

**THE LAKE AND PENINSULA SCHOOL DISTRICT**  
**Regular Meeting AGENDA**  
**December 16, 2025, 12:30 PM**

Agenda

1. <b>CALL TO ORDER</b>	
2. <b>PLEDGE OF ALLEGIANCE</b>	<b>3</b>
3. <b>OATH OF OFFICE</b>	<b>4</b>
4. <b>REORGANIZATION OF THE BOARD</b>	
a. Nominations for President	
b. Nominations for Vice President	
c. Nominations for Clerk	
5. <b>ROLL CALL</b>	
6. <b>INTRODUCTION OF VISITORS</b>	
7. <b>ORDERING OF AGENDA</b>	
8. <b>APPROVAL OF CONSENT AGENDA</b>	
a. Previous Minutes	
b. Check Registers	6
9. <b>COMMUNICATIONS</b>	
a. Site Reports	7
b. LSAC Minutes	60
c. Correspondence	74
d. Public Comment	
10. <b>DELEGATIONS</b>	
a. Lake and Peninsula Borough	
b. LSAC Member	
c. Student Representative	
11. <b>REPORTS</b>	
a. School Board Committee Reports	
b. Superintendent Report	88
c. Facilities Report	92
d. Curriculum Report	95
e. Technology Report	
f. Activities Report	99
g. Financial Report	104
h. Special Education Report	109
i. Assessment Report	111
j. Early Childhood Education Report	115

k.	Counseling Report	117
l.	BBRCTE Report	119
m.	Personnel Report	133
n.	Shining Stars	135
12.	<b>UNFINISHED BUSINESS</b>	
a.	Board Bylaw Update: BB 9250 REMUNERATION, REIMBURSEMENT, AND OTHER BENEFITS	137
13.	<b>EXECUTIVE SESSION</b>	
14.	<b>NEW BUSINESS</b>	
a.	FY25 Audit Presentation and Financial Statements	139
b.	2026-2027 Indian Policies and Procedures	291
c.	2025-2026 Board Calendar	298
d.	2025-2026 Updated School Calendars	299
e.	Policy Updates - Dec/Jan 2025-2026	309
15.	<b>PERSONNEL</b>	<b>331</b>
16.	<b>PUBLIC COMMENT</b>	
17.	<b>FUTURE AGENDA ITEMS AND MEETING DATE</b>	
18.	<b>GOOD OF THE ORDER</b>	
19.	<b>ADJOURNMENT</b>	



3



# THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



## OATH OF OFFICE SCHOOL BOARD MEMBER

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

---

Austin Shangin,  
School Board Member

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

---

Notary in and for the State of Alaska

---

Commission expires

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



# THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



## OATH OF OFFICE SCHOOL BOARD MEMBER

I, Margie Olympic, 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.

---

Margie Olympic,  
School Board Member

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

---

Notary in and for the State of Alaska

---

Commission expires

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

*December 16, 2025*  
*School Board Meeting*

**PAYROLL**

**CHECK REGISTERS**

**11/4/2025 – 12/5/2025**

42044 – 42053

**GENERAL**

**CHECK REGISTERS**

**11/4/2025 – 12/5/2025**

103275 – 103352

**PAYROLL & GENERAL**

**Direct Deposits & Vendor Payments**

**11/4/2025 – 12/5/2025**

Vouchers 1125 - 1163

## Site Report – Igiugig – November, 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Kathy Touring, Head Teacher

### Photos & Description of Activities and Events



We celebrated our graduating students at Senior Night.



And continued the evening with a volleyball scrimmage - our students won against the oldsters, of course.

**Personnel Update**

All positions are filled. Kathy Touring (Middle&High School), Jenny Cundiff (Elementary) are the certified staff. Olga Zackar has taken the night gym position, and Gabe Chang is now full-time our custodian. Ida Nelson, cook; Martha Crow, SPED Aide; Betsy Hostetter, Pre-K Aide; Tess Hostetter, Indian Aide; Alicia Tinney, PE Aide; and April Hostetter, SPED Aide continue in their positions.

**Classroom Highlights**

Tess Hostetter has been working with our secondary students on AK Studies projects as well as community and nature walks weather cooperating.

**LSAC Activity**

LSAC met on November 25th and discussed our upcoming Christmas Bazaar, future community events, and the upcoming Winter Break. Last month's LSAC minutes are attached.

**Community Engagement**

Our secondary students hosted the Kvichak Cafe with delicious food prepared by Christina and Danni. We also said good-bye to Rob and wished him safe travels and a wonderful retirement.

**Professional Development**

All personnel continue to learn on the job as we settle into our respective positions. Elementary PLC weekly meetings w/Moon.

**Pupil % Attendance K-12**

Attendance for Igiugig this month has been stellar (90%).

**Student and Staff Safety**

We had a fire drill in November and our evacuation time was 1 min, 43 seconds.

**Other**

## Site Report – Kokhanok – November, 2025

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

**From:** Colter Barnes, Principal

### Photos & Description of Activities and Events

- 1) Our food-service program (breakfast, snack, lunch) and elder lunch delivery (30+ a day) have been top notch. I'd venture a guess that we've served more locally harvested food (salmon, dry fish, dry meat, moose, caribou, berries) than any school in the nation; proud & skilled hunters/providers here!
- 2) We continue to include native language instruction & games into our morning meeting routine DAILY. A huge thank you to Beth Hill, Krista Hobson, Connor Romer, and Peducia Andrew for providing such integral learning opportunities. The students are really picking it up!
- 3) Our volleyball team traveled to Newhalen for the district tournament and were the mixed-3 champions! Even better, they also received the Sportsmanship Award!!! We are so proud of their efforts, attitudes, and completing a season with all 14 players who started the season.
- 4) Our PEP squad continued a tradition they started rooted in service. With the money they've made, they purchased items to make goodie bags for each volleyball player. A much appreciated sendoff!
- 5) We celebrated World Kindness Day (which is my new favorite holiday ❤️)
- 6) Thanks to the district's support, we were able to hire 3 young men (current students) to do our custodial work. They are taking the responsibility head on, communicating with each other and the rest of the staff, completing a daily checklist, and the building hasn't looked this good in a long time. And the day the 1st paychecks of their life came in, they were GLOWING ALL DAY! I will never forget that moment and hopefully it's the first of many in their future.

### Personnel Update

**Elementary (K-1):** Krista Hobson (Alum!, 3rd year in this position)

**Elementary (2-4):** Gabrielle Calhoon (1st year in Kokhanok, 2nd year with the district)

**Secondary (6-12) Math & Science:** Connor Romer (Alum!, 2nd year in this position)

**Secondary (6-12) ELA & SS:** Kim Phillips (18th year as a teacher, 2nd in KOK, Student-Government advisor)

**Special Education:** Kimberly Goode (20+ years in education, 2nd year in KOK, PEP Squad advisor)

**Student Teacher:** Maggie DeMare (½ elementary, ½ SPED)

**SPED Paraprofessionals:** Agnes Mike, Moses Mike, Ona Wassillie, Seth Breazeale

**Preschool/Family/Community Coordinator:** Amanda Norbert

**Secretary & Cook's Helper:** Irene Wilson

**Cook:** Laura Andrew

**Custodian:** Logan Apokedak (lead), Elia Newyaka, Jacob Newyaka

**Maintenance & Bus Driver:** Johnny Mike

**Night Gym Aide:** Ona Wassillie

**Elder Lunch Delivery:** Jolene Jackinsky

**Substitutes:** Corbin DeMare, Annie Hester, Amy Nelson, Roy Andrew, Efftekie Newyaka

**November Visitors:** Anne Hillman (Behavioral Health, Southcentral Foundation), Lesa Meath (Alaska Statewide Mentor Project), Joe Morris (Trooper),

**November Volunteers:** Stephanie Nowatak, The DeMare's,

## Classroom Highlights

**K-1 highlights:** see attached newsletter

### Secondary highlights:

November was fast and furious. Our secondary wrapped up volleyball and brought home some hardware. The ELA students finished Bomb-The Race for the Atomic Bomb. We focused a lot on the aftermath and consequences of dropping the bomb. The middle school has read three books so far: Touching Spirit Bear, Sunbolt, and Schooled. We are now reading Bud, Not Buddy and are really enjoying it. It's a book about a boy trying to find his dad and there are some really humorous moments in it. In Social Studies, we are learning about the Gilded Age. Everyone is working hard and ready for winter break!

The Kokhanok middle/high school science class has so far dissected a cow eye, an earthworm, and a frog. The Science 5 group is currently learning about the properties of matter, and here they are pictured with their ecosystem dioramas that they shared with their parents from the last unit. Pictured is Andy Newyaka, holding up a compound represented by gum drop elements. Also pictured is Elia Newyaka holding up a wasp's nest that the science class harvested and studied, drawing it and labelling key facts in the science notebook. In art class, students are learning how to carve linoleum and do relief prints. Our first draft project is titled "Backward Beauty", an acknowledgement to the mirrored nature of our first prints. On the day of the community Thanksgiving dinner, students were split into groups with the assignment to cook the tastiest turkey using their own recipe.

## LSAC Activity

**President:** Clint Rawls

**Vice-President:** Megan Klopp

**Secretary:** Oxenia "Ocky" Mike

**Member:** Charlene "Babe" Roehl

**Member:** OPEN

We did not have an LSAC meeting in November. Our next LSAC meeting is scheduled for Monday, December 15th at 4:00pm in Ms. Phillips' classroom.

## Community Engagement

The Kokhanok staff decided to bring back our community Thanksgiving meal tradition, and boy was it a success! Each staff member, many of whom included their students, took on a task (dish, decoration, etc.) so that nobody felt overwhelmed or burdened with too much responsibility. With everybody chipping in, along with the community providing the sides and desserts, there was plenty of food and time to just sit, eat, and visit as a big family. There was much to be thankful for in Kokhanok this fall!

