:** We are working through technology issues as they come up. Internet and sound system in the gym is inconsistent at times. We are working on getting this smoothed out before spring semester.

**FACILITY UPDATE:** Water shut off for 8 hours at the school. Iliamna village council allowed us to host school at their building. Tim Mcdermott was very responsive to have us back up and running quickly. There was one sewer back up issue at the teacher housing. Maintenance came in and fixed it.

**LSAC ACTIVITY:** October 27, the LSAC and a few community members met with Klara Maisch to discuss the mural project.



**VOLUNTEER REPORT:** Newhalen school has continued to pushing reading with school wide focus on reading. We continue to hold contest to encourage heading outside of school. Our book fair was a great success with many volunteers.

**TRIPS PLANNED:**

**OTHER:** Thank you for all the support! If you should ever have any questions, please call me anytime!

Thank you,  
Ed Lester – Newhalen School – 907-571-1211

# Chignik Bay School

## October 2016

### Site Report

**TO:** Ty Mase, Superintendent  
**FROM:** John Koutsky, Head Teacher  
**DATE:** October 31, 2016

**LSAC ACTIVITY:** See attached notes from 10/18/16.

#### OUTSTANDING ACTIVITIES OR EVENTS:



Elementary art display.

- On most Fridays, Lori teaches art to the elementary students in the afternoon. They have created many beautiful pictures. The students enjoy being creative. Sometimes the middle school students participate as well.
- The ladies, Sarah and Janet, from the US Fish and Wildlife Service came to start the students on their bird calendar entries. They showed them a locally produced video about subsistence and a slide show about migratory birds. The students began their bird drawings.



Sarah, Janet, and the younger students making turkeys.



The ukulele population is expanding.

#### FACILITY UPDATE:

- The internet is finally functioning on an acceptable level. DRS replaced a cable set and straightened a wind blown twisted antennae.

#### EARLY RELEASE AGENDA NOTES:

- This month, early release was dedicated to keeping Educate up to date, safe schools training, and classroom rearranging.

#### ENROLLMENT:

- We currently have 15 students enrolled +1 Pre-school student who will start next month. William Paul will be going back to Portland this week.

#### SCHOOL TRIP:

- No school trips planned at this time.

#### PERSONNEL

- Elisabeth and Jon Ludwig are both on site now. Elisabeth started her class this week. She is teaching the younger students. Jon is able to do his part time district work from home. We are looking forward to their help.
- We are sad to see Joanna Orloff move on to a position with the City. Her hours will be taken over by Minnie Skonberg.
- Dannica Anderson fired up preschool this month with one excited preschool student.
- We feel so privileged to have such a wonderful staff at our school.

# Monthly Site Report

**Site:** Chignik Lagoon

**Month:** October

To: Kate Cornell

From: Nancy Anderson Mills  
Head Teacher

## OUTSTANDING ACTIVITIES OR EVENTS:

Unfortunately, the politics and civil circumstances of the village have put a damper on the school environment. The community is in turmoil and it is affecting aspects of our lives.

## PERSONNEL:

Personnel are dealing with a recent criminal event in our community and the impact it has had on our students. We feel supported from the district and are doing our best to maintain normalcy while supporting the students most affected.

## STANDARDS BASED SYSTEM:

The students are progressing nicely through the common core standards.

## TECHNOLOGY PROGRESS:

Technology is working well.

## FACILITY UPDATE:

The roof continues to leak with the fall storms. There are several rooms in the school that have tin cans on standby to catch the drips.

## LSAC ACTIVITY:

No LSAC activity this month.

## VOLUNTEER REPORT:

No volunteers this month.

## TRIPS PLANNED:

The students of Chignik Lagoon School are looking forward a few years and are tossing around ideas for a school trip, but are also looking at building a swimming pool in conjunction with CLVC.

## PUPIL ATTENDANCE

Pupil attendance remains strong, however the students are showing increased mental anguish. I have one student who cannot sit in the classroom without having an anxiety attack. We are dealing with each student individually as issues and problems arise.

## Site Report – Levelock - October 2016

To:  
Ty Mase, Superintendent  
LPSD School Board

From:  
Moon McCarley, Head Teacher

### OUTSTANDING ACTIVITIES OR EVENTS:

The student government sponsored a Halloween Bash on October 31<sup>st</sup>. It was well attended by the community and a great time was had by all.

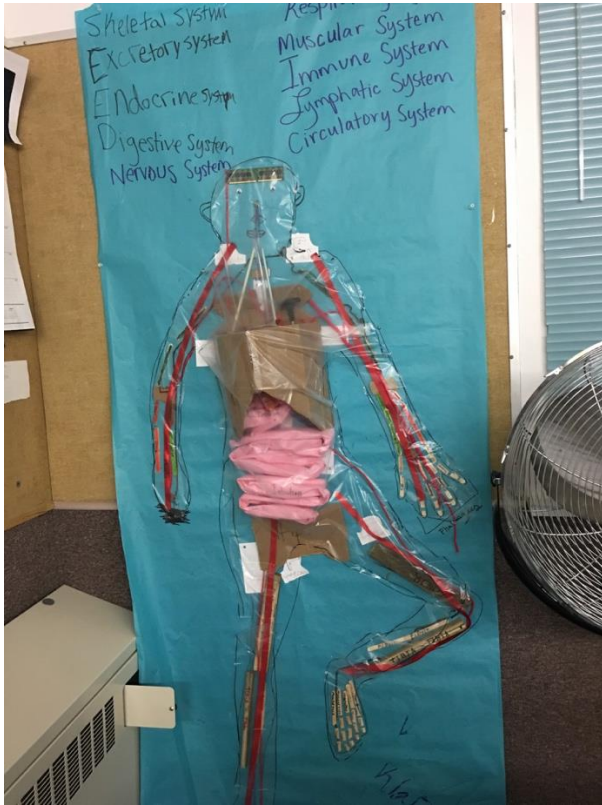


Ninjas, Storm Troopers, Princesses, and more enjoyed the Halloween Bash. Speech specialist Deb Fortune helps out in the background.



Future Levelock student, Caden Washington, runs from Mario and Princess Peach (aka Mom and Dad, not pictured.)





Secondary students made a comprehensive model of the systems of the human body, to address the higher levels of SC n.09



Pumpkins provide an opportunity for counting, estimating, life science, and fun!

TECHNOLOGY PROGRESS:

Online classes continue to be a benefit to students. Two students who are gone for an extended amount of time were able to check out their district laptops. After transferring to Lakeview Homeschool they are maintaining progress in their distance classes and their other classes.

FACILITY UPDATE:

The community power plant has been experiencing assorted issues. This has caused regular power outages and surges. The school generator has been a great help.

LSAC ACTIVITY:

An LSAC meeting was held on October 6. It was so well attended we ran out of seating in our library. Some of the items discussed were parking in front of the entrance doors, and the absence of the elders' lunch program.

TRIPS PLANNED:

No trips are planned at this time.

PUPIL ATTENDANCE:

October started with great pupil attendance. The commencement of Pre School added 2 more students to our team. Two families are gone from the community for an extended time, which impacted our attendance in the later part of the month.

EARLY RELEASE NOTES:

Early release days have been spent participating in the online professional development and data management. When we are given the opportunity to focus on site needs the staff focuses on school climate and writing.

## Monthly Site Report

**Site:** Meshik School..... **To:** Kate Cornell  
**Month:** October..... **From:** Kirsten Buckmaster

### OUTSTANDING ACTIVITIES OR EVENTS:

Meshik school had a very fun and eventful fall festival for Halloween this year. We bobbed for apples, pie-ed faces and the student government sold doughnuts and hot chocolate. It was a great time for the entire village!

### PERSONNEL:

There have been no personnel changes since last month.

### PERSONAL/SOCIAL/HEALTH:

The self-regulation methods that we learned in inservice have helped our students to gauge their emotions. They are able to rate their emotions on a scale from 1-10 with corresponding smiley faces and identify some ways to get back to happy.

### STANDARDS BASED SYSTEM:

The standards based system is alive and well. Some of our students will be moving up to the next level before Christmas.

### CURRICULUM PROGRESS:

We are still working away. Ms. Buckmaster received further training from Glenda Egli on the Houghton Mifflin reading program for elementary students. This extra training was invaluable in helping teach to individual student needs.

### TECHNOLOGY PROGRESS:

Technology problems are smoothing out as the year goes on.

### FACILITY UPDATE:

We continue to monitor the water quality closely and hope for a solution that is affordable, meets regulations, and is aesthetically pleasing.

### LSAC ACTIVITY:

## Monthly Site Report

**Site:** Meshik School..... **To:** Kate Cornell

**Month:** October..... **From:** Kirsten Buckmaster

Port Heiden LSAC has been meeting once a month to help advise the staff and student government on upcoming activities and school projects..

### VOLUNTEER REPORT:

The older students are trying to work on a service project for the end of the year.

### TRIPS PLANNED:

None to date.

### PUPIL ATTENDANCE:

We were missing a couple of students during October to various family engagements.

### (NEW) EARLY RELEASE NOTES:

Early release has been spent in trainings and in activities to get the school year up and running.

### OTHER:

**Monthly Site Report**

**Site:** Meshik School..... **To:** Kate Cornell  
**Month:** October..... **From:** Kirsten Buckmaster



**Monthly Site Report**

**Site:** Meshik School..... **To:** Kate Cornell  
**Month:** October..... **From:** Kirsten Buckmaster



**Nondalton School  
Monthly Site Report-October**

**To: Ty Mase, Superintendent**  
**From: Jerry Fisher, Principal**  
**Date: October 31, 2016**

Nondalton school is happy to report the following:

**ENROLLMENT:**

We currently have 25 students enrolled, and 6 Pre-school students. With one student transferring in from Perryville on the 1<sup>st</sup>.

**OUTSTANDING EVENTS**

Student government held its first event this year: Halloween carnival.

We held a graduation ceremony on the 10<sup>th</sup> for Sky Weedman. She was very excited to graduate. We were all very proud of her.

Sunrise with the high school



Halloween Carnival

**Friday Professional development:**

Google session/ cyber counseling  
Aimsweb session  
Sight based for educate/ Aimsweb  
Units of study/cleaning

**LSAC**

We did hold an LSAC meeting this month. We discussed a few things going on in the school. The main topic of discussion was the upcoming elections, CTE /SOS meet, and student government activities.

**FACILITY:**

The facility has been running well these last few weeks. We haven't had any issues that needed attention.

**TRIPS PLANNED:**

The teachers attended the district in-service, and had a great time learning more about classroom management and self-regulation.

The Volleyball team will be leaving on the 7<sup>th</sup> for Port Alsworth and have been practicing hard. The team is looking forward to the trip.

# Tanalian School @ Port Alsworth

## October 2016 Site Report

**TO: LPSD School Board**  
**Superintendent Ty Mase**  
**Tanalian LSAC**

FROM SITE ADMINISTRATOR: Nate Davis, Principal

DATE: November 1, 2016

### OUTSTANDING ACTIVITIES OR EVENTS:

- Tanalian VB team placed 2<sup>nd</sup> in the Nikolaevsk Tournament, swept Kalskag, and is geared up to host District/Regionals Nov 8-11.
- Master Alaskan artist, Clayton Conner of Skagway, joined the Lynx for an incredible week of acrylic painting, sponsored by the % for Art program for new construction.
- Health Fair sponsored by Lake Clark Wellness Center (our new clinic) and the Public Health Nurse and Child Find was a great success. Thanks to all who help keep us healthy.



- Harvestfest: Student Government did a really fine job hosting Harvestfest 2016 with lots of fun booths for ticket holders and great decorations. There was a huge turnout of very generous supporters. Adults and all decked out in costumes, amazing desserts for the cake walk, incredible baskets to auction, and lots of fun and dollars in the auction itself. Thank you Port Alsworth!



Captain America moves so fast, he blurs the film!

### LSAC ACTIVITY:

- LSAC Elections: Carlon Voran re-elected to his seat and Leo Fowler re-elected as the Alternate.

- Tanalian Booster Club is trying to renew businesses for their Banners for Kids as well as to try to find new supporting businesses to fund some extra trips to try to fill out the XC, Volleyball, and Basketball seasons.

PERSONNEL: All is well.

### PERSONAL/SOCIAL/HEALTH:

- New teacher baby, Senah Hummel, was born 10/10/16!

### STANDARDS-BASED SYSTEM:

- Teachers are off to the races working through standards with students. Students who are behind are receiving valuable interventions from teachers and aides. Students who are ahead are working ahead in courses and levels. Many of our older advanced students are taking honors high school courses and/or college courses.

### TECHNOLOGY PROGRESS:

- Thank you to LPSD for investing more in Technology Support this year. Our hats are off to Sam Rigby, Jim Dube, and Matthew Stark who have been able to keep us rolling with near-immediate help when we call or email!

### PUPIL ATTENDANCE: *More attendance = more learning!*

- Our enrollment is 58 students in grades 1-12, with 7 pre-school students reported for duty on October 3<sup>rd</sup>.
- We enjoyed a 92% attendance rate for October.

### PROFESSIONAL DEVELOPMENT:

- Inservice 2016 was a great success for our teachers. They each brought home good stuff to improve the classroom. For example, "You get to choose how you respond! I choose not to be offended." Good choice.
- 10/7: Site-based: PTA Calendar, Issues, Educate
- 10/14: Quarter Wrap Up: Educate time
- 10/28: Reflection on Inservice Treasures

### CURRICULUM PROGRESS:

- Students as a whole are making good progress and are well-supported by curriculum. Two students are working toward their AA degree and made good grades the first quarter.
- Parent-Teacher Conferences were held Oct 12-13 and were effective and well-attended.

FACILITY UPDATE: All is well.

### TRIPS PLANNED:

- Aniak for VB this weekend, then home for two weekends hosting District/Regional Volleyball and then the Lynx Invitational

### VOLUNTEER REPORT:

- Thank you to all our Banners for Kids sponsors. *We can't fly without you! You are the wind beneath our wings.*
- Thank you to Ormun Nay, TLC student helping every day!
- Thank you to New Banners Sponsors: Tanalian Aviation and Student Government!
- Thank you to banner renewals: Lake Clark Air, Lake & Pen Air, The General Lodge, The Farm Lodge, Canoe Bay Outfitters, and Lake Country Lodge!

Students thanking Mr. Conner Student artwork after Mr. Conner



# Kokhanok School

OCTOBER/ NOVEMBER

## Site Report

**TO:** Ty Mase, Superintendent  
**FROM:** Nate Davis-Principal &  
Linda Richter, HTeacher  
**DATE:** November 18, 2016



### PERSONNEL

- Monday mornings are dedicated to a 15-30 meeting with all paraprofessionals to cover any pertinent issues-Led by Ms Kylie.
- We are all enjoying the company and work of Ms GeorgAnn Bixler, our student teacher from Kutztown. SHE IS AWESOME!
- October 26-27-Everyone loves having Dan the Photographer visit our school

### OUTSTANDING ACTIVITIES OR EVENTS:

- October 31<sup>st</sup>-October birthdays celebrated with Halloween activities-Games and Treats galore
- Thanksgiving Potluck—Students decorated the gym and set up the tables-made pumpkin pies from scratch, and the student council helped serve
- Parent Teacher Conferences November 1<sup>st</sup> and 2<sup>nd</sup>- Attendance was high-Parent involvement is appreciated.



Halloween Competitions—Kira and Efftekia



### FACILITY UPDATE:

- Many thanks to Leonard Cobb and Ron Richter, since Kokhanok School had to boil water for a week. Everyone handled the adjustment smoothly.

### EARLY RELEASE AGENDA NOTES:

- Teachers have been working through the Safe Schools Trainings
- Educate updates and Parent Teacher Preparations
- Reviewed assigned sections of the Emergency Action Plan as directed by DO

### PUPIL ATTENDANCE:

- P3/P4: 9 students;
- K-12: 31 students;
- TOTAL: 40 Students

### VOLUNTEER REPORT:

- Nick Wassillie, volunteers many hours keeping the gym open for community night gym activities.
- Irene Wilson volunteers 2+ hours, every day as the secretary.
- Elijah Eknaty has been volunteering time to teach

guitar lessons to the older students on Fridays.

- Fran Andrew has been volunteering to monitor a study hall, on Wednesdays and Thursdays

### PERSONAL/SOCIAL/HEALTH:

- Ms Kylie continues a daily “self-regulation” program with her students
- We all continue to enjoy the “Healthy Snacks”-so far bananas have been the favorite snack.

### STANDARDS-BASED SYSTEM:

- Teachers continue to work hard teaching and guiding students toward proficiency in all standards

### SCHOOL TRIP:

- Though no plans are presently being made for a school trip.

### TECHNOLOGY PROGRESS:

- After several weeks of delayed or sketchy internet connect-ability, several DRS problem solving phone calls, determination, and Ron Richter’s fence climbing adventure, the crossed wires were uncrossed. Now service seems to be good.

### CURRICULUM PROGRESS:

- Nothing new to report at this time in this arena.



Singing in the Kitchen

### LSAC ACTIVITY: Met November 3, 2016

- Primary discussion was about upcoming Community Thanksgiving Potluck
- Change of rules--back door left unlocked during the day, nothing to be left in the bathrooms, other than PE related items, **throughout the day.**



Halloween Party--Pumpkin Relay



Making Pumpkin Pie from scratch.

# Chignik Bay School November 2016 Site Report

**TO:** Ty Mase, Superintendent  
**FROM:** John Koutsky, Head Teacher  
**DATE:** November 23, 2016

**LSAC ACTIVITY:** No meeting this month.

**OUTSTANDING ACTIVITIES OR EVENTS:**



Minnie teaching about voting at the polling place.

- Minnie teaches the students about voting at the community center on voting day. They all voted and the next day got to see their results.
- Coach AK brought Dakota and Kelsin to the volleyball tournament at Port Alsworth. They came away with first place in the mixed 3, second place in the mixed 6, and won the Sportsmanship Award. Dakota was placed on the all tourney team.



Nipayapon was the first to cast a ballot.

**FACILITY UPDATE:**

- The internet is still functioning on an acceptable level. This month Ron came and did some general building maintenance.

**EARLY RELEASE AGENDA NOTES:**

- This month, early release was dedicated to our supply order, keeping Educate up to date, and working on the crisis plan.

**ENROLLMENT:**

- We currently have 14 students enrolled +1 Pre-school student who will start next month.

**SCHOOL TRIP:**

- No school trips planned at this time.

**PERSONNEL**

- Kitza, Debbie, and Kay were here for a bit and dealt with special education needs.
- We continue to feel so privileged to have such a wonderful staff at our school.



Above: Hometown heroes. Below: Kelsin, AK, and Dakota.

## Igiugig School Monthly Site Report

**To:** Ty Mase, Superintendent

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

**Date:** 11/24/16

### Notable Events:

Student government held a fantastic Halloween Carnival and Haunted Trail. Games included a pie toss, rope a moose, darts, fishing pond, cake walk, jail, and pin the nose on the witch. Home made chili and pizza were served. The Haunted Trail started in the woodlot south of teacher housing and wound up near the ball field passing the old fort before finishing on the back trail near the generator shed. Spooky night. Only one elementary student made it all the way through the haunted trail. The rest turned back wisely.

The Igiugig World Series took place November 4<sup>th</sup>. The home team Cubs edged the Indians 6 to 5 on a bases loaded walk-off. Thanks to Ida and Kiara for cooking food on the grill. Hats off to Igiugig Radio Systems(IRS) for providing play by play and analysis.



**LSAC:** No LSAC Meeting held in November. October LSAC minutes submitted.

**Personnel:** Teachers: Tate Gooden, Stacey Edmondson, Audra Gooden(0.5). Aide: Elizabeth Hostetter. PK – Tanya Salmon. Cook: Ida Nelson. Custodian: Stacie Garrison(Sub).

**Personal/Social/Health:** Satisfactory.

**School Curriculum & Technology:** A new Digital Projector has been ordered for Stacey Edmondson’s room. When materials arrive, Sam Rigby will travel to Igiugig for installation.

**Facility/Maintenance:** Isaac passed through Igiugig to work on the school boiler and troubleshoot pressure issues. He also fixed a phone and a door handle while waiting for a plane.

**Trips planned:** Igiugig School is planning a trip to Arizona in April 2017. Trip Proposal was submitted with October’s site report. The school and community are also planning a 6 week native foods challenge to coincide with a hiking trip to Kokhanok in the Fall of 2017. More details to come after the next LSAC.

**School Population:** 18 students enrolled K-12. PK enrollment of 2.

## Nondalton School Monthly Site Report-November

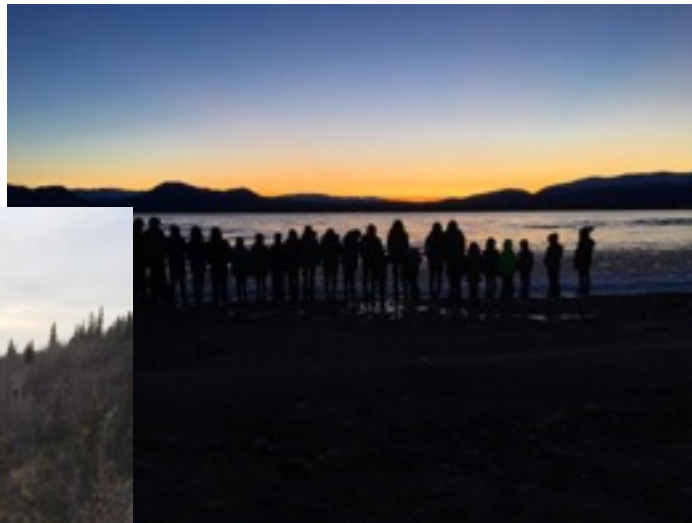
**To: Ty Mase, Superintendent**  
**From: Jerry Fisher, Principal**  
**Date: November 27, 2016**

Nondalton school visits the lake for sunrise photograph.

Nondalton school is happy to report the following:

### **ENROLLMENT:**

We currently have 24 students enrolled, and 6 Pre-school students.



### **LSAC**

We did not hold a LSAC meeting this month.



### **FACILITY:**

The facility has been running well. We haven't had any issues that needed serious attention. Fred stopped in for a couple of days and worked on a few things around campus. Put in an outdoor light at teacher housing and worked on a couple of items in the school kitchen.

### **TRIPS PLANNED:**

The Volleyball team

participated in the tournament in Port Alsworth. They had a great time playing and are looking forward to basketball season.



### **OUTSTANDING EVENTS**

Paige and Caitlin started after school clubs and Maryellen has been holding Christmas program practice.

### **Friday Professional development:**

Sight based for educate/ Aimsweb  
Units of study/cleaning/ Emergency action plans

The Tazimna Power plant held a tour this month for students. A few of our students and teachers participated. All who participated had a good time.

# Chignik Lake School

Chignik Lake, Alaska

November 2016

## Site Report

OUTSTANDING ACTIVITIES OR EVENTS: We started the month off with a belated Halloween party with a Haunted House. We closed the month out by having a Thanksgiving Eve potluck, with our student government paying out of their funds for a big turkey and a ham. We had a good turnout. We had a student attend CTE this month, and four others travelled to Port Alsworth for the volleyball tournament. Dan Bandel came by and took all of our pictures in the middle of the month.

PERSONNEL: Personnel are doing well.

STANDARDS BASED SYSTEM: The students are progressing nicely through the common core standards. We have plans for the remaining weeks of the year to concentrate on reading comprehension at all grade levels with a school-wide literacy program beginning the last week of November.

TECHNOLOGY PROGRESS: Technology is working fairly well. All of our student laptops were updated by Jim Dube onsite. We consequently had to replace one student laptop. We ordered a new Vivitek projector for the elementary classroom to replace a broken SMARTboard.

FACILITY UPDATE: We have several new fire extinguishers. Ronne Richter dropped by to fix many work orders, such as replacing door closers, cleaning mold/mildew from exterior walls, and working on fridge motor in one of the apartments.

LSAC ACTIVITY: The LSAC did not meet this month. Our meeting in October had been rescheduled from October 24<sup>th</sup> to November 10<sup>th</sup>, due to the death and consequent funeral of an elder. Our meeting was again postponed due another funeral.

VOLUNTEER REPORT: No volunteer activity this month.

TRIPS PLANNED: No trips planned for the remainder of 2016.

PUPIL ATTENDANCE: Pupil attendance is fair. We again had more than usual absences this month due to medical appointments and the aforementioned funerals.

## Monthly Site Report

**Site:** Meshik School..... **To:** Kate Cornell  
**Month:** November ..... **From:** Kirsten Buckmaster

### OUTSTANDING ACTIVITIES OR EVENTS:

Severin Shangin travelled to Port Alsworth for the district volleyball jamboree and came back with a citizenship award! We are very proud of the way he represents our school and our community. Student government also outdid themselves with another great tasting pizza night. November can be put down as a success. Natalya Shellikoff, a 2016 graduate of Meshik School, was featured in the bird calendar for 2017! Check out the month of December.

### PERSONNEL:

There have been no personnel changes since last month.

### PERSONAL/SOCIAL/HEALTH:

We are grateful to our counseling team for taking such good care of us, even as they travel.

### STANDARDS BASED SYSTEM:

The standards based system is alive and well. Some of our students will be moving up to the next level before Christmas.

### CURRICULUM PROGRESS:

The elementary students were very persuasive with their essays and crafts on why turkeys should not be eaten for Thanksgiving..

### TECHNOLOGY PROGRESS:

We are grateful to have the migrant ed and preschool ipads. This technology is interactive and engaging for the students.

### FACILITY UPDATE:

We continue to monitor the water quality closely and hope for a solution that is affordable, meets regulations, and is aesthetically pleasing.

### LSAC ACTIVITY:

## Monthly Site Report

**Site:** Meshik School..... To: Kate Cornell

**Month:** November ..... From: Kirsten Buckmaster

Port Heiden LSAC has been meeting once a month to help advise the staff and student government on upcoming activities and school projects..

### VOLUNTEER REPORT:

The older students are trying to work on a service project for the end of the year.

### TRIPS PLANNED:

None to date.

### PUPIL ATTENDANCE:

We were missing a couple of students during November to various family engagements.

### (NEW) EARLY RELEASE NOTES:

Early release has been spent in trainings and in activities to get the school year up and running.

### OTHER:

# Monthly Site Report

Site: Meshik School..... To: Kate Cornell  
Month: November ..... From: Kirsten Buckmaster



November Site Report  
To: Kate Cornell  
From: Hannah Middleton

## Pilot Point School

**Enrollment:** Pilot Point had a new student enroll this month. We currently have thirteen K-12 students and three preschool students.

**Attendance:** Attendance has been low this month due to travel and illness. We are working with families to improve attendance and keep our students healthy.

**Facility Update:** The school building has been in good shape. Both of the school vehicles are currently broken though.

**LSAC Activity:** LSAC met earlier this month to discuss putting together a food drive for the elders in the community. The food drive will last until December 16<sup>th</sup> and the food will then be distributed out. LSAC also appointed William Etuckmelra as its newest member this month.



**Personnel:** Michael Etuckmelra was hired as the preschool teacher this month.

**Outstanding Activities or Events:** Garrett, one of our high school students, traveled to Port Alsworth for the volleyball tournament this month. Our school was very proud of him for all of his hard work. At the tournament, Garrett won the Citizenship Award for demonstrating great

behavior. Also this month, we completed a whole-school STEM challenge. The students were given a box of supplies and had to attempt to create a working turkey trap to catch

their Thanksgiving dinner. The ideas that the students came up with for their traps were very innovative!

**Curriculum:** Students across all levels are working hard to wrap-up some of their standards before Christmas break. Thanks to lots of hard work, we had a few students jump to new levels this month. Overall, everyone is working well within the SBS and making some great progress.

**Professional Development:** This month Mellisa and I worked to complete our Safe Schools training. We also focused on wrapping up our final classes and assignments for the UAA course that Bill Cornell is teaching for new LPSD teachers this semester.



## Monthly Site Report

**Site:** Chignik Lagoon

**Month:** November

To: Kate Cornell

From: Nancy Anderson Mills  
Head Teacher

### OUTSTANDING ACTIVITIES OR EVENTS:

Now that the incident has been taken care of, we are hoping to see some peace and healing amongst the community members. CLVC had their first “normal” board meeting yesterday, where I witnessed more willingness to work together. Feelings still remain raw, but I saw a glimpse of hope.

### PERSONNEL:

Personnel are looking forward to winter break and the rest that it offers, however, we are seeing some improvement after Thanksgiving break in regards to student behavior (anxiety levels decreasing), so we are hoping this is a sign of better things to come.

### STANDARDS BASED SYSTEM:

The students are progressing nicely through the common core standards.

### TECHNOLOGY PROGRESS:

Technology is working well.

### FACILITY UPDATE:

The roof continues to leak with the fall storms. There are several rooms in the school that have tin cans on standby to catch the drips.

### LSAC ACTIVITY:

No LSAC activity this month.

### VOLUNTEER REPORT:

No volunteers this month.

### TRIPS PLANNED:

The students of Chignik Lagoon School are looking forward a few years and are tossing around ideas for a school trip, but are also looking at building a swimming pool in conjunction with CLVC. CLVC has plans to contact Perryville regarding their new pool build and funding resources.

### PUPIL ATTENDANCE

Pupil attendance remains strong. I see a decrease in anxiety levels, however, I still have one student who cannot sit in the classroom. We will continue to work towards improving this.

# Perryville School November Site Report

To: Kate Cornell

From: Joe Ward

## Outstanding Events or Activities:

5 students participated in the volleyball tournament held in Port Alsworth led by coach, Audrey O'Domin. The team came in 2<sup>nd</sup> place in the Mix-3 tournament. They also shared 2<sup>nd</sup> place in the Mix-6 tournament with Chignik Bay.

The pre-school had an art activity night in which parents and students worked together to make Thanksgiving placemats that were displayed in the Thanksgiving Community meal.

Perryville School hosted a community Thanksgiving meal, Wednesday, Nov. 23. Two turkeys were provided by our Student Government and two hams were provided by the Perryville Village Council. Families were asked to bring a side dish and a dessert. More than 60 people attended including a number of elders.

## Facility Update:

The village of Perryville installed new generators this month. New waste heat lines were connected to the school's heating system. The school is receiving more waste heat than was expected resulting in the boiler rarely needing to be used. A great savings in energy costs is expected with this upgrade.

## Personnel:

Secondary Teacher Andrew Vardas-Doane will be taking leave the month of December to join his family as his wife, Kassie, delivers their second child. We look forward to their return in January.

## Curriculum:

Perryville secondary teachers, Andrew Vardas-Doane and Marli Manning are collaborating with teachers from Port Heiden and Kokhanok to develop thematic units for Social Studies that will also address standards in other disciplines. They have been meeting with the other teachers every week since the October inservice.

## Attendance:

Perryville School's enrollment is 16 K-12 students. Our students maintained a 94.3% attendance average for November.

Perryville Thanksgiving Photos



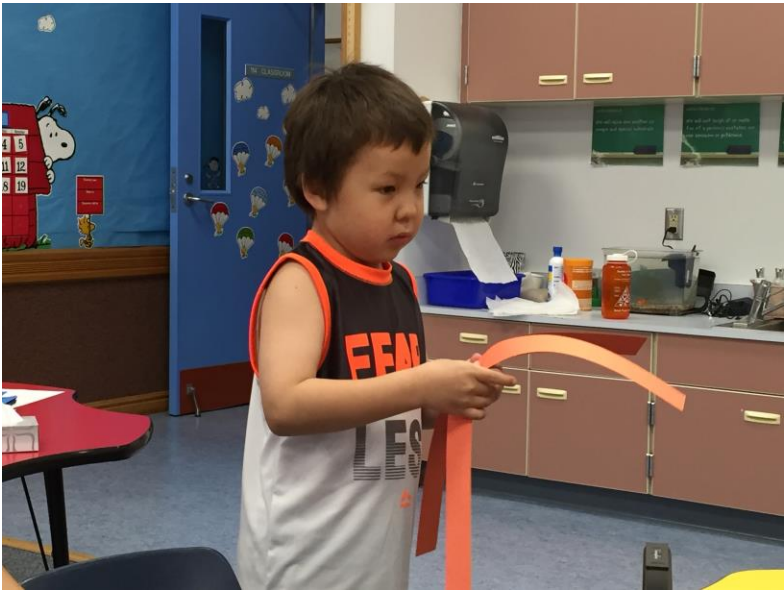
Brothers, Alec and Clifford Phillips work on decorations for the Community Thanksgiving meal.



Ignatius Kosbruk makes a pumpkin decoration.



Analise Kosbruk measures the paper-chain progress.



Blake Kosbruk delivers much needed supplies for the production effort.



Clifford Phillips goes to great lengths to contribute to the decorations while brother, Alec, begins making a paper pumpkin.



The finished products on display.



The serving table with decorations from the preschool class on the wall.



Preschooler, Sallena Kosbruk, waxes eloquent while everyone patiently waits for the meal to be served.



Aides, Bertha Skonberg and Dora Shangin, converse with student, Ethan Shangin, and elder Effie Shangin.



Members of the Kosbruk and O'Domin families wait in front of the preschool's art projects.



The elders lead the way.

## Site Report – Levelock – November 2016

*To:*  
Ty Mase, Superintendent  
LPSD School Board

*From:*  
Moon McCarley, Head Teacher

### OUTSTANDING ACTIVITIES OR EVENTS:

Levelock School hosted a Veteran's Day luncheon. Scott Studie and the primary students made invitations and decorated a special table. Veterans were made welcome by everyone. We received a lot of positive feedback from the community.



Veterans are honored with friendly greetings, a patriotic table-scape, and a tasty meal.

### PERSONNEL:

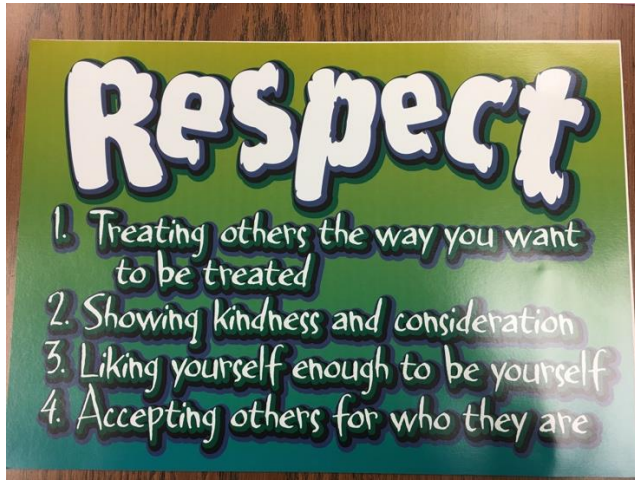
Izac Alex Huesca has decided to focus on cooking and discontinue custodial duties.

John McDermott has picked up the extra custodial duties.

PERSONAL/SOCIAL/HEALTH:

With the colder weather and increased time indoors contagious illnesses are back. The focus is on hand washing, avoiding the spread of germs, and keeping the building as clean as possible.

During Monday Meetings the whole school discusses positive character traits and how to demonstrate them at school and home.



STANDARDS BASED SYSTEM and CURRICULUM PROGRESS

Levelock School hosted parent teacher conferences. Parents were invited to the school to meet with teachers and learn more about their child's progress through the levels. Those parents who could not attend the regular times had the option of rescheduling or having a home visit.

The second round of SRI testing provided more data to show that students are continuing to make progress and growth, academically.

Online tutoring is in place for several students. They enjoy the sessions and it is clear that the tutors put a lot of effort into creating rich, quality lessons. Improvements in focus areas are clearly evident in all participating students.

TECHNOLOGY PROGRESS:

We were lucky to have Sam Rigby Levelock in November. He updated student computers and ipads, installed new wifi, set up the new all in one copier, and got many things running better than ever. Things are working much better after his visit.

*FACILITY UPDATE:*

Levelock staff and students would like to send a sincere thank you to the LPSD School Board for our new truck. It arrived on the barge and has been in use ever since. The red truck was put out to bid. It was purchased by community member, Brian Apokedak. He is very pleased with his purchase.



*LSAC ACTIVITY:*

An LSAC meeting was held on November 17<sup>th</sup>. It was decided that high school students will no longer have open campus during lunch. This is to address safety concerns and ensure that all students are getting a healthy meal during the lunch period. If the student government would like to revisit the topic they can present a counter proposal at a future LSAC meeting.

It was decided that the Christmas Play would be held on December 14<sup>th</sup>.

Community and LSAC members are invited to participate with a performance of their own. A dessert potluck and community gift exchange will take place at the same time.

*TRIPS PLANNED:*

No trips are planned at this time.

*PUPIL ATTENDANCE:*

With the exception of those students on extended trips with their families, attendance was strong leading up to Thanksgiving. The combination of holiday travel and an outbreak of illness caused a dip.

*EARLY RELEASE NOTES:*

Reviewing a section of the Crisis Management Plan provided an opportunity for rich discussion amongst our staff. Communication and building security were considered.

## **Igiugig LSAC Meeting Minutes for 10/31/16**

Call to Order at 337 pm. Present – Aj, Tate, Stacey, Taty, Kiara, Ida, Jeff, Christina, Randy, Sandy, Davy, Tanya, AlexAnna, Addi, Walt, Ella, Kaleb, Kaylee, Karl, Stacy, Dolly, Fewnia, Erika, Aiden, Keilan, Dannika, June.

Roll Call of Members: Karl, Ida, Tanya, Christina

Approval of Agenda: Karl 1<sup>st</sup>, Christina 2<sup>nd</sup>

### **PUBLIC SPEAKING – SCHOOL IMPROVEMENT**

Elementary Recitation – Elementary students recited a Fall Choral Poem. Well done!

Intermediate Play – “Hello to the Afterlife” documenting Cleopatra’s journey to the afterlife. SS Standard of Ancient Egypt. Advanced!

Student Gov. Report.

Taty – Student village balance at \$14,846.88. Goal of \$29,000.

Fewnia – SG activities: movie nights, turkey shoot. Local foods night looking for donation of 1 salmon filet.

Doll – presented on Arizona trip budget and individual cost to community members that would like to go.

Kaleb – presented on Divergent Thinking Science Project. Looking at divergent thinking across age levels.

Old Business - Non

New Business - BOB – Coach assignments chosen,

School Mission Statement-revisited, comment period through e-mail

District Mission Statement poster looked at and discussed.

Calendar

Igiugig World Series – T or U – looking like Thursday.

Local Food Movie Night – 11/4....Donate 1 salmon filet

VB PTA – 11/8 – 11/11

Turkey Shoot 11/22

Christmas Bazaar 12/8

Teacher Reports

- Tanya’s Report – Going well. M – Thursday only since only two students.. Village picking up hours for Friday PK.
- Stacey E’s Report – Online Math going good. Directed people to the bulletin board for the student’s work on ancient History. Donor page for Osmo technology. Working on creating a Bird Reserve behind the school. Educate all updated.

- Aj's Report – Working on Reader's Workshop, Text to self connection, Self Regulations, Warning signs lesson, Creating a Google Website to share with parents, Results of Fall time Writing contest and new District journal opportunity for students and adults. Reported on In-Service. Potato harvest iMovie.
- Tate's Report – SS reading the Constitution. Writing papers based on Supreme Court Cases. Non Fiction Reading standards – In Defense of Food. Math boys working on multiplying two digit numbers; Algebra kids working on exponents. Science looking at Soil Report and gathering data for Sci. Proj.

Big Board Report – Patty nominated for School Board Member of the Year. Stacy re-elected, 196 votes. Congratulations!

Future Agenda Items – School start times. Discussion about starting at 9 AM.

For the Good of the Order – Go get ready for Halloween

Set Next Meeting Date – 11/29 330 PM

Adjournment – 4:57 PM

LSAC Chignik Bay School

10/18/2016

**Call to Order:** 6:06 PM

**Roll Call of Members:** Ilane Ashby-Here, Monica Anderson-Here, Alana Anderson-Here, Minnie Skonberg-Absent

**Welcome Visitors:** Lori, John, Kirilana, Kitza, JJ, Peter

**Approval of Agenda:** Ilane-Motioned, Alana-Second

**Approval of Previous Minutes from March Meeting:** No Approval of last minutes

**Old Business:**

No Old Business

**New Business:**

**Vision for District/Survey Monkey** – Online survey parents can do by the 21<sup>st</sup> of Oct.

**Music Club** – Tuesdays is singing and guitar lessons and Thursdays are Ukulele lessons. Kids are planning on the setting up a concert for Christmas.

**Staffing** – Elizabeth from Port Heiden is coming to work with us. She will start Oct. 24<sup>th</sup> when school starts back up. She will spend the week getting to know the kids. She will be taken the K and 1<sup>st</sup> graders. She is also the 5<sup>th</sup> grade math teacher.

**Christmas Program** – There is going to be some planning on what theme can be done.

**Bird Calendar** – Fish and game coming in next week.

**Comments-** Preschool starts Monday Oct. 24<sup>th</sup>. There was no Sub brought in to cover when it started at the beginning of the month. There is only one student and it will be from 12:30 to 2:30.

Volleyball tournament is being held at Chignik Lake and will be the second week of November sometime.

School Pictures will be Dec. 1<sup>st</sup> and 2<sup>nd</sup>. Thursday pictures will be done for families at 5 PM to 8 PM. Friday will school Pictures for the kids.

**Calendar-** Next meeting November 8, 2016

**Adjournment:** 6:40 PM Monica-Motioned, Ilane-Second

**LSAC Meeting Minutes**  
**Thursday November 3, 2016**

**Roll Call: Janessa Woods, Brittany Rush, Shirley Nielsen, Peducia Andrew, and Laura Andrew**  
**Introduction of Visitors: Jeremy Watson, Georgann**  
**Staff present: Jordan, Jesse, Kylie, Kelsey, Cara, and Linda**  
**Meeting called to order @ 3:37 By: Shirley Nielsen**

**Approval of Agenda: Shirley**

**Approval of Previous Minutes: Shirley**

**Additional Items: Clubs- Linda Richtor**

**Reports:**

1. Student Government-
  - a. About 800 dollars for Halloween party cost.
  - b. Student Gov. can donate a limit supply of good items for Thanksgiving feed on Tuesday, Nov. 22nd
    - i. Need donations for thanksgiving feed (turkeys, eggs, cake, cranberry sauce other items)
      1. Can carnival committee donate turkeys/ food?
    - ii. Fundraise event for helping with the cost
    - iii. Volunteers needed for baking, food donations, making the gathering possible
      1. Linda can donate turkey, cook it
      2. Jordan/ Jesse can donate turkey
      3. Kylie/Jeremy can donate turkey
      4. Jeremy Watson can help cook
      5. Students might be able to help bake-if can be tied into standards
      6. Send out flyers ASAP asking for turkey/ food money donations
        - a. Linda can help with flyer process
        - b. The change in this years turkey feed notice
          - i. Including what food dishes needed plus food list items needed/ have sign up sheet for cooking
          - ii. Jordan can put together list of food items needed/sign up sheet for dishes to be cooked
  2. Volleyball- Jamboree 7-11 in Port Alsworth
  3. Enrollment- 30 and 9 pre-school possibly 2 more students coming

**Old Business:**

1. Gym Supplies- from village program grant
  - a. More items were order
  - b. Working with Sassa at Village office
2. Parent /Teachers conference
  - a. Done, almost 100% participation
  - b. Parents liked set up for conference
3. Clubs
  - a. 2 clubs approved
    - i. Library club (idea)

**New Business:**

1. Student Teacher- Georgann from Kutztown University will be here 8 weeks

2. Bus Run-Morning
  - a. Concern dog and darkness
  - b. There is now a pick-up point for bus run.
    - i. 2 bus runs in the A.M.
    - ii. Driver will wait 1 minute at each stop for students
    - iii. Pick up points are being sent out to community
3. Bathroom/Lockers new rules
  - a. Finding signs of tobacco
  - b. Drug paraphernalia
  - c. Pee
  - d. Poop
    - i. Back door locked all day now
    - ii. Only thing that can be hanging in bathrooms is p. e. items, only p.e. items in bathroom lockers
    - iii. Leonard will make sure all items other than p.e. items are put into lost and found at morning and night. Bathroom will be clean every morning to ensure only p.e. items are being stored.
4. Community Volunteer-Elijah
  - a. Another school let us borrow guitars for lessons by Elijah Eknaty and Jens Nielsen
    - i. Will try to come every Friday
    - ii. Only older students eligible for lessons

**Principal's/HT/Teachers Report:**

Brittany- possibly one more student

Cara- things are going really well. Great gain in reading and math. More groups are being made, now has more time with each group

Kelsey- 2 ipads and Osmos purchased by donations given to Kelsey. By the end of Nov. she wants to have a open house for all students to present their stories to community

Jesse- Things are going well. Connie will be coming in a few weeks to cover electric activity

Jordan- Things are going well. Learning a lot of things in Grad School that are being implemented into the classroom

Kylie- Year is moving fast. Students and her are cleaning itinerate apartment. Wanting to fundraise with students to buy more supplies to make apartment more like home. Students are now learning money.

Linda- school now has counselors. Letter going out to parents with information on how to access this program, more about program.

**Community Concerns:**

None

Adjourned at: 4:43

By: Shirley Nielsen

Seconded by: Janessa Woods

Minutes by: Brittany Rush



Laura Hylton <lhylton@lpsd.com>

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## Pedro Bay School Lease

1 message

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**Laura Hylton** <lhylton@lpsd.com>  
To: Nathan Hill <manager@lakeandpen.com>  
Cc: Ty Mase <tmase@lpsd.com>

Thu, Nov 17, 2016 at 3:21 PM

Hi Nathan,

I just finished reading the PBC's summary proposal for the repurposing of the PDB school.

LPSD's lease with the Municipal Land Trustee (MLT) does allow for a sublease of the property approved by the MLT in advance.

I am happy to work with you in requesting the sublease be approved by the MLT and the school board as you continue in the process.

As Ty shared with you LPSD would request full maintenance, liability and operation be taken on by PBC as LPSD does not have a budget for on-going maintenance of the facility.

I don't know if you are exploring this as a revenue source for the District or Borough or a no cost lease to PBC if they assume all operations, maintenance costs and liabilities.

Please let know when your ready to draft a lease document and take a proposal to the MLT.

Laura Hylton  
Lake and Peninsula School District  
P O Box 498  
King Salmon, AK 99613  
907 246-4280 opt. 6 ext. 310



## PEDRO BAY SCHOOL REPURPOSING AND COMMUNITY DEVELOPMENT PROPOSAL

November 8<sup>th</sup>, 2016

Dear Nathan Hill and  
The Lake and Peninsula Borough Assembly,

At your request, Pedro Bay Corporation is submitting this proposal that will establish guidelines for repurposing the recently closed Pedro Bay School to benefit the community of Pedro Bay. This property was at one time Pedro Bay's one and only gathering point for community members. When the population of Pedro Bay began to decline in the late 1990's, so did the number of students attending this K-12 School. The minimum number of students needed to keep the school open fell below ten students in 2010, thus leaving the school unused for the last six years. This is an unfortunate case for village members of Pedro Bay, but can also be seen as opportunity for the future of the community. This proposal is to address a means to repurpose the School as a way for Pedro Bay Corporation to contribute to the resident's quality of life, the community's vitality, the Corporation's competitiveness and to the region's economy.

PBC knows that residents and Borough leadership have a common interest in maintaining and growing population, raising economic conditions and increasing employment opportunities. As we work to ensure the feasibility for repurposing the school, we have paid close attention to the need of the community of Pedro Bay and ensure there is sufficient input from residents, PBC shareholders and the Lake and Peninsula Borough. We also recognize the importance that time is of the essence for this project, since the school has become a liability for the Borough and is vital for the livelihood of a diminishing population.

Furthermore, PBC understands that the Lake and Peninsula Borough and School District has a great challenge in determining the best opportunity to reuse the School. We appreciate the opportunity to lead in vetting a process that shall bring sustainable operations to Pedro Bay that will strengthen the community we serve.

Thank you for your time and I would appreciate any comments or questions.

Respectfully,

A handwritten signature in black ink, appearing to read "Rayn L. Aaberg".

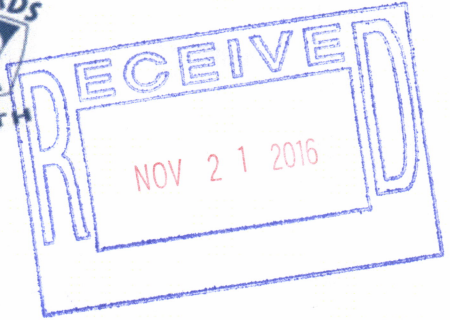
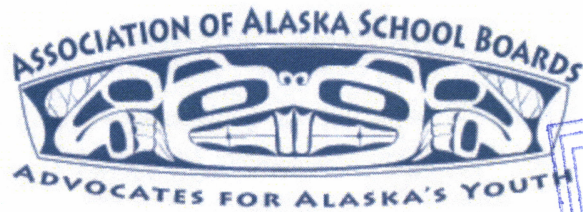
Rayn L. Aaberg  
PBC President and CEO



After speaking with the State of Alaska and the Lake and Peninsula Borough manager, PBC and the parties addressed the long term lease issue for a school. The future lease of the old school facility held by Pedro Bay Corporation shall be of minimal impact to the existing structure. We would like to keep the facility in good working order, as well as adapting it to our functional preference without hindering the idea that the facility could be adapted back to a school. PBC shall team with the Pedro Bay Village Council on the maintenance and operations of the school. This in turn will create employment opportunities for locals and create an environment that was once lost when the school closed.

Pedro Bay Corporation would like to acknowledge that this is a summarized proposal and we are currently working with key strategic partners to kick start this program. Over the next several months PBC will be working with the following entities; Alaska Pacific University, Bristol Bay Heritage Land Trust, Bristol Bay Native Corporation, University of Washington, Fisheries Research Institute and the Pedro bay Village Council. In order to make the Lake Iliamna Culture and Science Center feasible, the school is the most important step for our program to become a reality. We are excited about this opportunity and will continue to perform our due diligence on the facility and program and hope that we can continue to work with the Lake and Peninsula Borough.

Rayn L. Aaberg  
President and CEO  
Pedro Bay Corporation  
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Anchorage AK, 99503  
P: 907.277.1500  
C: 907.301.7972  
[raaberg@pedrobaycorp.com](mailto:raaberg@pedrobaycorp.com)  
[www.pedrobaycorp.com](http://www.pedrobaycorp.com)



November 18, 2016

Dear Superintendent,

We have some great news for your board members regarding the Carl Rose Boardmanship Awards! Each time one of your board members attends one of AASB's events (Boardmanship Academies, Workshops and the Annual Conference) they are awarded points. The points go towards three levels of boardmanship standing: The BBA or *Basic Boardmanship Award*, The EBA or *Excellence in Boardmanship Award*, and the MBA or *Masters in Boardmanship Award*. AASB staff track board member participation in our programs.

We have compiled the points to the best of our ability and determined the current standing of board members across the state. Enclosed you will find **certificates awarding those on your Board who have achieved a new level of boardmanship standing**. These achievements were recognized in November at the annual conference banquet dinner on Saturday evening. The Masters in Boardmanship Award is the highest level that can be achieved through this program. We recognize this important achievement with a special **Boardmanship pin that is to accompany the MBA certificate**. Please present these certificates at your next board meeting to acknowledge their dedication and willingness to improve their boardmanship. Please pass on our sincere gratitude and congratulations.

Thank you for your continued support.

Lon Garrison  
School Improvement Coordinator  
Association of Alaska School Boards

*This award certifies that*

**Shannon Johnson-Nanalook**

*Lake & Peninsula School District*

*has earned recognition for the*

**Basic Boardsmanship Award**

*November 2016*



*Norm D. Wooten*

Norm Wooten, Executive Director  
Association of Alaska School Boards

*Pete Hoepfner*

Pete Hoepfner, Board President  
Association of Alaska School Boards

*This award certifies that*

**Harry Ricci**

*Lake & Peninsula School District*

*has earned recognition for the*

**Basic Boardsmanship Award**

*November 2016*



*Norm D. Wooten*

Norm Wooten, Executive Director  
Association of Alaska School Boards

*Pete Hoepfner*

Pete Hoepfner, Board President  
Association of Alaska School Boards

## Tutoring

By: Savannah

On Monday and Wednesday last year, I had online tutoring with a teacher in training named Sara. Which is funny because my teacher's name is Sara. I always went next door to the preschool room to do my tutoring, because it was quiet and I could pay close attention. Sara always taught me from her bedroom.

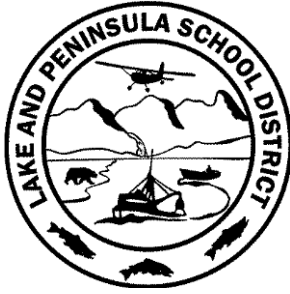
At 1:00 on Monday and Wednesday would I grab a school computer and I went to the preschool room for tutoring. I typed in my username and I waited for it to load. When Sara got on she would ask me what I ate for lunch. I would ask her how her day was. We talked for a few minutes, then she would show me the book we were going to read. When I finished the book Sara ask questions about the book.

My tutor and I will read a book together. I will read a book online. Wen I am done me my tutoring and I would then talk about the book. She asked what book I wanted to read next time. Was when I go back to class it is math games. At math games I like to Play Tree Frog treasure I started on level one. Wen The next time I saw her I said hi and she say hi. I read the book then I finish the book before. I love to read books. Some books can help you learn some just show pictures.

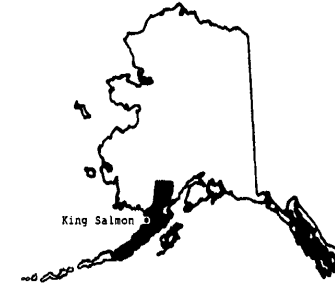
I closed the computer and went to class. I went to class and play math games until the next time I see her. The next time we see each other, we talk than I read a book again. When I am done reading a page some times she reads a page. When were done, I tell her to surprise with the next book. Tutoring helps me read better.

Sara and I make a book about Winx club. My tutor and I had fun making the book. My tutor and I only got to do the cover. The Winx club are fairies that transform. I like Winx club because the outfit and the hair and the powers.

I love tutoring its the best I can't wait to do it this year I can't wait. I am excited to do tutoring. It will be fun. I am excited to do it this year because I can't wait to do it this year. This year I will have a different tutoring. I can't wait to met her. I wonder what she well look like.



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



**Date:** December 1, 2016  
**To:** Lake and Peninsula School Board  
**From:** Ty Mase  
**Re:** Superintendent's Report - December 2016

**I. Student Numbers:**

Student Numbers as of: 11-15-16																		K-SS Total	PK-SS Total
P3	P4	KG	1	2	3	4	5	6	7	8	9	10	11	12	13	14			
																		75	
BAY		1	1	3	1	3	2	1		1	1			1				14	15
IGI	2		2	2	2	1		2	2	2		1	1	2	1			18	20
KHK	4	5	3	4	9		2	1	4	3		1	3	1				31	40
LAG	1	1			1		3			3	1			2				10	12
LAK	1	3	2	2			1	1	1	3	3	1		2	3			19	23
LEV	2		2	3	1	4	1	3	1	2		1	2	1				21	23
LHS				1		1		1				2		3				8	8
NEW	6	7	4	9	1	5	3	5	6	2	4	1	5	4	6		1	56	69
NON	2	4		3	3		3	3	5	2	1	3	1		1		1	26	32
PIP	1	2			2	1	1	3	2		1	2						12	15
PTA	3	4		3	2	3	4	4	5	5	6	8	4	8	5			57	64
PTH		2		2	1	3	1	2	2	1		2						14	16
PVL	1	3		2		3	1	2		3	3			2				16	20
LPSD	23	32	14	34	23	24	22	28	28	27	20	22	16	26	16	0	2	<b>302</b>	<b>357</b>

## II. First Semester Highlights (in no particular order)

- We kicked off the semester with an incredible inservice at Katmai Lodge.
- District wide we averaged over a 92% attendance rate this Fall
- We had one Fall graduation (Nondalton)
- Close to 50 students completed our short term residential CTE program (2 phases)
- Our dorms are nearing completion and CTE phases will no longer need to be bid out (significant cost savings)
- The counseling team continues to offer cyber counseling and are working hard offering professional development in self regulation.
- Linda Richter is still working her magic with the online tutoring – dozens of students are being served
- The Port Alsworth runners put up some impressive times at the State Cross Country Meet
- Patty Alsworth begins her 30<sup>th</sup> year as a LPSD Board Member, in addition she was nominated for the Carl Rose Governance Award
- Had a successful recruiting season and will host eight tutors and four student teachers
- LPSD School Board was co-nominated with Bristol Bay by Northwest Arctic for School Board of the Year
- Former Teacher, Jeff Bringham, and Assemblywoman, Christina Salmon, tied the knot in Igiugig!
- Many staff members are expecting babies – our LPSD family continues to grow!
- Our CTE program received a \$30,000 regional grant from Wells Fargo. It was said to be one of their highest scoring applications!
- We received an Alaska Community Foundation Grant for \$68,000 to put towards technology.
- LPSD staff continue to roll up their sleeves and do whatever it takes to offer an excellent education in our small schools!

## III. Collaborative Efforts

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While we continue to communicate our intentions and the importance of our partnership with BBBS, I am still asked the “consolidation question” almost weekly. Again, unless it is mandated by the State, this is not the direction we are heading. While we see the benefits of collaboration we will fight any movement that leans towards consolidation of our districts. Below is a recap of what we have going on...

**WHAT** – LPSD and BBBS have been working together in the following areas:

- Short Term Residential CTE Program
- Early Literacy Programs
- Recruiting
- Federal, State and Local Grants
- Professional Development / Staff Training
- Shared Facilities
- Business Management
- Technology Management and On the Ground Support
- Maintenance
- Student Activities - Combined Events
- Advocacy

**WHY** - A few weeks ago former Representative Vazquez (ANC) was quoted by ADN as saying, “I believe in looking for savings and structural changes - such as asking, can we continue to afford 54 separate school districts, each with a set of expensive administrators, rather than closing small schools or laying off teachers. “

From the latest Bradner Report: “School district consolidation is another issue that may crop up, although more as a bargaining ploy in school funding fights. This issue involves new boroughs and the consolidation of school districts.

We went through both analyses of new boroughs and consolidation of school districts roughly 20 years ago, between 1997 and 2004. There were excellent reports done, or participated in, by the Local Boundary Commission. Dan Brockhorst was the director of the boundary commission at the time, and is now manager of the Ketchikan Borough.”

There are two reasons why Bristol Bay and Lake and Pen have joined forces. First, it makes good business sense. We are simply more efficient if we work together, which ultimately allows us to point our monies towards the students.

Second, with the current economic situation of our state, consolidation of districts is an option being discussed by our lawmakers. We feel that by offering an alternate “pilot program,” we may be left alone when/if it comes down to consolidating districts. “Cooperation and Collaboration, not Consolidation” has been our slogan and is starting to catch on in Juneau.

**WHAT ELSE** - We will continue to look for ways to further share resources while making sure each district keeps its local control and identity. We would also like to begin conversations regionally as we feel that opportunities increase if Dillingham and Southwest are at the table. One idea that is being researched is: Educational Service Agencies - typically formed for financial savings, to provide educational support programs (services), allowing local districts to direct more resources to the classroom. By acting cooperatively, districts can share costs, rather than fund duplicative programs or services. Please see the attached report on regional service centers.

# EDUCATION SERVICE AGENCIES: OVERVIEW



5/4/2016

Report on Regional Service Centers for ISDE

# Education Service Agencies: Overview

## REPORT ON REGIONAL SERVICE CENTERS FOR ISDE

Educational Service Agencies are typically formed for financial savings, to provide educational support programs (services), allowing local districts to direct more resources to the classroom. By acting cooperatively, districts can share costs, rather than fund duplicative programs or services. Under the No Child Left Behind Act, the U.S. Department of Education defined ESAs as: “An ESA is a regional public multi-service agency authorized by state statute to develop, manage, and provide services or programs to local education agencies. (ESEA Act of 1965 as amended 9101(17), codified at 20 U.S.C. 7801 (17). The statute includes ESAs and consortia of those agencies under its general definition as a local education agency.” Public Law 107-110: NCLB, 2001.

Names of agencies vary from state to state. Examples included: Area Education Agency, Board of Cooperative Educational Services (BOCES), Cooperative Education Service Agency (CESA), County Office of Education (COE), Education Service Agency (ESA), Education Service Center/Cooperative (ESC), Education Service District (ESD), Education Service Unit (ESU), Intermediate Unit (IU), Intermediate School District (ISD), Regional Education Service Agency (RESA), Regional Education Service Center (RESC), or Regional Office of Education (ROE).

In the paper *The Educational Service Agency: American Education’s Invisible Partner*, author Keane highlights a system for categorizing ESAs by structure, funding and function.

### Type A - Special district ESA

A legally constituted unit of school government between the state education agency and local education agencies. They are intended to serve the needs of both local districts and state agencies. They tend to be constituted within a legal framework based on the state constitution, state law, or regulations authorized by law. Funding tends to come from a mix of local, regional, state and state/federal funding. Special District ESAs commonly have lay Boards or governing structures and their legal structure is dictated by legislation or state regulations. States with models of this ESA type include: New York, Ohio, Texas, Washington, Arizona, Pennsylvania and West Virginia.

### Type B - Regionalized SEA/ESA

Such offices are a regional branch of a state education agency designed to bring the state department closer to the local school districts. Such units may provide administrative services only or general and administrative services. . States with models of this ESA type include: Tennessee and Louisiana.

## Type C - Cooperative ESA

Such entities are usually a voluntary confederation of local education agencies intended to provide services exclusively to members of the cooperative. They are often single purpose entities; for example, special education services. Services are provided to participating districts whose delegates make up the agency's governing Board. In recent years, many Cooperative ESAs have grown to become multi-service agencies. They have expanded their local and state/federal funding base to include fee-for-service, as well as grants from private sources. States with models of this ESA type include: Massachusetts, Arkansas, Minnesota and Wisconsin.

### How are they financed?

There are three basic sources of funding for educational service agencies.

1. Local property tax levy
2. State allocations
3. Contract fees for services provided.

Some ESA's also receive funding from state and federal grants.

### How are they governed?

Governance varies from state to state but typically use a model of representative governance. Boards can include publically elected citizens, school board members from member districts, superintendents from member districts, and elected representatives from member districts. The governance structure is usually outlined in state statute or administrative code.

### What types of services are provided?

Services vary from state to state, examples include: professional development, curriculum development, special education support, library media support, food and transportation services, data processing, personnel, technology and alternative/charter schools.

The tables below highlight examples of how states have established ESAs, governance structures, funding streams, and services provided.

State	Statute/Administrative Code Establishing ESAs
<b>Illinois</b>	<p>Two sections of the Illinois School Code apply to ROEs, one addressing the Regional Superintendent of Schools (105 ILCS 5/3-0.01 et seq.) and the other addressing Educational Service Regions (105 ILCS 5/3A-1 et seq.). The section addressing the Regional Superintendent of Schools describes the eligibility requirements for an individual to become a Regional Superintendent and the process of being elected to the office. It also describes the services the Regional Superintendent must provide to districts in the region and the reporting requirements to the Illinois State Board of Education. The section addressing the Educational Service Regions describes the geographic distribution of the Educational Service Regions and the process of selecting an advisory board.</p> <p>Illinois Administrative Code (23 Ill. Admin. Code part 525) regulations provide additional information and guidance regarding the structure of ROEs and ISCs and the services provided by these organizations.</p>
<b>Indiana</b>	<p>Indiana Code Section 20-20 addresses ESCs as a part of programs administered by the state. It describes the governance, funding and geographic distribution of these organizations. It also outlines the programs and services to be provided by Educational Service Centers.</p> <p>The Indiana Administrative Code also has a section devoted to ESCs (511 Ind. Admin. Code 4-4). This section describes the purpose of the ESCs and which districts are eligible to participate in each center. It also states that each center must submit an annual plan to the Indiana State Board of Education identifying the services and programs that the ESC plans to implement in the following year.</p>
<b>Iowa</b>	<p>The 2009 Iowa Merged Code and Supplement, Title VII, Subtitle 6, Chapter 273 establishes the codes governing AEAs. The code defines the power and responsibilities, the governing structure, the funding structure, the accreditation, and the creation and dissolution of AEAs. Chapter 256B establishes regulations related to special education and includes the AEAs, and Chapter 257 defines school aid funding and includes funding to AEAs.</p>
<b>Massachusetts</b>	<p>Title VII Chapter 40 Section 4E and Updated in 2012 Chapter 43 defines the purpose of the collaborative and its governance structure.</p>
<b>Michigan</b>	<p>Michigan Revised School Code, Act 451 of 1976, Section 380 defines the purpose and powers of ISDs as well as outlines aspects of the ISDs, such as the following: the governing structure, reporting requirements, budget requirements, taxing authority, services an ISD may provide upon request, and the consolidating, annexing, or disbanding of ISDs.</p>
<b>Nebraska</b>	<p>Nebraska Revised Statute 79-1204 define the role and mission of education service units. It prioritizes core services (i) Staff development which shall include access to</p>

	<p>staff development related to improving the achievement of students in poverty and students with diverse backgrounds; (ii) technology, including distance education services; and (iii) instructional materials services;</p> <p>Governance structure is defined as well.</p>
<b>Ohio</b>	<p>The Ohio Revised Code, Chapter 3311 establishes a definition for ESCs and addresses the following:</p> <ul style="list-style-type: none"> <li>• How multiple educational service centers may combine to become one center and how the new service center will be governed</li> <li>• How a governing board is selected</li> <li>• How school district territory may be annexed or transferred to a different service center</li> <li>• The creation of a county school financing district or other taxing districts</li> <li>• Other instances in which a service center may play a role such as the formation of a joint vocational school district</li> </ul> <p>The Ohio Revised Code, Chapter 3312 establishes that ESCs will be a part of the education regional service system and also mandates that ESCs “shall implement state or federally funded initiatives assigned to the service centers by the general assembly or the department of education” (3312.01).</p>
<b>Washington</b>	<p>Established in Revised Code of Washington Chapter 28A.310. The statute covers the purpose, governance, and funding of ESDs.</p>
<b>Wisconsin</b>	<p>The Wisconsin CESAs are established in the Wisconsin Statute Chapter 116. The statute covers the purpose, legal status, and governance structure of CESAs and the contracting of services, revision of boundaries, consolidation, and funding of the CESAs.</p>

IL, IN, IA, MI, OH, WI descriptions are from: Garcia, A. N., Shimmel, L., & Wraight, S. (2011). Characteristics of state educational service agencies. Naperville, IL: REL Midwest, retrieved from [http://www.isbe.state.il.us/siroec/pdf/char\\_midwest\\_ed\\_agencies\\_030512.pdf](http://www.isbe.state.il.us/siroec/pdf/char_midwest_ed_agencies_030512.pdf)

State	Governance Structures
<b>Arkansas</b>	Each education service cooperative shall be governed by a board of directors consisting of one representative appointed by each school district board of directors within the boundary of the cooperative.
<b>Georgia</b>	Boards of Control govern each RESA and are comprised of member school system superintendents, presidents of high education institutions located within the RESA, and regional library system representatives.
<b>Illinois</b>	<p>The leader of an ROE is a Regional Superintendent of Schools. The Regional Superintendent is an elected official serving four-year terms.</p> <p>The Regional Superintendent may employ an Assistant Superintendent with approval from the County Board.</p> <p>Regions outside of Cook County have an advisory board, which is made up of nine members. Each member must have education certification in Illinois and be currently employed in a position requiring the certification. These individuals are nominated by statewide teacher and administrator organizations. The Regional Superintendent selects the members from those nominated.</p>
<b>Indiana</b>	Each ESC is governed by a local administrative board. This board is selected by an assembly comprised of the Superintendents (Superintendents may send a designee if they choose) from each participating school corporation. Vacancies on the board are filled by appointment by the remaining members of the board. The board may employ an Executive Director for the ESC and any other personnel the board considers necessary to carry out the functions of the center Each board has an advisory council made up of teachers, elementary principals, secondary principals, members of the governing body of participating schools (i.e., school board members), and parents of students.
<b>Iowa</b>	AEAs are governed by a board of directors and each agency has an administrator. Boards will have a minimum of five members and a maximum of nine members. Members are elected for four-year terms by representatives of the local school boards in the AEA's service area.
<b>Massachusetts</b>	The education collaborative shall be managed by a board of directors which shall be comprised of 1 person appointed annually by each member school committee or member charter school board. All appointed persons shall be either a school committee member, the superintendent of schools or a member of the charter school board. The commissioner shall appoint an individual to serve as a voting member of the education collaborative board of directors;

<b>Michigan</b>	ISDs are governed by boards of education. Board members may be elected in local elections and allows for boards of five to seven members . A superintendent acts as “the executive officer of the intermediate school board” and has specific duties such as ensuring state and board policies are implemented, making written recommendations for employees, and auditing school district records if required.
<b>Nebraska</b>	The educational service unit board, except the board of an educational service unit with only one member school district, shall be composed of one member from each county and four members at large, all of whom shall reside within the geographical boundaries of the educational service unit, but no more than two of the members at large shall be appointed or elected from the same county unless any one county within the educational service unit has a population in excess of one hundred fifty thousand inhabitants or the educational service unit consists of only one county.
<b>Ohio</b>	<p>Educational Region Service System (ERSS), in which Ohio was divided into 16 service regions. These regions are composed of a regional alliance advisory board, regional advisory councils and subcommittees, fiscal agents, and the regional service providers, including the ESCs. the ERSS must also have regional advisory councils that have representatives from the ESCs, the local school districts, the SERRC, the ITC, higher education institutions, and a fiscal agent in the region. These councils are responsible for identifying needs in the region, establishing policies for coordinating services, providing recommendations for expenditures, ensuring the implementation of initiatives, and creating an evaluation system for the council. The councils must establish school improvement, education technology, professional development, special education, and information technology center subcommittees.</p> <p>Individual ESCs are governed by a board that is locally elected and can consist of five to nine board members. The ESC board is permitted to have some positions that are appointed by the elected board members</p>
<b>Washington</b>	7 or 9 member board elected by school district board of directors
<b>Wisconsin</b>	Each CESA is governed by a board that is elected by delegates from the school boards of the districts served by the agency. For each CESA, an annual meeting is held in which the delegates vote on the members of this “board of control.” The board of control for each agency appoints an agency administrator. Each agency form a professional advisory committee with the administrator from each school district in the service area serving on the committee, and it allows for the creation of additional advisory committees if needed.