Anne Hillman, our behavior health clinician, along with Kim Phillips hosted a community game night that was a hit! We had a great turnout (almost 20 people) and it was a night full of snacks and laughs.

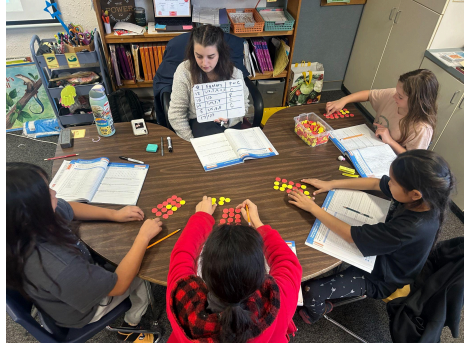
## Professional Development

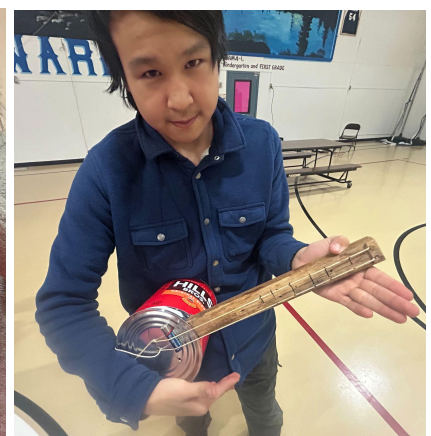
Our paraprofessionals had district wide professional development on Understanding & Recognizing Reading & Writing Difficulties and Dyslexia. It was a very organized and professional training that was well received and attended. There will be monthly PD for our classified staff that will be extremely beneficial to our students and sites as a whole.

## Pupil % Attendance K-12

We currently have 37 students (K-12) enrolled, and our attendance rate dipped to 86% for November.









# CLASSROOM NEWSLETTER

ms. krista's class

## NOVEMBER NEWS

November flew by! We started our "Thankful Tree" in class. Everyday the students write on a paper leaf something they are thankful for and we add it to our tree. Peducia started Yugtun class with the students. We look forward to learning more! Ms. Gabrielle has Art Club on Thursdays. My students really enjoy attending. We appreciate Ms. Gabrielle for taking the time to do that, quyana! The school had a community Thanksgiving Potluck. Quyana to everyone who came and brought a dish to share! It was a nice turn out. Pee-wee basketball practice has started. My students who have been attending have been working hard and learning not to give up. I am proud of them! Irene had students draw names for Secret Santa. If your child didn't let you know who they picked, you can reach out to Irene to find out.

## YUPIK PHRASES WE'VE LEARNED

We continued working on learning  
body parts: itgaq (foot) uqsuq (head) ciisquq (knee)  
iruuq (leg) ii (eye) aiggaq (hand) nuyut (hair)

Quyana to Beth for working hard on Yugtun lessons!



## CLASSROOM CURRICULUM UPDATE

In math we studied: Kindergarten worked on knowing number names, counting number of objects, describing and comparing measurable attributes, classifying objects and counting the number of objects in each category, identifying and describing shapes, analyzing, comparing, creating, and composing shapes.

First graders worked on representing and solving problems involving addition and subtraction, adding and subtracting within 20, working with addition and subtraction equations, understanding and applying properties of operations and the relationship between addition and subtraction and understanding place value.

In reading we studied: Kindergarten for comprehension we worked on analyzing characters in a story, identifying and comparing characters, identifying and describing setting of a story. For phonological awareness we worked on matching final sounds, counting syllables in spoken words and associating sounds and letters. The high frequency words we worked on: the, look, this.

First graders for comprehension we worked on identifying the author's purpose, comparing authors' purposes, identifying setting and previewing and predicting. For phonological awareness we worked on isolating final sounds and blending sounds. We worked on identifying proper nouns. Students practice reading fluently. High frequency words we worked on: day, from, good, she, us, very

## UPCOMING EVENTS

Christmas Program: TBD

Winter break starts December 19th

Art Club on Thursdays at 3:30-5:00

Pee-wee basketball Practice: K-1<sup>st</sup> Tuesdays 3:30-4:30

2<sup>nd</sup>-6<sup>th</sup> grade Fridays 3:30-4:30



## Site Report – LAG – November 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Melody Schilke: Principal &  
Sara Erickson: Head Teacher

### Photos & Description of Activities and Events

We had a spirit week during November 10-14 where the students had fun dress up days like pajama day and twin day.



### Personnel Update

Sara Erickson, Elementary Teacher/Head Teacher/Grades K-5  
Julie Boggan: Secondary Teacher Grades 6-12  
Rick Rohlman: Sped teacher South sites  
Samantha Jones, Intensive Sped Aide  
Elaina McCormick, Night Gym Aide/Preschool Aide  
Henry Erickson, Sped Aide/Indian Ed Aide  
Etelani Tupuola, Custodian/PE Aide/Cook  
Mary Grunert, Substitute

### Classroom Highlights

From Sara, the elementary teacher: We are working on weather in earth science and starting a unit on US symbols in social studies. Our second graders have been writing reports on animals using hamburger

paragraph graphic organizers. This way they are using topic sentences and closing sentences on their paragraphs.

From Julie, the secondary teacher: In Science, students learned how fossil dinosaur tracks reveal how quickly a dinosaur ran. They then attempted to see if they could have won a race with a dinosaur their size! We also learned what would happen if our bodies didn't have bones. We combined science with art and made skeleton hands. In Writing, we are continuing our narrative unit on amusement parks. Social studies has us literally all over the world! We are learning about Alaska history, early Native American tribes, and Early Humans and The Stone Age. The students have enjoyed using math to decode various activities (fractions, word problems, rounding numbers) to include where the Forgetful Pharaoh left his royal scepter. Capturing the elusive candy corn man, and the case of the Thankless Turkey.

### **LSAC Activity**

We had an LSAC meeting on 11/13/25. Then we had an election on 11/21/25 where Samantha Jones was elected to seat B and Eddie Overton was elected to the alternate seat. The next LSAC is scheduled for 12/9/25 where they will elect officers.

### **Community Engagement**

We had a potluck with the LSAC election on 11/21/25. Our cook and PE aide organized some eskimo bingo for the students to play after we ate.



### **Professional Development**

We did not have any professional development days in November.

### **Pupil % Attendance K-12**

89% attendance for November

### **Student and Staff Safety**

N/A
<b>Other</b>

# Site Report – LAKE – November 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Melody Schilke: Principal

## Photos & Description of Activities and Events

Newhalen Fun and Sportsmanship: Chignik Lake brought home 2nd place in 3 V 3 and a few of our students won sportsmanship and All Tourney! We partnered with a rural photographer and worked with LSAC, student government, and site budgets, to bring him down to the school. Photos turned out great and had a positive impact on our communities. Jonathan Gurry the photographer also worked with us and our budgets.

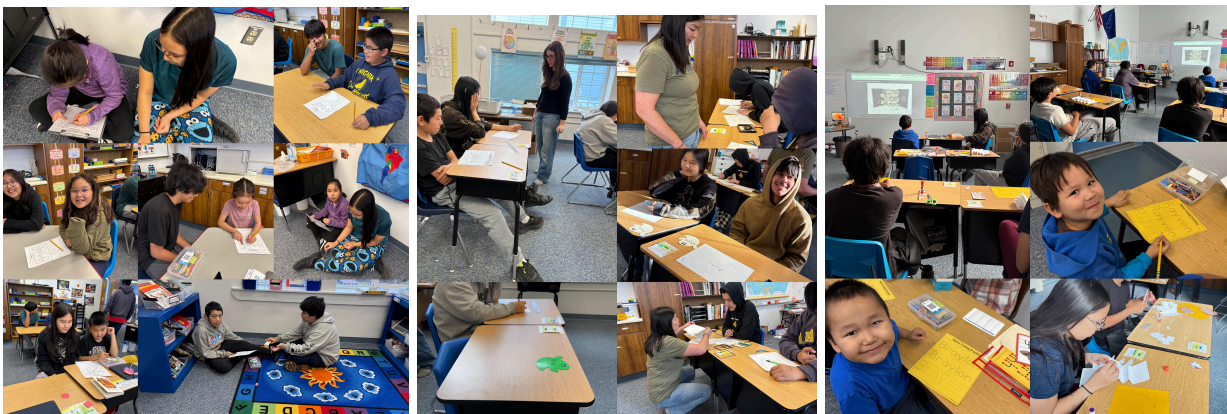


## Personnel Update

Preschool/Secretary/Classroom Aide: Nina Garner: K-5 Sally Spellman: 6-12: Diana Hejtmanek: Custodian: Myra Constantine: Temp Maintenance: Clinton Boskofsky: Cook: Inez O'Domin: PE Aide: Needed

## Classroom Highlights

Great things happen in our classrooms everyday. From reading to writing to art and so much more. The secondary class had a visiting artist via zoom show them how to make art books. The Knik Tribe with Glow Forge came and taught the students Laser Printing and even created puzzles for the younger students. The elementary class is always full of excitement, the older students come and read and help in the younger class when possible.



**LSAC Activity**

Our Local School Advisory Committee had our first meeting and we agreed on when our vote will be, LSAC is preparing for a community event in the second semester of school. Marty Takak, Mary Isaac, Nina Garner make a wonderful team and support for the students, staff, and school.

**Community Engagement**

We had several community engagement events. We have a Volleyball Scrimmage, which was well supported and our Annual Thanksgiving Potluck. The Student Government led a presentation for a possible school trip, which will come for approval soon, and LSAC assisted with the potluck.



**Professional Development**

Moon McCarley continues to do a wonderful job for our literacy team and keeping teachers informed about what is needed to help students succeed.