IL, IN, IA, MI, OH, WI descriptions are from: Garcia, A. N., Shimmel, L., & Wraight, S. (2011). Characteristics of state educational service agencies. Naperville, IL: REL Midwest, retrieved from [http://www.isbe.state.il.us/siroec/pdf/char\\_midwest\\_ed\\_agencies\\_030512.pdf](http://www.isbe.state.il.us/siroec/pdf/char_midwest_ed_agencies_030512.pdf)

State	Funding Sources
<b>Georgia</b>	RESAs are funded by state, local, federal and grant funds.
<b>Illinois</b>	<p>The ROEs apply to the Illinois State Board of Education for funds. In this application, the ROEs outline the specific programs they plan to implement in the coming year.</p> <p>The State Superintendent then allocates funds to each ROE based on the following criteria: “a) the total appropriation of state funds identified with a particular program; b) the amount of federal grant funds applicable to particular programs to be provided through the Regional Office of Education or Chicago Intermediate Service Center for programs and services to be provided pursuant to Section 525.110 of this Part; c) the level of each Regional Office of Education’s or Chicago Intermediate Service Center’s need for support, including levels of expenditure and experience from prior years, as evidenced in its annual application to the State Board of Education; and d) the need to assure the delivery of services on a statewide basis”</p> <p>Each Regional Superintendent’s salary is dictated by statute and paid from the Common School Fund. However, the appropriate County Board may choose to supplement the Regional Superintendent’s salary with county funds.</p>
<b>Indiana</b>	<p>Indiana statute provides that ESCs may solicit and rely on donated funds, federal funds and other local funds.</p> <p>The administrative code permits Educational Service Centers to bill for services rendered. All board-approved ESCs are eligible to receive funds appropriated by the Indiana General Assembly. Each ESC determines its funding sources; therefore, not all ESCs require members to pay a membership fee. However, members may be billed for specific services rendered.</p>
<b>Iowa</b>	AEAs are to be paid by the local school districts they serve. For special education services, Chapters 256B.9 and 257 establish the formula for funding for the provider of these services, which includes AEAs. Special education service and media center service funds may not be paid until the administrator has submitted the program plans and said plans are approved by the director of the Department of Education.
<b>Massachusetts</b>	<p>The primary source of funds, to support collaborative programming come from local budgets. The delivery of locally generated programs, as well as implementation of state-mandated programs, often results in increased financial and personnel demands on local school systems. The Board of Education encourages school districts to investigate the potential of collaborative programming, where appropriate.</p> <p>Educational collaboratives established under provisions of Chapter 40, Section 4Ea are eligible for discretionary state and federal grants administered by the</p>

	Department of Elementary and Secondary Education.
<b>Michigan</b>	ISDs have the power to levy taxes for the purposes of supporting special education, vocational education, and other general operating expenses and may borrow or issue bonds by majority vote. ISDs may also charge fees and contract with districts and schools to provide services.
<b>Nebraska</b>	The board of each educational service unit, prior to the levying of any tax as provided by law, shall prepare a budget for the operation and maintenance of the educational service unit for the ensuing year. This budget shall itemize the contemplated expenditures and the expected revenue from taxation received by the educational service unit, from available federal, state, and county sources, from contractual revenue from school districts, and from all other agencies and sources.
<b>Oregon</b>	Education service districts in Oregon are funded through multiple sources: Property taxes, state timber tax receipts, the State School Fund (SSF), and both state and federal contracts and grants. Each ESD must spend at least 90 percent of its total SSF funds directly on school district programs or services. The remaining 10 percent is allocated for the operation of the ESD. State contracts, such as Early Intervention, Early Childhood Special Education, and Long-Term Care and Treatment programs, make up another portion of an ESD's budget. In addition, school districts often contract with their ESD for additional services beyond what is provided in the Local Service Plan.
<b>Ohio</b>	Ohio Revised Code Title 33 establishes the methods by which ESCs may be funded. Chapter 3317 provides the formulas that are used to determine the amount of funding ESCs receive from the state as well as the amount of money deducted from and transferred to the ESCs from the payments provided to school districts that receive services from them.  ESCs may enter into contracts with community schools to provide services for fees.  ESCs are not able to generate funds through taxes.
<b>Wisconsin</b>	Wisconsin Statute establishes a variety of funding mechanisms for the CESAs, including the ability to apply for loans. The state will provide up to \$25,000 in aid to an agency, and districts served by the agency must provide funds based on a formula using the amount of state aid and average daily membership. In addition to this, CESAs may apply for state and federal grants and can contract with districts and schools for services. The agencies do not have taxing authority.

IL, IN, IA, MI, OH, WI descriptions are from: Garcia, A. N., Shimmel, L., & Wraight, S. (2011). Characteristics of state educational service agencies. Naperville, IL: REL Midwest, retrieved from [http://www.isbe.state.il.us/siroec/pdf/char\\_midwest\\_ed\\_agencies\\_030512.pdf](http://www.isbe.state.il.us/siroec/pdf/char_midwest_ed_agencies_030512.pdf)

State	Services Provided
<b>Arkansas</b>	<p>Education service cooperatives may provide shared educational programs and services such as needs assessment and school improvement planning, staff development, curriculum development, itinerant teachers, instructional materials, adult and vocational education, programs for gifted and talented, education for children with disabilities, alternative educational programs, secondary area vocational centers, community-based education programs and other services which the State Board of Education may approve or which school districts may support with local funds.</p>
<b>Georgia</b>	<p>At a minimum, research and planning, staff development, curriculum and instruction, assessment and evaluation, technology, health and school improvement.</p>
<b>Illinois</b>	<p>ROEs “may arrange for or conduct district, regional, or county institutes, or equivalent professional educational experiences. ROEs are mandated to provide computer technology education, staff development in fundamental learning areas, professional development for administrators through the Illinois Administrators’ Academy, and a directory of consultants.</p> <p>The Illinois Association of Regional School Superintendents divides the duties of ROEs into five different categories: Education Administration; Cooperation Management; Financial; Health and Life Safety; and Public Relations (Illinois Association of Regional Superintendents of Schools, 2002b). The duties include teacher institute and in-service days, transportation programs, general equivalency diploma (GED) programs, professional growth, compliance in evaluation and recognition of schools, assistance with cooperatives (e.g., special education cooperatives), audits, budget reviews, and the disbursement of funds for the districts served by the ROE.</p>
<b>Indiana</b>	<p>Curriculum development, pupil personnel and special education services, in-service education, state and federal liaison services, instructional materials and multimedia services, services for career and technical education, assistance with financial planning and management, needs assessment services, assistance with computer use, and research and development services. The Educational Service Centers also engage in evaluation and accountability practices for school improvement.</p>
<b>Iowa</b>	<p>Iowa law specifies the services that AEAs must provide. AEAs must have a division that provides the special education services to local school districts and that there must be a director of special education who ensures that state and federal requirements are addressed.</p> <p>Media centers are required to provide such as a lending library, a professional library, and a curriculum laboratory. AEAs may provide additional services if local</p>

school boards request the service and the boards represent 60 percent of the population served by the AEA.

An AEA may also contract with local school districts to provide services such as personnel services, business management services, specialized maintenance services, and transportation services.

- |                      |  |
|----------------------|--|
| <b>Massachusetts</b> | <ul style="list-style-type: none"> <li>• Programming for students with disabilities and at-risk youth</li> <li>• Professional development</li> <li>• Professional learning communities</li> <li>• Educator licensure programs</li> <li>• Management support</li> <li>• Cooperative purchasing</li> <li>• Student transportation</li> <li>• Technology development</li> <li>• Online learning</li> <li>• Mentoring and coaching</li> <li>• Consultation services</li> <li>• Assistance to districts for the planning and implementation of state initiatives</li> <li>• Health and safety initiatives</li> <li>• Transition services</li> <li>• Vocational programs</li> <li>• After school programs</li> <li>• Adult services</li> <li>• Early childhood services</li> <li>• Research</li> </ul> |
|----------------------|--|

<b>Michigan</b>	<p>The ISDs provide services in seven main areas, including teaching and learning, specialized student services, early childhood, administrative services, partnership development, technology services, and customized services. Some of these services include assisting schools with meeting new state or federal requirement, providing professional development, providing information about best practices, providing</p>
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career technical education, providing alternative education, providing parent education, conducting pupil audits, and providing distance learning opportunities.

ISDs have the power to do the following:

- Educate students from preschool to adulthood
- Provide for the safety and welfare of pupils
- Administer property, facilities, equipment, and technology
- Hire, contract for, schedule, supervise, or terminate employees
- Manage ISD money from local, regional, state, or federal sources
- Enter into cooperative arrangements with other entities
- Serve as a fiscal agent or administrative entity

**Ohio**

The ESCs are required to provide certain services through the Ohio Revised Code and any additional services that are mandated by federal or state initiatives; they can also provide additional contracted services in the areas of improving student performance, improving operations, providing professional development, and recruiting and retaining staff.

Mandatory services include activities such as the following: serving on a joint vocational education board, providing services for children with disabilities, and providing supervision to districts within the center's territory. The Education Service Centers provide services in six general areas, including the following: special education, student programs, cooperative endeavors, professional development, federal and state regulations, and community partnerships. ESCs provide services such as school psychologists, occupational and physical therapy, gifted and talented programs, alternative schools, insurance consortia, curriculum and assessments, and background checks.

**Oregon**

Each ESD provides regional services to its component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. These services are negotiated with their component school districts. Examples would be high-cost technology systems, or services for children with severe disabilities who qualify under the category of high-cost but low-incidence. These services are categorized in four general areas of offering: Special Needs Children, School Improvement, Technology, and Administrative services.

**Washington**

According to Washington State Statute 28A.310.010, the state's Educational Service Districts (ESDs) are regional agencies established to provide cooperative and informational services to the state's 295 local school districts, assist the superintendent of public instruction and the State Board of Education in performing

their duties, and provide services to school districts that ensure equal education opportunities (Leddick et al., 2008). The ESDs provide administrative services (for example, assistance with transportation and budgeting), support for education improvement (for example, professional development for teachers in academic content areas), and data warehousing (for example, cooperative student data repository).

**Wisconsin** Services provided by the CESAs vary by region, but some common service areas are instruction, technology, special education, alternative or vocational education, student programs, and professional development, cooperative purchasing programs, alternative schools, distance education and grant writing.

IL, IN, IA, MI, OH, WI descriptions are from: Garcia, A. N., Shimmel, L., & Wraight, S. (2011). Characteristics of state educational service agencies. Naperville, IL: REL Midwest, retrieved from [http://www.isbe.state.il.us/siroec/pdf/char\\_midwest\\_ed\\_agencies\\_030512.pdf](http://www.isbe.state.il.us/siroec/pdf/char_midwest_ed_agencies_030512.pdf)

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## Informational Web sites

### Association of Education Service Agencies

The Association of Educational Service Agencies (AESA) is a professional organization serving educational service agencies (ESAs) in 45 states; there are 553 agencies nationwide with hundreds of thousands of staff members. AESA is in the position to reach well over 80% of the public school districts, over 83% of the private schools, over 80% certified teachers, and more than 80% non-certified school employees, and well over 80% public and private school students.

<http://www.aesa.us/>

### Massachusetts Organization of Educational Collaboratives

The Massachusetts Organization of Educational Collaboratives (MOEC) is the professional organization representing the Commonwealth's educational collaboratives.

<http://moecnet.org/>

### Nebraska Educational Service Unit Coordinating Council (ESUCC)

The Nebraska Educational Service Unit Coordinating Council (ESUCC) was created in statute to coordinate statewide activities of Nebraska's seventeen Educational Service Units. The governing body for the ESUCC consists of an administrator representative from each ESU.

<http://www.esucc.org/>

## Ohio Education Service Center Funding

In 1995, under HB 117, the County Boards of Education were renamed “Educational Service Centers” (ESC) and went through an initial round of consolidations. This legislation promoted a role change for ESCs from that of imposing standardization on small rural districts to providing large-scale support and special programs to local as well as city and exempted village school districts. School districts that enter into a service agreement with an ESC are referred to as ‘client districts’. Agreement for services with an ESC can be entered into under the provisions of two sections of the law. ORC Section 3313.843 and ORC Section 3313.845. ORC Section 3313.843 provides the parameters under which a client district can enter into an agreement with an ESC. ORC Section 3313.845 allows an ESC to contract with any school district anywhere in the state for services based on mutually agreed upon contracts. So, a district could be a client district of one ESC under Section 3313.843 and have a contract with another ESC under section 3313.845 simultaneously.

<http://education.ohio.gov/getattachment/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Educational-Service-Centers-ESC-Funding/Education-Service-Center-Funding-Present.pdf.aspx>

## Links to State Statutes

<http://www.aesa.us/resources/state-statutes.cfm>



## THE LAKE AND PENINSULA SCHOOL DISTRICT

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



November 28, 2016

To: Lake and Peninsula School Board  
From: Tim McDermott

### **Re: Maintenance Report**

The months of October and November have been busy ones for Maintenance, accelerated now by cold weather and the approaching Christmas Holidays. We would like to stress the importance of awareness and communication especially during these challenging winter months. The Maintenance Department would like to thank the students, staff, and communities for their collective support and encourage everyone to be particularly vigilant during this critical time of year.

In addition to routine maintenance and site support:

- Maintenance worked with Ridge Contracting in Perryville integrating the new powerhouse module and the recovery heat system. The upgrade is now online and is projected to displace 9000 gallons of heating oil at the Perryville School. The recovery heat is expected to serve as the primary heating source for the school buildings, supplemented by the school boilers when necessary with fuel metered from the fuel tanks at the Village powerhouse. At the same time one of the two boilers at Perryville is undergoing a complete rebuild. LPSD is now benefitting from recovery heat at Perryville, Chignik Lagoon,

Chignik Lake, Levelock, Kokhanok, Pilot Point, and Port Alsworth with a Port Heiden project in the planning stages.

- At Chignik Lagoon, Maintenance is working with the Village integrating the electric boiler system that was installed during the hydro project to function as intended.
- The domestic water was interrupted for one day at the Newhalen School caused by a control system anomaly. Replacement parts are being quoted and supplied to be available on site if and when this problem reoccurs. A recent request for upgraded exterior lighting at Newhalen is being addressed by the ordering of some high output LED lighting that will replace existing fixtures at strategic locations.
- The Village of Kokhanok was also challenged by domestic water problems. Thanks to the staff, students, and the Village for working with the preventive measures of boiling lake water and drinking bottled water for several days until the problem was resolved. Also at Kokhanok the standby generator is in the process of being rebuilt with parts on order for that project.
- Igiugig School is in the process of having all the fluorescent tube lighting converted to LED in an effort to further reduce electrical demand. Leftover LED bulbs were repurposed from the District Office with the remaining bulbs just now arriving at Igiugig for install.
- The CTE Dorm project is progressing with two local hire from Nondalton and one local hire from Naknek. Work is on hold for the time being waiting on the new windows and the shower surrounds and plumbing fixtures.

The Maintenance Department wishes everyone a safe and happy holiday season and is looking forward to a productive second half of the school year.



**Date:** November 28, 2016  
**To:** LPSD School Board Members  
**From:** Bill Cornell  
**Re:** Curriculum –October/November 2016

**October and November professional development sessions included:**

- The main professional development event for October and November was our collaborative LPSD/BBBSD October Inservice that was held at Bristol Bay School from October 18-22. The reports that we have received were very positive. In particular, teachers appreciated the time to collaborate and discuss instruction in specific content areas. We were also able to focus on self regulation, suicide prevention and OCS reporting, and PEAK Excellence in Teaching, among many other topics. There were many comments that this was the most collaborative inservice yet. A huge “Thank You” goes out to BBBSD staff for welcoming us into their school, and Rick Luthi and Bill Hill’s leadership!
- Other professional development sessions in October and November included online teacher training and meetings; mandatory training e-modules including suicide prevention, cyberbullying, CIPA, and blood borne pathogens; and reviewing the District Crisis Plan.

**Curriculum:**

- It has been a few years since we have reviewed our content areas, and we are starting to formulate a review cycle that might allow us to look at our levels on a regular basis. Being on a regular review cycle will allow a committee to look at our standards, core resources, and assessments to decide on whether we are happy with what we have in place, or need to tweak things a bit. Our tentative Curriculum Review Cycle is:

Proposed Curriculum Review Cycle	
2016-2017	Reading and Writing
2017-2018	Math and Cultural Awareness
2018-2019	Science and Social Studies
2019-2020	Technology and Employability

This cycle was compiled by looking at the last time subject areas had been reviewed and prioritizing areas that need to be looked at. I am excited to get this process started.

**Online Classes:**

- After a lot of work by our tech. team, we decided that Moodle was not meeting our needs for housing our online classes, and that trying to stick with Moodle for the remainder of the year would be a struggle. As a result, the content and organizing of our online classes will be shifting to PowerSchool Learning. This shift should allow easier access to online classes for students and teachers, streamline communication between onsite and

online teachers, and allow for integration of content including Google Drive, videos, documents, ALEKS, IXL, as well as many other teaching tools.

Another benefit of moving to PowerSchool Learning, is the fact that since it is under the PowerSchool umbrella, it will integrate with PowerTeacher, and eventually allow online teachers to easily update student records.

**New Teacher Induction Class:**

- It is hard to believe, but our New Teacher Induction course is wrapping up for the semester. This has been a wonderful way to introduce new teachers to teaching in LPSD. I'm looking forward to getting feedback from teachers once the semester wraps up, in order to make the course even better next year. Teaching this class has been one of the highlights of my year so far.

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

## Technology Director's Report December 2016

Despite having a number of technology changes since rolling out the Google suite in July, the year has been going well. The biggest changes that are underway that you should be aware of include our continued adoption of PowerSchool and some of that system's components.

The main component of PowerSchool is the "student information system" (SIS) which will replace and significantly improve upon our current system *Educate*. PowerSchool is a robust tool capable of storing a wide range of data and providing a number of services beyond what *Educate* is able to do. That being said we are still supporting *Educate* for staff, so the implementation of PowerSchool SIS is proceeding slowly, but will be ready for use across the district in the fall.

In addition to that core function, we've also purchased the special education module. Our SPED staff has been happy with the transition and feel it's a significant improvement from what had been used previously (a program called SEAS). In addition to working better, PowerSchool SPED is slightly less expensive.

Aside from the new special education module, we've also purchased PowerSchool Learning, their learning management system. This software package will replace Moodle, a program used by our distance teachers to store classroom documents, assignments, etc. For some reason Moodle has been painfully slow for staff and students this year, despite the best efforts of DRS (our internet service provider) and the technology department to improve its performance. PowerSchool Learning is a far more powerful tool than Moodle was; teachers and students will appreciate all it has to offer. Bill Cornell and Matthew Stark are both impressed by what it can do and excited for this change. There will be training for teachers over the course of a few Fridays beginning December 2. We will begin using the program fully at the start of next semester's distance classes on January 10.

Date: November 28, 2016  
 To: LPSD School Board  
 From: Laura Hylton, Business Manager  
 RE: August Board Report

**Projects**

	Budget	Beginning Balance	YTD	TOTAL	Budget Balance
District Wide Energy Efficiencies	1,800,000	1,800,000.00	-	1,800,000.00	-
Port Alsworth School	13,979,000	13,372,020.63	56,653.08	13,428,673.71	550,326.29
Newhalen Gym	4,221,000	4,083,217.34	223,887.68	4,307,105.02	(86,105.02)
<b>Total</b>	<b>20,000,000</b>	<b>19,255,237.97</b>	<b>280,540.76</b>	<b>19,535,778.73</b>	<b>464,221.27</b>

**Count**

The 2016-2017 student count after adjustments was 308.53, 302.28 students in schools and 6.25 students in Lakeview Home School.

Reports for count and FY18 projection attached.

**Software**

The contract is being reviewed and the purchase is near completion. Conversion timeline and progress will be updated as information becomes available.

Financial report attached.

## District Foundation Summary

Trial Name: Sent Trial  
 Trial Date: 11/7/2016 16:00:18  
 User Name: Ihylton  
 Report Date: 11/7/2016 16:04:39

### Fall OASIS Collection 2016

*I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).*

Superintendent signature: \_\_\_\_\_ Date: 11-7-16

### Lake and Peninsula Borough School District

	Elementary (PK-6)	Secondary (7-12)	Total (PK-12)	Intensive
Chignik Bay School (300010)	12.00	3.00	15.00	0
Chignik Lagoon School (300020)	4.00	6.00	10.00	0
Chignik Lake School (300030)	7.38	11.70	19.07	1
Igiugig School (300050)	11.00	7.00	18.00	0
Kokhanok School (300080)	22.75	9.20	31.95	2
Lakeview Home School (308010)	1.00	5.25	6.25	0
Pevelock School (300220)	15.75	6.60	22.35	0
Meshik School (300140)	12.00	3.35	15.35	1
Newhalen School (300090)	36.35	23.00	59.35	1
Nondalton School (300100)	18.50	8.00	26.50	2
Perryville School (300120)	8.00	8.00	16.00	0
Pilot Point School (300130)	9.00	3.00	12.00	0
Tanalian School (300110)	22.50	35.00	57.50	0
<b>Total</b>	<b>180.22</b>	<b>129.10</b>	<b>309.32</b>	<b>7</b>

## Special Education Child Count Summary


**Trial Name:** Sent Trial  
**Trial Date:** 11/7/2016 16:00:18  
**User Name:** lhylton  
**Report Date:** 11/7/2016 16:05:56  
**Fall OASIS Collection 2016**

### Lake and Peninsula Borough School District

<b>Disability</b>	<b>Child Count</b>
(2) Cognitive Impairment	4
(3) Hearing Impaired - Includes Deaf	0
(4) Speech or Language Impairments	24
(5) Visual Impairments	0
(6) Emotional Disturbance	2
(7) Orthopedic Impairments	0
(8) Other Health Impairments	12
(9) Specific Learning Disabilities	24
(10) Deaf-Blindness	0
(11) Multiple Disabilities	0
(12) Autism	1
(13) Traumatic Brain Injury	0
(14) Developmentally Delayed	8
<b>Total Count of Students with Disabilities</b>	<b>75</b>

*In accordance with 34 CFR § 300.645(c), I CERTIFY that these data represent an accurate and unduplicated count of children with disabilities receiving education and related services on October 1, 2016, according to an Individualized Education Program.*

**Superintendent signature:**



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**Date Signed:**

11-7-16

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ACCOUNT NUMBER / TITLE	BUDGET	EXPENDED YEAR TO DATE	CURRENT ENCUMBRANCE	UNENCUMBERED BALANCE	% EXPENDED & ENCUMBERED
FUND 100 GENERAL FUND					
100.XXX.10X.XXX.XXX INSTRUCTION	5,064,596.00	1,266,089.33	3,177,210.16	621,296.51	87.73 %
100.XXX.20X.XXX.XXX SPECIAL EDUCATION	891,322.00	268,429.65	723,060.23	100,167.88-	111.24 %
100.XXX.22X.XXX.XXX SPED SUPPORT SERVICES	197,728.00	23,442.22	111,216.46	63,069.32	68.10 %
100.XXX.30X.XXX.XXX SUPPORT SERVICES PUPILS	124,630.00	14,971.62	43,384.04	66,274.34	46.82 %
100.XXX.35X.XXX.XXX SUPPORT SERVICES INST	2,983,663.00	770,646.61	496,848.72	1,716,167.67	42.48 %
100.XXX.40X.XXX.XXX SCHOOL ADMINISTRATION	694,469.00	167,790.46	406,514.22	120,164.32	82.70 %
100.XXX.45X.XXX.XXX SCHOOL ADMIN SUPPORT	57,747.00	18,618.83	36,235.98	2,892.19	94.99 %
100.XXX.51X.XXX.XXX DISTRICT ADMINISTRATION	633,433.00	247,161.61	387,475.63	1,204.24-	100.19 %
100.XXX.55X.XXX.XXX ADMIN SUPPORT SERVICES	532,295.00	257,397.96	157,764.69	117,132.35	77.99 %
100.XXX.60X.XXX.XXX OPERATION AND MAINT	2,604,974.00	893,307.03	691,541.02	1,020,125.95	60.84 %
100.XXX.70X.XXX.XXX PUPIL ACTIVITIES	471,795.00	101,999.90	153,194.16	216,600.94	54.09 %
100.XXX.76X.XXX.XXX PUPIL TRANSPORTATION	.00	336.10	.00	336.10-	9999.99 %
100.XXX.79X.XXX.XXX FOOD SERVICES	.00	2,797.92	.00	2,797.92-	9999.99 %
100.XXX.88X.XXX.XXX CONTRUCTION	.00	.00	.00	.00	.00 %
100.XXX.90X.XXX.XXX TRANSFERS OUT/(IN)	400,000.00	.00	400,000.00	.00	100.00 %
100.XXX.XXX.XXX.XXX GENERAL FUND	14,656,652.00	4,032,989.24	6,784,445.31	3,839,217.45	73.81 %
REPORT TOTAL	14,656,652.00	4,032,989.24	6,784,445.31	3,839,217.45	73.81 %

# December 2016 School Board Assessment Report

## Scholastic Reading Inventory (SRI)

- 2<sup>nd</sup> Assessments scheduled for November 7-11 is complete providing updated lexile data for students and teachers.

## Aimsweb Universal Screening

- The Winter Benchmark is scheduled for January 16-27.

## Required Statewide Summative Assessment

### New Content Assessment in ELA, Math, and Science

- The following press release was sent out concerning the Statewide Summative Assessment.

*The U.S. Department of Education has waived, after the fact, the federal requirement for Alaska to administer English language arts, mathematics, and science assessments in the 2015-2016 school year. Also waived was the federal requirement to publicly report data from 2015-2016 assessments.*

*The U.S. Department of Education granted the waiver on the condition that Alaska administer such assessments in 2016-2017. The Alaska Department of Education and Early Development (DEED) will soon announce its selection of an assessment contractor, with the assessments to be administered in spring 2017*

### Dynamic Learning Maps (DLM)

- Alaska will administer the DLM alternate assessments for students with significant cognitive disabilities for ELA, Math and starting this year, Science.
- Paige Norman, our Alternate Assessment Lead as initiated administration preparations with staff training to be completed prior to the Winter break.

### ACCESS for ELLs 2.0

- Due to our having 3 ELL(English Language Learners) students enroll in Newhalen, preparations has been launched with initial training to be complete prior to the Winter Break.
- Materials have been ordered for the assessment which will be scheduled sometime within the Feb. 1-Mar. 31 assessment window.
- 
- Racquel Wright, the north counselor has graciously accepted the role of Test Administrator and is working to complete the training. Sam Rigby will ensure that the technology is in place for this administration.

### Kindergarten Developmental Profile

- Administered to all Kindergarten students and any 1<sup>st</sup> grade students who did not complete the Developmental Profile last year.
- Data was submitted prior to November 1, 2016 deadline

### National Assessment for Educational Progress (NAEP)

- Administered to students in grades 4-8 in sample schools across the state. Assessments are tentatively scheduled to begin in January or February.

Chignik Bay (8<sup>th</sup> only)

Chignik Lake (4<sup>th</sup> only)

Meshik (4<sup>th</sup> only)

Newhalen (4<sup>th</sup> & 8<sup>th</sup>)

Kokhanok (4<sup>th</sup> & 8<sup>th</sup>)

Levelock (8<sup>th</sup> only)

Perryville (4<sup>th</sup> & 8<sup>th</sup>)

Tanalian (4<sup>th</sup> & 8<sup>th</sup>)

- Registration is complete and the next steps in preparations for the assessment will begin on December 5<sup>th</sup>

### **College and Career Readiness Assessments (CCRA)**

- CCRA (*ACT, SAT, and WorkKeys*) graduation requirement is no longer in affect. If LPSD would like to make these assessments available to our students it will be up to us to contact test vendors directly.

## **December FAMILY Grant & Preschool Report**

### **Fathers and Mothers Impact Learning Years=FAMILY**

- FAMILY Grant opportunities will be provided to families with preschool age children at 12 of our school sites.
- Initial screening/assessments are complete and results shared with parents.
- District Early Learning Coordinator traveled to Nondalton & Pilot Point to support newly hired FAMILY/Preschool teachers.
- FAMILY iPads have been enrolled in the JSS and early childhood apps assigned. 1-2 iPads are available at each site for families to check out and enjoy with their preschooler at home.
- New FAMILY Kits that have been share and made available for families to checkout are...
  - Bugs(Sept)
  - Whisper Phones(Oct)
  - Marble Run(Nov)
  - Measurement Fun(Dec)

### **Preschool**

- Preschool is in session at ALL sites. The FAMILY/Preschool teacher at Pilot Point resigned and the position filled.
- District Early Learning Coordinator has been striving to ensure that teachers have a schedule in place that includes all the necessary components. This includes Reading Street (*Language Arts*), Numbers Plus(*Math*) & SPARKS(*Fine & Gross*).
- Preschool iPads have been enrolled in the JSS management system and early childhood apps assigned. Each site has a 1-to-1 or 1-to-2 device distribution.



**THE LAKE AND PENINSULA SCHOOL DISTRICT**

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



November 28, 2016

To: Board of Education  
Lake and Peninsula School Board

From: Pat Manning

Re: Personnel Report

**New Staff for Spring Semester**

Teachers:

Christa Kratowicz	Chignik Bay
Tiffany Haas	Chignik Bay

Tutors:

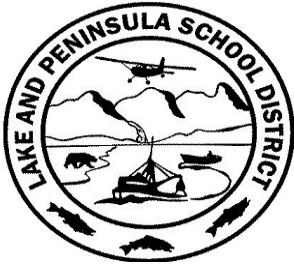
Alexandra Huss	Newhalen
Rebecca Prettyman	Levelock
Ashley Rank	Nondalton
Dana Wolff	Port Heiden
Kathleen Jaeger	Kokhanok

Student Teachers:

Signe Stanton	New Halen
Bernard Williams	Port Alsworth
Hannah Kornely	Perryville

**Training:**

Tutor training and data review, will be held in Anchorage House during new tutor induction.



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101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
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**Transition:**

Christa Kratowicz and Tiffany Haas will fill the teacher positions at the BAY.

**Hiring:**

Kasie Luke assisted in the recruiting and hiring process this year. She was essential in procuring a great group of on site tutors for this year.

## Shining Star Nominations

Fall 2016

Name	Location	Reason	Nominator
Tim Welch Kasie Luke Racquel Wright  Counselors	PTH AKN NEW	The counseling department presented at in-service. They conducted themselves professionally, kept the staff engaged, and set the climate for a positive school year. We are already seeing the results of their training.	Pat Manning
Kylie Amatuzzi  Teacher	KOK	Linda Richter stated last year that Kylie "was an outstanding SPED teacher." The secret is now out and we would like to acknowledge Kylie for her work. AND, I would like to thank her for her report to the Board in August, it was uplifting!	Ty Mase
Theresa Wilson  Travel	AKN	As people have come and gone, Theresa has been there to pick up the extra pieces and takes on whatever work is necessary. She is an invaluable asset to our DO staff! Great work Theresa!	Ty Mase
Mitchell Lind, Sr  Community Member	LAK	Mr. Lind is lending his handmade wooden dogsled for a short period of time. His intention is to allow the students of Chignik Lake School to see an example of a dogsled built in the way that he was taught by his father. His aim is for the students to see the industry, skill and craftsmanship that is a part of their culture with the hope of inspiring them to learn more about their culture. Chignik Lake School is deeply appreciative of his generous offer. We join with him in the hope of seeing our students inspired their heritage.	Joe Ward
Chignik Lagoon Staff	LAG	I was really impressed, during my last subbing/site visit to the Lagoon. The school is focused on student achievement, student success, and every student using the hours of the school day to maximize learning. I really enjoyed the positive attitude of the students and staff. I could really tell that a culture of success was created by the staff. The students worked hard, were focused, and attentive towards their work the whole time I was at your school. The students really were involved in not just getting their work done, but in doing a good job. The students used their time wisely and to the maximum benefit of learning. I was also really impressed at the flexibility of the classified staff when changes needed to be made. The	Matt Stark

Shining Star Nominations

Fall 2016

		classified staff was really willing to step up and do what was needed. The classified staff was really professional and always had the school and student's best interests in every decision they made. Lagoon school has always and continues to be a very warm and welcoming school. This is due to the example set by the Lagoon School Staff.	
Scott Studie  Elementary Teacher	LEV	Scott has come into Levelock and done an outstanding job working with the students in the lower elementary. He brings an energy level that has gotten kids excited about learning. Students in Lovelock's lower elementary class want to come to school because of Scott's hard work and enthusiasm. Thank you, Scott, for all your hard work.	Ed Lester
Linda Richter  Head Teacher /Distance Tutor Coordinator	KOK	Linda and I have been doing many tutor training sessions with university students. She is always willing to make these training session at times that best accommodate university students, which might mean 6 or 7 in the morning or 5 or 6 in the evening. Linda has been so helpful in facilitating with me on the many aspects of distance teaching and how to use web conferencing applications. After Linda and I present, then she does many sessions with the tutors in reading and math strategies. Linda has a wealth of knowledge of intervention strategies and I have learned so many helpful tips. Linda has used not only her years of experience to help teachers, but also her experiences from watching our tutors on web conferences with our students. Linda finds ways to help the tutors connect not only with the material, but also our students. Many times Linda is communicating with the university professors, the tutors, and our teacher in order to make sure our students are getting good interventions. This takes time and communication with our university partners. I believe the online tutoring program is successful due to Linda's dedication, hard work, knowledge, positive attitude, and extra time spent.	Matthew Stark
Caitlin Keith, Racquel Wright, Cassandra Brocius  Teachers	NON, NEW	These young ladies went above and beyond the call of duty to help care for a student in need during the Port Alsworth Volleyball Jamboree. We cannot thank them enough!	Ty Mase

Shining Star Nominations  
Fall 2016

Carl Adams Maintenance	AKN	Perryville has been installing new generators requiring new lines to be installed to deliver the waste heat to our heating system. This meant that the heating system had to be shut down to connect these new lines. Carl worked for almost two days straight around the clock to get the system running again restoring heat to the school and teacher housing. His hard work and dedication helped to reduce the time that the school could not operate and the time that teacher housing had to do without heat.	Joe Ward
Myrtle Anelon E&M Enterprises Community Mem.	ILI	Thank you for over 50 years of service running the Iliamna bus service. It is wonderful having such a dependable service that is willing to adjust as needed when different things altered the regular schedule. Again thank you very much for your safe and reliable service.	Ed Lester
Theresa Wilson Travel	AKN	Thank you for always going the extra step to make sure travel goes well for our students. I would especially like to thank you for lining up the the ground transportation for the SOS week. Without your foresight students might have had a long walk. No matter the situation you always handle it with a positive outlook.	Ed Lester
Rick Luthi Principal/BBBSD	Naknek	I would like to recognize Rick for his continued support and partnership with Lake and Peninsula School District. Mr. Luthi continues to seek out ways for our districts to work together to enhance student opportunities. Mr. Luthi's passion for our students is demonstrated through his tireless work to include LPSD students in regional activities.	Ed Lester
Paula Singley Athletic Director	Naknek	Thank you for host a wonderful week this fall for the students of our region. I know it is not easy having a house full of guest. However, you made us feel very welcomed and did a lot to accommodate our needs. We look forward to working together in the future.	Ed Lester
Tanya Dube	Naknek	Your food is outstanding!!! Thank you for being a great host even when you are unable to be on site. You always make sure that are well taken care of no matter if it is a student or facility event. Our visits feel more at home with the wonderful food and snacks you provide us.	Ed Lester
Jenny Myhand	AKN	Thank you for helping cook at the SOS week this September. I really appreciate how easily you volunteer especially when it is to help students you never think twice about jumping in. The greatest part is that you always do it with a smile on your face.	Ed Lester

## Shining Star Nominations

Fall 2016

Dean and Sarah John	ANC	Thank you for always thinking about and supporting the Newhalen staff and students. We really appreciate the Krispy Kreme donuts they were a great treat.	Ed Lester
Hal Neumann  Registrar	AKN	Hal you always come through with the student information that we need for our student activities. I am thankful for how calm you and speedy you are on getting that information. Thank you for being so easy and enjoyable to work with.	Ed Lester
Tim McDermott  Maintenance	AKN	Thank you for always being patient and reactive to our needs out at sites. It is always clear when working with you that you always put students first even in your role as maintenance director.	Ed Lester
Nate Davis  Principal	PTA	Thank you for hosting a wonderful regional volleyball tournament. Our students always have an enjoyable time in Port Alsworth. You are great hosts.	Ed Lester
Glenda Egli  Preschool Coordinator	AKN	Thank you Glenda for spending a week working with the staff at Newhalen School. Like always it was a pleasure having you here on site. Your work will help improve instruction at Newhalen school. We look forward to having you come again.	Ed Lester
Stacy Hill  School Board	IGI	Thank you for your visit to Newhalen School. We appreciate your willingness to help prepare for the Newhalen School book fair.	Ed Lester
Rhiannon Nanalook Jalyn Paine  Students	NEW	Thank you ladies for putting on a 3-person volleyball tournament. It was a wonderful, positive event for our community to have during Thanksgiving weekend. You did a great job organizing and running this event.	Ed Lester
Diana Armstrong	ILI	Thank you for your support in the Newhalen School attendance incentive program. The free slushies are a treat that the students look forward to and work towards every semester.	Ed Lester
INNEC	NEW	Thank you for your support in the Newhalen School attendance incentive program. The electric credits are a great way for students to see the benefits of being on time everyday. Students feel like contributing members of their family through your program.	Ed Lester
Staci Anelon	NEW	Thank you for all the wonderful ideas and always willing to step-up and take on the leadership role when I am traveling.	Ed Lester

Shining Star Nominations  
Fall 2016

Bob Rychnovsky	NEW	Bob thank you for always being willing to help out whenever needed. You are truly a selfless person. I appreciate your willingness to take care of freight on weekends when I am not in town.	Ed Lester



GameTime, C/O SiteLines Park & Playground  
 Products, Inc. Corporate & Billing Office: 4818  
 Evergreen Way, #200, Everett WA 98203  
 800-541-0869 | 425-355-5655 | fax 425-347-3056

QUOTE  
 #62731

12/02/2016

**Lake and Peninsula SD-Replacement Unit, with Coastal Protection Package included**

Lake & Peninsula School District  
 Attn: Tim McDermott  
 101 Jensen Street  
 P.O. Box 498  
 King Salmon, AK 99613  
 tmcdermott@lpsd.com

Project #: P54544  
 Ship To Zip: 98106

Qty	Part #	Description	List \$	% Disc.	Selling \$	Ext. Selling \$
1	178749	Game Time - Owner'S Kit			\$50.00	\$50.00
1	RDU	Game Time - Custom Primetime Unit (4) 80000 -- 49" Sq Punched Steel Deck (1) 80656 -- Access Attachment 3'& 4' (1) 81473 -- Horiz Ladder Link 98" (1) 81565 -- S Trapeze Ladder Link (1) 90019 -- Archway W/ Barrier (1) 90032 -- 3' Transfer Platform W/ Guardrail (1) 90056 -- 5' Corkscrew Climber (1) 90106 -- 4'-6"/5' Schooner Climber (1) 90117 -- 3'/3'-6" Tree Climber (1) 90203 -- Tic-Tac-Toe Panel Above Dk (5) 90267 -- 9' Upright, Alum (4) 90268 -- 10' Upright, Alum (7) 90269 -- 11' Upright, Alum (1) 90305 -- Climber Archway W/ Socket & Guardrail (1) 90306 -- Climber Archway W/ Socket & Barrier (1) 90396 -- 2' Rung Kickplate (1) 90411 -- Climber Archway W/ Barrier (1) 90476 -- Rung Enclosure W/ Guardrail, Above Dk (1) 90478 -- Rung Encl Mold S. Whl & Gr, Above Dk (1) 90505 -- 5' Single Zip Slide (1) 90569 -- Suspension Bridge (Guardrail)	\$27,781.00	22.00	\$21,669.18	\$21,669.18
1	88888	Game Time - Coastal Package - Hot Dip Galvanizing Steel Components Post Fabrication			\$3,023.00	\$3,023.00

**Lake and Peninsula SD-Replacement Unit, with Coastal Protection Package included**

**QUOTE  
#62731**

12/02/2016

Play equipment includes the option fo the Coastal Protection Package.