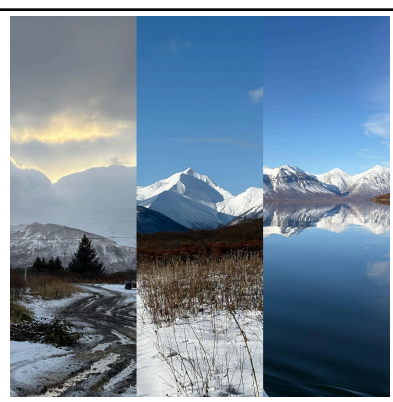
**Pupil % Attendance K-12**

90% attendance

**Student and Staff Safety**

Students exited the building in less than 2 minutes during our monthly fire drills. The community does a great job alerting us to wildlife that may be about.

**Other**



# LAKEVIEW HOMESCHOOL

Lake & Peninsula School District

PRINCIPAL: Nate Davis  
[ndavis@lpsd.com](mailto:ndavis@lpsd.com)

Teacher: Nathan McArthur  
[nmcarthur@lpsd.com](mailto:nmcarthur@lpsd.com)

School Year: 2025-26

**NOVEMBER/homeSITE REPORT 12-10-25**

---

## Students Enrolled

**DECEMBER 10, 2025**

**21 Students enrolled in November: 1 graduated!, enrolling two more in December**

**2025-26                      District-directed\* students: 18;    Parent-directed\*\* students: 3**

**3 Super Seniors, 3 Seniors... 2 more on track to graduate this year.**



**Congratulations to Angel on her Graduation from LVHS/LPSD!**



### Volleyball Districts- Go LakeView students!

LakeView students together have passed several levels already this year and many are making good progress. We have six students at the recently closed Levelock site. Levelock village has hired a 3-hour/day aide to support homeschool students. Mr. McArthur is still the certified teacher of record.

---

**Nathan McArthur** has been tasked this year to spend about 4 hours of his day to support all LVHS students and parents in the teaching/learning process as our only certified Teacher for homeschool. Mr. McArthur is to be commended for his October/November support in setting up learning plans, resources, and multiple encouragements per student/family as well as for his personal visit to Levelock to meet with out-going teacher Kathy Touring, students, and parents/guardians to complete an ILP for each student entering LVHS from Levelock.

*\*District-directed homeschool: This is usually where a school has shut down in a village or any case where the parent or guardian desires the district to direct the Individualized Learning Plan (ILP) and to help design the curriculum. The district provides the financial support through its teachers, curriculum, electronic device loan, and other vendors as the student allotment, up to certain limits.*

*\*\*Parent-directed homeschool: This is where a parent or guardian chooses homeschool for their own reasons and desires to choose their own curriculum and provide their own instruction. Their ILP is approved by the district, the parent purchases curriculum, and the district reimburses qualifying expenses up to the limits of the annual (or cumulative) allotment: \$1200 for K-4, \$1450 for 5th-8th, \$1900 for 9th-12th.*

## **Services Provided**

**Teacher Liaison/Student Coordinator:** Every student is assigned Mr. McArthur as their certified teacher to provide guidance, support, and official records. The Teacher Liaison and student/parent/guardian must engage in 2-way communication for at least 60 minutes per student per month, but we strive for more like an hour a week for most students.

**Distance Teachers:** 6th-12th level homeschool students are offered the same LPSD distance teachers for Reading, Writing, and Math that their onsite classmates around the district use.

**Thank you to our distance teachers: Marli Nikolaus and Christian Meneskie.**

**Counselors:** The LPSD district wide program for guidance counseling and social work also serves our LakeView students and students currently have a weekly zoom appointment for access.

**Thank you to our counselors: Kacy Lou Leyba, Elisabeth Ludwig, and Patty McCasland.**

**Special Education Teachers:** Special education services are provided to LakeView students.

---

**Thank you to our special education teacher, Rick Rohlman.**

**Laptops or iPads:** Each LakeView student is offered a laptop (6th-12th grade) or an Ipad (K-5th grade) and is given tech support by LPSD.

**Curriculum:** For district-directed students, LakeView purchases curriculum to support LakeView students in their learning, whether online or workbooks. Parent-directed families can use their allotment or use LPSD curriculum and distance teachers. K-5th level students are provided SAVVAS or Reading Egg learning materials for Reading, Writing, Math, Science, and Social Studies. 4th- 12th grade students work through standards in Technology, Employability, and Cultural Awareness standards in the same manner as do their other LPSD classmates.

**Assessments:** LakeView students have the privilege and responsibility to participate in LPSD and statewide assessments. Students in grades K-3 are to use the Amplify Reading assessment, interventions, and progress monitoring tools. Students in 3rd-9th grade are to take the MAPs Growth Assessment and AK STAR statewide assessment. Students in grades 5, 8, and 10 are to take the Alaska Science Assessment.

**School Supplies:** School supplies for district-directed families are provided by the district. Parent-directed families purchase supplies and may be reimbursed for qualifying expenses through their allotment.

**Official School Records:** The Teacher Liaison ensures that all proficient standards and levels are marked in LPSD software with an A or a P to be archived in the official record.

**Thank you to our registrar, Cassie Broschious.**

**Transcripts:** The LPSD Registrar's Office supports LakeView students and alumni with official transcripts for life when requested by the student for postsecondary institutions, scholarship entities, and employers.

**Sports & Activities:** All sports and activities available to other LPSD students are available to LakeView students provided the students meet all LPSD, ASAA, and BBRCTE eligibility requirements. This includes cross-country running, volleyball, basketball, NYO, the SNAP Meet, and BBRCTE courses.

**Thank you to our Activities Director, Ed Lester and to the whole BBRCTE crew.**

---

**LakeView Homeschool School-Parent Agreement**  
*From the State of Alaska Requirements for Correspondence Programs and  
Lake & Peninsula School District Guidelines for Homeschool*

**LakeView Homeschool Commitment**

1. Each student will be assigned a **certificated teacher** by the homeschool principal, called a **Teacher Liaison**, for monitoring student progress of the **Individualized Learning Plan (ILP)**.
2. Each student must be on an **ILP** that is on file with the district and signed by the Teacher Liaison and at least one parent/guardian who all agree to support the student in annual yearly progress in each subject in the ILP.
3. **Monthly Two-Way Contact:** The Teacher Liaison will strive to **meet at least an hour per month** with the student and/or parent/guardian to monitor progress and to assist with resources and strategies to become proficient.
4. **Quarterly Work Sample Review:** The Teacher Liaison will **review work samples and grades** provided by parents from each subject as presented by the parent/students each quarter. The TL will **mark off relevant standards** in the school records software that are Advanced or Proficient and provide coaching on deficient or incomplete work. Academic evidence provided by the parent is sufficient for the Teacher Liaison to assign a grade.
5. The district will include a **record of grades** or other determinations that the student has met the standards for a course. This grade record is **determined and assigned by** the Teacher Liaison or parent-teacher or LPSD distance teacher or online course institution, after reviewing work samples, reports, and student/parent recommendations.
6. The district will provide **Semester Progress Reports** to parents and high school **transcripts** upon request.
7. The district will require and provide for students to take any **statewide assessments** and may offer other district assessments to monitor student progress.
8. The district must comply and parents/guardians are to participate with the **AK READS Act**, including screening for all K-3 homeschool students (and interventions for students below benchmark).
9. Lakeview will have an **open enrollment** period for the whole school year for residents of the region.

**Parent-Student Commitment**

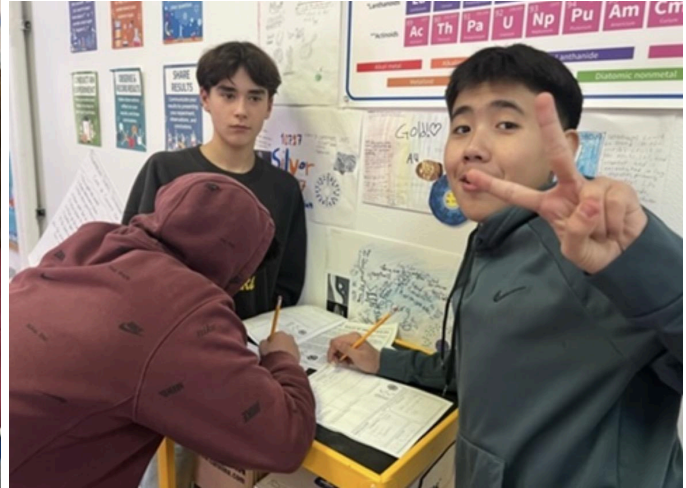
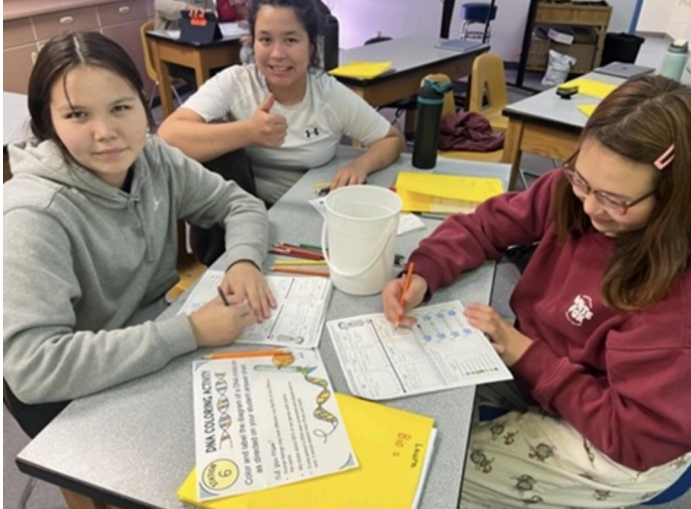
10. Each student must be on an **Individualized Learning Plan (ILP)** that is on file with the district and signed by the Teacher Liaison and at least one parent/guardian who all agree to support the student in annual yearly progress in each subject in the ILP.
11. **Monthly Two-Way Contact:** The parent/guardian agrees to support teacher-student or teacher-parent contact for at least one hour per month. For students who did not meet standards on the most recent statewide assessment, the monitoring must include strategies to become proficient.
12. The parent/guardian agrees to make a good faith effort to **return calls and emails and to initiate contact with the Teacher Liaison** in a timely manner, working together for the benefit of the student.
13. The parent/guardian **agrees to provide** a quiet space, a daily family schedule, and family-student motivation that promotes student learning. The student agrees to study, produce, and learn to strive to make annual yearly progress.
14. **Quarterly Work Sample Review:** The parent/guardian/student must provide work samples to the Teacher Liaison at least quarterly in each subject, so that the Teacher Liaison can monitor progress for each subject in the ILP.
15. The parent/guardian agrees to **review student work that they are responsible for and to assign** a grade at least quarterly on each standard or subject to share with the Teacher Liaison- an Advanced (90-100%), Proficient (80-89%), Developing (below 80%, but good effort on each assignment), or Emerging (little effort or incomplete work).
16. The parent/guardian will make their best faith effort to prepare their students to attend and to do their best on the **statewide assessment** that the district will offer in their village.
17. The district must comply and parents/guardians are to participate with the **AK READS Act**, including screening for all K-3 homeschool students (and interventions for students below benchmark).
18. If I receive a **computer, charger, or materials** from LPSD, I agree to return them when I graduate or exit from LPSD.
19. I acknowledge that I have received a copy of the school district's Student-Parent Handbook.

## Site Report – Newhalen – December, 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Newhalen School

### Photos & Description of Activities and Events



Students completing science lab stations in biology class.

### Personnel Update



Name: Stephanie Barthelman

Teaching assignment: Kindergarten

Year started with LPSD: 2018

What I am doing over the holiday break: Staying home here in Iliamna to spend time with my family.



Name: Kristin Moore

Teaching assignment: Math 6-12

Year started with LPSD: 2024

What I am doing over the holiday break: Flying south to visit family and friends in Mississippi, Arkansas, and Missouri...and spoil all of our nieces and nephews!

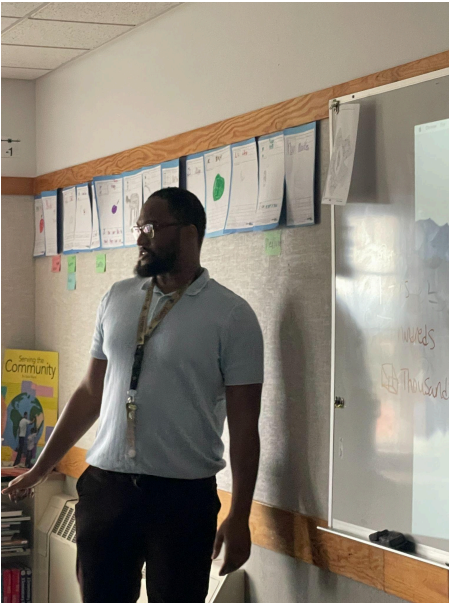


Name: Alexis Pursell

Teaching assignment: Levels 1/2

Year started with LPSD: 2021

What I am doing over the holiday break: Going to Pennsylvania to see my family, spend time with my new niece/nephew (due 12/31) and go to Wawa



Name: Roy Womack

Teaching assignment: Level 4

Year started with LPSD: 2025; 2021-2025 in Kipnuk

What I am doing over the holiday break: Pigging out! spending time with my family and loved ones.



Name: Marcie Lester

Teaching assignment: Elementary

Year started with LPSD: 2004

What I am doing over the holiday break: Spend time with my kids and most importantly my wonderful and amazing husband.



Name: Rebecca Bastien

Teaching assignment: Fifth-Sixth

Year started with LPSD: 2025

What I am doing over the holiday break: I am flying to Southern Illinois to spend time with my family.



Name: Kate Cornell

Teaching assignment: Secondary ELA/SS

Year started with LPSD: 2006

What I am doing over the holiday break: Spending time with my family and hopefully SKIING every day!



Name: Sydney Boone

Teaching assignment: Secondary Science

Year started with LPSD: 2023

What I am doing over the holiday break: Heading to NY to spend time with friends and family!



Name: Chelsea Nelson

Teaching assignment: Special Education Teacher K-12

Year started with LPSD: 2024

What I am doing over the holiday break: Going to Mississippi, Missouri and Arkansas to see friends and family.



Name: Elisabeth Ludwig

Teaching assignment: LPSD Social Worker (in training)

Year started with LPSD: 2016

What I am doing over the holiday break: Relaxing and recharging with my family.



Name: Patty McCasland

Teaching assignment: BBRCTE Career Guide & LPSD School Counseling Intern

Year started with LPSD: 2020

What I am doing over the holiday break: Going to visit my family in New York



Name: Kacy Lou Leyba

Teaching assignment: Itinerant Student Service Coordinator

Year started with LPSD: 2020

What I am doing over the holiday break: Snuggling my babies and enjoying being in Soldotna with family for a little while.



Name: Kelsea Rychnovsky

Teaching assignment: Halftime Preschool Teacher/ Halftime Instructional Aide

Year started with LPSD: 2014 off and on

What I am doing over the holiday break: Possibly work at the airport, sewing, helping with basketball practice, hanging with my kids



Name: Katie Hanson

Teaching assignment: Aide

Year started with LPSD: 2021

What I am doing over the holiday break: be with my family.



Name: Bee Wassillie

Teaching assignment: Pe Alde

Year started with LPSD: 2015

What I am doing over the holiday break:



Name: Henry Olympic

Teaching assignment: SPED Aide

Year started with LPSD: 2015

What I am doing over the holiday break: coaching the Boys Basketball team.



Name: Dawn Wassillie

Teaching assignment: Cook

Year started with LPSD: 2015

What I am doing over the holiday break: A lot of beading, crafting, spending time with family and friends.



Name: Natalia Askoak

Teaching assignment: SPED Aide

Year started with LPSD: 2016

What I am doing over the holiday break: I will be crocheting and spending time with my family.



Name: Janelle Ludvick

Teaching assignment: Janitor

Year started with LPSD: 2025

What I am doing over the holiday break: staying home and playing with my kids



Name: Dean John

Teaching assignment: Facility Maintenance

Year started with LPSD: Started in 2007-2014, came back in 2022-present

What I am doing over the holiday break:



Name: Sheena Ishnook

Teaching assignment: Cook

Year started with LPSD: 2013

What I am doing over the holiday break: I am going to spend time with family.



Name: Sarah John

Teaching assignment: Paraprofessional

Year started with LPSD: 2007- 2014 and then returned 2023 until present

What I am doing over the holiday break: Like most, spend time with family and relax as much as possible.



Name: Evelyn Trefon

Teaching assignment: Administrative Assistant

Year started with LPSD: 2013

What I am doing over the holiday break: As little as possible but cook some amazing food and spend time with family.

<b>Classroom Highlights</b>
<p>Alexis Pursell -Level 1/2</p> <p>In reading I have 3 different groups, 0, 1, and 2. We have been working on a large variety of skills like letter recognition, letter sounds, rhyming, punctuation, spelling, and fluency.</p> <p>Katie has been awesome with helping me do groups, and really helps make the morning run smoothly.</p> <p>In math, I have 2 groups, 1 and 2. We just started unit 3 for both levels, and have been working on skills like adding and subtraction fluency, counting money, counting on, ways to make ten, and fact families.</p> <p>In the afternoons we do whole group writing, intervention, science, and PE. I have 2 students who receive Kutztown online tutoring twice a week each, and once a week we attend Miss Elizabeth's elementary SEL.</p>
<b>LSAC Activity</b>
<p>LSAC meet on 12/3/25. Elected a swore in a new member.</p> <p>Passed resolution 25-01- sent the resolution to the LPSD School Board</p>
<b>Community Engagement</b>
<p>NIYAC met.</p> <p>Discussed resolution previously sent to LPSD School Board.</p> <p>Discussed losing the fundraising opportunity for providing meals during large events and how this will greatly and directly impact our funding for the 2026-2027 school meal and activity season.</p>
<b>Professional Development</b>
<p>Teachers continue to work on PLCs and focus on interventions.</p>
<b>Pupil % Attendance K-12</b>
<p>attendance-93.5%</p>
<b>Student and Staff Safety</b>
<p>Burr it's getting cold outside.... Currently working with the bus to look at student safety on the bus.</p> <p>We also had a discussion with students and staff about wolf safety.</p>
<b>Other</b>
<p>See attached Malamute newsletters.</p>



THE LAKE AND PENINSULA  
SCHOOL DISTRICT

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

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



Notice is hereby given that the Lake and Peninsula School Board will hold a Work Session and Regular Meeting on:

**Work Session:**

Thursday, November 13, 2025 at 9:00 a.m.  
**Teleconference/Zoom**

**Regular Meeting:**

Thursday, November 13, 2025 at 11:00 a.m.  
**Teleconference/Zoom**

**Join Zoom Meeting:**

<https://lpsd.zoom.us/j/88102047903?pwd=Zlh9YjV4tstf63b5vBPL1YFbamaAaF.1>

Meeting ID: 881 0204 7903

Passcode: 186241

Toll-Free Teleconference Number: 877-853-5257 (Same ID and Passcode)

QR code to join Zoom Meeting:



The public is invited to log on or call in to both meetings and is welcome to participate in the Public Comments portion of the Regular Meeting.

*NOTE: The times are subject to change. The meetings will not begin before the posted time, yet it is possible that the meetings may begin after the posted time due to travel, weather, and/or scheduling inconsistencies. Due to telephone service inconsistency inherent to rural Alaska, the Board meeting may not always be audible in all locations.*

For questions, please contact:

Rebecca Stenson, Educational Resource Coordinator  
[beccastenson@lpsd.com](mailto:beccastenson@lpsd.com)

Please visit the OUR BOARD tab at <http://www.lpsd.com/> to access upcoming meeting dates, board materials and previous minutes.