SubTotal: \$24,742.18

Freight: \$2,837.92

**Total Amount: \$27,580.10**

Includes:

- Hot Dip Galvanize all steel components after fabrication (silver metallic finish)
- All Stainless Steel hardware
- All Upright posts to be rustproof aluminum (choose from any standard colors)

---

SiteLines Park & Playground Products, Inc.

**\*\*\*\*\* PLEASE MAKE YOUR ORDER PAYABLE TO "GAMETIME" \*\*\*\*\***

# Lake and Peninsula SD-Replacement Unit, with Coastal Protection Package included

QUOTE  
#62731

12/02/2016

## ----- GAMETIME GENERAL TERMS & CONDITIONS -----

QUOTATION ACCEPTANCE: This quotation is subject to the policies in the current GameTime Park and Playground catalog and the terms and conditions stated herein. Acceptance of this proposal indicates your agreement to these terms and conditions, regardless of form of your purchase order, unless otherwise agreed to in writing by both parties.

PRICING: We will be pleased to honor this quote for **30 DAYS** after issue date, for fabrication and shipment immediately following your order. (see estimated delivery lead time below). Orders placed after this date or requested for delayed delivery are subject to possible pricing increase.

ORDER PLACEMENT: Requirements for order placement are a signed purchase agreement, and color selections. Please complete the order information and acceptance portions of this quotation or issue a signed purchase order on your agency's letterhead, payable to **GAMETIME** (be sure to reference this quote number and provide all information requested herein) and forward it to SiteLines' corporate office for processing. **Purchases in excess of \$1,000.00 require your written purchase order.** Once ordered, any items cancelled, returned, or refused are subject to a 25% restocking fee; all freight from & to factory is Buyer's responsibility. Partial cancellations and/or modifications may also result in increased per-unit prices on remaining items. Some products are made-to-order and are not subject to cancellation or return. Buyer shall verify all quantities prior to order placement; GameTime and SiteLines bear no responsibility for incorrect quantities being ordered..

EXCLUSIONS: Unless specifically included herein, this quotation excludes the following: building permits, site prep work and landscaping; removal of existing equipment; receiving, offloading, & inventory of equipment; storage of goods prior to installation; transfer of equipment from storage site to installation site; equipment assembly and installation; mounting hardware; safety surfacing; containment borders; drainage provisions.

Performance and payment bonds are NOT included on this quote unless otherwise noted; if a bond is required, bonding costs are 3% of the contract amount (after taxes, if applicable) and the bond cost will be added to the final invoice.

FREIGHT CHARGES: Line item prices are **FOB: FACTORY** unless otherwise noted. Freight costs are based on weight, volume, & destination, for combined shipment of all items to a single destination. Split shipments or revised quantities may result in increased freight charges. If the destination zip code differs from the one listed or if one was not supplied at time of quote, the cost of freight may change.

SHIPMENT: Including transit time, the current estimated lead time is **5-7 WEEKS** from receipt of your completed order (slightly longer for Alaska deliveries). Lead times do not begin until all required order information is received and accepted by SiteLines and after credit has been approved by GameTime. All equipment is delivered unassembled unless otherwise noted.

RECEIPT OF GOODS: **IMPORTANT: Offloading, inventory, inspection, and storage shall be the responsibility of the Buyer.** Freight carrier will call 24 hours in advance to notify you of your delivery date. Upon arrival, truck driver will bring goods to the end of the truck container; offloading to ground is Buyer's responsibility. For large or bulky orders, Buyer may wish to have a forklift and/or additional manpower on hand. For delivery in a truck equipped with a liftgate, call for revised quote prior to submitting order; additional charges will apply. Once offloaded, Buyer shall check the delivered items against the delivery receipt provided by the driver, noting any shortages or damages on the receipt before signing for the delivery. **IMPORTANT! Any shortages or damages not noted on the delivery receipt shall be the Buyer's responsibility.** SiteLines can assist you with your claim against the carrier; please notify SiteLines of any shortages or damages within three business days following delivery.

SAFETY COMPLIANCE: All eligible GameTime equipment and GT-Impax safety surfacing has been designed to meet US CPSC and ASTM safety standards, and has been awarded third-party IPEMA certification for compliance. Validation of compliance can be found at [www.IPEMA.org](http://www.IPEMA.org).

WARRANTIES: Manufacturers' standard product warranties apply and cover equipment replacement and freight costs only; labor is not included. SiteLines offers no additional warranties.

TAXES: All orders delivering in Washington are subject to applicable sales tax unless a tax exempt certificate or reseller permit is provided at the time of order placement.

PAYMENT TERMS: Tax-supported Government Agencies: Payment due net 30 days after ship date. All other organizations: Payment required with order by check or credit card (VISA, MC and American Express accepted). Payment terms may be granted to some customers with excellent credit history; completion of GameTime's credit application and approval by GameTime's credit manager is required. 50% deposit will be required for made-to-order custom products and Dynamo products; a 35% deposit will be required for ThemeScapes products. A 1.5% per month finance charge will be imposed on all past due accounts. GameTime products may be invoiced separately from other products & services and shall be payable separately from those services and in advance of project completion. Retainage may not be withheld.

Should you have any questions, please call our office at 800-541-0869 (AK & WA only) or 425-355-5655 or contact your local sales representative. Thank you for choosing SiteLines, and we look forward to the opportunity to serve you.

**Lake and Peninsula SD-Replacement Unit, with Coastal Protection Package included**

**QUOTE  
#62731**

12/02/2016

**QUOTE ACCEPTANCE:** *Acceptance of this proposal shall be made by an authorized agent of your company and indicates your agreement to the terms and conditions stated herein. Please complete and return all pages to SiteLines' corporate office for order processing.*

**ACCEPTANCE OF QUOTATION:**

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

P.O. #: \_\_\_\_\_

**Order Information:**

**Bill To:** \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Billing Contact: \_\_\_\_\_

Billing Phone: \_\_\_\_\_

Billing Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Federal Tax ID #: \_\_\_\_\_

**Project Owner:** \_\_\_\_\_

Organization: \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

**Ship To:** \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact: \_\_\_\_\_

Phone: \_\_\_\_\_

Cell phone: \_\_\_\_\_

E-Mail: \_\_\_\_\_

**Jobsite Location:** \_\_\_\_\_

Organization: \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

SEND OWNER'S MANUAL TO (no P.O. boxes): \_\_\_ BILLING ADDRESS \_\_\_ SHIPPING ADDRESS \_\_\_ OWNER

DESIRED EQUIPMENT DELIVERY DATE (subject to current delivery lead times): \_\_\_\_\_

**Lake and Peninsula SD-Replacement Unit, with Coastal Protection Package included**

**QUOTE  
#62731**

12/02/2016

**----- COLOR SELECTIONS: -----**

Colors can be viewed in the current GameTime catalog or by going online to "http://www.gametime.com/products/colors/playPalettes.asp" for pre-designed color palettes or "http://www.gametime.com/products/colors/colors.asp" for individual colors. If you'd like to preview your color scheme, use the online color wizard tool at "http://www.gametime.com/products/colors/chooser.asp".

Enter desired color palette name: \_\_\_\_\_

- or -

Enter individual color selections for checked options:

(Not all orders will require all of the following selections. Fill in the appropriate color choices for your order)

\_\_\_ Upright posts (metal): \_\_\_\_\_

\_\_\_ Decks & steps (TuffClad): \_\_\_\_\_

\_\_\_ Accent rails & climbers (metal): \_\_\_\_\_

\_\_\_ Rock Climber (plastic, Deep Granite, or Sandstone): \_\_\_\_\_

\_\_\_ Rock Climber handholds: Primary (red/green/blue), Natural (green/beige), All Red, All Green, or All Blue: \_\_\_\_\_

\_\_\_ Roofs (metal or plastic): \_\_\_\_\_

\_\_\_ Crawl tubes & tube slides (plastic): \_\_\_\_\_

\_\_\_ Slides & panels (plastic): \_\_\_\_\_

\_\_\_ HDPE panels (polyethylene): \_\_\_\_\_

\_\_\_ Talk Tubes (metal): \_\_\_\_\_

\_\_\_ Swing frames (metal): \_\_\_\_\_

\_\_\_ Swing hangers - 5" O.D. frames only (metal): \_\_\_\_\_

\_\_\_ Other Free-standing item(s): \_\_\_\_\_

\_\_\_ Colored PlayCurbs (plastic): \_\_\_\_\_



150 PlayCore Drive SE  
Fort Payne, AL 35967  
www.gametime.com



**LAKE AND PENINSULA SD**  
**NAKNEK AK**  
**PRESENTED BY SITELINES**  
Representative  
**GARY MAX 1-800-541-0869**

This play equipment is recommended for children ages 5-12

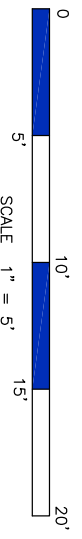
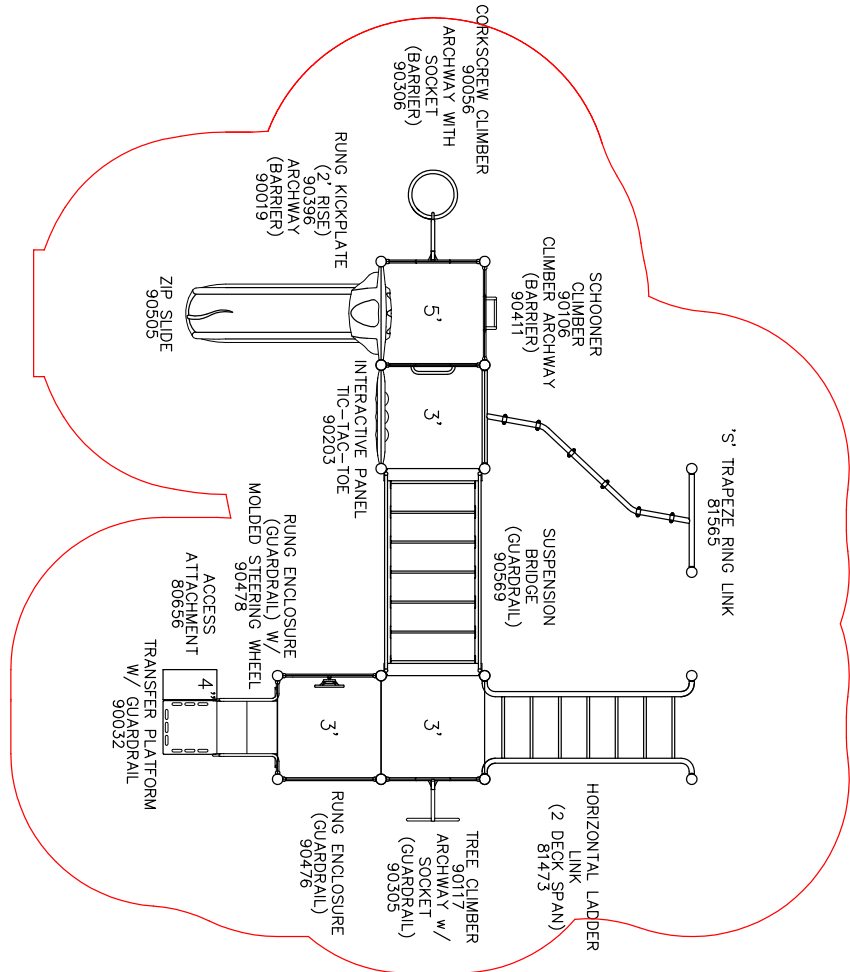
Minimum Area Required:  
Scale: 1" = 5'-0"  
This drawing can be scaled only when in an 11" x 17" format

This unit includes play events and routes of travel specifically designed to meet the 2010 DOJ ADA (Americans with Disabilities Act) Standards for Accessible Design.

**IMPORTANT:** Soft resilient surfacing should be placed in the use zones of all equipment, as specified for each type of equipment, and at depths to meet the critical fall heights as specified by the U.S. Consumer Product Safety Commission, ASTM standard F 1487 and Canadian Standard CAN/CSA-Z-614

Total Elevated Play Components	9	0	Required
Total Elevated Play Components Accessible By Ramp	0	0	Required
Total Elevated Components Accessible By Transfer	9	9	Required
Total Accessible Ground Level Components Shown	0	0	Required
Total Different Types Of Ground Level Components	0	0	Required
	3	3	Required

Drawn By: **JOE TROTTER**  
Date: **DECEMBER 1, 2016**  
Drawing Name: **1120116GM**



Game Time Rep:  
**SITELINES**  
Play & Playgroup products  
1-800-541-0869 • www.sitelines.com



**GameTime, C/O SiteLines Park & Playground Products, Inc. Corporate & Billing Office: 4818 Evergreen Way, #200, Everett WA 98203 800-541-0869 | 425-355-5655 | fax 425-347-3056**

**QUOTE #62733**

12/02/2016

**Lake and Peninsula SD-Rubber surfacing for 64 x34' Play area (2176 sf)**

Lake & Peninsula School District  
 Attn: Tim McDermott  
 101 Jensen Street  
 P.O. Box 498  
 King Salmon, AK 99613  
 tmcdermott@lpsd.com

Project #: P54544  
 Ship To Zip: 98106

Quantity	Part #	Description	Unit Price	Amount
50	4862	Game Time - Playground Border - 12" High x 4' long, with installation stakes	\$48.00	\$2,400.00
1	4854	Game Time - Accessible Playcurb	\$347.00	\$347.00
1	161290	Game Time - Geo-Textile 2250 Sq Ft Roll	\$616.00	\$616.00
1	161291	Game Time - Geo-Textile 1125 Sq Ft Roll	\$308.00	\$308.00
1	SHR-LTR-8	ADA Shredded Rubber safety Surfacing , 8' depth - <i>Shipped in Supersacks, approx. 26 sacks.</i>	\$11,685.00	\$11,685.00

IPEMA Certified, ADA Accessible Shredded rubber surfacing with Playcurbs and geotextile.

SubTotal: \$15,356.00  
 Freight: \$794.87  
**Total Amount: \$16,150.87**

FOB Seattle Dock

6 week lead time for delivery to Seattle

SiteLines Park & Playground Products, Inc.

**\*\*\*\*\* PLEASE MAKE YOUR ORDER PAYABLE TO "GAMETIME" \*\*\*\*\***

**----- LOOSE RUBBER SURFACING TERMS & CONDITIONS -----**

- \* Granular Shredded Rubber Safety Surfacing is IPEMA-certified and meets the requirements of ASTM and CPSC for impact attenuation, and is ADA accessible to meet ASTM F-1951 standards.
- \* Granular Rubber is delivered in palletized super sacks. Each super sack covers 153 sf at a 6" depth. Each pallet is approx. 40" wide x 48" deep x 60" high and weights approx. 2000 lbs. Each supersack holds approx 2.8 yards of material
- \* Delivery of geotextile fabric underlayments and wear mats (if applicable) will be made separately from the delivery of bulk material.
- \* Truck unloading, storage, and jobsite work shall be the customer's responsibility. A forklift is required for unloading. Liftgate service may be available for an additional charge.
- \* For proper surfacing drainage, a 1% slope on the subbase is required; subbase slopes greater than 1% will require additional shredded rubber material. Call SiteLines for pricing.

# Lake and Peninsula SD-Rubber surfacing for 64 x34' Play area (2176 sf)

QUOTE  
#62733

12/02/2016

## ----- GAMETIME GENERAL TERMS & CONDITIONS -----

**QUOTATION ACCEPTANCE:** This quotation is subject to the policies in the current GameTime Park and Playground catalog and the terms and conditions stated herein. Acceptance of this proposal indicates your agreement to these terms and conditions, regardless of form of your purchase order, unless otherwise agreed to in writing by both parties.

**PRICING:** We will be pleased to honor this quote for **30 DAYS** after issue date, for fabrication and shipment immediately following your order. (see estimated delivery lead time below). Orders placed after this date or requested for delayed delivery are subject to possible pricing increase.

**ORDER PLACEMENT:** Requirements for order placement are a signed purchase agreement, and color selections. Please complete the order information and acceptance portions of this quotation or issue a signed purchase order on your agency's letterhead, payable to **GAMETIME** (be sure to reference this quote number and provide all information requested herein) and forward it to SiteLines' corporate office for processing. **Purchases in excess of \$1,000.00 require your written purchase order.** Once ordered, any items cancelled, returned, or refused are subject to a 25% restocking fee; all freight from & to factory is Buyer's responsibility. Partial cancellations and/or modifications may also result in increased per-unit prices on remaining items. Some products are made-to-order and are not subject to cancellation or return. Buyer shall verify all quantities prior to order placement; GameTime and SiteLines bear no responsibility for incorrect quantities being ordered..

**EXCLUSIONS:** Unless specifically included herein, this quotation excludes the following: building permits, site prep work and landscaping; removal of existing equipment; receiving, offloading, & inventory of equipment; storage of goods prior to installation; transfer of equipment from storage site to installation site; equipment assembly and installation; mounting hardware; safety surfacing; containment borders; drainage provisions.

Performance and payment bonds are NOT included on this quote unless otherwise noted; if a bond is required, bonding costs are 3% of the contract amount (after taxes, if applicable) and the bond cost will be added to the final invoice.

**FREIGHT CHARGES:** Line item prices are **FOB: FACTORY** unless otherwise noted. Freight costs are based on weight, volume, & destination, for combined shipment of all items to a single destination. Split shipments or revised quantities may result in increased freight charges. If the destination zip code differs from the one listed or if one was not supplied at time of quote, the cost of freight may change.

**SHIPMENT:** Including transit time, the current estimated lead time is **5-7 WEEKS** from receipt of your completed order (slightly longer for Alaska deliveries). Lead times do not begin until all required order information is received and accepted by SiteLines and after credit has been approved by GameTime. All equipment is delivered unassembled unless otherwise noted.

**RECEIPT OF GOODS: IMPORTANT: Offloading, inventory, inspection, and storage shall be the responsibility of the Buyer.** Freight carrier will call 24 hours in advance to notify you of your delivery date. Upon arrival, truck driver will bring goods to the end of the truck container; offloading to ground is Buyer's responsibility. For large or bulky orders, Buyer may wish to have a forklift and/or additional manpower on hand. For delivery in a truck equipped with a liftgate, call for revised quote prior to submitting order; additional charges will apply. Once offloaded, Buyer shall check the delivered items against the delivery receipt provided by the driver, noting any shortages or damages on the receipt before signing for the delivery. **IMPORTANT! Any shortages or damages not noted on the delivery receipt shall be the Buyer's responsibility.** SiteLines can assist you with your claim against the carrier; please notify SiteLines of any shortages or damages within three business days following delivery.

**SAFETY COMPLIANCE:** All eligible GameTime equipment and GT-Impax safety surfacing has been designed to meet US CPSC and ASTM safety standards, and has been awarded third-party IPEMA certification for compliance. Validation of compliance can be found at [www.IPEMA.org](http://www.IPEMA.org).

**WARRANTIES:** Manufacturers' standard product warranties apply and cover equipment replacement and freight costs only; labor is not included. SiteLines offers no additional warranties.

**TAXES:** All orders delivering in Washington are subject to applicable sales tax unless a tax exempt certificate or reseller permit is provided at the time of order placement.

**PAYMENT TERMS:** Tax-supported Government Agencies: Payment due net 30 days after ship date. All other organizations: Payment required with order by check or credit card (VISA, MC and American Express accepted). Payment terms may be granted to some customers with excellent credit history; completion of GameTime's credit application and approval by GameTime's credit manager is required. 50% deposit will be required for made-to-order custom products and Dynamo products; a 35% deposit will be required for ThemeScapes products. A 1.5% per month finance charge will be imposed on all past due accounts. GameTime products may be invoiced separately from other products & services and shall be payable separately from those services and in advance of project completion. Retainage may not be withheld.

Should you have any questions, please call our office at 800-541-0869 (AK & WA only) or 425-355-5655 or contact your local sales representative. Thank you for choosing SiteLines, and we look forward to the opportunity to serve you.

Lake and Peninsula SD-Rubber surfacing for 64 x34' Play area (2176 sf)

QUOTE #62733

12/02/2016

QUOTE ACCEPTANCE: Acceptance of this proposal shall be made by an authorized agent of your company and indicates your agreement to the terms and conditions stated herein. Please complete and return all pages to SiteLines' corporate office for order processing.

ACCEPTANCE OF QUOTATION:

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

P.O. #: \_\_\_\_\_

Order Information:

Bill To: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Billing Contact: \_\_\_\_\_

Billing Phone: \_\_\_\_\_

Billing Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Federal Tax ID #: \_\_\_\_\_

Ship To: \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact: \_\_\_\_\_

Phone: \_\_\_\_\_

Cell phone: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Project Owner: \_\_\_\_\_

Organization: \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Jobsite Location: \_\_\_\_\_

Organization: \_\_\_\_\_

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

SEND OWNER'S MANUAL TO (no P.O. boxes): \_\_\_ BILLING ADDRESS \_\_\_ SHIPPING ADDRESS \_\_\_ OWNER

DESIRED EQUIPMENT DELIVERY DATE (subject to current delivery lead times): \_\_\_\_\_

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2016

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2016

November 1, 2016

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake and Peninsula School District (District) for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 22, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lake and Peninsula School District are described in Note 1 to the Financial Statements. As noted in Note 1 of the financial statements, the District adopted GASB Statement 72, *Fair Value Measurement and Application* in FY16. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

All Opinion Units:

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

Government-Wide Opinion Unit:

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

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

Financial Statement Disclosure

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 1, 2016.

#### Management Consultations with Other Independent Accountants

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

#### Internal Control Matters

See the June 30, 2016 audited financial statements Compliance Reports for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

#### Other Matters

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

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

Major Issues Discussed with Management Prior to Retention

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

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

Sincerely,

*Altman, Rogers & Co.*

Anchorage, Alaska

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

Management Discussion and Analysis, Basic Financial  
Statements, Required Supplementary Information, Additional  
Supplementary Information and Compliance Reports

Year Ended June 30, 2016

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

Management Discussion and Analysis, Basic Financial  
Statements, Required Supplementary Information, Additional  
Supplementary Information and Compliance Reports

Year Ended June 30, 2016

**LAKE AND PENINSULA SCHOOL DISTRICT**

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**LAKE AND PENINSULA SCHOOL DISTRICT**

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**LAKE AND PENINSULA SCHOOL DISTRICT**

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## **Independent Auditor's Report**

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

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2016, 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.

Members of the School Board  
Lake and Peninsula School District

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake and Peninsula School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the School Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedules of the District's Proportionate Share of the Net Pension Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System on pages 4-12 and 53-56 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.

*Other Information*

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2016 on our consideration of the Lake and Peninsula School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake and Peninsula School District's internal control over financial reporting and compliance.



Anchorage, Alaska  
November 1, 2016

# **MANAGEMENT DISCUSSION AND ANALYSIS**

**Lake and Peninsula School District**  
**Management Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2016**

This section of Lake and Peninsula School District's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2016. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**Financial Highlights**

Key financial highlights for 2016 and 2015 are as follows:

- The assets and deferred outflows of resources of Lake and Peninsula School District exceeded its liabilities and deferred inflows of resources at the end of the fiscal year by \$18,068,969 in FY16 compared to \$17,395,852 in FY15 (net position). Of these amounts, (\$1,706,182) in FY16 and \$885,319 in FY15 (unrestricted net position) may be used to meet the District's ongoing obligations to students, teachers, citizens and creditors.
- In total, net position increased \$673,117 in FY16. In FY15, net position increased \$8,779,051. All activities in this District are governmental activities. There were no business-type activities in 2016.
- Total general revenues less capital assets transferred to the Borough and a transfer to the Borough accounted for \$13,852,023 or 69% percent of all revenues in FY16 compared to \$12,639,377 (44%) in FY15. Program specific revenues in the form of charges for services (for teacher housing and lunch sales) and grants accounted for \$6,093,803 or 31% percent of total revenues less capital assets transferred and a transfer to the Borough of \$19,945,826 in FY16. Program specific revenues accounted for \$16,247,948 or 56% of total revenues of \$28,887,325 in FY15.
- The District had expenses of \$18,836,727 in FY16 compared to \$14,700,442 in FY15. All expenses related to governmental activities. In FY16, \$6,093,803 of the expenses were offset by program specific charges for services or grants. There were also general revenues (primarily from unrestricted grants, investments, and earnings) net of transfers out of \$13,852,023. In FY15, \$14,700,442 of these expenses was offset by program specific charges for services and grants. General revenues (primarily from unrestricted grants, investments, and earnings) of \$9,595,765 were adequate to provide for the remaining costs of these programs.
- As of the close of the current fiscal year, Lake and Peninsula School District's governmental funds reported combined ending fund balances of \$4,772,549 compared to \$4,738,828 in FY15. A significant portion of these amounts are non-spendable, restricted, committed or assigned for construction, special programs, and encumbrances. In FY16, \$2,780,594 is available for spending at the District's discretion. In FY15, \$2,744,787 was available for spending at the District's discretion.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Lake and Peninsula School District's basic financial statements. Lake and Peninsula School District's basic financial statements are comprised of three components: 1) government-wide financial statements 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-wide Financial Statements**

The *government-wide financial statements* provide both short-term and long-term information about the District's overall financial status, using accounting methods similar to private-sector companies.

- The *statement of net position* presents information on all of the School District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating, respectively.

To assess the overall financial position, you need to consider additional non-financial factors such as the condition of school buildings and other facilities.

- The *statement of activities* presents information showing how the School District's net position changed throughout the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in a future fiscal period (earned but unused annual leave and depreciation).

The government-wide financial statements include all the District's activities, which accounts for all of the District's basic services such as instruction, maintenance and operations, and administration, as well as the activity of the Health Insurance internal service fund.

The government-wide financial statements can be found on pages 13 and 14 of this report.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds—not the district as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.
- The District establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal grants).

The Fund Financial Statements can be found on pages 15-23.

The District has three types of funds:

- *Governmental Funds*: Most of the District's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Lake and Peninsula School District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the School Operating Fund and the Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of *combining statements* and individual budget to actual schedules presented as *additional supplementary information*.

- *Proprietary Funds*: There are two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District has no enterprise funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses an internal service fund for its health insurance plan. Because this service benefits governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The District does not adopt an annual appropriated budget for the health insurance internal service fund due to the utilization or claim volatility. The District does limit its exposure to excessive claim expense through the use of stop loss reinsurance. Financial statements for the Health Insurance Internal Service Fund can be found on pages 21-23 of this report.
- *Fiduciary Funds*: The District is the agent, or *fiduciary*, for assets that belong to others as is the case with the Student Activities Fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

*Notes to the Basic Financial Statements*. The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the basic financial statements can be found on pages 24-52.

This report presents *required supplementary information* that includes the Management's Discussion and Analysis and Schedules of District's Proportionate Share of the Net Pension Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, which can be found on pages 53-56.

This report also presents certain *additional supplementary information* that contains individual major fund statements for governmental funds and combining and individual fund statements and schedules for other governmental funds referred to earlier and Schedules of Federal and State Awards. Additional supplementary information can be found on pages 57-88.

### District-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Lake and Peninsula School District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$18,068,969 at the close of the most recent fiscal year.

A portion of Lake and Peninsula School District's net position (approximately 1 percent) reflects its net investment in capital assets (e.g., machinery, and equipment). This is presented, less any related outstanding debt used to acquire those assets. Lake and Peninsula School District uses these capital assets to provide services to students, consequently, these assets are *not* available for future spending.

### Financial Analysis of the District as a Whole

The following table provides a summary of the District's net position for 2016 compared to 2015:

	<b>Condensed Statement of Net Position</b>		
	<b>Governmental Activities</b>		<b>Total % Change</b>
	<b>2016</b>	<b>2015</b>	<b>2016-2015</b>
<b>Assets and deferred outflows of resources:</b>			
Current assets	\$ 3,189,030	3,965,581	-20%
Long-term assets	22,841,286	18,813,140	21%
Deferred outflow - pension	2,627,692	187,954	1298%
<b>Total assets and deferred outflows of resources</b>	<b>\$ 28,658,008</b>	<b>22,966,675</b>	<b>25%</b>
<b>Liabilities and deferred inflows of resources:</b>			
Current liabilities	1,585,692	1,674,843	-5%
Long-term liabilities - pension	8,845,767	3,580,028	147%
Deferred inflows - pension	157,580	315,952	-50%
<b>Total liabilities and deferred inflows of resources</b>	<b>10,589,039</b>	<b>5,570,823</b>	<b>90%</b>
<b>Net Position</b>			
Net investment in capital assets	187,143	223,435	-16%
Restricted:			
Assets to be contributed	19,588,008	16,241,829	21%
Career and Vocational Ed.	-	45,269	-100%
Unrestricted	(1,706,182)	885,319	-293%
<b>Total net position</b>	<b>18,068,969</b>	<b>17,395,852</b>	<b>4%</b>
<b>Total liabilities, deferred and net position</b>	<b>\$ 28,658,008</b>	<b>22,966,675</b>	

The following table shows the changes in net position for fiscal year 2016 compared to fiscal year 2015:

	<b>Governmental Activities</b>	
	<b>2016</b>	<b>2015</b>
<b>Revenues:</b>		
Charges for services	\$ 324,979	288,851
Program revenues:		
Operating grants and contributions	2,206,502	2,357,457
Capital grants and contributions	3,562,322	13,601,640
General revenues:		
Borough appropriations	1,347,423	722,424
Investment earnings	55,891	27,119
E-Rate revenue	1,432,568	684,690
Unrestricted grants	10,629,386	11,017,777
Unrestricted local revenue	386,755	187,367
<b>Total revenues</b>	<b>19,945,826</b>	<b>28,887,325</b>
<b>Expenses:</b>		
Governmental activities:		
Instruction	6,433,826	5,414,999
Special education instruction	1,211,137	819,898
Special education support services - students	245,429	276,246
Support services - students	648,369	217,768
Support services - instruction	2,926,735	1,935,096
School administration	824,837	671,676
School administration support services	68,193	57,474
District administration	660,631	535,875
District administration support services	989,916	554,867
Operations and maintenance of plant	3,558,000	2,927,046
Student transportation services	120,785	136,061
Student activities	476,599	456,150
Food service	672,270	697,286
<b>Total expenses</b>	<b>18,836,727</b>	<b>14,700,442</b>
Transfer to the Borough	100,000	-
Transfer capital assets to the Borough	335,982	1,037,200
<b>Total expenses and transfers</b>	<b>19,272,709</b>	<b>15,737,642</b>
<b>Change in net position</b>	<b>673,117</b>	<b>13,149,683</b>
<b>Net Position - beginning, as previously stated</b>	<b>17,395,852</b>	<b>8,616,801</b>
<b>Change in accounting principle</b>	-	(4,370,632)
<b>Net position - beginning, as restated</b>	<b>17,395,852</b>	<b>4,246,169</b>
<b>Net position - ending</b>	<b>\$ 18,068,969</b>	<b>17,395,852</b>

## Financial Analysis of the Schools as a Whole

Figure A-1 presents governmental activities revenue by source as a percentage of total governmental activities revenue for fiscal year 2016.

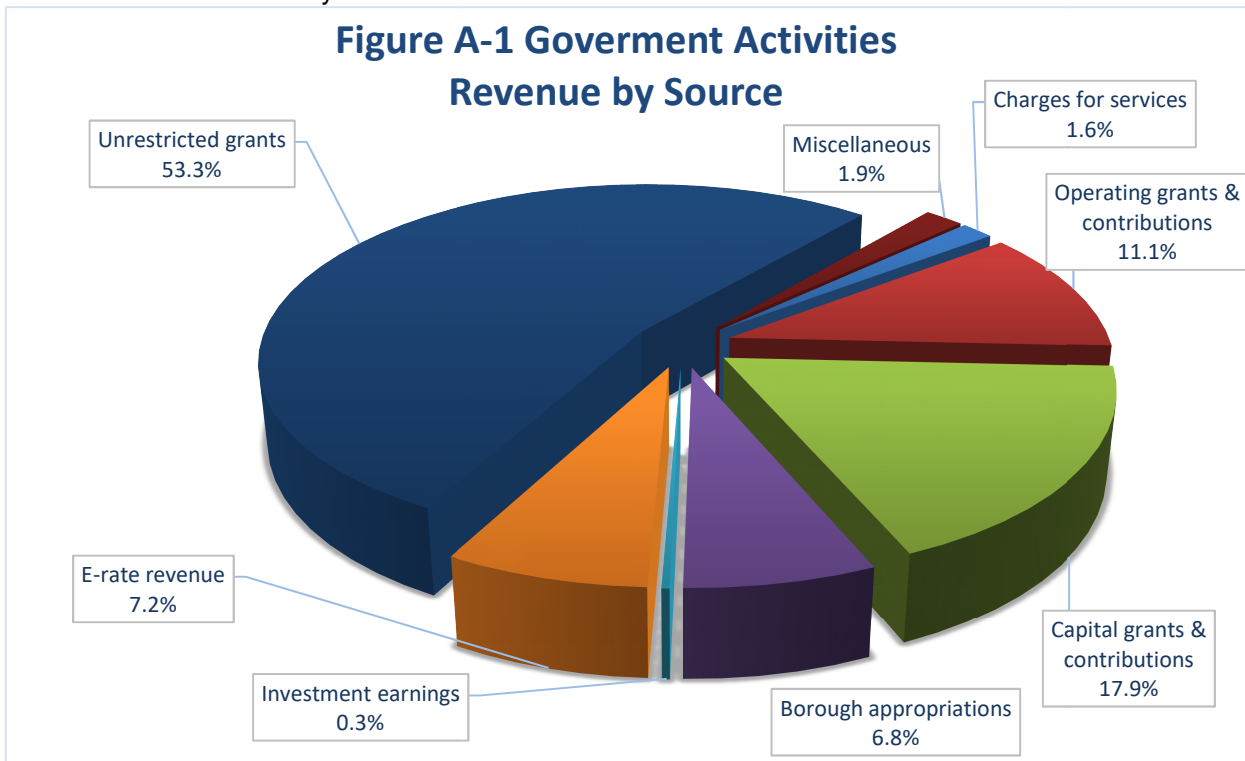


Figure A-2 presents a comparative chart of governmental activities revenue for FY16 and FY15.

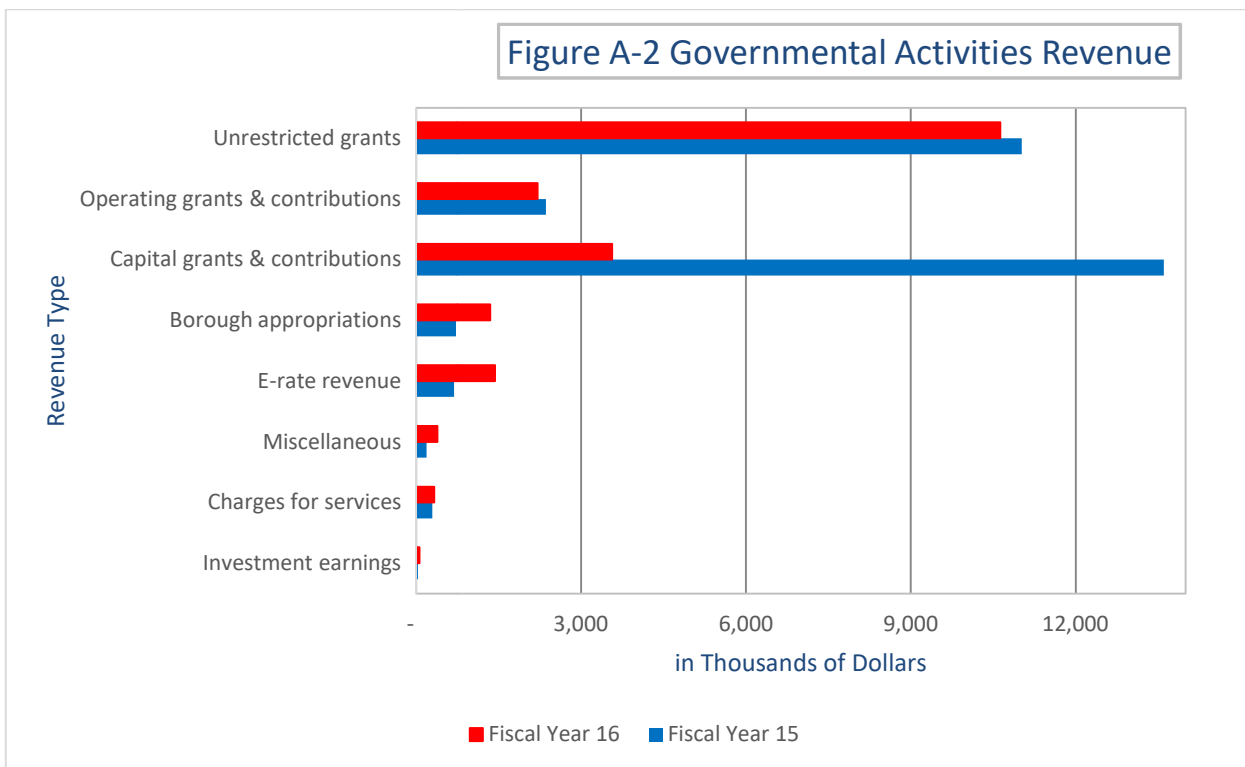


Figure A-3 presents a chart of governmental activities expenses by function as a percentage of total governmental activities expenses for fiscal year 2016.

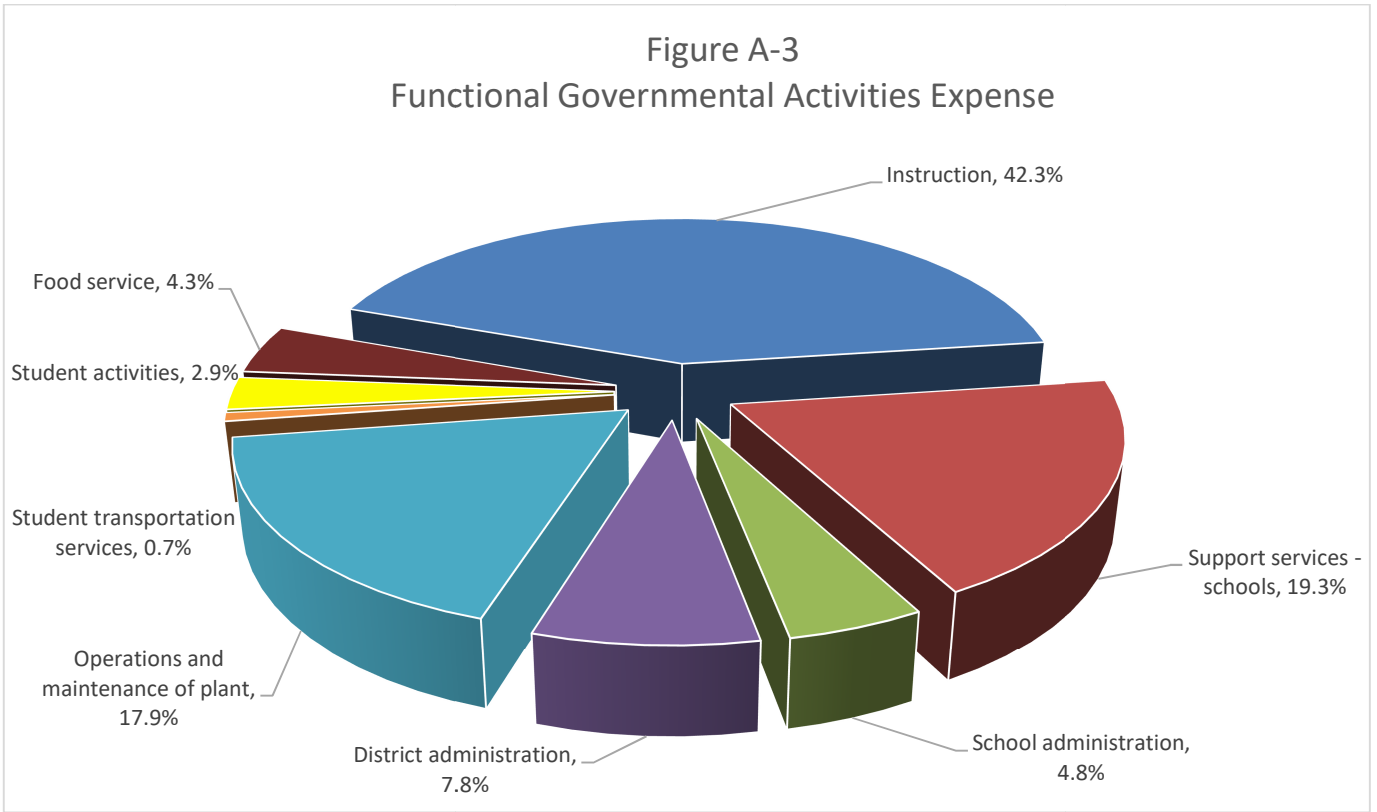
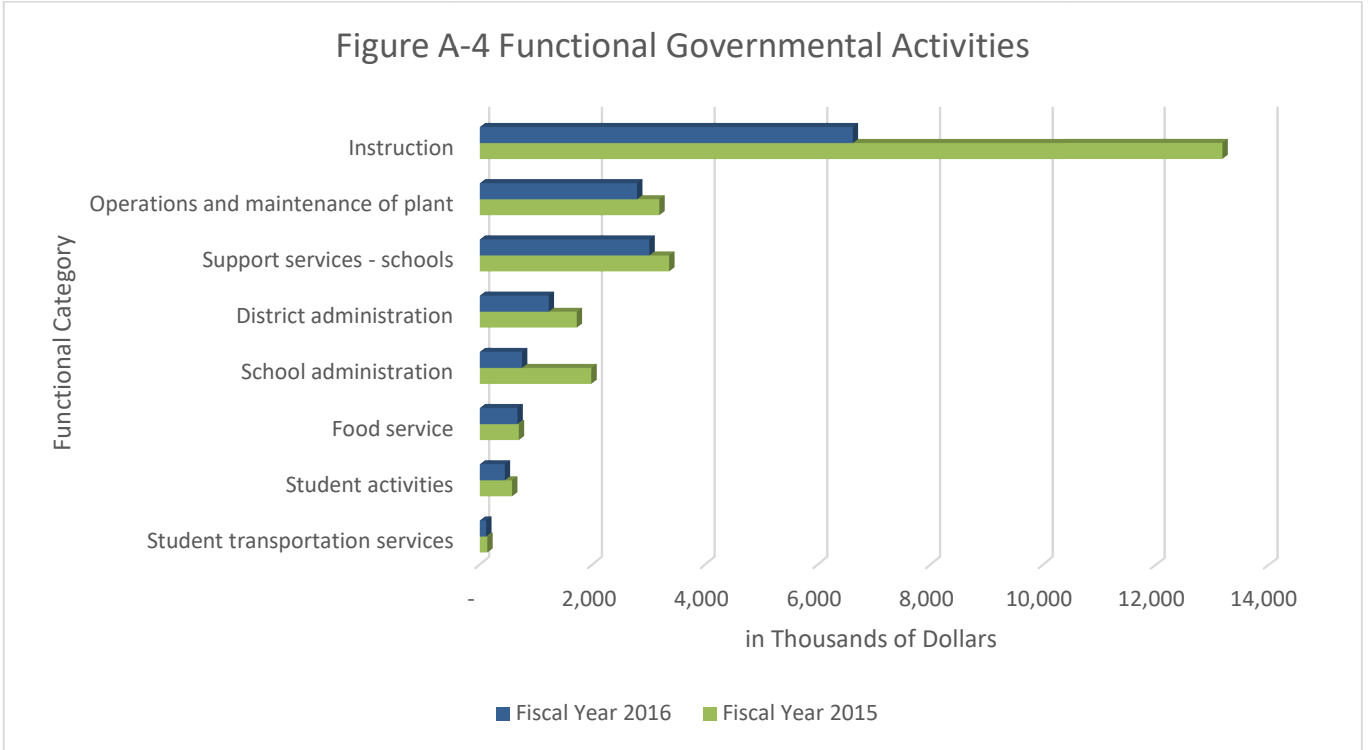


Figure A-4 presents a comparative chart of governmental activities expenses for FY16 and FY15.



## Financial Analysis of the District's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of \$19,454,092 and total expenditures of \$19,320,371. The net change in fund balance in the School Operating Fund was a decrease of \$444. The Capital Projects Fund change in fund balance was a decrease of \$11,840 and other governmental funds had an increase of \$46,005.

### School Operating Fund Budgetary Highlights

The District's budget is prepared according to Alaska law and is based on a modified accrual basis of accounting. The most significant budgeted fund is the School Operating Fund.

Differences between the initial budget and the final budget are due mainly to the following:

- Revenue increased by approximately \$337,355, due to legislative appropriation of Broadband Assistance Grants and removal of HB72 in special session.
- Expenditure increased by \$151,798, due to fluctuation in budget estimates of salary and benefits and actual staff placement and benefit; and a reduction in grant funds for Career and Technical Education.

Differences between the final budget and the actual amounts are due mainly to the following:

- All functional expenditure budgets decreased due to the retirement system on-behalf contributions related to budget estimates. Actual adjusted allocation was a reduction to estimates by \$50,159 after year-end adjustments by the Division of Retirement.
- Expected subsidy to teacher housing and the cost to operate from heat and electricity were less than expected due to warm weather and lower costs total reduction of approximately \$114,610.
- Reductions in expected costs in all other areas are a result of a general effort to operate within current revenue limits through reductions or changes in operating and purchasing practices.

### Capital Assets

By the end of 2016, the District had invested \$187,143 in vehicles and equipment, all as governmental activities. The following table shows fiscal year 2016 compared to 2015:

#### Capital Assets at June 30, 2016 Net of Depreciation

	Governmental Activities	2015	Total Percentage Change 2016-2015
	2016	2015	2016-2015
Equipment and vehicles	\$ 187,143	223,445	(16%)

## **Economic Factors and Next Year's Budgets and Rates**

The members of the School Board, the superintendent, administrators and Local School Advisory members considered many factors when setting the fiscal year 2017 budget. Declining enrollment and possible school closures are the greatest factor in determining the District's revenue each year. District enrollment has been decreasing since 1999 when student numbers reached 548. In FY2016 student count was 318 and is expected to be approximately 307 in FY2017. Our populations seem to have become increasingly seasonal over the years as residents balance summer occupations with more cost effective winter locations and services. The District expects this decline to continue in future years and anticipates closing more schools as the student population drops below the ten required for State funding. This decline in enrollment translates to disproportional costs to operate buildings designed to house larger populations. The District has seen reductions in fuel and electric costs during FY2016; along with warm winter temperatures operating costs are dropping. It is difficult to determine if the trend will continue.

## **Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, parents, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Laura Hylton, Business Manager, Lake and Peninsula School District, P.O. Box 498, King Salmon, Alaska 99613, telephone number (907) 246-4280 x6310.

# **BASIC FINANCIAL STATEMENTS**

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Net Position

June 30, 2016

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 1,481,443
Short-term investments	494,430
Accounts receivable	351,814
Accrued interest	9,780
Inventories	213,244
Prepaid items	638,319
Total current assets	<u>3,189,030</u>
Long-term assets:	
Long-term investments	2,928,022
Accounts receivable	138,113
Assets to be contributed to Lake and Peninsula Borough	19,588,008
Capital assets	1,742,249
Accumulated depreciation	(1,555,106)
Total long-term assets	<u>22,841,286</u>
Deferred outflows of resources -	
Pension deferrals	<u>2,627,692</u>
Total assets and deferred outflows of resources	<u>\$ 28,658,008</u>
 <u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	144,218
Accrued health claims	469,667
Accrued payroll liabilities	568,503
Due to student groups	403,304
Total current liabilities	<u>1,585,692</u>
Long-term liabilities -	
Net pension liability	<u>8,845,767</u>
Deferred inflows of resources -	
Pension deferrals	<u>157,580</u>
Total liabilities and deferred inflows of resources	<u>10,589,039</u>
Net position:	
Net investment in capital assets	187,143
Restricted:	
Assets to be contributed	19,588,008
Unrestricted	(1,706,182)
Total net position	<u>18,068,969</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 28,658,008</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Activities

Year Ended June 30, 2016

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>and Changes</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>in Net Position</u>
					<u>Total</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental Activities:					
Instruction	\$ 6,433,826	-	916,049	3,562,322	(1,955,455)
Special education instruction	1,211,137	-	82,235	-	(1,128,902)
Special education support services - students	245,429	-	106,853	-	(138,576)
Support services - students	648,369	-	198,804	-	(449,565)
Support services - instruction	2,926,735	-	275,100	-	(2,651,635)
School administration	824,837	-	87,585	-	(737,252)
School administration support services	68,193	-	-	-	(68,193)
District administration	660,631	-	68,009	-	(592,622)
District administration support services	989,916	-	66,590	-	(923,326)
Operations and maintenance of plant	3,558,000	281,870	90,030	-	(3,186,100)
Student activities	476,599	-	3,536	-	(473,063)
Student transportation services	120,785	-	130,846	-	10,061
Food service	672,270	43,109	180,865	-	(448,296)
Total governmental activities	\$ <u>18,836,727</u>	<u>324,979</u>	<u>2,206,502</u>	<u>3,562,322</u>	<u>(12,742,924)</u>
General revenues and transfers:					
Unrestricted Borough appropriation					1,347,423
Unrestricted investment and interest earnings					55,891
E-rate					1,432,568
Grants not restricted to specific programs					10,629,386
Unrestricted local revenue					386,755
Transfer to Borough					(100,000)
Capital assets transferred to the Borough					(335,982)
Total general revenues and transfers					<u>13,416,041</u>
Change in net position					673,117
Net position, beginning of year					<u>17,395,852</u>
Net position, end of year					\$ <u>18,068,969</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2016

<u>Assets</u>	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 1,331,965	-	-	1,331,965
Short-term investments	494,430	-	-	494,430
Long-term investments	2,928,022	-	-	2,928,022
Accounts receivable	257,617	107,552	45,758	410,927
Accrued interest	9,780	-	-	9,780
Due from other funds	77,695	743,762	144,771	966,228
Inventory	177,692	-	35,552	213,244
Prepaid items	638,319	-	-	638,319
Total assets	<u>\$ 5,915,520</u>	<u>851,314</u>	<u>226,081</u>	<u>6,992,915</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	140,555	3,378	285	144,218
Accrued payroll liabilities	568,503	-	-	568,503
Due to other funds	888,533	-	77,695	966,228
Due to student groups	403,304	-	-	403,304
Total liabilities	<u>2,000,895</u>	<u>3,378</u>	<u>77,980</u>	<u>2,082,253</u>
Deferred inflows of resources -				
Unavailable revenues	138,113	-	-	138,113
Total liabilities and deferred inflows of resources	<u>2,139,008</u>	<u>3,378</u>	<u>77,980</u>	<u>2,220,366</u>
Fund Balances:				
Non-spendable:				
Inventory	177,692	-	35,552	213,244
Prepays	638,319	-	-	638,319
Long-term receivables	138,113	-	-	138,113
Restricted -				
Student transportation	-	-	15,407	15,407
Wells Fargo workforce development	-	-	30,000	30,000
Committed:				
Student transportation	-	-	99,364	99,364
Vehicle replacement	-	169,487	-	169,487
Capital grant match and other purposes	-	678,449	-	678,449
Assigned - encumbrances	9,572	-	-	9,572
Unassigned	2,812,816	-	(32,222)	2,780,594
Total fund balances	<u>3,776,512</u>	<u>847,936</u>	<u>148,101</u>	<u>4,772,549</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,915,520</u>	<u>851,314</u>	<u>226,081</u>	<u>6,992,915</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

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

June 30, 2016

Amount reported as fund balances on the governmental funds balance sheet		\$	4,772,549
Amounts reported for governmental activities in the statement of net position are different because:			
Pension related assets in the current fiscal year are presented as deferred outflows of resources:			
PERS	1,912,385		
TRS	<u>715,307</u>		2,627,692
Pension related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(101,786)		
TRS	<u>(55,794)</u>		(157,580)
Proportionate share of the collective net pension liability:			
PERS	(5,749,290)		
TRS	<u>(3,096,477)</u>		(8,845,767)
Long-term accounts receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds			138,113
Capital assets used in governmental activities are not financial resources and are not reported in the funds.			187,143
An internal service fund is used by the District to charge the cost of self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.			(241,189)
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			<u>19,588,008</u>
Net position of governmental activities		\$	<u><u>18,068,969</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

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

Year Ended June 30, 2016

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Local sources:				
Charges for services	\$ 281,870	-	43,109	324,979
Earnings on investments	55,891	-	-	55,891
E-Rate revenues	1,432,568	-	-	1,432,568
Other	248,642	-	61,413	310,055
Intergovernmental:				
Lake and Peninsula Borough	1,347,423	3,561,700	-	4,909,123
State of Alaska	10,189,544	-	133,696	10,323,240
Federal sources	1,156,728	622	940,886	2,098,236
Total revenues	<u>14,712,666</u>	<u>3,562,322</u>	<u>1,179,104</u>	<u>19,454,092</u>
<b>Expenditures:</b>				
Current:				
Instruction	5,084,846	-	352,966	5,437,812
Special education instruction	939,433	-	-	939,433
Special education support services - students	138,576	-	106,853	245,429
Support services students	279,719	-	107,295	387,014
Support services instruction	2,431,234	-	193,169	2,624,403
School administration	683,293	-	-	683,293
School administration support services	68,193	-	-	68,193
District administration	599,789	-	-	599,789
District administration support services	584,893	-	41,170	626,063
Operation and maintenance of plant	2,793,747	-	-	2,793,747
Student activities	446,387	-	-	446,387
Student transportation services	-	-	115,439	115,439
Food service	-	-	671,207	671,207
Construction and facilities acquisition	-	3,682,162	-	3,682,162
Total expenditures	<u>14,050,110</u>	<u>3,682,162</u>	<u>1,588,099</u>	<u>19,320,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>662,556</u>	<u>(119,840)</u>	<u>(408,995)</u>	<u>133,721</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	108,000	455,000	563,000
Transfers out	(563,000)	-	-	(563,000)
Transfer to Lake and Peninsula Borough	(100,000)	-	-	(100,000)
Total other financing sources (uses)	<u>(663,000)</u>	<u>108,000</u>	<u>455,000</u>	<u>(100,000)</u>
Net change in fund balances	(444)	(11,840)	46,005	33,721
Fund balances, beginning of year	<u>3,776,956</u>	<u>859,776</u>	<u>102,096</u>	<u>4,738,828</u>
Fund balances, end of year	<u>\$ 3,776,512</u>	<u>847,936</u>	<u>148,101</u>	<u>4,772,549</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities

Year Ended June 30, 2016

Net change in fund balance - total governmental funds		\$	33,721
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Change in the unfunded net pension liability:			
PERS	(3,760,978)		
TRS	<u>(1,504,761)</u>		(5,265,739)
Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.			
PERS	1,894,965		
TRS	<u>703,145</u>		2,598,110
Revenues in the Statement of Activities that represent notes receivable amounts that do not provide current financial resources are unavailable in the fund financial statements but recognized in the Statement of Activities. This amount represents the change in the revenue shown as unavailable in the fund financial statements			
			138,113
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.			
This is the amount by which capital outlay exceeded depreciation in the current period:			
Capital outlays	3,682,162		
Depreciation expense	<u>(36,292)</u>		3,645,870
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds are shown as expenditures:			
Completed construction transferred to the Lake and Peninsula Borough			(335,982)
An internal service fund is used by management to charge the cost of health insurance to individual funds. The net (loss) of this activity is reported in the governmental activity.			
			<u>(140,976)</u>
Change in net position of governmental activities		\$	<u><u>673,117</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2016

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ 280,000	280,000	281,870	1,870
Earnings on investments	20,000	45,000	55,891	10,891
E-rate revenue	1,526,965	1,526,641	1,432,568	(94,073)
Other	151,617	236,317	248,642	12,325
Intergovernmental:				
Borough appropriation	1,347,423	1,347,423	1,347,423	-
State of Alaska	9,871,870	10,228,243	10,189,544	(38,699)
Federal sources	1,285,122	1,156,728	1,156,728	-
Total revenues	<u>14,482,997</u>	<u>14,820,352</u>	<u>14,712,666</u>	<u>(107,686)</u>
Expenditures:				
Current:				
Instruction	5,128,669	5,257,409	5,084,846	172,563
Special education instruction	956,537	975,134	939,433	35,701
Special education support services - students	137,700	145,300	138,576	6,724
Support services - students	248,851	289,913	279,719	10,194
Support services - instruction	2,599,447	2,504,829	2,431,234	73,595
School administration	697,728	702,456	683,293	19,163
School administration support services	58,224	68,339	68,193	146
District administration	560,031	590,868	599,789	(8,921)
District administration support services	576,536	569,327	584,893	(15,566)
Operations and maintenance of plant	2,743,491	2,775,283	2,793,747	(18,464)
Student activities	468,390	448,544	446,387	2,157
Total expenditures	<u>14,175,604</u>	<u>14,327,402</u>	<u>14,050,110</u>	<u>277,292</u>
Excess of revenues over expenditures	<u>307,393</u>	<u>492,950</u>	<u>662,556</u>	<u>169,606</u>
Other financing sources (uses):				
Transfers out:				
Capital project fund	-	-	(108,000)	(108,000)
Food Service Special Revenue Fund	(400,000)	(455,000)	(455,000)	-
Lake and Peninsula Borough	(100,000)	(100,000)	(100,000)	-
Total other financing (uses)	<u>(500,000)</u>	<u>(555,000)</u>	<u>(663,000)</u>	<u>(108,000)</u>
Net change in fund balance	\$ <u>(192,607)</u>	<u>(62,050)</u>	(444)	<u>61,606</u>
Fund balance, beginning of year			<u>3,776,956</u>	
Fund balance, end of year			\$ <u><u>3,776,512</u></u>	

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Fiduciary Assets and Liabilities

June 30, 2016

<u>Assets</u>	
Due from School Operating Fund	\$ <u>403,304</u>
 <u>Liabilities</u>	
Accounts payable	\$ 510
Due to student groups	195,836
Scholarship funds	187,608
Housing deposits	19,350
	\$ <u>403,304</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Net Position

June 30, 2016

<u>Assets</u>	
Cash and cash equivalents	\$ 149,478
Accounts receivable	79,000
	<u>228,478</u>
 <u>Liabilities and Net Position</u>	
Liabilities -	
Health claims payable	469,667
Net position	<u>(241,189)</u>
Total liabilities and net position	<u>\$ 228,478</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

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

Year Ended June 30, 2016

Operating revenues - local sources - Interfund insurance charges	\$ 2,108,971
Operating expenses - Insurance claims and administration	<u>2,249,947</u>
Change in net position	(140,976)
Beginning net position	<u>(100,213)</u>
Ending net position	<u><u>\$ (241,189)</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Cash Flows

Year Ended June 30, 2016

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 2,029,971
Payments for insurance claims and administration	<u>(2,045,637)</u>
Net cash flows (used) by operating activities	<u>(15,666)</u>
Beginning cash and cash equivalents	<u>165,144</u>
Ending cash and cash equivalents	\$ <u><u>149,478</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	(140,976)
Adjustments to reconcile income from operations to net cash flows provided by operating activities:	
(Increase) in accounts receivable	(79,000)
Increase in claims payable	<u>204,310</u>
Net cash flows (used) by operating activities	\$ <u><u>(15,666)</u></u>

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

# LAKE AND PENINSULA SCHOOL DISTRICT

## Notes to Basic Financial Statements

Year Ended June 30, 2016

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

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

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

The accompanying financial statements include all the activities of Lake and Peninsula School District. The District is a component unit and integral part of the reporting entity, which is Lake and Peninsula Borough. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law and Borough charter. There were no entities, which are a component unit of the District, which have been included or excluded, in the accompanying financial report at June 30, 2016.

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

The District reports the following major governmental funds:

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

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

Additionally, the District reports the following governmental fund types:

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

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### Proprietary Fund

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

#### Fiduciary Fund

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

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

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

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

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

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

#### Intergovernmental Revenue

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Local Revenue

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

Pensions

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

Estimates

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

Indirect Costs

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

**D. Assets, Liabilities and Equity**

**1. *Cash and Investments***

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**2. *Receivables and Payables***

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

**3. *Inventories and Prepaid Items***

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

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

**4. *Capital Assets***

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

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

General equipment and furniture 3 – 20 years

**5. *Assets to be Contributed***

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**6. Unearned Revenue**

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

**7. Compensated Absences**

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

**8. Net Position**

Government-wide net position is divided into three components:

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

**9. Fund Balance**

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

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

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

**10. Fair Value of Financial Instruments**

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

School Operating Fund

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

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

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

Special Revenue Funds

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

Capital Projects Fund

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

**B. Excess Expenditures Over Appropriations**

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

	<u>Amounts in Excess of Appropriations</u>
District administration	8,921
District administration support services	15,566
Operation and maintenance of plant 165	18,464
Interfund transfers – capital project fund	108,000

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The following special revenue fund had expenditures over appropriations:

	Amounts in Excess of Appropriations
Food Service Special Revenue Fund	\$ <u>12,713</u>

Excess of expenditures over appropriations in both funds were funded through available fund balances or transfers from other funds.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

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

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

All deposits are carried at cost plus accrued interest. Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2016, the District had all cash insured and collateralized. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2016, the District had the following investments:

<u>Investment Type</u>	Fair Value	<u>Investment Maturity (in years)</u>		
		Less than 1 year	1-5	6-10
Fixed income	\$ 3,422,452	<u>494,430</u>	<u>2,928,022</u>	<u>-</u>

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

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2016:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income	\$ 3,422,452	<u>3,422,452</u>	<u>-</u>	<u>-</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**B. Accounts Receivable**

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

	School Operating <u>Fund</u>	Capital Projects	Other Governmental <u>Funds</u>	<u>Total</u>
Receivables:				
Grants	\$ -	-	45,758	45,758
E-rate	1,201	-	-	1,201
Other local sources	<u>256,416</u>	<u>107,552</u>	<u>-</u>	<u>363,968</u>
Total	\$ <u>257,617</u>	<u>107,552</u>	<u>45,758</u>	<u>410,927</u>

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

**C. Capital Assets**

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

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

	Balance <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2016</u>
Capital assets being depreciated:				
Equipment	\$ 1,220,620	-	98,202	1,122,418
Vehicles	<u>619,831</u>	<u>-</u>	<u>-</u>	<u>619,831</u>
Total capital assets being depreciated	<u>1,840,451</u>	<u>-</u>	<u>98,202</u>	<u>1,742,249</u>
Less accumulated depreciation for:				
Equipment	1,104,258	17,087	98,202	1,023,143
Vehicles	<u>512,758</u>	<u>19,205</u>	<u>-</u>	<u>531,963</u>
Total accumulated depreciation	<u>1,617,016</u>	<u>36,292</u>	<u>98,202</u>	<u>1,555,106</u>
Total net capital assets	\$ <u>223,435</u>	<u>(36,292)</u>	<u>-</u>	<u>187,143</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Governmental activities:	
Instruction	\$ 5,756
District administration support services	2,551
Operation and maintenance of plant	21,576
Student transportation services	5,346
Food service	<u>1,063</u>
Total depreciation expense	<u>\$ 36,292</u>

**D. Assets to be Contributed**

The following are a summary of changes in assets to be contributed for the year ended June 30, 2016:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Construction in Progress	\$ <u>16,241,828</u>	<u>3,682,162</u>	<u>335,982</u>	<u>19,588,008</u>

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

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

Interfund receivables and payables are shown as “Due From Other Funds” and “Due To Other Funds” in each of the individual funds. These balances at June 30, 2016 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 77,695
Capital Projects Fund	School Operating Fund	743,762
Other Governmental Funds	School Operating Fund	<u>144,771</u>
Total		<u>\$ 966,228</u>

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

<u>Transfers Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Capital Project Fund	\$ 108,000
School Operating Fund	Other Governmental Funds	<u>455,000</u>
Total		<u>\$ 563,000</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**F. Deferred Inflows of Resources**

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report *unearned revenues* in connection with resources that have been received, but not yet earned. At June 30, 2016, the components of *deferred inflows of resources* in the governmental funds were as follows:

	<u>Unavailable</u>
Unavailable accounts receivable	\$ <u>138,113</u>

**IV. OTHER INFORMATION**

**A. Risk Management**

The District faces a considerable number of risks of loss, (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damages, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader errors and omissions, and workers compensation. APEI is a public entity risk pool, which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Associations bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2016. Coverage limits and the deductibles on commercial policies have stayed relatively constant for the last several years. There were no outstanding claims or liabilities at the end of the current period.

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

**B. Employee Retirement Systems and Plans**

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature.

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

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

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

**Other Postemployment Benefit Plans (OPBP)**

*Occupational Death and Disability Plan (DB)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System.

*Alaska Retiree Healthcare Trust Plan (DB)*

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF).

*Healthcare Reimbursement Arrangement Plan (DC)*

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

Currently there are 159 employers participating in PERS, including the State of Alaska and 158 political subdivisions and public organizations.

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

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

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

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

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

*Termination Costs.* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District’s one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2016 the past service rate is 16.53%.

*Employee Contribution Rate.* The District PERS active members are required to contribute 6.75% (4.12% pension costs and 2.63% OPEB) and non-teacher school district employees are required to contribute 9.60% (5.86% pension and 3.74% OPEB) of their annual covered salary.

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

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% (13.25% pension costs and 8.75% OPEB) of eligible wages, subject to the salary floor, and other termination costs as described above. This 22% rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*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. This rate is 27.19% (16.59% pension and 10.60% OPEB). Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

*On-behalf Contribution Rate:* This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. As a result, the On-behalf Contribution Rate for 2016 is 5.19% (3.63% pension and 1.56% OPEB). On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

*GASB Rate:* This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses an 8% pension discount rate and a 4.55% healthcare discount rate. The current rate is 96.52% (37.79% pension and 58.73% OPEB).

Employer contributions for the years ended June 30, 2016, 2015 and 2014 are as follows:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
2016	\$ 108,752	73,705	182,457
2015	81,834	61,735	143,569
2014	92,285	98,529	190,814

The defined benefit unfunded liability (DBUL) presented under the defined contribution plan includes employer contributions of \$65,782 (pension) and \$43,469 (OPEB).

For the year ended June 30, 2016 the State of Alaska contributed \$102,103 (70% pension cost, 30% OPEB) on-behalf of the District, which has been recorded in the fund financial statement under the modified-accrual basis of accounting. In the government-wide financial statements the pension expense has been adjusted as of the measurement date June 30, 2015 to a total of \$212,711, to represent the pension expense attributable to the State under the full accrual basis of accounting.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At June 30, 2016, the District reported a liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 5,749,290
State's proportionate share of the net pension liability	<u>1,540,305</u>
Total	173 \$ <u>7,289,595</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the present value of contributions for FY2017 through FY2039, as determined by projections based on the June 30, 2014 valuation. At June 30, 2016, the District's proportion was 0.1185%, which is an increase of 0.0759% from its proportion measured as of June 30, 2015.

Based on the measurement date of June 30, 2015, the District recognized pension expense of \$2,287,127 for the year ended June 30, 2016. At June 30, 2016, 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
Differences between expected and actual experience	\$ 6,701	-
Changes of assumptions	336,167	
Net difference between projected and actual earnings on pension plan investments	-	(101,786)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,394,983	-
District contributions subsequent to the measurement date	174,534	-
Total	<u>\$ 1,912,385</u>	<u>(101,786)</u>

\$174,534 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2017	\$ 1,514,955
2018	92,155
2019	(65,370)
2020	94,325
Total	<u>\$ 1,636,065</u>

For the year ended June 30, 2016, the District recognized \$1,280,457 of amortization of the net deferred outflows and inflows of resources.

*Actuarial Assumptions:* The total pension liability in the June 30, 2015 (latest available) actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement. The actuarial assumptions were based upon the results of an actuarial experience study performed as of June 30, 2013.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Investment return / discount rate	8% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 3.12% per year Productivity – 0.50% per year
Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience. 60% of male rates and 65% of female rates of post termination mortality rates. Deaths are assumed to be occupational 70% of the time for peace officers, and firefighters, 50% of the time for others.
Mortality (Post-termination)	96% of all rates of the RP-2000 combined mortality table, 2000 base year projected to 2018.
Total turnover	Based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 70% of the time for peace officers / firefighters, 50% of the time for others.
Retirement	Retirement rates based upon the 2010-2013 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date for others. For peace officers/firefighters, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers 2 and 3 deferred vested members are assumed to retire at age 60.
Marriage and age difference	Wives are assumed to be three years younger than husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	6.77%
International Equity	7.50%
Private Equity	10.86%
Fixed Income	2.05%
Real Estate	3.63%
Absolute Return	4.80%

*Discount Rate:* The discount rate used to measure the total pension liability was 8.00%. The projection of the 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 pension 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 net pension liability of the plan calculated using the discount rate of 8%, as well as what the Plans' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate:

	1% Decrease (7%)	Current Rate (8%)	1% Increase (9%)
Net pension liability	\$ 7,643,194	5,749,290	4,154,819

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

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.68% for the retiree medical plan (DB), 0.22% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Plan members are 100% vested with their contributions.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

Plan provisions and contribution requirements and amendments are established by the Alaska Retirement Management Board (ARMB). Total contributions for the year ended June 30, 2016 are as follows:

	Employer	Employee
Defined contribution – pension (DC)	\$ 55,170	88,271
Other post-employment benefits (DB):		
Retiree medical plan	18,536	-
Occupational death and disability benefits	2,428	-
Other post-employment benefits (DC) –		
Health reimbursement agreement (HRA)	57,611	-
Defined benefit unfunded liability (DBUL)	109,251	-
	\$ 242,996	88,271

Actual contributions were equal to the annual required contributions. The Defined Benefit Unfunded Liability (DBUL) is computed as the difference between the statutory employer contribution rate less employer contributions for the defined contribution, major medical, occupational death and disability and the health reimbursement arrangement. The DBUL calculation is allocated 60% pension and 40% OPEB.

Employer contributions for the years ended June 30, 2016, 2015 and 2014 are as follows:

	Pensions	Other Post-Employment Benefits	Total
2016	\$ 120,721	122,275	242,996
2015	108,225	117,328	225,553
2014	114,665	129,060	243,725

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

*Plan Description.* School District participates in the Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 58 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

*Termination Costs.* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the TRS Administrator. For fiscal year 2016 the past service rate is 63.54%.

*Employee Contribution Rate.* The District's active TRS members are required to contribute 8.65% (5.28% pension costs and 3.37% OPEB) and non-teacher school district employees are required to contribute 9.60% (5.86% pension and 3.74% OPEB) of their annual covered salary.

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 12.56% (7.01% pension costs and 5.55% OPEB) of eligible wages, subject to the salary floor, and other termination costs as described above. This 12.56% rate is calculated on all TRS participating wages, including those wages attributable to employees in the defined benefit plan.