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

### LAST VOLLEYBALL HOME GAMES IN NOVEMBER

11/17-11/20 Newhalen School is hosting Mix 3/Mix 6 Volleyball Regionals this year. Volunteers needed for dinners and breakfasts.

Let us know how you can help! These are our last scheduled fundraisers for the fall season.

### ANGNIQ ANUTIIQ ELPENUN!

#### NOVEMBER BIRTHDAYS!

11/7 Della 11/8 Laura  
11/21 Lauren 11/28 Kehlan  
11/29 Carter

#### THE WEEK HIGHLIGHTS:

11/10 Be on time. You matter.  
11/11 Thank you to all who have served this nation in the military.  
11/12 Believe in yourself.  
11/13 World Kindness Day- Do something kind for another or yourself.  
11/14 National Pickle Day

#### LUNCH MENU 11/10-11/14

(all meals include a veggie, fruit, and milk)

Monday- Breakfast for lunch  
Tuesday- Beef Stroganoff  
Wednesday- Pot Stickers w/ rice  
Thursday- Shepard's Pie  
Friday- Clam Chowder

**988** SUICIDE & CRISIS  
**LIFELINE**

**24/7 CALL, TEXT, CHAT**



### BATTLE OF THE BOOKS

District Battle of the Book will take place in early February. Questions have been released to your students' teachers. Contact them to get a set of battle questions to start practicing.

Kids grow so FAST! Does your student need new school shoes, basketball shoes, or winter boots? Please reach out to our LPSD School Social Worker Mrs. Elisabeth at (907) 744-3596 or email her at [eludwig@lpsd.com](mailto:eludwig@lpsd.com).

#### ELDER LUNCH PROGRAM:

Are you an adult age 60 or older? Would you like to get a free lunch every school day? Contact Evelyn at the school to sign up for the Elder lunch.

Newhalen School lunches are community funded this year. If you would like to make a donation of food or funding, please reach out. **WE ARE ACCEPTING FISH, BERRIES, and MOOSE/CARIBOU MEAT and RIBS.** All food must be clean, fully processed, and packaged for the freezer.



#### LAKE AND PEN SCHOOL DISTRICT OFFICE

907-313-3841

#### LPSD School Board

Pres. Gerda Kosbruk  
VP. Austin Shangin  
Beth Hill, Margie Olympic  
Amber Christensen-Fox  
Harry Ricci, Sarah Armstrong

Superintendent Kasie Luke  
Assist. Super. Bill Cornell  
Finance/Business Laura Hylton  
Technology Sam Rigby  
Maintenance Tim McDermott  
Curriculum Nicole Metzgar  
Student Services Kacy Lou Leyba, Elisabeth Ludwig, & Patty McCasland

#### CONTACT INFORMATION:

Newhalen School  
900 School Road  
PO Box 89  
Iliamna, AK 99606  
Ph# 907-571-1211  
Principal Ed Lester  
Email: [elester@lpsd.com](mailto:elester@lpsd.com)

#### LSAC Members 2024-2025:

Pres. Evelyn Trefon  
Vice Pres. Dawn Wassillie  
Sec. Lydia Wassillie  
Brenda Hill-Delkittie  
Kelsea Rychnovsky



Newhalen School  
89 School House Road  
Newhalen, AK 99606  
Phone: 907-571-1211  
Fax: 907-571-1466



### GYM NIGHT RULES

#### COMMUNITY DUTIES:

- Be sober
- No tobacco, drugs or alcohol allowed on site
- Help clean up with gym time is done
- No children 12 years old or younger are allowed in the gym even if they are supervised.
- This is gym time for 6<sup>th</sup>-12<sup>th</sup> grade students and adults ONLY.

#### GYM NIGHT AIDE DUTIES:

- Responsible for maintaining order and safety among all participants.
- Responsible for ensuring gym and storage area is properly cleaned up and all materials put away at the close of the session.
- Responsible for ensuring students 6<sup>th</sup> grade and older are allowed in the gym. Children 12 years old and younger are not allowed in the gym during this time per Newhalen School policy, even if they are supervised. This is gym time for 6<sup>th</sup>-12<sup>th</sup> grade students and adult only.
- Responsible for ensuring anyone in the school is drug and alcohol free. Must report to site head if there is a violation.
- Responsible for ensuring equipment is put away the gym is cleaned up and the building is properly secured at end of the session. This includes sweeping the gym and locker room.
- Make sure all the lights are off in the gym, bathrooms, etc. throughout the building.
- Ensure main outside doors are closed completely.

“Be thankful for what you have; you’ll end up having more. If you concentrate on what you don’t have you will never, ever have enough.”  
-Oprah Winfrey



### Helpful Tips for Students Arriving Late to School

Is your student arriving to school late? Here are some helpful tips for parents/guardians to remember:

- If your student's bus is late, be sure that they stop by the attendance office to receive an admit pass to enter class with no penalty.
- If you drop your student off late to school, be sure to write them a note or come into the attendance office with them.
- If you have any questions, please contact the office

(Evelynn Trefon, Office Secretary – 907-571-1211)

### WARM GEAR- COME PREPARED!

Students will have outdoor recess and PE as much as the weather allows. Please make sure that your student(s) come prepared to go outside with warm coat, snow pants, gloves/mittens, hats, warm boots, etc. If you need assistance in purchasing any of these items, please let us know and we can help find a solution.

### NILAVENA UPDATES

November 11<sup>th</sup>: Holiday, closed. Will resume normal business hours Wednesday at 8am.

November 17<sup>th</sup>-21<sup>st</sup>: Ronnie-BHC here.

November 17<sup>th</sup>-21<sup>st</sup>: Dental and Hygienist Here.

November 27<sup>th</sup>-28<sup>th</sup>: Holiday, clinic closed. Will resume normal business hours Monday, Dec. 1<sup>st</sup>.

### FALL SPORTS SCHEDULES

#### Mix-Six Volleyball Schedule

9/19 First Practice Begins 5:30pm

10/8-10/10 @ Kokhanok

10/16-10/18 @ Port Alsworth Tourney

10/24-10/25 HOME @ Newhalen

10/31-11/2 @ Port Alsworth Tourney

11/6-11/8 HOME Vs. Sleetmute & KN...

11/17-11/20 Mix 3 & Mix 6 REGIONALS @ Newhalen

12/4-12/6 TBA STATE in Dimond (Anchorage)



#### Wrestling Schedule

Practice begins 10/1

10/1 First Practice Begins

10/16-10/18 @ Bethel- Houston

10/23-10/26 @ Nikiski/Dustin Baxter

10/30-11/2 @ ACS Anchorage

11/6-11/9 @ BRW

11/13-11/16 @ Palmer Lancer (parent fund)

11/21-11/22 @ Colony (parent funded)

12/4-12/7 @ Anchorage Grace

12/12-12/14 REGIONALS @ Dillingham



### NEWHALEN SCHOOL/COMMUNITY EVENTS

#### NOVEMBER

11/11 Veterans Day

11/18 City of Newhalen Elections

11/17 LPSD District Volleyball in Newhalen

11/24-11/25 Parent Teacher Conferences; LSAC Elections

11/27-11/30 No school; Thanksgiving break

#### DECEMBER

12/3 1st Day of Boys and Girls Basketball

12/4-12/6 ASAA Mix Six Volleyball State in Anchorage

TBD Bristol Bay Leadership Youth Forum

12/15-12/19 Benchmark Testing #3

12/19 End of 2nd Quarter

12/20 Begin Christmas break; School begins again on 1/8/2026.

\*all dates are subject to change. To verify dates, please contact the school at 571-1211.



### 2026 NEWHALEN BASKETBALL SCHEDULE

DATES	NEWHALEN BOYS	NEWHALEN GIRLS	NEWHALEN JR. HIGH
7-Jan	AWAY in Anchorage @ Birchwood		
8-Jan	AWAY in Anchorage @ Birchwood		
9-Jan	AWAY in Anchorage @ Birchwood		
10-Jan	AWAY in Anchorage @ Birchwood		
11-Jan	AWAY in Anchorage @ Birchwood		
17-Jan	HOME Vs. Bristol Bay	AWAY @ Bristol Bay	Help with concessions
18-Jan	HOME Vs. Bristol Bay	AWAY @ Bristol Bay	Help with concessions
22-Jan	AWAY in DLG for Sockeye		HOME Vs. DLG (2 planes)
23-Jan	AWAY in DLG for Sockeye		HOME Vs. DLG (2 planes)
24-Jan	AWAY in DLG for Sockeye		HOME Vs. DLG (2 planes)
29-Jan	AWAY @ PTA	AWAY @ Kalskag	
30-Jan	AWAY @ PTA	AWAY @ Kalskag	
31-Jan	AWAY @ PTA	AWAY @ Kalskag	
5-Feb	AWAY @ Shaktolik	HOME Vs. Hoonah, Shaktolik	Help with concessions
6-Feb	AWAY @ Shaktolik	HOME Vs. Hoonah, Shaktolik	Help with concessions
7-Feb	AWAY @ Shaktolik	HOME Vs. Hoonah, Shaktolik	Help with concessions
12-Feb	HOME- Roadhouse Rumble		AWAY @ New Stuyahok (2 plan
13-Feb	HOME- Roadhouse Rumble		AWAY @ New Stuyahok (2 plan
14-Feb	HOME- Roadhouse Rumble		AWAY @ New Stuyahok (2 plan
19-Feb	HOME Vs. Dillingham		AWAY @ Dillingham (2 planes
20-Feb	HOME Vs. Dillingham		AWAY @ Dillingham (2 planes
21-Feb	HOME Vs. Dillingham		AWAY @ Dillingham (2 planes
<b>REGIONALS</b>			
25-Feb	AWAY @ Bristol Bay	AWAY @ New Stuyahok	
26-Feb	AWAY @ Bristol Bay	AWAY @ New Stuyahok	
27-Feb	AWAY @ Bristol Bay	AWAY @ New Stuyahok	
28-Feb	AWAY @ Bristol Bay	AWAY @ New Stuyahok	
STATE BASKETBALL IN ANCHORAGE 3/11-3/14/2026			