*ARM Board Adopted Rate:* This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. This rate is 29.27% (20.49% pension and 8.78% OPEB). Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

*On-behalf Contribution Rate:* This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute on on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. The On-behalf Contribution Rate for 2016 is 16.71% (11.63% pension costs and 5.08% OPEB). On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

*GASB Rate:* This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses an 8% pension discount rate and a 5.08% healthcare discount rate. The current rate is 112.18% (50.91% pension and 61.27% OPEB).

Employer contributions for the years ended June 30, 2016, 2015 and 2014 are as follows:

		Pensions	Other Post-Employment Benefits – Health Care Costs	Total
2016	\$	70,214	55,592	125,806
2015		88,544	65,488	154,032
2014		96,940	85,877	182,817

The defined benefit unfunded liability (DBUL) presented under the defined contribution includes employer contributions of \$175 (pension) and \$2,261 (OPEB).

For the year ended June 30, 2016 the State of Alaska contributed \$614,783 or 16.71% (11.63% pension cost and 5.08% OPEB) on-behalf of the District, which has been recorded in the fund financial statement under the modified-accrual basis of accounting. In the government-wide financial statements the pension expense has been adjusted as of the measurement date June 30, 2016 to a total of \$428,045, to represent the pension expense attributable to the State under the full accrual basis of accounting.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At June 30, 2016, the District reported a liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	3,096,477
State's proportionate share of the net pension liability		<u>4,946,597</u>
Total	\$	<u>8,043,074</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the present value of contributions for FY2017 through FY2039, as determined by projections based on the June 30, 2014 valuation. At June 30, 2016, the District's proportion was 0.1664%, which is an increase of 0.0278% from its proportion measured as of June 30, 2015.

Based on the measurement date of June 30, 2015, the District recognized pension expense of \$1,485,539 for the year ended June 30, 2016. At June 30, 2016, 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
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ -	(4,964)
Changes of assumptions	136,747	-
Net difference between projected and actual earnings on pension plan investments		(45,495)
Changes in proportion and differences between District contributions and proportionate share of contributions	508,171	(5,335)
District contribution subsequent to the measurement date	<u>70,389</u>	-
Total	<u>\$ 715,307</u>	<u>55,794</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

\$70,389 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2017	\$ 537,216
2018	18,953
2019	(39,225)
2020	<u>72,180</u>
Total	<u>\$ 589,124</u>

For the year ended June 30, 2016, the District recognized \$444,189 of amortization of the deferred inflows of resources.

*Actuarial Assumptions:* The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement. The actuarial assumptions were based upon the results of an actuarial experience study performed as of June 30, 2013.

Investment return / discount rate	8% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 3.12% per year Productivity – 0.50% per year
Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience. 60% of male rates and 65% of female rates of post termination mortality rates. Deaths are assumed to result from non-occupational 85% of the time.
Mortality (Post-termination)	Based upon the 2010-2013 actual experience. 94% of male and 97% of female rate of RP-2000, 2000 Base Year Projected to 2018 with Projection Scale BB, with a 3-year setback for males and a 4-year setback for females.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Total turnover	Select and ultimate rates based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year, projected to 2018 with Projection Scale BB.
Retirement	Retirement rates based upon the 2010-2013 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
Marriage and age difference	Wives are assumed to be three years younger than husbands. 85% of male members and 75% of female members are assumed to be married.
Dependent children	Benefits to dependent children have been valued assuming members who are married and between the ages of 25 and 45 have two dependent children.
Contribution refunds	5% of terminating members with vested benefits are assumed to have their contributions refunded. 100% of those with non-vested benefits are assumed to have their contributions refunded.

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	6.77%
International Equity	7.50%
Private Equity	10.86%
Fixed Income	2.05%
Real Estate	3.63%
Absolute Return	4.80%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Discount Rate:* The discount rate used to measure the total pension liability was 8%. The projection of the cash flows used to determine the discount rate assumed that employer and non-employer State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net pension 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 net pension liability of the Plan calculated using the discount rate of 8%, as well as what the Plans' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate:

	1% Decrease (7%)	Current Rate (8%)	1% Increase (9%)
Net pension liability	\$ 4,469,112	3,096,477	1,946,227

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

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 2.04% for the retiree medical plan, 0% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

Plan provisions and contribution requirements and amendments are established by the Alaska Retirement Management Board (ARMB). Total contributions for the year ended June 30, 2016 are as follows:

	Employer	Employee
Defined contribution (DC):	\$ 185,304	211,776
Other post-employment benefits (DB):		
Retiree medical plan	54,003	-
Other post-employment benefits (DC)		
Health reimbursement agreement (HRA DC)	96,978	-
Defined benefit unfunded liability (DBUL)	2,436	-
183	\$ 338,721	211,776

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Actual contributions were equal to the annual required contributions. The Defined Benefit Unfunded Liability (DBUL) is computed as the difference between statutory employer contribution rate less employer contributions for the defined contribution, major medical, occupational death and disability and the health reimbursement arrangement. The DBUL calculation is allocated 56% pension and 44% OPEB.

Employer contribution between pension and other post-employment benefits for the years ended June 30, 2016, 2015 and 2014 are as follows:

		Pensions	Other Post-Employment Benefits	Total
2016	\$	186,668	152,053	338,721
2015		166,688	124,713	291,401
2014		173,981	88,489	262,470

**C. Commitments**

Encumbrances – The District’s encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$9,572 as of June 30, 2016.

**D. Health Insurance Internal Service Fund**

The Health Insurance Internal Service Fund was organized in 2013. Health insurance activity was previously recorded in the School Operating Fund since 1997 when the self insured plan was created. The Lake and Peninsula School District and the Lake and Peninsula Borough have entered into a joint arrangement for self-insuring for health insurance. The program’s general objectives are to formulate, develop and administer a program of health insurance and to obtain lower costs for that coverage. The School and Borough also purchase commercial insurance to provide coverage for claims in excess of \$60,000. This amount increased to \$75,000 beginning January 1, 2015 per employee per year. The various funds of the School and Borough make payments to the Internal Service Fund based on estimates of the amounts needed to pay claims. The School District accrues a liability for claims incurred but not reported at year end.

Changes in the claims payable for 2016 are as follows:

Claims payable, June 30, 2015	\$	265,357
2015 claims and changes in estimates		2,249,947
2015 claims paid		<u>(2,045,637)</u>
Claims payable, June 30, 2016	\$	<u>469,667</u>

**E. Contingent Liabilities**

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**F. Subsequent Events**

Management has evaluated subsequent events through November 1, 2016, the date which the financial statements were available for issue.

**G. Subsequent Accounting Pronouncements**

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

- GASB 74 – *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Effective for fiscal years beginning after June 15, 2016.
- GASB 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Effective for fiscal years beginning after June 15, 2017.
- GASB 77 – *Tax Abatement Disclosures*. Effective for fiscal years beginning after December 15, 2015.
- GASB 78 – *Pension Provided through Certain Multiple – Employer Defined Benefit Pension Plans*. Effective for fiscal years beginning after December 15, 2015.
- GASB 80 – *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*. Effective for fiscal years beginning after June 15, 2016.
- GASB 81 – *Irrevocable Split – Interest Agreements*. Effective for fiscal years beginning after December 15, 2016.
- GASB 82 – *Pension Issues – an Amendment of GASB Statement No. 67, No. 68, and No. 73*

Statements, 77, 78, and 81 are not expected to have any significant impact on the financial statements of the School District.

GASB Statements No. 74 and 75, the objective of these Statements is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. For defined benefit OPEB plans that are administered through trusts that meet the specified criteria, this Statement requires two financial statements—a statement of fiduciary net position and a statement of changes in fiduciary net position. Note disclosures and required supplemental information are addressed in these statements. GASB Statement 75 establishes standards for measuring liabilities, deferred inflow and outflows of resources, and expenses/expenditures.

GASB Statement No. 80 – This statement amends the blending requirements for the financial statements presentation of component units of all State and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation when the primary government is the sole corporate member.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 82 – The objective of this statement is to address certain pension issues. This statement defines covered payroll in required supplementary information as “the payroll on which contributions to a pension plan are based, and the ratios that use that measure”. This statement also addresses classification of employer paid member contributions as being member contributions. Finally this statement addresses selection of assumptions and clarifies that a deviation is not considered in conformity with the requirements of GASB Statements No. 67, No.68, or No.73.

# **REQUIRED SUPPLEMENTARY INFORMATION**

## LAKE AND PENINSULA SCHOOL DISTRICT

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

## Public Employees Retirement System

June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.1185%	0.0426%
District's proportionate share of net pension liability	\$ 5,749,290	1,988,311
State's proportionate share of the net pension liability associated with the District	<u>1,540,305</u>	<u>1,979,532</u>
Total	<u>\$ 7,289,595</u>	<u>3,967,843</u>
District's covered employee payroll	\$ 1,144,888	867,336
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	502%	229%
Plan fiduciary net position as a percentage of the total pension liability	63.96%	62.37%

Notes to schedule

1. Information presented for 2016 is based upon Plan measurement date June 30, 2015.
2. Measurement is one year prior to fiscal year end for all years presented.
3. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

## LAKE AND PENINSULA SCHOOL DISTRICT

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

## Teachers' Retirement System

June 30, 2016

	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.1664%	0.0531%
District's proportionate share of net pension liability	\$ 3,096,477	1,591,717
State's proportionate share of the net pension liability associated with the District	4,946,597	11,804,622
Total	<u>\$ 8,043,074</u>	<u>13,396,339</u>
District's covered employee payroll	\$ 2,133,407	1,445,549
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	145%	110%
Plan fiduciary net position as a percentage of the total pension liability	73.82%	55.70%

Notes to schedule

- Information presented for 2016 is based upon Plan measurement date June 30, 2015.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions

Public Employees' Retirement System

June 30, 2016 and 2015

	2016	2015
Contractually required contribution	\$ 174,534	143,569
Contributions in relation to the contractually required contribution	(174,534)	(143,569)
Contribution deficiency	-	-
District's covered-employee payroll	\$ 1,317,238	1,144,888
Contributions as a percentage of covered employee payroll	13.25%	12.54%

Notes to schedule

1. Valuation date: June 30, 2014
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, layered.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: Actuarial value that smoothes investment gains and losses over 5 years, constrained to a range of 80% - 120% of fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 6.36% to 4.12% based on service for Peace Officer/Firefighter. Ranges from 9.60% to 3.62% based on age and service for All Others.
10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: 1994 Group Annuity Mortality (GAM) Table, sex distinct, 1994 Base Year without margin projected to 2013 using projection Scale AA, 80% of the male table for males and 60% of the female table for females for pre-termination mortality for Peace Officer/Firefighter, 1994 Base Year without margin projected to 2013 using Projection Scale AA, 75% of the male table for males and 55% of the female table for females for pre-termination mortality for All Others and the 1994 GAM Table, sex-distinct, 1994 Base Year without margin projected to 2013 using Projection Scale AA for males and with a 1-year set-forward for females for post-termination mortality.
13. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of District's Contributions

## Teachers' Retirement System

June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 70,389	154,032
Contributions in relation to the contractually required contribution	<u>(70,389)</u>	<u>(154,032)</u>
Contribution deficiency	<u>-</u>	<u>-</u>
District's covered-employee payroll	\$ 1,004,123	2,133,407
Contributions as a percentage of covered employee payroll	7.01%	7.22%

Notes to schedule

1. Valuation date: June 30, 2014
  2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.
- Methods and assumptions used to determine contribution rates:
3. Actuarial cost method: Level dollar, closed.
  4. Amortization period: 25 years, layered.
  5. Equivalent single amortization period: 17 years.
  6. Asset valuation method: Actuarial value that smoothes investment gains and losses over 5 years, constrained to a range of 80% - 120% of fair value.
  7. Inflation: 3.12% per annum.
  8. Salary increases: Ranges from 6.11% to 3.62% based on service.
  9. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of
  10. Retirement age: An age-related assumption is used for participants not yet receiving payments.
  11. Mortality: 1994 Group Annuity Mortality (GAM) Sex-distinct Table 1994 Base Year without margin projected to 2013 using Projection Scale AA, adjusted 55% for females and 45% for males for pre-termination mortality and the 1994 GAM Sex-distinct Table 1994 Base Year without margin projected to 2013 using Projection Scale AA, with a 3-year setback for females and 4-year setback for males for post-termination mortality.
  12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

# **ADDITIONAL SUPPLEMENTARY INFORMATION**

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 280,000	281,870	1,870
Earnings on investments - interest	45,000	55,891	10,891
E-rate revenue	1,526,641	1,432,568	(94,073)
Other	236,317	248,642	12,325
Total local sources	<u>2,087,958</u>	<u>2,018,971</u>	<u>(68,987)</u>
Intergovernmental:			
Borough - direct appropriation	1,347,423	1,347,423	-
State of Alaska:			
Foundation and Quality Schools	9,226,308	9,226,308	-
On-behalf TRS	659,801	614,783	(45,018)
On-behalf PERS	92,729	102,103	9,374
Boarding home	6,624	6,624	-
Other state revenues	242,781	239,726	(3,055)
Total state sources	<u>10,228,243</u>	<u>10,189,544</u>	<u>(38,699)</u>
Federal sources - direct - Impact Aid Assistance			
	<u>1,156,728</u>	<u>1,156,728</u>	<u>-</u>
Total revenues	<u>14,820,352</u>	<u>14,712,666</u>	<u>(107,686)</u>
Expenditures:			
Current:			
Instruction:			
Salaries:			
Certificated	2,281,811	2,286,870	(5,059)
Non-certificated	265,000	271,619	(6,619)
Employee benefits	1,427,116	1,407,126	19,990
Housing allowance	300,300	257,770	42,530
Transportation allowance	45,000	43,619	1,381
Professional and technical services	85,000	81,643	3,357
Staff travel	15,000	11,822	3,178
Student travel	182,000	179,057	2,943
Utility services	388,777	359,984	28,793
Supplies, materials and media	265,405	183,341	82,064
Other	2,000	1,995	5
Total instruction	<u>5,257,409</u>	<u>5,084,846</u>	<u>172,563</u>
Special education instruction:			
Salaries:			
Certificated	336,500	337,668	(1,168)
Non-certificated	225,000	224,445	555
Employee benefits	316,234	290,211	26,023
Housing allowance	52,500	48,645	3,855
Transportation allowance	3,700	3,710	(10)
Staff travel	35,000	27,894	7,106
Supplies, materials and media	5,000	5,660	(660)
Other	1,200	1,200	-
Total special education instruction	<u>975,134</u>	<u>939,433</u>	<u>35,701</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education support services - students:			
Professional and technical services	\$ 127,000	123,852	3,148
Staff travel	18,000	14,411	3,589
Utility services	300	313	(13)
Total special education support services - students	<u>145,300</u>	<u>138,576</u>	<u>6,724</u>
Support services - students:			
Salaries:			
Certificated	120,800	122,869	(2,069)
Non-certificated	26,000	25,726	274
Employee benefits	91,063	89,802	1,261
Housing allowance	26,250	17,325	8,925
Transportation allowance	2,600	2,612	(12)
Staff travel	15,000	13,294	1,706
Student travel	3,200	3,203	(3)
Utility services	300	277	23
Supplies, materials and media	100	27	73
Tuition and stipends	4,300	4,281	19
Other	300	303	(3)
Total support services - students	<u>289,913</u>	<u>279,719</u>	<u>10,194</u>
Support services - instruction:			
Salaries:			
Certificated	370,800	368,459	2,341
Non-certificated	155,600	161,699	(6,099)
Employee benefits	275,288	305,070	(29,782)
Housing allowance	32,500	22,240	10,260
Transportation allowance	9,500	7,248	2,252
Professional and technical services	5,500	5,318	182
Staff travel	93,000	93,890	(890)
Utility services	1,526,641	1,435,546	91,095
Supplies, materials and media	35,000	30,764	4,236
Other	1,000	1,000	-
Total support services - instruction	<u>2,504,829</u>	<u>2,431,234</u>	<u>73,595</u>
School administration:			
Certificated salaries	402,000	406,452	(4,452)
Employee benefits	229,456	208,195	21,261
Housing allowance	21,000	17,604	3,396
Transportation allowance	4,000	4,345	(345)
Staff travel	41,000	42,080	(1,080)
Supplies, materials and media	1,000	1,176	(176)
Other	4,000	3,441	559
Total school administration	<u>702,456</u>	<u>683,293</u>	<u>19,163</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration support services:			
Non-certificated salaries	\$ 35,200	35,165	35
Employee benefits	27,139	27,273	(134)
Utility services	4,500	4,511	(11)
Supplies, materials and media	1,500	1,244	256
Total school administration support services	<u>68,339</u>	<u>68,193</u>	<u>146</u>
District administration:			
Certificated salaries	203,500	203,598	(98)
Employee benefits	240,668	252,471	(11,803)
Transportation allowance	1,000	934	66
Professional and technical services	21,000	21,656	(656)
Staff travel	67,000	65,914	1,086
Utility services	7,000	6,499	501
Other purchased services	3,700	3,700	-
Supplies, materials and media	22,000	21,299	701
Tuitions and stipends	15,000	13,650	1,350
Other	10,000	10,068	(68)
Total district administration	<u>590,868</u>	<u>599,789</u>	<u>(8,921)</u>
District administration support services:			
Non-certificated salaries	312,800	309,552	3,248
Employee benefits	207,615	212,914	(5,299)
Transportation allowance	3,500	3,421	79
Professional and technical services	30,700	27,171	3,529
Staff travel	12,000	9,662	2,338
Utility services	1,500	1,296	204
Other purchased services	4,000	4,199	(199)
Insurance and bond premiums	30,600	30,608	(8)
Supplies, materials and media	15,000	14,125	875
Dues and fees	-	13,115	(13,115)
Indirect cost recovery	(48,388)	(41,170)	(7,218)
Total district administration support services	<u>569,327</u>	<u>584,893</u>	<u>(15,566)</u>
Operation and maintenance of plant:			
Non-certificated salaries	814,012	895,327	(81,315)
Employee benefits	397,271	406,061	(8,790)
Transportation allowance	3,000	3,295	(295)
Professional and technical services	45,000	42,190	2,810
Staff travel	150,000	117,929	32,071
Utility services	86,000	86,464	(464)
Energy	949,000	903,356	45,644
Other purchased services	17,000	4,559	12,441
Insurance and bond premiums	114,000	113,868	132
Supplies, materials and media	200,000	220,698	(20,698)
Total operation and maintenance of plant	<u>2,775,283</u>	<u>2,793,747</u>	<u>(18,464)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Expenditures, continued:			
Student activities:			
Salaries:			
Certificated	\$ 82,000	80,547	1,453
Non-certificated	38,900	38,877	23
Employee benefits	50,644	49,911	733
Staff travel	4,000	4,690	(690)
Student travel	265,000	265,081	(81)
Insurance and bond premiums	2,000	1,960	40
Supplies, materials and media	3,000	2,466	534
Other	3,000	2,855	145
Total student activities	<u>448,544</u>	<u>446,387</u>	<u>2,157</u>
Total expenditures	<u>14,327,402</u>	<u>14,050,110</u>	<u>277,292</u>
Excess of revenues over expenditures	<u>492,950</u>	<u>662,556</u>	<u>169,606</u>
Other financing (uses):			
Transfers out:			
Capital Project Fund	-	(108,000)	(108,000)
Food Service Special Revenue Fund	(455,000)	(455,000)	-
Lake and Peninsula Borough	(100,000)	(100,000)	-
Total other financing (uses)	<u>(555,000)</u>	<u>(663,000)</u>	<u>(108,000)</u>
Net change in fund balance	\$ <u>(62,050)</u>	(444)	<u>61,606</u>
Fund balance, beginning of year		<u>3,776,956</u>	
Fund balance, end of year		\$ <u><u>3,776,512</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance

Year Ended June 30, 2016

Revenues:	
Intergovernmental:	
Lake and Peninsula Borough	\$ 3,561,700
Federal sources - direct - Impact Aid	622
	<u>3,562,322</u>
Expenditures:	
Construction and facilities acquisition:	
Energy upgrades	29,014
Kokhanok carpet replace	21,185
Port Alsworth expansion	1,261,395
Port Alsworth house upgrade	74,677
Newhalen gym expansion	2,295,891
Total expenditures	<u>3,682,162</u>
Excess (deficiency) of revenues over (under) expenditures	(119,840)
Other financing sources -	
Transfers in - School Operating Fund	<u>108,000</u>
Net change in fund balance	(11,840)
Fund balance, beginning of year	<u>859,776</u>
Fund balance, end of year	<u>\$ 847,936</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2016

	Special Revenue Funds							Total Special Revenue Funds
	Student Transportation	Food Service	Title II-A Class Size Reduction	FAMILY	Cyber-counseling As a Solution for Rural Schools II	Wells Fargo		
Accounts receivable:								
Intergovernmental:								
Federal sources:								
Direct	-	-	-	-	21,201	-	21,201	
Passed through the State of Alaska	-	-	796	23,761	-	-	24,557	
Due from School Operating Fund	114,771	-	-	-	-	30,000	144,771	
Inventory	-	35,552	-	-	-	-	35,552	
Total assets	114,771	35,552	796	23,761	21,201	30,000	226,081	
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	285	-	-	285	
Due to School Operating Fund	-	32,222	796	23,476	21,201	-	77,695	
	-	32,222	796	23,761	21,201	-	77,980	
Fund balances:								
Non-spendable:								
Inventory	-	35,552	-	-	-	-	35,552	
Restricted:								
Student transportation	15,407	-	-	-	-	-	15,407	
Wells Fargo workforce development	-	-	-	-	-	30,000	30,000	
Committed:								
Student transportation	99,364	-	-	-	-	-	99,364	
Unassigned	-	(32,222)	-	-	-	-	(32,222)	
Total fund balances	114,771	3,330	-	-	-	30,000	148,101	
Total liabilities and fund balances	114,771	35,552	796	23,761	21,201	30,000	226,081	

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

Year Ended June 30, 2016

	Special Revenue Funds									
	Student Transportation	ACF Bristol Bay Regional CTE	Nutritional Alaskan Foods For Schools	Food Services	Fresh Fruits & Vegetables	Title I-A Basic	Title I-C Migrant Education	Title I-C Migrant Education Book Program	Alaska Wildlife Refuge System Science & Culture Camps	Title II - A Class Size Reduction
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	43,109	-	-	-	-	-	-
Other	-	30,000	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	130,846	-	2,144	-	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	-	-	-	5,057	-
Passed through the State of Alaska	-	-	-	155,502	16,050	177,786	91,935	1,369	-	26,487
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-
Total revenues	130,846	30,000	2,144	198,611	16,050	177,786	91,935	1,369	5,057	26,487
Expenditures:										
Current										
Instruction	-	30,000	-	-	-	122,787	45,227	1,369	4,763	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	44,282	41,365	-	-	24,948
Support services - instruction	-	-	-	-	-	10,717	5,343	-	294	1,539
District administration support services	115,439	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	2,144	-	16,050	-	-	-	-	-
Food services	-	-	2,144	653,013	16,050	-	-	-	5,057	-
Total expenditures	115,439	30,000	2,144	653,013	16,050	177,786	91,935	1,369	5,057	26,487
Excess (deficiency) of revenues over (under) expenditures	15,407	-	-	(454,402)	-	-	-	-	-	-
Other financing sources - transfers in - School Operating Fund	-	-	-	455,000	-	-	-	-	-	-
Net change in fund balances	15,407	-	-	598	-	-	-	-	-	-
Fund balances, beginning of year	99,364	-	-	2,732	-	-	-	-	-	-
Fund balances, end of year	\$ 114,771	-	-	3,330	-	-	-	-	-	-

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT  
 Other Governmental Funds  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances (continued)

	Special Revenue Funds										Total Special Revenue Funds
	Title VI-B IDEA	Preschool Disabled	FAMILY	Artist in Schools - Port Heiden	Indian Education	Cybercounseling As a Solution for Rural Schools	Alaska Native Education K-12 Student Success	Wells Fargo	I	II	
Revenues:											
Local sources:											
Charges for services	-	-	-	1,413	-	-	-	-	-	-	43,109
Other	-	-	-	706	-	-	-	-	-	-	61,413
Intergovernmental:											
State of Alaska	-	-	-	-	92,131	127,565	21,201	34,819	-	-	133,696
Federal sources:											
Direct	-	-	-	-	-	-	-	-	-	-	280,773
Passed through the State of Alaska	107,472	5,974	-	706	-	-	-	-	-	-	582,575
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-	77,538
Total revenues	107,472	5,974	76,832	2,825	92,131	127,565	21,201	34,819	30,000	-	1,179,104
Expenditures:											
Current:											
Instruction	-	-	5,627	35,104	2,825	86,777	-	24,114	-	-	352,966
Special education support services - students	101,226	-	-	-	-	-	-	-	-	-	106,853
Support services - students	-	-	-	-	-	94,669	12,626	-	-	-	107,295
Support services - instruction	-	-	41,066	-	-	25,483	7,343	8,682	-	-	193,169
District administration support services	6,246	347	662	-	-	7,413	1,232	2,023	-	-	41,170
Student transportation services	-	-	-	-	-	-	-	-	-	-	115,439
Food services	-	-	-	-	-	-	-	-	-	-	671,207
Total expenditures	107,472	5,974	76,832	2,825	92,131	127,565	21,201	34,819	-	-	1,588,099
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-	(408,995)
Other financing sources - transfers in - School Operating Fund	-	-	-	-	-	-	-	-	-	-	455,000
Net change in fund balances	-	-	-	-	-	-	-	-	-	-	46,005
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-	-	102,096
Fund balances, end of year	-	-	-	-	-	-	-	-	30,000	-	148,101

## LAKE AND PENINSULA SCHOOL DISTRICT

## Student Transportation Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ 130,846	130,846	-
Expenditures:			
Current:			
Student transportation services:			
Non-certificated salaries	30,875	22,430	8,445
Employee benefits	14,524	7,684	6,840
Other purchased services	80,084	79,226	858
Supplies, materials and media	3,500	4,592	(1,092)
Tuition and stipends	1,863	1,507	356
Total expenditures	<u>130,846</u>	<u>115,439</u>	<u>15,407</u>
Excess of revenues over expenditures	\$ <u>-</u>	15,407	<u>15,407</u>
Fund balance, beginning of year		<u>99,364</u>	
Fund balance, end of year		<u>\$ 114,771</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

ACF Bristol Bay Regional CTE Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ <u>30,000</u>	<u>30,000</u>	<u>-</u>
Expenditures:			
Current:			
Instruction:			
Professional and technical services	17,000	17,311	(311)
Staff travel	9,300	9,027	273
Supplies, materials and media	<u>3,700</u>	<u>3,662</u>	<u>38</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Nutritional Alaskan Foods for Schools

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ <u>2,144</u>	<u>2,144</u>	<u>-</u>
Expenditures:			
Current:			
Food services -			
Supplies, materials and media	<u>2,144</u>	<u>2,144</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Food Service Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues:			
Local sources - charges for services	\$ 26,300	43,109	16,809
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	<u>159,000</u>	<u>155,502</u>	<u>(3,498)</u>
Total revenues	<u>185,300</u>	<u>198,611</u>	<u>13,311</u>
Expenditures:			
Current:			
Food services:			
Non-certificated salaries	202,000	201,128	872
Employee benefits	126,800	127,156	(356)
Staff travel	15,000	16,365	(1,365)
Supplies, materials, and media	<u>296,500</u>	<u>308,364</u>	<u>(11,864)</u>
Total expenditures	<u>640,300</u>	<u>653,013</u>	<u>(12,713)</u>
Excess (deficiency) of revenues over (under) expenditures	(455,000)	(454,402)	598
Other financing sources - transfers in - School Operating Fund	<u>455,000</u>	<u>455,000</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	598	<u>598</u>
Fund balance, beginning of year		<u>2,732</u>	
Fund balance, end of year		\$ <u><u>3,330</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruits & Vegetables Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues:			
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	\$ <u>16,050</u>	<u>16,050</u>	<u>-</u>
Expenditures:			
Current:			
Food services - Supplies, materials and media	<u>16,050</u>	<u>16,050</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ <u>177,786</u>	<u>177,786</u>	<u>-</u>
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	68,250	75,002	(6,752)
Employee benefits	<u>43,600</u>	<u>47,785</u>	<u>(4,185)</u>
Total instruction	<u>111,850</u>	<u>122,787</u>	<u>(10,937)</u>
Support services - instruction:			
Certificated salaries	18,800	9,019	9,781
Employee benefits	7,520	3,784	3,736
Staff travel	27,824	30,297	(2,473)
Supplies, materials and media	<u>1,075</u>	<u>1,182</u>	<u>(107)</u>
Total support services - instruction	<u>55,219</u>	<u>44,282</u>	<u>10,937</u>
District administration support services - indirect cost	<u>10,717</u>	<u>10,717</u>	<u>-</u>
Total expenditures	<u>177,786</u>	<u>177,786</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 91,935	91,935	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	38,019	37,764	255
Employee benefits	3,175	3,180	(5)
Supplies, material and media	4,172	4,283	(111)
Total instruction	<u>45,366</u>	<u>45,227</u>	<u>139</u>
Support services - instruction:			
Certificated salaries	22,306	24,344	(2,038)
Employee benefits	8,020	6,544	1,476
Professional and technical services	10,900	10,477	423
Total support services - instruction	<u>41,226</u>	<u>41,365</u>	<u>(139)</u>
District administration support services - indirect cost	5,343	5,343	-
Total expenditures	<u>91,935</u>	<u>91,935</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-C Migrant Education Book Program Special Revenue Fund

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

Year Ended June 30, 2016

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - intergovernmental - federal education sources passed through the State of Alaska	\$ 1,369	1,369	-
Expenditures:			
Current:			
Instruction -			
Supplies, material and media	1,369	1,369	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Alaska National Wildlife Refuge System Science & Culture Camps Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - direct - federal education sources	\$ 15,000	5,057	(9,943)
Expenditures:			
Current:			
Instruction -			
Staff travel	14,128	4,763	9,365
District administration support services - indirect cost	872	294	578
Total expenditures	15,000	5,057	9,943
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title II-A Class Size Reduction Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 59,361	26,487	32,874
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	10,000	-	10,000
Employee benefits	1,500	-	1,500
Professional and technical services	3,153	3,153	-
Staff travel	41,085	21,622	19,463
Supplies, material and media	173	173	-
Total support services - instruction	<u>55,911</u>	<u>24,948</u>	<u>30,963</u>
District administration support services - indirect cost	<u>3,450</u>	<u>1,539</u>	<u>1,911</u>
Total expenditures	<u>59,361</u>	<u>26,487</u>	<u>32,874</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 107,472	107,472	-
Expenditures:			
Current:			
Special education support services - students:			
Professional and technical services	83,226	84,345	(1,119)
Staff travel	18,000	16,881	1,119
Total special education support services - students	101,226	101,226	-
District administration support services - indirect cost	6,246	6,246	-
Total expenditures	107,472	107,472	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 5,974	5,974	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	4,479	4,449	30
Employee benefits	1,148	1,178	(30)
Total special education support services - students	5,627	5,627	-
District administration support services - indirect cost	347	347	-
Total expenditures	5,974	5,974	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## FAMILY Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 76,832	76,832	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	14,162	14,162	-
Non-certificated salaries	11,730	11,730	-
Employee benefits	7,987	7,987	-
Supplies, material and media	1,225	1,225	-
Total instruction	<u>35,104</u>	<u>35,104</u>	-
Support services - instruction:			
Certificated salaries	24,704	24,704	-
Employee benefits	6,641	6,641	-
Staff travel	9,721	9,721	-
Total support services - instruction	<u>41,066</u>	<u>41,066</u>	-
District administration support services - indirect costs	662	662	-
Total expenditures	<u>76,832</u>	<u>76,832</u>	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Artist in Schools - Port Heiden Special Revenue Fund

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

Year Ended June 30, 2016

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues:</b>			
Local sources - other	\$ 1,413	1,413	-
Intergovernmental:			
State of Alaska	706	706	-
Federal education sources passed through other intermediary agencies	<u>706</u>	<u>706</u>	<u>-</u>
Total revenues	<u>2,825</u>	<u>2,825</u>	<u>-</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Professional and technical services	2,125	2,148	(23)
Staff travel	<u>700</u>	<u>677</u>	<u>23</u>
Total expenditures	<u>2,825</u>	<u>2,825</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 92,131	92,131	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	35,000	35,313	(313)
Employee benefits	28,000	28,223	(223)
Staff travel	22,777	22,332	445
Supplies, materials and media	1,000	909	91
Total instruction	<u>86,777</u>	<u>86,777</u>	<u>-</u>
District administration support services - indirect cost	<u>5,354</u>	<u>5,354</u>	<u>-</u>
Total expenditures	<u>92,131</u>	<u>92,131</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Cybercounseling as a Solution for Rural Schools - I - Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 127,565	127,565	-
Expenditures:			
Current:			
Support services - students:			
Certificated salaries	42,954	42,954	-
Employee benefits	14,896	14,896	-
Staff travel	7,657	7,657	-
Supplies, materials and media	29,162	29,162	-
Total support services - students	<u>94,669</u>	<u>94,669</u>	-
Support services - instruction:			
Certificated salaries	9,195	9,195	-
Employee benefits	3,961	3,961	-
Professional and technical services	6,000	6,000	-
Staff travel	6,327	6,327	-
Total support services - instruction	<u>25,483</u>	<u>25,483</u>	-
District administration support services - indirect cost	<u>7,413</u>	<u>7,413</u>	-
Total expenditures	<u>127,565</u>	<u>127,565</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Cybercounseling as a Solution for Rural Schools II - Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 120,583	21,201	(99,382)
Expenditures:			
Current:			
Support services - students:			
Certificated salaries	54,268	6,928	47,340
Employee benefits	21,164	2,929	18,235
Staff travel	500	662	(162)
Supplies, materials and media	2,000	2,107	(107)
Total support services - students	<u>77,932</u>	<u>12,626</u>	<u>65,306</u>
Support services - instruction:			
Certificated salaries	1,552	939	613
Employee benefits	605	404	201
Professional and technical services	12,000	6,000	6,000
Staff travel	20,259	-	20,259
Total support services - instruction	<u>34,416</u>	<u>7,343</u>	<u>27,073</u>
District administration support services - indirect cost	<u>8,235</u>	<u>1,232</u>	<u>7,003</u>
Total expenditures	<u>120,583</u>	<u>21,201</u>	<u>99,382</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Alaska Native Education K-12 Student Success Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 34,819	34,819	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	18,807	18,807	
Non-certificated salaries	1,750	1,750	-
Employee benefits	2,071	2,071	-
Housing allowance/subsidy	1,350	1,350	-
Other	136	136	-
Total instruction	<u>24,114</u>	<u>24,114</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	6,352	6,352	-
Non-certificated salaries	454	454	-
Employee benefits	1,876	1,876	-
Total support services - instruction	<u>8,682</u>	<u>8,682</u>	<u>-</u>
District administration support services - indirect cost	<u>2,023</u>	<u>2,023</u>	<u>-</u>
Total expenditures	<u>34,819</u>	<u>34,819</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Wells Fargo Special Revenue Fund

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

Year Ended June 30, 2016

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - local sources - other	\$ 30,000	30,000	-
Expenditures:			
Instruction -			
Student travel	30,000	-	30,000
Excess of revenues over expenditures	\$ -	30,000	30,000
Fund balance, beginning of year		-	
Fund balance, end of year		\$ 30,000	

LAKE AND PENINSULA SCHOOL DISTRICT

Student Activity Agency Fund

Schedule of Changes in Assets and Liabilities

June 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2016</u>
<u>Assets</u>				
Due from School Operating Fund	\$ 511,475	227,047	335,218	403,304
 <u>Liabilities</u>				
Accounts payable	\$ 6,620	102,341	108,451	510
Due to student groups	221,211	113,087	138,462	195,836
Scholarship funds	267,494	5,619	85,505	187,608
Housing deposits	16,150	6,000	2,800	19,350
	\$ <u>511,475</u>	<u>227,047</u>	<u>335,218</u>	<u>403,304</u>

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2016

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Period of Award</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:					
Direct sources:					
Impact Aid 2016	84.041	7/1/15-6/30/16	11-AK-2016-2807	\$ 795,143	795,143
Impact Aid 2014	84.041	7/1/15-6/30/16	11-AK-2014-2807	241,625	241,625
Impact Aid 2013	84.041	7/1/15-6/30/16	11-AK-2013-2807	120,582	120,582
Total Impact Aid Cluster				<u>1,157,350</u>	<u>1,157,350</u>
Indian Education	84.060A	7/1/15-6/30/16	S060A150784	92,131	92,131
Alaska Native Educational K-12 Student Success	84.356A	10/1/14-9/30/15	S356A12068-14	34,819	34,819
Cybercounseling I	84.215E	5/1/15-4/30/16	S215E150380	127,565	127,565
Cybercounseling II	84.215E	5/1/15-4/30/16	S215E150380	120,583	21,201
Total Cybercounseling				<u>248,148</u>	<u>148,766</u>
Passed through the State of Alaska:					
Department of Education and Early Development:					
Title I-A, Basic	84.010	7/1/15-6/30/16	IP16.LPSD.01	177,786	177,786
Title I-C, Migrant Education	84.011	7/1/15-6/30/16	IP16.LPSD.01	91,935	91,935
Title I-C, Migrant Education Book Program	84.011A	7/1/15-6/30/16	MB16.LPSD.01	1,369	1,369
Total Title I, Part C Cluster				<u>93,304</u>	<u>93,304</u>
Title II-A, Class Size Reduction	84.367	7/1/15-6/30/16	IP16.LPSD.01	59,361	26,487
Special Education Cluster:					
Title VI-B, IDEA	84.027	7/1/15-6/30/16	SE16.LPSD.01	107,472	107,472
Preschool Disabled, IDEA, Part B	84.173	7/1/15-6/30/16	SE16.LPSD.01	5,974	5,974
Total Special Education Cluster				<u>113,446</u>	<u>113,446</u>
Passed through other intermediary agencies:					
Early Childhood Preschool - Family Grant	84.299A	7/1/15-6/30/16	S299A130007-15	76,832	76,832
Total U.S. Department of Education				<u>2,053,177</u>	<u>1,920,921</u>
U.S. Department of Interior:					
Direct sources:					
Alaska National Wildlife Refuge System Science and Culture Camps	15.676	5/31/15-12/31/15	F16AP00026	15,000	5,057
U.S. Department of Agriculture - Passed through the State of Alaska - Department of Education and Early Development:					
Fresh Fruit and Vegetable Program	10.582	7/1/15-9/30/15	FF16.LPSD.01	2,889	2,889
Fresh Fruit and Vegetable Program	10.582	10/1/15-6/30/16	FF16.LPSD.02	13,161	13,161
Total Fresh Fruit and Vegetable Program				<u>16,050</u>	<u>16,050</u>
National School Lunch	10.555	7/1/15-6/30/16	None	149,800	146,260
USDA Commodities	10.555	7/1/15-6/30/16	None	9,200	9,242
Total 10.555				<u>159,000</u>	<u>155,502</u>
Total U.S. Department of Agriculture				<u>175,050</u>	<u>171,552</u>
National Endowment for Humanities:					
Passed through other intermediary agencies:					
Artists in School	45.025	7/1/15-6/30/16	FY16AIS0017	706	706
Total federal financial assistance				<u>\$ 2,243,933</u>	<u>2,098,236</u>

See accompanying notes to the Schedule.