### NEWHALEN SCHOOL/COMMUNITY EVENTS

#### NOVEMBER

11/27-11/30 No school; Thanksgiving break

#### DECEMBER

12/3 Newhalen School LSAC 3:35pm Workshop/3:45pm Meeting  
 12/3 1st Day of Boys and Girls Basketball  
 12/4-12/6 ASAA Mix Six Volleyball State in Anchorage  
 12/4-12/7 Wrestling @ Anchorage Grace  
 12/11-12/12 Bristol Bay Leadership Youth Forum  
 12/12-12/14 Wrestling REGIONALS @ Dillingham  
 12/14 Christmas Bazaar hosted by the Sisterhood 1-4pm  
 12/15-12/19 Benchmark Testing #2  
 12/17-12/21 Wrestling STATE @ Anchorage  
 12/19 End of 2nd Quarter; early release at 2pm  
 12/20 Begin Christmas break  
 1/8/2026 School begins for students

### ANGNIQ ANUTIIQ ELPENUN! DECEMBER BIRTHDAYS!

12/15 Nathaniel 12/16 Eric  
 12/18 Matilda 12/26 Ida  
 12/29 Myrtle

#### THE WEEKENDS HIGHLIGHTS:

11/27 Approx. 46 million turkeys will be eaten today.  
 11/28 Glow turkey trot Walk/Run. See flyer on back.  
 11/29 NIYAC Dance Fundraiser at Newhalen Community Center 8pm  
 Everyday- Read 20 minutes!

#### WARM GEAR- COME PREPARED!

Students will have outdoor recess and PE as much as the weather allows. Please make sure that your student(s) come prepared to go outside with warm coat, snow pants, gloves/mittens, hats, warm boots. Kids grow so FAST! Does your student need new school shoes, basketball shoes, or winter boots? Please reach out to our LPSD School Social Worker Mrs. Elisabeth at (907) 744-3596 or email her at [eludwig@lpsd.com](mailto:eludwig@lpsd.com).

#### LUNCH MENU 12/1-12/5

(all meals include a veggie, fruit, and milk)  
 Monday- Baked Salmon  
 Tuesday- BBQ Chicken  
 Wednesday- Chicken cordon bleu bites  
 Thursday- Hamburgers  
 Friday- Baked Cod

**988** SUICIDE & CRISIS  
LIFELINE

24/7 CALL, TEXT, CHAT



#### BATTLE OF THE BOOKS

District Battle of the Book will take place in early February. Questions have been released to your students' teachers. Contact them to get a set of battle questions to start practicing.

#### NILAVENA UPDATES

Nov 27<sup>th</sup>-28<sup>th</sup>: Thanksgiving Holiday Closure. Reopen Dec 1<sup>st</sup>.  
 Dec 1<sup>st</sup>-5<sup>th</sup>: DHAT Tammy Merchant here (Dental Health Aide)  
 Dec 8<sup>th</sup>-12<sup>th</sup>: BHC Ronnie Visit.  
 Dec 24<sup>th</sup>-25<sup>th</sup>: Holiday Closure. Reopen Dec 26<sup>th</sup>.  
 January 1<sup>st</sup>: Holiday Closure. Resume normal business hours  
 January 2<sup>nd</sup>.

#### ELDER LUNCH PROGRAM:

Are you an adult age 60 or older? Would you like to get a free lunch every school day? Contact Evelyn at the school to sign up for the Elder lunch.

"Kindness is like snow – it beautifies everything it covers." – Kahlil Gibran

Newhalen School lunches are community funded this year. If you would like to make a donation of food or funding, please reach out. WE ARE ACCEPTING FISH, BERRIES, and MOOSE/CARIBOU MEAT and RIBS. All food must be clean, fully processed, and packaged for the freezer.



#### LAKE AND PEN SCHOOL DISTRICT OFFICE

907-313-3841

#### LPSD School Board

Pres. Gerda Kosbruk  
 VP. Austin Shangin  
 Beth Hill, Margie Olympic  
 Amber Christensen-Fox  
 Harry Ricci, Sarah Armstrong  
 Superintendent Kasie Luke  
 Assist. Super. Bill Cornell  
 Finance/Business Laura Hylton  
 Technology Sam Rigby  
 Maintenance Tim McDermott  
 Curriculum Nicole Metzgar  
 Student Services Kacy Lou Leyba,  
 Elisabeth Ludwig, & Patty McCasland

#### CONTACT INFORMATION:

Newhalen School  
 900 School Road  
 PO Box 89  
 Iliamna, AK 99606  
 Ph# 907-571-1211  
 Principal Ed Lester  
 Email: [elester@lpsd.com](mailto:elester@lpsd.com)

#### LSAC Members 2024-2025:

Pres. Evelyn Trefon  
 Vice Pres. Dawn Wassillie  
 Sec. Lydia Wassillie  
 Brenda Hill-Delkittie  
 Kelsea Rychnovsky

The Mission of Newhalen School, in partnership with Elders, Parents, and Community, is to ensure that students complete their public-school education with the skills necessary to make the transition from school to any higher academic, vocational and social endeavors of their choice.



**Newhalen School Photo Order Form**  
Orders due Friday 12/5



Student's name: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Package #: \_\_\_\_\_  
 Package #: \_\_\_\_\_  
 Package #: \_\_\_\_\_  
 Package #: \_\_\_\_\_  
 Package #: \_\_\_\_\_  
 Package #: \_\_\_\_\_

Total: \$ \_\_\_\_\_

Packages 1, 2, and 3 are based on individual students.

**Package #1 (\$20):**

- (6) wallet size
- (4) 4x6
- (1) 8x10

**Package #2 (\$30):**

- (12) wallet size
- (4) 4x6
- (2) 8x10
- Digital

**Package #3 Digital Copy Only:**

\$10/child + \$5/each additional child + \$5 for family photo

**Family Package #4 (\$45):**

This package is priced for 2 students. Each additional student would be an additional \$5 per student.

- (6) wallet size per child
- (2) 4x6 per child
- (2) - 8x10 per child
- (2) 4x6 family photos
- (2) 8x10 family photos
- Digital (Value of \$10)

Please send cash or check with this order form or check here \_\_\_\_\_ and we will contact you for credit card payment (3.5% fee).

If you have any questions, please call or text Patty at (907) 571-7104

**NEWHALEN STUDENT  
GOVERNMENT**

## GLOW IN THE DARK TURKEY TROT

*Run/Walk*

Concessions will be  
sold afterwards

NOV 28 @ 4PM

Begin and End at  
Newhalen School

Lets gobble, gobble, run, and wobble

## HERE'S THE IMPACT OF READING 20 MINUTES PER DAY!

A student who reads    A student who reads    A student who reads



will be exposed to <b>1.8 MILLION</b> words per year and scores in <b>90th PERCENTILE</b> on standardized tests	will be exposed to <b>282,000</b> words per year and scores in <b>50th PERCENTILE</b> on standardized tests	will be exposed to <b>8,000</b> words per year and scores in <b>10th PERCENTILE</b> on standardized tests
--	--	--



## NEED A CHRISTMAS PRESENT?

Call the school and place your order early for  
your **Malamute gear**. **Limited supplies on  
hand**. Gift cards available too!

We have two remaining copies of the  
**2024-2025 Newhalen school yearbook**. Both  
are softcover and are **\$40 each**.

Contact **Evelynn** for more info.

# Site Report – Nondalton–December, 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Tracey Thomas,  
Head Teacher, K-3, Special Ed. Teacher

## Photos and Descriptions of Events



### Photos & Description of Activities and Events:

November brought opportunities for Mr. Oba's class to check out the developing ice conditions, the whole school took a successful field trip to the Tribal Council Library and found books and games, all classrooms emphasized gratitude, the school opened the wood shop for construction of crosses for community members who passed, two students earned awards at the District Volleyball tournament, and we kept our eyes open to see the beautiful sights and scenes of this area (see end of site report).

## **Personnel Update**

### **No personnel updates - all staff in place**

Nondalton will be receiving a student teacher intern for spring semester, Harleigh Livingston, an elementary/special education major from Kutztown, PA. We look forward to having her as part of the team. We will also be welcoming Marco Pettinaro as an employed tutor in the Spring.

## **Classroom Highlights**

k-3 - Reading Battle of the Books, Author of the Month, "Tomie de Paola". December Author of the Month is "Jan Brett"

## **LSAC Activity**

LSAC meeting was Thursday November 20th at 7PM. Agenda attached. Meeting called, no quorum. Next meeting Thursday, December 18th at 5PM.

## **Community Engagement**

Field trip to our local tribal library was a great success, November 17th. The librarian would like to come to the school once a month for story time as well. Danielle Stickman arrived the first week of December to present a 3 day cultural workshop making firebags for all students and staff. A community/school post Thanksgiving gratitude potluck dinner is planned to take place at the school, Friday December 5th at 6:30. A big thanks to the City for donating the turkeys and more to cook! The school shop was opened to allow local craftsmen to make crosses for elders that have recently passed. Student Government hosted a dinner and a movie night for families. We opened up space for ARVO to hold a community spayed and neuter clinic. Very successful. Thank you! Emil Christianson provided glass float balls from Port Heiden for all students! Thank you.

## **Professional Development**

Certified staff teaching elementary reading and using Amplify are required to attend weekly PLC (Professional Learning Community) meetings. Ms. Thomas took Class through ASDN - Courage in the Classroom - teaching in Rural Alaska. She was also accepted to present at the annual ASSEC Conference in February with principal Barnes.