Lake and Peninsula School District

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Lake and Peninsula School District under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Lake and Peninsula School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

**Note 3. Passed Through Awards**

No amounts were passed through to subrecipients.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of State Financial Assistance

Year Ended June 30, 2016

<u>Grant Title</u>	<u>Grant #</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
Alaska Department of Education and Early Development:				
* Education Foundation	None	7/1/15-6/30/16	\$ 9,199,973	9,199,973
Quality Schools	None	7/1/15-6/30/16	26,335	26,335
* Broadband Assistance Grant (BAG)	None	7/1/15-6/30/16	242,781	231,998
Professional Development Reimbursement	None	7/1/15-6/30/16	7,728	7,728
Boarding Home	None	7/1/15-6/30/16	6,624	6,624
* Pupil Transportation	None	7/1/15-6/30/16	130,846	130,846
Total Alaska Department of Education and Early Development			<u>9,614,287</u>	<u>9,603,504</u>
Alaska Department of Administration:				
* Senate Bill 119 On-behalf PERS	None	7/1/15-6/30/16	102,103	102,103
* Senate Bill 119 On-behalf TRS	None	7/1/15-6/30/16	614,783	614,783
Total Department of Administration			<u>716,886</u>	<u>716,886</u>
Alaska State Council on the Arts - Artists in Schools	FY16AIS0017	7/1/15-6/30/16	<u>706</u>	<u>706</u>
Alaska Department of Commerce, Community and Economic Development - Nutritional Alaskan Foods for Schools	15-NAFS-375	7/1/15-6/30/16	<u>2,144</u>	<u>2,144</u>
Total State Financial Assistance			<u>\$ 10,334,023</u>	<u>10,323,240</u>

See accompanying notes to the Schedule.

Lake and Peninsula School District

Notes to Schedule of State Financial Assistance

Year ended June 30, 2016

**Note 1. Basis of Presentation**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Lake and Peninsula School District under programs of the State of Alaska for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

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

**Note 3. Subrecipients**

No state funds were passed through to subrecipients.

**Note 4. Major Programs**

\* denotes a major program for compliance audit purposes.

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

**Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District, a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Lake and Peninsula School District's basic financial statements, and have issued our report thereon dated November 1, 2016.

**Internal Control Over Financial Reporting**

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

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

Members of the School Board  
Lake and Peninsula School District

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Anchorage, Alaska  
November 1, 2016

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

**Independent Auditor's Report**

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

**Report on Compliance for Each Major Federal Program**

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lake and Peninsula School District's major federal programs for the year ended June 30, 2016. Lake and Peninsula School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

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

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

Management of Lake and Peninsula School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lake and Peninsula School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major 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 Lake and Peninsula School District's internal control over compliance.

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

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

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



Anchorage, Alaska  
November 1, 2016

LAKE AND PENINSULA SCHOOL DISTRICT  
 Federal Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2016

**Section I – Summary of Auditor’s Results**

Financial Statements

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

Is a going concern emphasis-of-matter paragraph included in the audit report?  Yes  No

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

Noncompliance material to the financial statements noted?  Yes  No

Federal Awards

Internal Control over major federal programs :  
 Material weakness(es) identified?  Yes  No  
 Significant deficiency(ies) identified?  Yes  None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid

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

Auditee qualified as low-risk auditee?  Yes  No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

***Section II – Financial Statement Findings***

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

***Section III – Federal Award Findings and Questioned Costs***

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

***Section IV – Summary of Prior Audit Findings***

The Lake and Peninsula School District did not have any prior year audit findings.

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

**Independent Auditor's Report**

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

**Report on Compliance for Each Major State Program**

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Lake and Peninsula School District's major state programs for the year ended June 30, 2016. Lake and Peninsula School District's major state programs are identified in the accompanying schedule of state financial assistance.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

**Auditor's Responsibility**

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

Members of the School Board  
Lake and Peninsula School District

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

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

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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.

Members of the School Board  
Lake and Peninsula School District

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.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 1, 2016

LAKE AND PENINSULA SCHOOL DISTRICT  
State Schedule of Findings and Questioned Costs  
Year Ended June 30, 2016

Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial statements noted?        Yes   X   No

State Financial Assistance

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

Internal control over major programs:  
Material weakness(es) identified?        Yes   X   No  
Significant deficiency(ies) identified?        Yes   X   None reported

Dollar threshold used to distinguish a state major program: \$ 100,000

**Section II – Financial Statement Findings**

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

**Section III – State Award Findings and Questioned Costs**

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

**Section IV – Prior Year Audit Findings**

The Lake and Peninsula School District did not have any prior year audit findings.

**Report on Statement of Compliance with AS 14.14.020 and Other State Requirements**

**Independent Auditor's Report**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2016, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated November 1, 2016.

**Report on Statement of Compliance with AS 14.14.020**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating overall presentation of the financial statement.

In connection with our audit, nothing came to our attention, which caused us to believe that:

- (a) The statements of revenues and expenditures of the Special Revenue Funds do not present fairly the allowable funds expended within the limits of the project budgets.
- (b) Lake and Peninsula School District has not complied with the *Uniform Chart of Accounts* for school districts as required by the State of Alaska, Department of Education and Early Development.

Members of the School Board  
Lake and Peninsula School District

- (c) Lake and Peninsula School District has not complied with the bonding requirements of AS 14.14.020.
- (d) Lake and Peninsula School District's financial statements do not reflect the minimum accounting and reporting requirements of the Department of Education and Early Development.

However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with the foregoing requirements.

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.14.020 and other State requirements and the results of that testing, and not to provide an opinion on compliance with AS 14.14.020 and other State requirements. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 1, 2016

**Report on Statement of Compliance with AS 14.17.505**

**Independent Auditor's Report**

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 1, 2016.

**Report on Statement of Compliance with AS 14.17.505**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, as presented in the Statement of Compliance with AS 14.17.505, nothing came to our attention that caused us to believe that the Lake and Peninsula School District had failed to comply with the accumulated fund balance restriction in AS 14.17.505 as interpreted by the State of Alaska, Department of Education and Early Development. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with such requirements.

Members of the School Board  
Lake and Peninsula School District

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.17.505 and the results of that testing, and not to provide an opinion on compliance with AS 14.17.505. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 1, 2016

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Compliance - AS 14.17.505

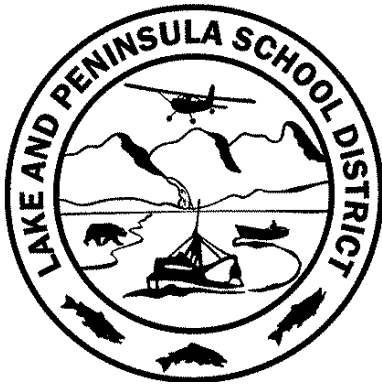
Year Ended June 30, 2016

	School Operating Fund		
	Reserved Fund <u>Balance</u>	Unreserved Fund <u>Balance</u>	<u>Total</u>
Encumbrances	\$ 9,572	-	9,572
Inventory	177,692	-	177,692
Prepays	638,319	-	638,319
Impact Aid	1,036,146	-	1,036,146
Self-insurance	525,000	-	525,000
Designated for subsequent year's expenditures	-	1,389,783	1,389,783
	<u>\$ 2,386,729</u>	<u>1,389,783</u>	<u>3,776,512</u>

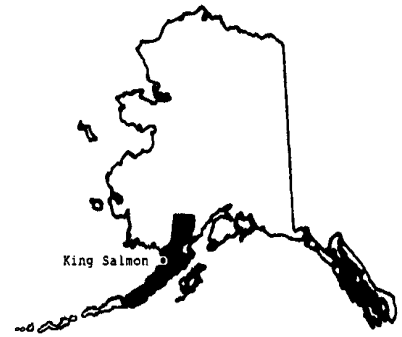
Unreserved fund balance as a percentage of current year expenditures and other uses:

$$\frac{\text{Unreserved fund balance}}{\text{Current year expenditures}} = \frac{1,389,783}{14,050,110} = 9.89\%$$

This Statement of Compliance is prepared in accordance with the regulations specified in AS 14.17.505 which is another basis of accounting other than generally accepted accounting principles.



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



Lake and Peninsula School District  
 FY2017 Revised Budget  
 July 1, 2016 through June 30 2017

Submitted for Revision – December 7, 2016

Based upon the current available information, estimating State Foundation Revenue and Impact Aid entitlements, overall FY2017 revenue projections (including teacher housing) are as follows:

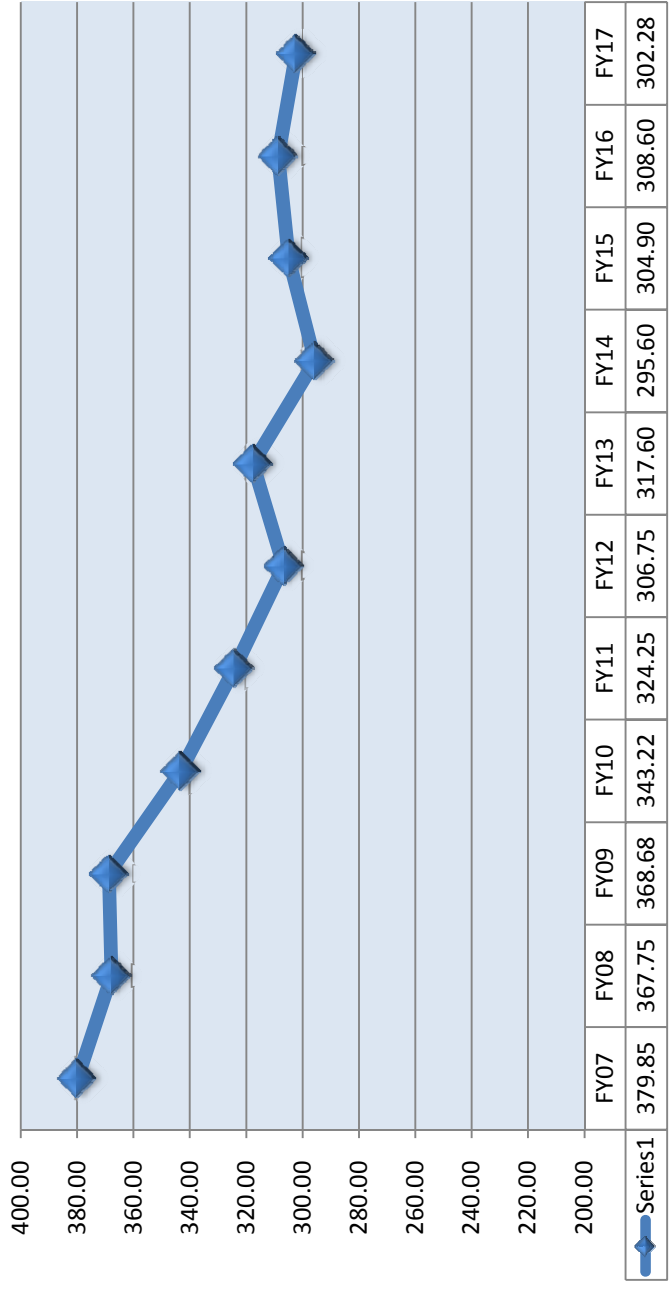
Borough Appropriation	1,347,423
Local Revenue	605,933
State Foundation	9,158,362
State Broadband Support	94,608
TRS On Behalf of	620,765
PERS On Behalf of	75,151
Federal Sources	2,849,316
Fund Balance	<u>248,930</u>
Total	\$15,000,488

The School District has prepared a projected expenditure budget in the amount of **\$15,000,488 in anticipated expenditures and transfers.** The requirement to budget 70% of expenditures for instructional categories was removed by the legislature last session so for the FY 17 budget a waiver was not required..

Due to SB53 the State is contributing directly to the retirement system an amount equal to the difference between our actuarially set contribution rate and the actual set by SB53 for FY2017. For LPSD the TRS is 28.02% vs. 12.56% and for the PERS 26.14% vs. 22%. The revenue amounts listed above for on behalf of contributions reflects management’s estimate of this contribution. The estimated expenses are recorded in this budget by function.

The Alaska State Board of Education adopted a new Chart of Accounts for Alaska School Districts which was effective July 1, 2002. This may limit the usefulness of the historical information for comparison. This reclassification does not represent any change in actual programs but simply a re-ordering of expenditures in some of the functional categories.

## LPSD Foundation Average Daily Membership October Count



THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY17	Revised FY17	Difference
BOROUGH APPROPRIATION	\$1,347,423	\$1,347,423	\$0
INTEREST	\$30,000	\$45,000	\$15,000
OTHER LOCAL	\$398,133	\$560,933	\$162,800
STATE FOUNDATION	\$9,169,986	\$9,158,362	(\$11,624)
OTHER STATE	\$194,225	\$94,608	(\$99,617)
OTHER STATE - RETIRE OB TRS	\$622,766	\$620,765	(\$2,001)
OTHER STATE - RETIRE OB PERS	\$75,151	\$75,151	\$0
ERATE REVENUE	\$1,825,935	\$1,913,415	\$87,480
FED FUNDS DIRECT	\$817,901	\$935,901	\$118,000
TOTAL	\$14,481,520	\$14,751,558	\$270,038
TOTAL BUDGETED EXPENDITURES	\$14,481,520	\$14,751,558	\$270,038

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY17	Revised FY17	Difference
<b>GENERAL INSTRUCTION</b>			
CERTIFICATED SALARIES	\$2,210,000	\$2,246,900	\$36,900
NON-CERTIFICATED	\$488,000	\$455,400	(\$32,600)
EMPLOYEE BENEFITS	\$1,056,100	\$1,125,112	\$69,012
PERS OB	\$10,230	\$10,230	\$0
TRS OB	\$332,381	\$342,896	\$10,515
HOUSING SUBSIDY	\$300,300	\$305,550	\$5,250
TRAVEL ALLOWANCE	\$29,000	\$28,400	(\$600)
PROF AND TECH SERVICES	\$25,000	\$84,200	\$59,200
STAFF TRAVEL	\$60,000	\$28,000	(\$32,000)
STUDENT TRAVEL	\$90,000	\$132,000	\$42,000
COMMUNICATIONS	\$218,895	\$218,895	\$0
PURCHASED SERV AND INSURANCE	\$0	\$0	\$0
SUPPLIES & MATERIALS	\$242,690	\$265,200	\$22,510
TUITION AND STIPENDS	\$0	\$0	\$0
OTHER AND INDIRECT COSTS	\$2,000	\$2,000	\$0
EQUIPMENT	\$0	\$0	\$0
<b>TOTAL GENERAL INSTRUCTION</b>	<b>\$5,064,596</b>	<b>\$5,244,783</b>	<b>\$180,187</b>
<b>SPECIAL EDUCATION</b>			
CERTIFICATED SALARIES	\$294,600	\$357,700	\$63,100
NON-CERTIFICATED	\$249,300	\$310,700	\$61,400
EMPLOYEE BENEFITS	\$197,000	\$254,000	\$57,000
PERS OB	\$5,585	\$5,585	\$0
TRS OB	\$51,237	\$55,296	\$4,059
HOUSING SUBSIDY	\$52,500	\$57,750	\$5,250
TRAVEL ALLOWANCE	\$2,000	\$3,300	\$1,300
STAFF TRAVEL	\$35,000	\$15,000	(\$20,000)
SUPPLIES & MATERIALS	\$4,100	\$14,000	\$9,900
OTHER AND INDIRECT COSTS	\$0	\$0	\$0
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$891,322</b>	<b>\$1,073,331</b>	<b>\$182,009</b>
<b>SPECIAL ED-SUPPORT SERV.</b>			
CERTIFICATED SALARIES	\$36,844	\$0	(\$36,844)
EMPLOYEE BENEFITS	\$10,900	\$0	(\$10,900)
TRS OB	\$10,784	\$0	(\$10,784)
TRAVEL ALLOWANCE	\$500	\$0	(\$500)
PROF AND TECH SERVICES	\$133,500	\$133,500	\$0
STAFF TRAVEL	\$5,000	\$12,000	\$7,000
COMMUNICATION	\$200	\$200	\$0
SUPPLIES & MATERIALS	\$0	\$0	\$0
<b>TOTAL SPECIAL ED-SUPPORT SERV.</b>	<b>\$197,728</b>	<b>\$145,700</b>	<b>(\$52,028)</b>
<b>SUPPORT SERVICES-PUPILS</b>			
CERTIFICATED SALARIES	\$35,107	\$28,085	(\$7,022)
NON-CERTIFICATED	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$17,324	\$7,800	(\$9,524)
PERS OB	\$8,748	\$8,748	\$0
TRS OB	\$29,851	\$29,399	(\$452)
HOUSING SUBSIDY	\$21,000	\$21,000	\$0
TRAVEL ALLOWANCE	\$2,500	\$2,500	\$0
STAFF TRAVEL	\$10,000	\$8,000	(\$2,000)
STUDENT TRAVEL	\$0	\$0	\$0
COMMUNICATIONS	\$100	\$100	\$0
SUPPLIES & MATERIALS	\$0	\$0	\$0
TUITION AND STIPENDS	\$0	\$0	\$0
OTHER AND INDIRECT COSTS	\$0	\$0	\$0
<b>TOTAL SUPPORT SERVICES-PUPILS</b> 243	<b>\$124,630</b>	<b>\$105,632</b>	<b>(\$18,998)</b>

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY17	Revised FY17	Difference
<b>SUPPORT SERV.-INSTRUCTION</b>			
CERTIFICATED SALARIES	\$505,061	\$380,060	(\$125,001)
NON-CERTIFICATED	\$155,600	\$161,111	\$5,511
EMPLOYEE BENEFITS	\$241,400	\$198,400	(\$43,000)
PERS OB	\$9,343	\$9,343	\$0
TRS OB	\$88,839	\$67,526	(\$21,313)
HOUSING SUBSIDY	\$31,500	\$21,000	(\$10,500)
TRAVEL ALLOWANCE	\$9,500	\$6,500	(\$3,000)
PROF AND TECH SERVICES	\$0	\$0	\$0
STAFF TRAVEL	\$90,000	\$90,000	\$0
COMMUNICATIONS	\$1,807,920	\$1,895,400	\$87,480
SUPPLIES & MATERIALS	\$40,000	\$40,000	\$0
OTHER AND INDIRECT COSTS	\$4,500	\$4,500	\$0
<b>TOTAL SUPPORT SERV.-INSTRUCTION</b>	<b>\$2,983,663</b>	<b>\$2,873,840</b>	<b>(\$109,823)</b>
<b>SCHOOL ADMINISTRATION</b>			
CERTIFICATED SALARIES	\$404,182	\$393,300	(\$10,882)
EMPLOYEE BENEFITS	\$143,350	\$135,300	(\$8,050)
TRS OB	\$62,487	\$67,900	\$5,413
HOUSING SUBSIDY	\$36,750	\$26,250	(\$10,500)
TRAVEL ALLOWANCE	\$2,500	\$2,500	\$0
STAFF TRAVEL	\$40,000	\$55,000	\$15,000
SUPPLIES & MATERIALS	\$1,200	\$500	(\$700)
OTHER AND INDIRECT COSTS	\$4,000	\$3,500	(\$500)
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>\$694,469</b>	<b>\$684,250</b>	<b>(\$10,219)</b>
<b>SCHOOL ADMIN SUPPORT</b>			
NON-CERTIFICATED	\$35,411	\$35,411	\$0
EMPLOYEE BENEFITS	\$17,700	\$17,700	\$0
PERS OB	\$1,136	\$1,136	\$0
COMMUNICATIONS	\$3,000	\$3,000	\$0
SUPPLIES & MATERIALS	\$500	\$500	\$0
<b>TOTAL SCHOOL ADMIN SUPPORT</b>	<b>\$57,747</b>	<b>\$57,747</b>	<b>\$0</b>
<b>BOARD &amp; ADMINISTRATION</b>			
CERTIFICATED SALARIES	\$207,786	\$281,731	\$73,945
NON-CERTIFICATED	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$258,620	\$279,420	\$20,800
PERS OB	\$432	\$432	\$0
TRS OB	\$32,995	\$43,556	\$10,561
TRAVEL ALLOWANCE	\$1,400	\$4,400	\$3,000
PROF AND TECH SERVICES	\$18,000	\$30,000	\$12,000
STAFF TRAVEL	\$60,000	\$60,000	\$0
COMMUNICATIONS	\$8,500	\$6,500	(\$2,000)
PURCHASED SERV AND INSURANCE	\$3,700	\$3,700	\$0
SUPPLIES & MATERIALS	\$15,000	\$10,000	(\$5,000)
TUITION AND STIPENDS	\$15,000	\$15,000	\$0
OTHER AND INDIRECT COSTS	\$12,000	\$10,000	(\$2,000)
<b>TOTAL BOARD &amp; ADMINISTRATION</b>	<b>\$633,433</b>	<b>\$744,739</b>	<b>\$111,306</b>
<b>DISTRICT ADMIN SUPPORT SERV.</b>			
NON-CERTIFICATED	\$322,790	\$333,220	\$10,430
EMPLOYEE BENEFITS	\$140,600	\$145,300	\$4,700
PERS OB	\$12,705	\$12,705	\$0
TRAVEL ALLOWANCE	\$3,500	\$3,600	\$100
PROF AND TECH SERVICES	\$30,000	\$27,000	(\$3,000)
STAFF TRAVEL	\$10,000	\$10,000	\$0
COMMUNICATIONS	244 \$600	\$1,200	\$600

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY17	Revised FY17	Difference
PURCHASED SERV AND INSURANCE	\$4,500	\$4,200	(\$300)
PURCHASED SERV AND INSURANCE	\$35,600	\$24,000	(\$11,600)
SUPPLIES & MATERIALS	\$12,000	\$10,000	(\$2,000)
OTHER AND INDIRECT COSTS	(\$40,000)	(\$30,000)	\$10,000
EQUIPMENT	\$0	\$79,500	\$79,500
<b>TOTAL DISTRICT ADMIN SUPPORT SERV.</b>	<b>\$532,295</b>	<b>\$620,725</b>	<b>\$88,430</b>
<b>MAINTENANCE</b>			
NON-CERTIFICATED	\$708,205	\$705,600	(\$2,605)
EMPLOYEE BENEFITS	\$307,800	\$306,100	(\$1,700)
PERS OB	\$26,669	\$26,669	\$0
TRAVEL ALLOWANCE	\$500	\$3,000	\$2,500
PROF AND TECH SERVICES	\$37,000	\$42,000	\$5,000
STAFF TRAVEL	\$150,000	\$130,000	(\$20,000)
UTILITY SERVICES	\$65,000	\$65,000	\$0
UTILITY SERVICES	\$630,000	\$630,000	\$0
UTILITY SERVICES	\$290,000	\$290,000	\$0
PURCHASED SERV AND INSURANCE	\$20,000	\$20,000	\$0
PURCHASED SERV AND INSURANCE	\$140,000	\$144,150	\$4,150
SUPPLIES & MATERIALS	\$229,800	\$219,300	(\$10,500)
<b>TOTAL OPERATION AND MAINTENANCE OF</b>	<b>\$2,604,974</b>	<b>\$2,581,819</b>	<b>(\$23,155)</b>
<b>PUPIL ACTIVITIES</b>			
CERTIFICATED SALARIES	\$92,750	\$92,750	\$0
NON-CERTIFICATED	\$36,850	\$36,850	\$0
EMPLOYEE BENEFITS	\$52,600	\$49,927	(\$2,673)
PERS OB	\$303	\$303	\$0
TRS OB	\$14,192	\$14,192	\$0
STAFF TRAVEL	\$4,000	\$4,500	\$500
STUDENT TRAVEL	\$262,000	\$262,000	\$0
PURCHASED SERV AND INSURANCE	\$0	\$0	\$0
PURCHASED SERV AND INSURANCE	\$1,300	\$2,000	\$700
SUPPLIES & MATERIALS	\$3,000	\$2,500	(\$500)
OTHER AND INDIRECT COSTS	\$4,000	\$2,900	(\$1,100)
<b>TOTAL PUPIL ACTIVITIES</b>	<b>\$470,995</b>	<b>\$467,922</b>	<b>(\$3,073)</b>
<b>TRANSFERS</b>			
TRANSFER OTHER	\$400,000	\$400,000	\$0
<b>TOTAL TRANSFERS</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$14,655,852</b>	<b>\$15,000,488</b>	<b>\$344,636</b>

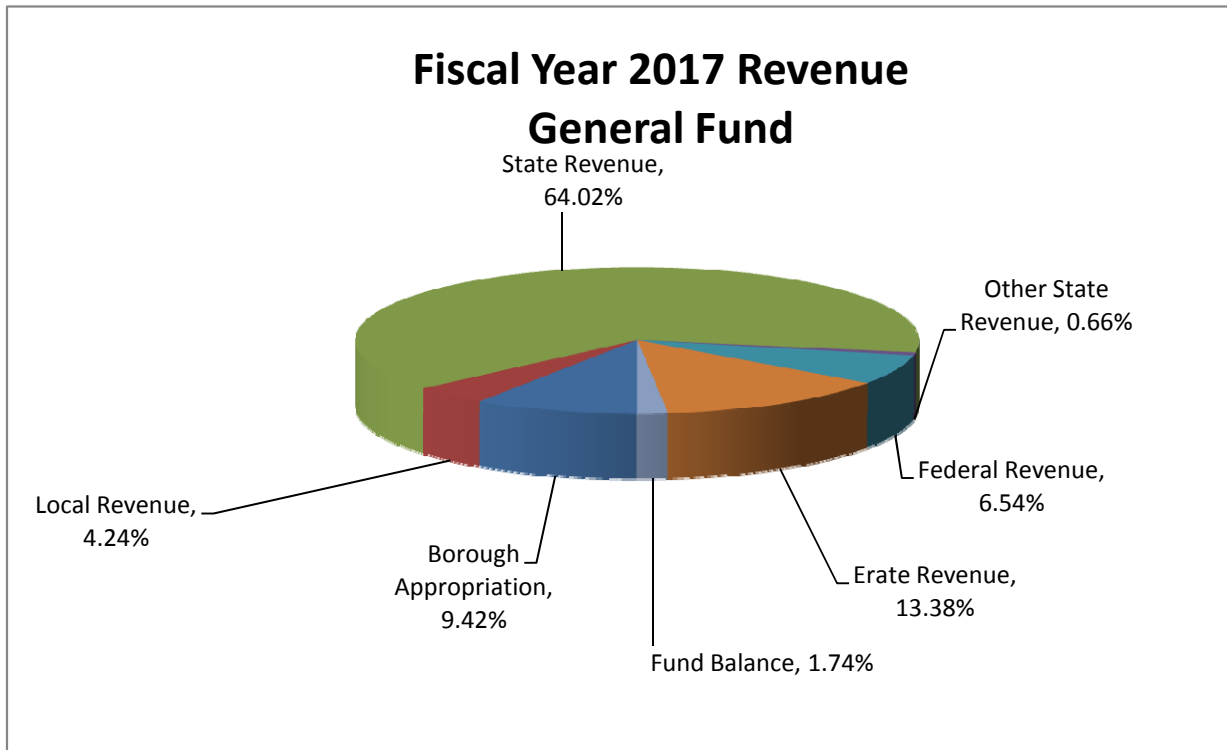
# Lake and Peninsula Borough School District

General Fund FY17 Budget  
Without PERS & TRS On-Behalf

## Revenue

<b>Borough Appropriation</b>	\$ 1,347,423	9.42%
<b>Local Revenue</b>	605,933	4.24%
<b>State Revenue</b>	9,158,362	64.02%
<b>Other State Revenue</b>	94,608	0.66%
<b>Federal Revenue</b>	935,901	6.54%
<b>Erate Revenue</b>	1,913,415	13.38%
<b>Fund Balance</b>	248,930	1.74%
<b>Total Revenue Budget</b>	<u>\$ 14,304,572</u>	<u>100%</u>

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid.

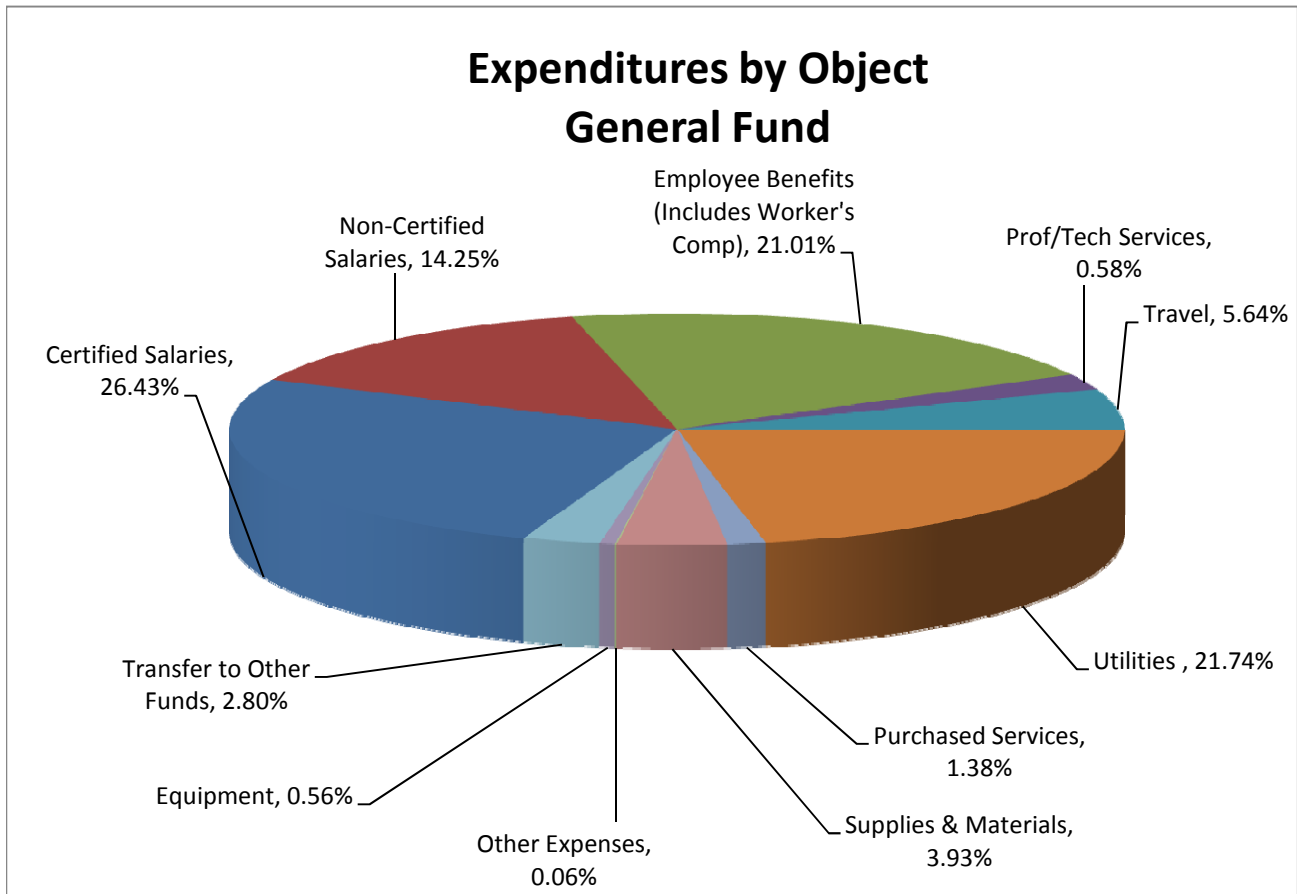


# Lake and Peninsula Borough School District

General Fund FY17 Budget  
Without PERS & TRS On-Behalf

## Expenditures by Object

Certified Salaries	\$ 3,780,526	26.43%
Non-Certified Salaries	2,038,292	14.25%
Employee Benefits (Includes Worker's Comp)	3,004,809	21.01%
Professional/Technical Services	316,700	2.21%
Travel	806,500	5.64%
Utilities	3,110,295	21.74%
Purchased Services	198,050	1.38%
Supplies & Materials	562,000	3.93%
Other Expenses	7,900	0.06%
Equipment	79,500	0.56%
Transfer to Other Funds	400,000	2.80%
	<u>\$ 14,304,572</u>	<u>100%</u>



To: Lake and Peninsula School Board

The Igiugig School students are planning a trip to Arizona on April 15<sup>th</sup>- 24<sup>th</sup> for a cultural exchange. 18 students and 4 chaperones are planning to travel. The eligibility requirements are: Enrolled in the school beginning of the year and a student the entire year. Eligible with all academics and good behavior, and participates in student government and fundraising activities.

We, the Igiugig high school, feel that this will be a very educational learning experience. We are in communication with Dishchii'bikoh Community School in Cibecue, AZ who has shown interest in having a cultural exchange with us. During our previous trip we found the cultural exchange to be really beneficial to our language revitalization program. We are planning to share our dances, games, and food with the Dishchii'bikoh community.

Part of our trip will include: visiting the Phoenix Zoo, Arizona Science Center, Winslow Crater, University of Northern Arizona, Cochise Stronghold, and a really big canyon that you might have heard of. Please see our itinerary for details.

The total trip expenses will be \$28,946.52. Our student government account balance is \$14,394.37 as of 10/11/16. We will need to fundraise \$13,454.15. We plan to fundraise \$1,500 a month from October – March for \$9,000. We are also planning to set up a go fund me account for \$6,000 after this trip is approved.

In this proposal you will find:

- Calendar
- Student/Chaperone list
- Budget
- Doll's letter to Dishchii'bikoh Community School
- Response to Doll's letter
- SCI and CA Standards

Siméon Zackar  
Kalels Hill  
Daly Zharceff  
Fania Zharceff

2017

# April

MONDAY 27	TUESDAY 28	WEDNESDAY 29	THURSDAY 30	FRIDAY 31	SATURDAY 01	SUNDAY 02
03	04	05	06 Parent Teacher conferences 3pm	07 Parent Teacher conferences 3pm	08	09
10	11	12	13	14 AA Meet Students ILI - ANC. IGI ANC	15 Red Eye Phoenix. AZ Science Center. Papago Inn	16 Phoenix Zoo. AZ Sci. Center. Papago Inn
17 To G.C. Mather Campground	18 To Pinetop. Northlands..	19 Culture Exchange Apache. Northlands	20 To Sleeping Frogs Farm	21 Morning Farm Work. Cohcise Stronghold. To Econo Lodge PHX	22 To ANC. Overnight	23 ANC - IGI
24	25	26	27	28	29	30
01	02	Notes:				

Arizona Groups – Student/Chaperones

Student Groups

Chaperones

Avery

Danni

Mackenzie

Erika

Christina

Jem

Jon

Shea

Tate

Kaylee

Ella

Kiara

Ms. Stacey

Walt

Keil

Aiden

Jeff Bringhurst (paying own way)

Taty

Doll

Fewn

Alex

Sim

(Kaleb)

(Max)

At Large Community Members interested in paying own way

Ida

Tanya

Julie

Sandy

Randy(?)

Sherry(?)

**ARIZONA TRIP  
FLIGHTS**

Date	Day	\$ People x Fare	Total Cost
April 14 <sup>th</sup>	ILI-ANC Friday	8 x 130	1,040
April 14 <sup>th</sup>	IGI-ANC Friday	14 x 290	4,060
April 15 <sup>th</sup>	ANC-PHX-ANC Saturday	22 x 380	8,360
April 24 <sup>th</sup>	ANC-IGI	22 x 290	6,380

**Total cost: 19,840**

**LODGING**

April 16&17 <sup>th</sup>	Papago Inn, Scottsdale	\$ Double Occupancy 109 X 6x2	1308
April 18 <sup>th</sup>	Mather Campground Grand Canyon	\$50	50
April 19 <sup>th</sup> & 20 <sup>th</sup>	Northwoods Lodge, Pinetop AZ	2 -16 person Chalets. \$660 x 2 nights	1320
April 21 <sup>st</sup>	Sleeping Frogs Farm Campout	NA	NA
April 22	Econo Lodge Airport	Double Occ \$89 x 6	534
April 23 <sup>rd</sup>	ANC-Fairfield Inn&Suites	Double Occ \$84 x 6	504

**Total Cost:  
\$3,716**

**RENTAL VAN**

<b>April 15<sup>th</sup>-22<sup>th</sup></b>	<b>A-1 Rental 15 pass van x 2</b>	<b>973.26 x 2= FUEL - \$400</b>	<b>\$1946.52 + \$400 = \$2346.52</b>
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**FEED**

Date	Breakfast	Lunch	Dinner	\$ Sub Total
April 14 <sup>th</sup>	X	X	Ted Stevens \$15x22	330
April 15 <sup>th</sup>	Sky Harbor PHX \$10x22	Grocery Sandwiches \$50	Papago Inn \$15x22	600
April 16 <sup>th</sup>	Complimentary Papago Inn	Groc. Sandwiches \$50	Papago Inn \$15x22	380
April 17 <sup>th</sup>	Complimentary Papago Inn	Grocery Sandwiches UNA 50	Hot Dogs/Chips Campground\$50	100
April 18 <sup>th</sup>	GC- Cold Cereal	Lunch – Winslow Sandwiches 50	Maniaq Pinetop 75	125
April 19 <sup>th</sup>	Pinetope cold cereal & oatmeal 50	Picnic Pinetop \$100	BBQ Pinetop \$150	300
April 20 <sup>th</sup>	Pinetope cold cereal & oatmeal 50	Lunch Casa Manana Safford \$15x22	Benson Pizza 150	530
April 21 <sup>th</sup>	Breakfast bars \$25	MexicanFood \$10x22	Stockyard Steaks – Parent Money	245
April 22 <sup>nd</sup>	Complimentary	Sandwiches \$75	Morgans Pizza \$125	200
April 23 <sup>rd</sup>	Complimentary	Portland Airport \$12x22	Lonestar Steakhouse \$15 x 22	594

**TOTAL = \$3,404**

ACTIVITIES

Arizona Science Center	Phoenix	Adult(18+) = \$18; Kids <17 = \$13	<b>4 x 18 = \$72</b> <b>18 x 13 = \$234</b>
Phoenix Zoo	Phoenix	Adults(14+)= \$20; Kids<14= \$14	<b>9 x 20 = \$180</b> <b>13 x 14 = \$182</b>
iMax Theatre Grand Canyon	South Rim	Adults(11+) = \$13; Kids <11 = \$10	<b>13 x 13 = \$169</b> <b>9 x 10 = \$90</b>

**TOTAL = \$927**

**TOTAL TRIP EXPENDITURE = \$29,873.52**

**IGI Village STUD. GOV. Balance = \$14,846.88**

**IGI LPSD SG Balance = \$1,820.00**

**Fundraising Campaign - \$13,206.64**

**Fundraising GOALS:**

**Monthly Student Gov. Sales \$1200 per month October -  
March . \$1200 x 6 = \$7,200**

**GO FUND ME \$6,000**

**Created by Dolly Ann Zharoff**

September 7<sup>th</sup>, 2016

Dischii'bikoh Community School  
P.O. Box 80068  
Cibecue, AZ  
85911

Dear Dischii'bikoh Community School,

On behalf of Igiugig School and community I am writing to you in hopes to do a cultural exchange with your school. My name is Dolly and I am a senior student in Igiugig, Alaska. Our school has an enrollment of 18 students K-12. We are currently in our second year of a language revitalization program. I am writing to schools located in Arizona to do a cultural exchange.

My school and community are planning a trip to Arizona. It would be a great experience being invited to your school and share games, stories, food and culture. We'd like to come spend one day at your school to share games, stories, culture, and have a potluck. There will be around 25-20 travellers in all. 18 students and 7 adults.

Igiugig has a population of 60 people year round. Consisting of mainly Yup'ik natives. In the Yup'ik language Igiugig means, "Like a throat that swallows water". We live on the largest freshwater lake in Alaska. It is called Lake Iliamna. The lake flows at the mouth of the Kvichak River. It is home to one of the last great salmon runs. If you are interested in hosting our school. Please respond to our head teacher, Tate Gooden at [tgooden@lpsd.com](mailto:tgooden@lpsd.com) or call the school 907.533.3220. You can also learn more about our school and community by visiting [igugig.com](http://igugig.com). We look forward to hearing from you.

label:az

Error checking mail for tgooden@fc.lpsd.com. [Details](#) [Dismiss](#)

Mail

Remove label

More

1

COMPOSE

Cultural Exchange AZ x

Inbox (265)

Starred

Sent Mail

Drafts (13)

AZ

Divergent Thinking

Jerry Fisher

SCANS (7)



Tate



Jesse Davis  
maybe later



nihgosnih . <renaewn@gmail.com>

Sep 12

to me

Mr. Gooden,

Dagoteh! Let me introduce myself my name is Kathy Wallen. I am from Dishchii'bikoh (Cibecue) Community school. I am an Apache Language Teacher for third and sixth grades. Our principal that you all contacted, Mr. Tyler Bangert forwarded me the email your student sent for a cultural exchange. We are really excited for this opportunity! And would like to know what dates you all were thinking of coming? So we can set up things on our end for permission through the board and we can plan accordingly.

I also read that you all are into the second year of language revitalization classes? I would love to hear more about that as well.

Gozhoo doleel (blessings),

Ms. Kathy Wallen



Tate Gooden Waqaa! Kathy Great to hear from you. We(23 of us; 18 Sep 13



Tate Gooden

Forwarded message

From: Tate Gooden Sep 20



Science Standards covered by Arizona Cultural Exchange Trip

SC.10.01.01.01 Asking questions, predicting, observing, describing, measuring, classifying, making generalizations, analyzing data, developing models, inferring, and communicating: Develop an understanding of the process of science

SC.10.01.02.01 Reviewing pertinent literature, hypothesizing, making qualitative and quantitative observations, controlling experimental variables, analyzing data statistically (i.e., mean, median, mode), and using this information to draw conclusions, compare results to others, suggest further experimentation, and apply their conclusions to other problems: Develop an understanding of the process of science

SC.10.09.01.01 Relating the carbon cycle to global-climate change : Demonstrate an understanding that all organisms are linked to each other and their physical environments through the transfer and transformation of matter and energy

SC.10.09.02.01 Exploring ecological relationships (e.g., competition, niche, feeding relationships, symbiosis): Demonstrate an understanding that all organisms are linked to each other and their physical environments through the transfer and transformation of matter and energy

SC.10.11.01.01 Recognizing the dynamic interaction of erosion and deposition including human causes: Demonstrate an understanding of the forces that shape Earth

SC.10.11.02.01 Describing how the theory of plate tectonics explains the dynamic nature of its surface: Demonstrate an understanding of the forces that shape Earth

SC.10.12.01.01 Describing causes, effects, preventions, and mitigations of human impact on climate: Demonstrate an understanding of cycles influenced by energy from the sun and by Earth's position and motion in our solar system

SC.10.14.01.01 Identifying that progress in science and invention is highly interrelated to what else is happening in society: Demonstrates an understanding of how to integrate scientific knowledge and technology to address problems

SC.10.17.01.01 Analyzing the competition for resources by various user groups to describe these interrelationships: Demonstrates an understanding of the dynamic relationships among scientific, cultural, social, and personal perspectives

SC.10.18.01.01 Describing how those perspectives (i.e., cultural, political, religious, philosophical) that have impacted the advancement of science: Demonstrates an understanding of changes in historical perspectives of science

SC.10.19.01.01 Using an account of an event to recognize the processes of science used by historically significant scientists: Demonstrates an understanding of the basis of the advancement of scientific knowledge

SC.10.21.01.01 Recognizing the role of these factors on scientific advancements: Demonstrate an understanding that advancements in science depend on curiosity, creativity, imagination, and a broad knowledge base

Created By Kaleb Hill

**Cultural Awareness Standards covered by Arizona Trip**

Art and Culture Cultural Awareness Level 4

04.01.02 identifies ways each person or group of people is unique.

02.02 Shares experiences reflecting family culture (camping, fishing, potlucks, hunting, story telling, traveling)

04.02 Practices songs and dances from a variety of cultures including Alaskan native

CA 05.01 Art and Culture Cultural Awareness Level 5

03.02 Identifies and gives examples of the four strands of art: dance, music, theatre, and visual arts.

05.02 Acts out one folk tale or legend.

CA 06.01 Art and Culture Cultural Awareness Level 6

01.02 Understands that cultures have a distinct organization and hierarchy (elders, clans, sects, totems, caste system, family day, dynasties, kingdoms, symbols) and identifies ways everyone is a part of and connected to a cultural community.

04.02 Creates an art form using two art elements, form and space utilizing “found objects” gathered from the local, outdoor environment.

CA 07.01 Art and Culture Cultural Awareness Level 7

01.02 Identifies traditional role of elders in the local/regional community.

CA 09.01 Cultural Awareness Level 9

01.02 Chooses an Alaskan Art form (traditional or contemporary), researches the process of creating the art, and creates an original piece.

03.02 Interprets through performance an event, story, legend from Alaska History using props (e.g., serum, volcano eruption, salmon play)

CA 10.01 Cultural Awareness Level 10

01.02 Creates and shares either a dance, music piece, theatrical performance or visual art that reflects your own beliefs, values, and traditions.

Created by Dolly Ann Zharoff and Fewnia Zharoff.

### **BP/AR/E 5128: Alaska Performance Scholarship Programs**

The notes and text of the policy and AR were updated to reflect the repeal of the 4 AAC 43.035, which provided for a grace period and waiver of curriculum requirements for the APS program, and the addition of 4 AAC 43.045, which provides a process for students to request a scholarship eligibility extension. Substantial changes were made to the policy to update the curriculum requirements for students to qualify for all scholarship levels.

### **BP/AR 6114: Crisis Response Plan**

The policy language has been updated to reflect the requirement that employees be trained on crisis response within two years of being hired. Grammatical and formatting corrections have also been made to the notes and policy language.

### **BP 6142.2: AIDS Instruction**

The introductory note and legal reference section have been updated to refer to and cite the federal Every Student Succeeds Act. The introductory note has also been revised to more accurately identify the limitations on the use of federal funds with regard to components of a district's sex education program, including AIDS prevention education. The text of the policy contains numerous revisions to more accurately reflect current views and understanding of AIDS and HIV prevention. Specific requirements that limit school district discretion and flexibility have been removed, including language identifying which staff members will provide AIDS and HIV education.

### **BP/AR/E 6171: Title I Programs**

The policy language has been revised to reflect the requirements of the federal ESSA that focuses on the use of federal funds to increase student achievement on state academic standards. The notes and the legal reference section have been updated to reflect ESSA rather than NCLB. The AR has been revised, and its title changed, to "Parent and Family Engagement in Title I Programs." The ESSA has expanded the focus of parent involvement to whole family engagement in helping to increase student outcomes. The Exhibit's title has also changed to "Notice to Parents Required by Every Student Succeeds Act" to reflect the federal change from NCLB. Despite this, for the 2016-17 school year, federal notices to be given to parents are based on the NCLB requirements. However, certain notices are not required for the 2016-17 school year, including notice that a student is not taught by a highly qualified teacher. The Exhibit has removed notices that are not required for the 2016-17 school year, and has amended accountability notices to reflect the NCLB waiver. While that waiver expires in August 2016, Alaska will still implement school improvement plans and interventions for schools designated as priority or focus schools, and notice should be given to parents accordingly.

### **BP 1331: Memorial Policy**

This new optional policy may be adopted at a district's discretion. The purpose of the policy is to provide guidance on permanent and temporary memorials to deceased students/staff. Districts may choose to adopt the policy, which limits student/staff memorials to avoid inconsistent treatment of individual students/staff, disruption to memorials when school buildings or grounds are renovated, concerns about space availability and maintenance of memorials, and concerns about how a memorial may impact students at risk of suicide. The policy provides alternative language giving districts the option of 1) prohibiting all school memorials, or 2) allowing some temporary school memorials with guidance on the content, type and duration. If districts choose to adopt this policy, formal adoption is required.

The Alaska Performance Scholarship Program provides scholarships for high school graduates who are Alaska residents to attend a qualified postsecondary institution in the State of Alaska. The district is required to determine student eligibility for the three levels of scholarships available. The district must then notify the Alaska Department of Education and Early Development of each qualifying student's eligibility.

### **Eligibility Determinations**

The principal or designee of each high school shall determine scholarship eligibility for each graduating student by application of the following criteria.

#### **A. Course Work Requirements**

Note: The following curriculum requirements are in place for students graduating from high school in and after 2015. Qualifying units of credit shall include a student's completion of a high school level course in an earlier grade if: 1) the course meets content standards for a grade 9-12 course; 2) is within a qualifying curriculum (math, science, language arts, etc.); and 3) appears on the student's high school transcript. A course does not satisfy the requirements of this section, regardless of the course name unless it is: 1) a college or industry preparatory course; and 2) meets or exceeds the standards and grade level expectations in *Alaska Standards: Content and Performance Standards for Alaska Students*. An advanced placement and international baccalaureate course meets curriculum requirements and is considered an approved course as fully stated in 4 AAC 43.030.

The Alaska Performance Scholarship may be awarded based on a student's completion of either a math and science curriculum track, or a social studies and language curriculum track.

#### **2015 and after Curriculum Requirements**

Students graduating in and after 2015 must meet the following curriculum requirements to qualify for all scholarship levels (Achievement, Performance, and Honors):

##### Math and Science Curriculum:

1. Math – 4 units of credit, consisting of either four units selected from the following courses or a combination of three units selected from the following courses and an additional course approved by the department:
  - i. algebra I;
  - ii. algebra II;
  - iii. geometry;
  - iv. trigonometry;
  - v. pre-calculus;
  - vi. calculus;
  - vii. calculus II;
  - viii. statistics;

2. Science – 4 units of credit, consisting of either four units selected from the following courses or a combination of two units selected from the following courses and two additional courses approved by the department:
  - i. physical science;
  - ii. earth science;
  - iii. biology;
  - iv. chemistry;
  - v. physics;
  - vi. marine biology;
  - vii. anatomy and physiology;
  
3. Language arts – 4 units of credit, consisting of either four units selected from the following courses or a combination of three units selected from the following courses and an additional course approved by the department:
  - i. composition;
  - ii. American literature;
  - iii. world literature;
  - iv. speech and debate;
  - v. advanced composition;
  - vi. creative writing;
  - vii. British literature;
  
4. Social studies – 4 units of credit, one unit of credit in a foreign or Alaska Native language, fine arts, or cultural heritage may substitute for one of the four units of credit of social studies; at least two units of credit must be from the following courses, with any remaining credits from courses approved by the department:
  - i. World history;
  - ii. American history;
  - iii. geography;
  - iv. American government/civics;
  - v. economics;
  - vi. Alaska history;
  - vii. western or eastern civilization;
  - viii. psychology;
  - ix. sociology.

*Social Studies and Language Curriculum*

1. Math - 3 units of credit, consisting of either three units selected from the following courses or a combination of two units selected from the following courses and an additional course approved by the department:
  - i. algebra I;
  - ii. algebra II;
  - iii. geometry;
  - iv. trigonometry;
  - v. pre-calculus;

- vi. calculus;
  - vii. calculus II;
  - viii. statistics;
2. Science – 3 units of credit consisting of either three units selected from the following courses or a combination of two units selected from the following courses and an additional course approved by the department:
- i. physical science;
  - ii. earth science;
  - iii. biology;
  - iv. chemistry;
  - v. physics;
  - vi. marine biology;
  - vii. anatomy and physiology;
3. Language arts – 4 units of credit consisting of either four units selected from the following courses or a combination of three units selected from the following courses and an additional course approved by the department:
- i. composition;
  - ii. American literature;
  - iii. world literature;
  - iv. speech and debate;
  - v. advanced composition;
  - vi. creative writing;
  - vii. British literature;
4. Social studies – 4 units of credit, consisting of either four units selected from the following courses or a combination of three units selected from the following courses and an additional course approved by the department:
- i. world history;
  - ii. American history;
  - iii. geography;
  - iv. American government/civics;
  - v. economics;
  - vi. Alaska history;
  - vii. western or eastern civilization;
  - viii. psychology;
  - ix. sociology.
5. Foreign, Alaska Native or American sign language – 2 units of credit in the same language.

Note: A district that offers courses meeting the requirements for APS but that do not clearly fall within the course names found above may seek approval from the Department to have those courses approved for APS purposes. 4 AAC 43.030(j).

**B. Grade Point Average and Standardized Examination Scores**

In addition to the curriculum requirements above, students must meet certain GPA and standardized examination score requirements. It is the student's responsibility to provide proof of results achieved on one of the standardized examinations required for scholarship eligibility. GPA and test scores determine a student's level of eligibility for each of the three scholarships set forth below:

1. Alaska Performance Honors Scholarship

Grade Point Average: 3.5 or higher

Test Scores: ACT composite score of 25 or higher; or  
SAT combined score of 1680 or higher; or  
A combined WorkKeys score of 13 or higher, with no single score lower than 4, in each of the following:

1. applied mathematics
2. reading for information
3. locating information

Note: The Alaska Performance Honors Scholarship has an award level of \$4,755.

2. Alaska Performance Achievement Scholarship

Grade Point Average: 3.0 or higher

Test Scores: ACT composite score of 23 or higher; or  
SAT combined score of 1560 or higher; or  
A combined WorkKeys score of 13 or higher, with no single score lower than 4, in each of the following:

1. applied mathematics
2. reading for information
3. locating information

Note: The Alaska Performance Achievement Scholarship has an award level of \$3,566.

3. Alaska Performance Opportunity Scholarship

Grade Point Average: 2.5 or higher

Test Scores: ACT composite score of 21 or higher; or  
 SAT combined score of 1450 or higher; or  
 A combined WorkKeys score of 13 or higher, with no single  
 score lower than 4, in each of the following:

1. applied mathematics
2. reading for information
3. locating information

Note: The Alaska Performance Opportunity Scholarship has an award level of \$2,378.

Note: A student who qualifies for one of the above scholarships using the WorkKeys examination must use the scholarship award in a career and technical program that results in the award of a certificate. 4 AAC 43.020.

### **Notice to Parents/Guardians of Eligibility Determination**

#### **Option 1:**

The principal or designee shall provide written notice to all parents/guardians, or to students if 18 or older, of the eligibility determination. The notice should also explain how a parent/guardian or eligible student may challenge this determination.

#### **Option 2:**

The principal or designee shall provide written notice to all parents/guardians, or to students if 18 or older, of how they may learn the eligibility determination. The notice should also explain how a parent/guardian or eligible student may challenge this determination.

### **Permanent Record**

Once eligibility levels are determined, the district will record the level of eligibility on each qualifying student's permanent record. No notation should be made for those students who are not eligible for a scholarship award.

### **Annual Transmittal of Records**

No later than July 15 of each year, the district will transmit an electronic version of each graduating student's permanent record that describes the student's eligibility for the Alaska Performance Scholarship Program. This is a mandatory reporting obligation and parents/students may not opt out of this disclosure.

**Appeal Procedures**

The district provides the following appeal process for students who believe an error has been made regarding a student's eligibility for an Alaska Performance Scholarship. A student can request that the district review the determination of whether or not he or she is eligible or, if eligible, the level of scholarship available.

**A. Appeal Form**

To request an appeal, a student must complete the Alaska Performance Scholarship Appeal Form for Public School Students. [E 5128] The form requires:

1. Name, mailing address, and contact information;
2. Eligibility information in the form of official examination scores and an official transcript indicating courses taken and GPA;
3. A statement explaining why the student believes the eligibility determination is in error; and
4. All documents, papers, or other materials that support a reversal or modification of the eligibility determination.

Students who have questions about the form or require assistance should contact a counselor or principal at the student's high school.

Students must complete the Appeal Form and provide supporting documents as soon as possible after receiving notice of his or her eligibility determination. No appeals will be considered unless submitted within thirty (30) days of receiving the district's eligibility determination, absent unusual circumstances that prevented a timely appeal.

**B. Appeal Process**

1. Student submits the completed Appeal Form and supporting documentation to \_\_\_\_\_ [identify appropriate school official to process appeals].
2. The district will designate a reviewer to review and decide the appeal.
3. The reviewer will consider all information submitted and issue a determination of whether or not the student meets scholarship eligibility, and if eligible, the student's level of eligibility.
4. The reviewer's determination is the final decision of the district.
5. Notice of the district's decision will be sent to the student no later than thirty (30) days after the student submits a timely appeal.
6. If the reviewer determines that scholarship eligibility was incorrect, the district will notify the Alaska Performance Scholarship Program of the correct eligibility determination and revise the student's transcript to correctly identify APS eligibility.

Note: Effective June 6, 2015 the regulation providing for a grace period and waiver of curriculum requirements was repealed and a new section added to provide for students to request a scholarship eligibility extension. 4 AAC 43.035 (repealed); 4 AAC 43.045 (extensions of eligibility period). An extension of scholarship eligibility does not permit a student to receive a scholarship for more semester hours than is permitted under AS 14.43.825.

### **Extension of Scholarship Eligibility**

The district should notify appropriate students about the availability of a scholarship eligibility extension that may be granted by the Alaska Commissioner of Education. Upon request, the Commissioner may grant a student who has previously been determined eligible for a scholarship under APS, a scholarship eligibility extension. Such an extension allows a student to remain eligible for a scholarship for longer than six years after the date of the student's graduation from high school.

To qualify for an extension of scholarship eligibility, a student must:

1. Submit a written request to the Commissioner *no later than* 30 days before the student's period of scholarship eligibility under 14.43.825(b) is set to expire; and
2. Submit with the request a signed statement from the institution of higher learning in which the student is admitted or enrolled attesting that the student has experienced or is experiencing an enrollment delay due to the availability of coursework required by the degree program the student is pursuing, and that the enrollment delay is beyond the student's control.

*Revised 3/2016*

Note: Each district, and every school within the district, is required to have in place a crisis response plan. AS 14.33.100. AS 14.03.140 requires monthly emergency drills, such drills should be geared to the types of emergencies likely to be experienced. AS 14.33.100 requires annual employee training in crisis response, including evacuation and lock down drills. New employees must be trained within his or her first two years of employment. Ongoing training must be in compliance with BP 4131 –Staff Development.

Principals and site administrators shall hold emergency drills at least once a month, weather permitting. (AS 14.03.140)

The district crisis response plan shall be available to staff, students and the public in the office of the Superintendent or designee and in the office of each principal. Individual building crisis response plans shall be provided to each teacher and shall be available for public inspection at the principal's office. The principal shall make certain that students and staff are familiar with the plan and shall periodically conduct preparedness drills to ensure effective behavior in the event of an actual emergency or disaster.

The crisis response team for each school shall meet each year to review the crisis response plan and recommend changes and/or improvements.

*(cf. 4131 – Staff Development)*

### **1. Principal**

The principal or designee may assume overall direction of disaster procedures. Each principal shall prepare written disaster plans for his/her school and present a copy to the Superintendent or designee.

The principal shall:

- a. Direct evacuation of buildings, using fire signals and procedures as required for fire, threatened explosion, or following cessation of earthquake tremors, and using a manual bell for signals in case of power failure.
- b. Arrange for transfer of students when their safety is threatened by floods or approaching fires.
- c. Issue orders to teachers if children are to assemble in preselected safer areas within the school.
- d. Schedule monthly/periodical fire drills and keep appropriate records.

- e. Use discretionary judgment in emergencies which do not permit execution of prearranged plans.
- f. Inform the Superintendent or designee of all emergency actions taken as soon as possible.
- g. Post directions for fire drills and civil defense drills in classrooms, multipurpose rooms, etc.

**2. Teachers**

Teachers shall be responsible for supervision of students in their charge. Teachers shall:

- a. Direct evacuation of students in their charge to inside or outside assembly areas in accordance with signals, warning written notification, or intercom orders.
- b. Give the DROP command during an earthquake.
- c. Take roll when the class is relocated in an outside or inside assembly area or at another location.
- d. Report missing students to the principal or designee.
- e. Send students in need of first aid to the school nurse or person trained in first aid.

**3. Custodian/Maintenance Personnel**

Custodians/maintenance personnel are responsible for the use of emergency equipment, the handling of supplies and the use of available utilities. Custodians/maintenance personnel shall:

- a. Survey and report damage to the principal.
- b. Direct rescue operations as required.
- c. Direct fire fighting efforts until regular fire fighting personnel take over.

- d. Control main shutoff valves for gas, water and electricity and ascertain that no hazard results from broken gas, water mains or fallen electrical lines.
  - e. Disburse supplies and equipment as needed.
  - f. Conserve usable water supplies.
- 4. The school secretary shall:**
- a. Report a fire or disaster to the appropriate authorities.
  - b. Assist the principal as needed.
  - c. Provide for the safety of essential school records and documents.
- 5. The secretarial staff shall man telephones, monitor radio emergency broadcasts, assist the school nurse as needed, and act as messengers and carriers when so directed.**
- 6. The school nurse shall:**
- a. Administer first aid.
  - b. Supervise the administration of first aid.
  - c. Organize first aid and medical supplies.

*Revised 3/2016*

Note: The following optional policy should be revised or deleted to reflect district philosophy and needs.

Notes: For districts receiving federal funds, section 7906 of the Every Student Succeeds Act sets limitations on how districts approach sexual subject matter and sex education. The law requires that federal funds *not* be used to (1) develop or distribute materials or programs that encourage or promote sexual activity, (2) distribute or aid in the distribution by any organization of obscene materials to minors on school grounds, (3) provide sex education or HIV prevention education unless that instruction is age appropriate and includes the health benefits of abstinence, or (4) operate a program of contraceptive distribution in schools. Non-federal funds may be used for these activities.

The School Board recognizes that acquired immune deficiency syndrome (AIDS) and human immune deficiency virus (HIV) pose a health risk. An effective weapon against the spread of this deadly disease is public education.

The district's health education program will include factual information about the transmission of AIDS and HIV. Students will be informed of voluntary behaviors that can result in infection and will be encouraged to prevent infection by making wise decisions in their daily lives. Instruction shall emphasize that abstinence is the only totally effective protection against AIDS through sexual transmission.

Instruction must be appropriate to the age and grade level of the students receiving it. The School Board particularly desires that students receive proper AIDS education before they reach the age when they may adopt behaviors which put them at risk of contracting AIDS.

Parents/guardians and community members should have input into the selection and/or development of instructional materials to be used in AIDS instruction. The curriculum shall be updated regularly.

*(cf. 6142.1 - Family Life/Sex Education)*

*(cf. 6141 - Curriculum Development and Design)*

*(cf. 5141.41 – Sexual Abuse, Sexual Assault and Dating Violence Awareness and Prevention)*

Sufficient classroom time should be provided to fully cover essential knowledge appropriate for each grade level and allow students time to ask questions and discuss issues raised by the information presented.

In cooperation with local health agencies, as appropriate, the Superintendent or designee shall provide a program of orientation and information about the AIDS Instructional program for parents/guardians and interested members of the community. This program shall include the opportunity to examine all instructional materials.

Before students receive AIDS instruction, parents/guardians shall be notified. Alternative study arrangements will be made for students whose parents/guardians ask that they not receive instruction.

*(cf. 1312.2 - Complaints concerning Instructional Material)*

*(cf. 5141.23 - Infectious Disease Prevention)*

*(cf. 6142.1 - Family Life/Sex Education)*

Instruction

**AIDS INSTRUCTION**

BP 6142.2(b)

*Legal Reference:*

ALASKA STATUTES

*14.30.360 Curriculum*

UNITED STATES CODE

*Elementary and Secondary Education Act, 20 U.S.C. § 7906 as amended by the Every Student Succeeds Act  
(P.L. 114-95 December 10, 2015)*

*Revised 3/2016*

**TITLE I PROGRAMS**

BP 6171(a)

Note: This policy is mandatory for any district that receives or desires to receive Title I funds. Title I is part of the Elementary and Secondary Education Act (20 U.S.C. § 6301 *et seq.*), as amended by the Every Student Succeeds Act of 2015 (P.L. 114-95-). Title I recipients must have a policy of parent and family engagement and a policy ensuring equal provision of staff and materials among schools.

The Board recognizes the importance of a program of instruction that is well-rounded to meet the academic needs of all students. Instructional and other strategies intended to strengthen academic programs and improve conditions for learning will be identified and implemented.

Federal program funds shall be used to ensure that all students receive a high-quality education and to close the achievement gap between those students who meet, and those who do not meet, challenging academic standards. Students who may be at risk for academic failure will be identified. Title I programs shall provide additional educational assistance to individual students that need help in meeting academic standards. The district shall provide these services, including remediation in reading, language and/or mathematics, on the basis of individual student needs identified annually and assessed with objective educational criteria.

When evaluating the effectiveness of Title I programs, staff shall assess individual student achievements and monitor changes in student performance.

*(cf. 6190 - Evaluation of the Instructional Program)*

Note: Every Student Succeeds Act requires each district receiving Title I funds to “develop jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy.” 20 U.S.C. § 6318(a)(2). Additionally, each school served under Title I must work with parents to develop a written parent and family engagement policy for that school.

The parents/guardians of children enrolled in Title I programs shall be involved in planning, designing and implementing these programs in a systematic, ongoing, informed and timely fashion. They shall have regular opportunities to make recommendations on the educational needs of their children and on ways in which they can help their children benefit from the programs. All such recommendations shall receive timely responses. The Superintendent or designee shall develop procedures according to Title I requirements. These procedures shall contain: (1) the district’s expectations for parent and family engagement, (2) specific strategies for effective parent involvement activities to improve student academic achievement and school performance, (3) methods to be used by building administrators with Title I programs to ensure parental involvement at that school, and (4) other provisions as required by federal law. The Superintendent or designee shall ensure that the procedures are distributed to parents/guardians of students receiving services, or enrolled in programs, under Title I.

**TITLE I PROGRAMS (continued)**

BP 6171(b)

Through consultation with parents/guardians, the district shall annually assess the effectiveness of parental involvement programs and determine what action needs to be taken, if any, to increase parental participation.

Note: The following paragraph is mandatory for each district receiving Title I funds.

The Superintendent or designee shall establish procedures which ensure that the district provides all district schools, regardless of whether they receive Title I funds, with services that, taken as a whole, are substantially comparable. This includes the same level of base funding, per student, for staff services, curriculum materials and instructional supplies. At the beginning of each school year, the ratio of students to teachers and auxiliary staff shall vary as little as possible from school to school. The Superintendent or designee shall maintain annual records to document this ratio and to indicate the quantity and quality of books and equipment at each school.

*(cf. 6000 - Concepts and Roles)*

*Legal Reference:*

UNITED STATES CODE

*Title I of the Elementary and Secondary Education Act, 20 U.S.C. §§ 6301–6514, as amended by the Every Student Succeeds Act (P.L. 114-95 (December 10, 2015))*

*Revised 3/2016*

Note: The following optional policy may be revised or deleted to reflect district philosophy and needs. School districts may wish to adopt this policy limiting student/staff memorials to avoid inconsistent treatment between particular deceased students or staff, disruption to memorials when school building or grounds are renovated, space availability and maintenance of memorials, and concerns about how a memorial may impact students at risk of suicide.

The School Board recognizes that the loss of a member of the school community has a great impact on students, staff, and families. Furthermore, the School Board recognizes that decisions made about memorials immediately after traumatic events may not take into full consideration the potential impacts for students, staff, and community members. The purpose of this policy is to assist staff, students and families impacted by a death by providing guidelines for decision-making regarding memorials and memorializing activities. “Memorials” mean objects or activities meant to remember an event or deceased person(s).

The focus of a school is to support students in their learning. This may necessarily include support for students and staff who are grieving a loss of a member of the school community. Memorials, though, can be an ongoing reminder of a traumatic event and can be impossible for students to avoid when located on school property.

Note: Following are optional provisions providing alternative language for school districts as to permanent and temporary memorials. Option 1 prohibits all permanent and temporary memorials. This option provides a clear directive for families of students/staff and avoids many of the potential problems with school memorials outlined in the note above, but may be considered harsh by families of the deceased. Option 2 provides that districts may allow temporary memorials to deceased students/staff, but provides guidance on the content, type and duration. While Option 2 provides districts more flexibility, it does not avoid all concerns identified in the note above. If Option 2 is adopted, it should be applied in an even-handed manner.

**[Option 1]** Therefore, school buildings and grounds shall not be used for permanent or temporary memorials. Additionally, the district does not authorize public memorial activities during the school day or during school-sponsored activities. The district recommends that gifts and recognitions in memory of an individual be in the form of student scholarships, or donations in the name of the deceased.

*(cf. 1330 – Use of School Facilities)*

**[Option 2]** Therefore, permanent memorials for deceased students or staff shall be limited in form to perpetual awards, scholarships or collections of books or items of historical or educational significance. Temporary school-wide memorials for deceased students or staff may include plaques or other displays which shall contain “in memory of,” or similar language, and the deceased individual’s name, date of birth and date of death. Memorials shall be limited to one per loss. Temporary memorials shall be removed from display at the end of the school year in which the death occurred and given to the family of the deceased.

**MEMORIAL POLICY**  
(continued)

This policy will guide decisions moving forward from the date of first adoption and will not impact previous memorials. The guidelines regarding memorials will be kept in each building and in the office of the superintendent. Persons who have questions, comments or concerns should contact the Superintendent or designee.

*Added 3/2016*

11/21/2016

FY2016-2017  
ATTORNEY EXPENSES

Grievance	
July 2016	1080.00
Aug.2016	216.00
Sept.2016	1809.00
Oct.2016	1647.00
TOTAL	\$4,752.00

Business- L.Hylton	
June 2016	81.00 Termination Policy
Sept.2016	675.00 Bus
Oct.2016	1.40 Telephone Charges
TOTAL	\$ 757.40

Subpoena	
Sept.2016	405.15
Oct.2016	105.00
TOTAL	\$ 510.15

GRAND TOTAL \$6,019.55