## **Pupil % Attendance K-12 - 85% November**

18 students to date (2 pre-schoolers) 20 total Two students moved this week to Newhalen and Kokhonok

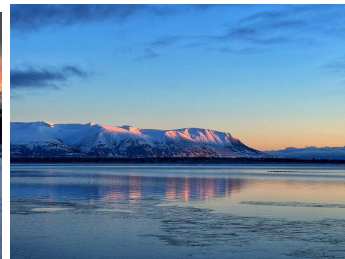
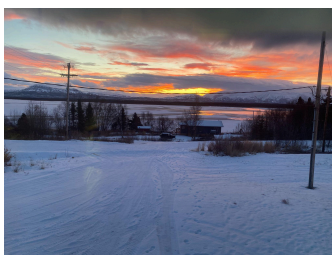
## **Student and Staff Safety**

Monthly Fire Drill: November 6th. Next one planned for December. Para training took place.

## **Other -**

Volleyball team travelled to Newhalen, November 17th. Congratulations to Shanise Joseph, Citizenship Award and Keisha Harried, All Tourney Award.

We received soap carving kits from Bristol Bay Corporation. Thank you!



## Site Report – Tanalian School – November 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Nate Davis, Principal

### Photos & Description of Activities and Events

Nov 1 - Harvest Fest was so fun this year! The student government decorated the school beautifully and there was plenty of chili for everyone in the Annual Chili Cookoff - Chloe Mullins won the coveted trophy this year. There was a cake walk, costume contest, basket auction and carnival games for the community.

Nov 6-7 Parent-Teacher Conferences. Students were released at 2pm both days and we experienced good parent participation.

Nov 6-8 Volleyball team went to Kalskag.

Nov 10 - Work Keys testing, with the ACT planned for Dec 15.

Nov 13 - Coach Brandey Voran has been doing a VB club for 5-8th graders. Their final scrimmage was Nov 13.



Nov 14-15 Varsity and JV went to Newhalen. The new VB jerseys arrived just in time to wear them!

Nov 17-20 - Regional VB was in Newhalen this year. The Varsity and JV both got to go and the Varsity are Region champs and headed to State!



PreK children are enjoying many hands-on experiences!



Each Wednesday at 2:45-3:30 there is a Reading Theatre for K-5th graders. Parent Aimee Johnson comes by to help run it.

### Personnel Update

Sherri Davis joined the custodial team and is cleaning 1.5 hours each day.

### Classroom Highlights

Mr. Grossmann's students got to dissect pigs! And dig for treasures!





### **LSAC Activity**

Elections for seats C, D, and Alternate were postponed due to no one filling out a Declaration of Candidacy form. LSAC members asked Eric Davidson if he would accept a nomination to fill his seat C for one year and he accepted. LSAC is pursuing other candidates to fill other positions for one year.

### **Community Engagement**

1. We enjoyed great community turnouts for our Volleyball tournaments.
2. We are still housing National Park Service construction workers in our teacher housing.
3. PTA student government is hosting local vendors at school for our annual community Christmas Bazaar December 13.
4. PTA still continues to self-fund their own lunch program through fundraisers, donations, and community events, charging \$2/lunch and our famous cook, Lisa. A rare sushi bowl, below!



### **Professional Development**

Two of our paraprofessionals participated in full day training to be able to offer mClass assessments, so teachers could keep teaching while students are pulled out to be benchmarked one by one.

### **Pupil % Attendance K-12**

PTA is at 91.53% for the school year and at 88.09% for November.

### **Student and Staff Safety**

Thankfully, it seems the last of the bears have wandered off to hibernate. We give out reflectors for student clothing and encourage safe driving and walking.

### **Other**

In early Nov, Dean from Newhalen stopped by to fix a few things for Tanalian School and teacher housing.



Lake Clark Fox: cell phone photo through binocs

Tanalian student pilot Warren's airplane under snow

# Site Report – Meshik – November, 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Nicole Metzgar, Principal  
JW Newton, Head Teacher

## Photos & Description of Activities and Events



## Personnel Update

### Teachers:

K-3 Linda Gies (Ms. Gies last taught at Meshik Fall 2023. She is a long term sub with us until 12/19/25)

4-7 Laurent Seiter (Second year teacher with LPSD, also serves as Technology Liaison)

8-12 JW Newton (Third year teacher currently serving as Head Teacher, Student Government/School Store Coordinator and assist with local CTE efforts)

Madelynn Blankenship - Student Teacher with an emphasis on Social Studies and Special Education. She is primarily working with JW but will satisfy Special Education requirements with Ms. Seiter and Ms. Geiss. Madi is also coordinating Night Gym and coaching volleyball.

Madelynn will be leaving December 8. Our new elementary teacher and student teacher will arrive early January.

### Classified:

Natalie Lind - cook, bus driver, custodial duties

Daisy O'Domin - custodial duties (temporary)

Dolly Zaharoff started working as an aide with Meshik school on November 18th.

## Classroom Highlights

Elementary students have enjoyed learning with Ms. Gies. They are working hard every day to build their literacy skills.

Middle School students are focused on a variety of topics and interests, including a project related to Native American dwellings, nature journaling and water color documentation of the Port Heiden area, and reading new books about Alaska courtesy of Donor's Choose. Several students are also engaged with distance courses and Amplify Tutoring.

Secondary students are engaged with distance courses addressing Math and ELA. Current classroom instruction includes Alaska History, World History/International Relations, and Biology, in addition to Technology and Cultural Awareness. Currently, students are learning about the similarities between Alaskan and African colonization and resulting adverse impacts (environmental, trauma, cultural). Other students are engaged in learning Alutiiq language and dance, specific technology topics, and personal finance (consumer math).

## LSAC Activity

We did not have an LSAC meeting in November, but LSAC members are actively engaged in Meshik School events. When questions or issues arise, they are present and supportive to help navigate and come up with solutions that are locally relevant and appropriate.

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

The next LSAC meeting is scheduled for January 15, 2025.

<b>Community Engagement</b>
Lauren Seiter is working with Bristol Bay Native Corporation and the Village to support cultural activities and language revitalization. JW Newton is currently working with the Village of Port Heiden as Tribal Youth Coordinator.
<b>Professional Development</b>
Teachers are taking other online university level courses this fall specifically related to Alaskan Native American history and culture.
<b>Pupil % Attendance K-12</b>
Our total enrollment is now at 23. September attendance rate was 73.1% October attendance rate was 72.2% November attendance rate was 63.9%
<b>Student and Staff Safety</b>
Staff are committed to work together to make Meshik School a safe and inviting place for everyone.
<b>Other</b>
LPSD Maintenance were here Nov 5-10 and accomplished numerous tasks including vehicle maintenance, generator upkeep and various other projects.  Nicole Metzgar was here November Nov 18-20.

## Site Report – Perryville School – November 2025

To: Superintendent Kasie Luke  
and LPSD School Board Members

From: Tom Walker, Lead Teacher  
& Melody Schilke, Principal

### Photos & Description of Activities and Events

Perryville student-athletes participated in the Kohkanok volleyball tournament and the Newhalen district volleyball tournament with Coach Tom Walker. At the district tournament, Perryville had three students make all tournament, one received the sportsmanship award and the team received the academic attendance award.







The Kicks for Kids program donated new shoes to all Perryville students. Audrey O'Domin Kosbruk placed orders for our students and presented them to the kids at an assembly.



The annual Thanksgiving luncheon was a great success, drawing upwards of 50 plus community members. The village council provided catered food for the event and everyone enjoyed an awesome Thanksgiving meal!





Volcano modeling in secondary science classroom.

### Personnel Update

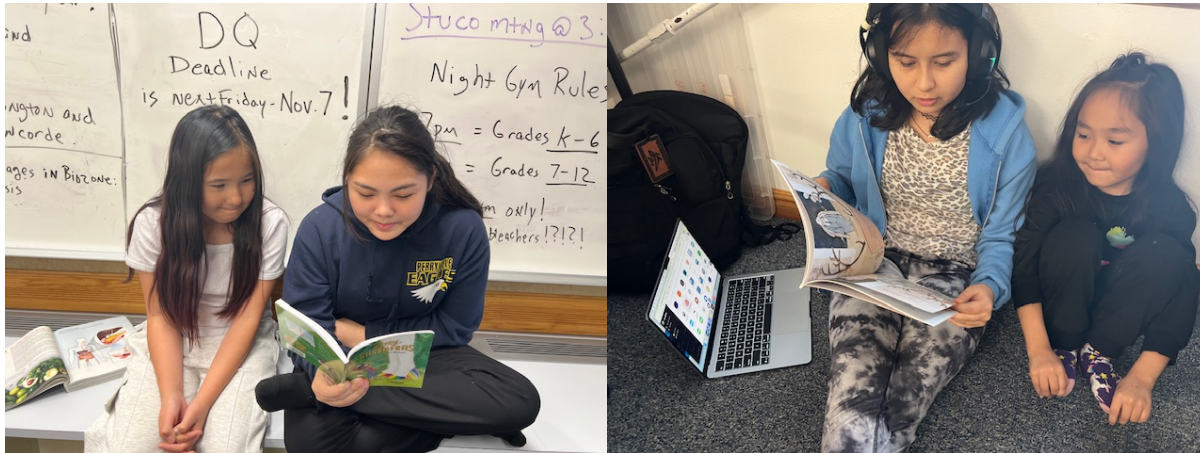
Melody Schilke, Principal  
 Tom Walker- Grades 6-12 coaching and Lead Teacher  
 Rebecca Baker- Grades K-5.  
 Audrey O'Domin Kosbruk, Pre-School  
 Sharlise Yagie, PE Aide  
 Mark Kosbruk, Cook  
 Ralph Phillips, Custodian / Maintenance  
 Kenisha Shangin, Temp Maintenance

### Classroom Highlights

Students continue to make progress in their standards.  
 Secondary: Students continued volcano labs and working in their respective science and social studies curriculum. With a strong focus on vocabulary, students are learning about such things as ecosystems, current events, the American Revolution, constitutional amendments, and movements in American history. Online math and ELA teachers work daily with these students as well. Electives are interweaved into the fabric of core courses and supplemental activities.

Elementary: Students are diligently working on vocabulary expansion, reading and level-appropriate math skills.

Weekly "Literacy Tuesdays" continue to be a success as older students get to read books with our little ones.



### **LSAC Activity**

Our LSAC met on 11-25-2025. New members elected are Kaylynn Hobson and Kennisha Shangin.

### **Community Engagement**

A Thanksgiving luncheon was held on November 26<sup>th</sup>. Many community members were in attendance.

### **Professional Development**

Teachers Tom Walker and Rebecca Baker completed McKinney Vento, CPI and Safe Schools training. Both teachers have also completed Alaska certification.

Pre-K aide, Audrey O'Domin Kosbruk attended the NAEYC conference in Florida.

### **Pupil % Attendance K-12**

Overall student attendance for November was 95%.

### **Student and Staff Safety**

A fire drill was conducted on November 12<sup>th</sup>.

### **Other**

Open gym nights continue to be popular for students and the community.

**The Lake and Peninsula School District**

**Regular Local School Advisory Committee Meeting - Igiugig**

**Date: October 28, 2025**

**Time: 4:00 p.m.**

**Location: Zoom Internet Conferencing/Igiugig School**

**LSAC AGENDA**

**1) Call to order Time**

**a) 4:03 PM, called to order by Tanya, 2<sup>nd</sup> by Christina**

**2) Roll Call of LSAC Members:**

**a) LSAC Members: Tanya Salmon, Ida Nelson (Zoom), Alicia Tinney, Christina Salmon-Bringhurst**

**STAFF: Ms. Jenny, Colter, Rob, Kathy (Zoom)**

**Community Members: Martha**

**Students: Shea**

**3) Introduction of Visitors:**

**a) Kathy, current teacher of Levelock, via Zoom**

**4) Approval of Agenda:**

**a) approved by Christina, 2<sup>nd</sup> by Alicia**

**5) Approval of Previous Minutes:**

**a) approved by Christina, 2<sup>nd</sup> by Alicia**

**6) Student Government:**

**a) Planning on opening the student government store on Friday's at 3:30. They are wanting to invest in a regular till. Planning on having the Christmas Bizarre on 12/13/25. There will also be a Silent Auction during Bizarre. Kvichak Café on 11/14/25, planning on a fancy dinner, child care, and seafood chowder.**

**7) Old Business**

- a) Halloween Carnival: Will be on Friday the 31<sup>st</sup>. Planning on having new games, decorations, concessions, ice cream, as well as hot foods. Students/volunteers will begin set up Friday afternoon. Party will be that late afternoon. Tickets will be \$1.00 per ticket. Asking people to bring desserts for cake walks.
- b) Steam Bath Update: Just had 2<sup>nd</sup> meeting about the steam. Have decided it will be 16X20. Have gone over design and dimensions. Uncle Jon leading the project.

**8) New Business:**

a) Middle School/High School Teacher Position: Levelock school may not meet student count. Kathy has been the head teacher for levelock school for the last two years. If Levelock school closes, she would be willing to take the open position in Igiugig. Knows the standard based system, how rural schools manage, and living in rural areas.

b) Author visit: Author friend of Anne Hillman's will be visiting at the end of October. On Thursday she will be doing a presentation at the library. Alicia said soup and fried bread will be provided. On Friday, she will work with the school students on writing. Currently, the classes are reading one of her books aloud as a group.

c) Upcoming Events Calendar (PTC's, Author, Early Release, Volleyball Districts): event calendar included. Be aware of Parent Teacher Conferences and the early release date. Volleyball districts will be in Newhalen this year and will be included with the mix six tournament.

d) 2026-2027 Indian Policy & Procedures, Request for Comment: comment period is open, just be aware.

d) Thanksgiving Plans: Is there going to be a community Thanksgiving? This year, the student government will host the annual Turkey Shoot, but no community dinner.

9) Principal's Report: Kokhanok School is planning on a three man volleyball jamboree. Inservice this year will be in Newhalen. Important for parents to look at the data information from Parent Teacher Conferences.

**10) Teacher and Aide report: n/a**

a) Ms. Jenny: Nice to hear feedback from parents and their insights after PTC. 12:30-1 they have been doing Yupik on Fridays. Wondering if the school could do a Christmas presentation during the Christmas Bizarre. Does have a write up she can include.

b) Rob: Leaving the 15<sup>th</sup>. Working on tying up loose ends, figuring where students are at and where they should be going, making sure new teacher will be prepared.

**11) Community Comment:**

a) Parents thanked Rob for his time helping the school out. To show their appreciation, they will move the planned date of the Kvichak Café a day sooner so that he too can have soup.

**12) Informational:**

**13) Future Meetings and Agenda Items: Before Thanksgiving break?**

**14) Adjournment Time**

**a) 4:44 PM by Christina, 2<sup>nd</sup> by Alicia**

## Chignik Lagoon LSAC Meeting Minutes

**Date:** 09/16/2025

**Time:** 4:04PM

**Location:** Chignik Lagoon, Alaska

### Call to Order

The regular meeting of the Chignik Lagoon LSAC was called to order by Jennie @ 4:04PM at the Chignik Lagoon School.

### Roll Call of LSAC Members

Colleen, Jennie, Hanna, Eddie

**Absent:** Dan, Jolene

**LPSD Staff:** Sara, Melody, Julie, Jenna

**Introduction of Visitors-** None

### Approval of Agenda

Motion to approve: Moved by Tinker. Seconded by Eddie. Agenda Approved.

### Approval of Minutes

Motion to approve previous minutes: Moved by Tinker, Seconded by Eddie. Minutes approved.

### Principle's Report

- Welcome to the new school year.
- Thanks to Lani for filling in school positions and thanks to the community for support to get our lunch program back.
- Middle School Basketball/Volleyball/SNAP will continue to be paid by Student Government or community help (if possible).
- No co-op sports this year. They will continue as normal.

### Teacher's Report

#### 1. Elementary

- Beginning of year tests are done.
- Have caterpillars that will turn into butterflies and a worm farm starting in class.
- Jenna is taking lead teaching

#### 2. Secondary

- Kids are learning how to run student government and getting ready to do elections with students.
- Planning a trip to Juneau to meet representatives and tour the Alaska state capitol building. There will be two kids, the teacher, and a chaperone. Funded by JOM money.

### Student Government Report

- There is about \$20,000.00 in the student account currently. LSAC elections will be held in November.
- The store will continue and fund raisers will be planned at a later time.

### Old Business

- Basketball hoops are here, they just need to be assembled. Planning tournaments on the weekends with open store and fund raisers.
- Swim trip discussion.
- Discussion on discounted flights through Grant Aviation and help from BBNA.
- Culture camp went great and can look into writing the grant again for the end of the year.

### New Business/Concerns

- New large picnic table can be put on the basketball court outside.

- Get the kids into NYO sports throughout gym time. Find someone to help P.E. teacher incorporate NYO sports once a week- after October Inservice.
- Kids don't float program can come in to do a presentation with the kids and show how to fit a life vest. Jennie will get best dates and Melody will inform surrounding schools.

#### **Future Agenda Items**

- Encourage attendance
- Testing Scores
- Literacy and game nights
- Fund raisers
- Student government sweaters

**Next LSAC Meeting Date:** October 28<sup>th</sup> 4:00PM

**Motion to adjourn:** Moved by Tinker. Seconded by Hanna.

**Adjourned at 4:50PM.**

Newhalen LSAC Meeting April 4<sup>th</sup>, 2025

Called meeting to order at 354pm.

Roll call: Evelynn, Lydia, Dawn, Kelsea, (Brenda-zoom)

Approval of agenda: Lydia motion, Kelsea 2<sup>nd</sup>.

No Guest reports.

Principal's report

1. School events, activities calendar, athletics, NIYAC: NIYAC is setting up budget for next week travel cost. State NYO end of April, testing next week 4/8-11<sup>th</sup>. SNAP meet 120 students involved. May 9<sup>th</sup>-11<sup>th</sup> Wellness Conference.
2. Lunch program update:

Teacher/Tutor reports:

Alexis: Finishing up units in math and reading. 2<sup>nd</sup> grade bench marks is finishing as well. Science- outside walks.

Gabrielle: Reading- finishing standards. Learning how to take a test by staying calm.

Kristen: Math finishing up end of levels. Snap meet next week, finish off year book.

Chelsea: End of levels will finish up after state testing week.

Stephanie: K/1<sup>st</sup> end of levels completing , will finish up after state testing week. SS: last of the standards.

Marcie: Working on patterns, counting to 50, identifying numbers.

James: Completing paperwork before his resignation.

Joyce: 3<sup>rd</sup>/4<sup>th</sup> grade reading and writing standards and end of levels: working on completing them.

Sydney: Working on science fair standards, collecting water to see if it is safe to drink.

Student government reports: Working together to get ideas for next year. Selling concessions during snap meet.

Old Business: No reports.

New Business:

1. Discussion on host villages for basketball regions: Lydia suggested to work with the schools on airbnbs for stays. Also remind players to have sportsmanship and if any negative behavior is there consequences set aside.
2. Testing week breakfast-Evelynn. April 7<sup>th</sup> start cooking hot breakfast: Dawn, Kelsea, Lydia volunteered. Brenda volunteered for clean up duty.
3. Linda Johnson Scholarship fundraiser 4/16 evening: SNAP meet.
4. Calendar for 2025-2026 recommendations to LPSD School Board- Ed.  
Dawn motion moving the FV January 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup> to March 11<sup>th</sup>, 12<sup>th</sup>, 13<sup>th</sup>. Kelsea 2<sup>nd</sup>.

Public comments: None.

Agenda items for the next meeting: None.

Next meeting date: September 2025.

Adjournment: 5:01pm Lydia motion, Kelsea 2<sup>nd</sup>.

## Newhalen LSAC Meeting September 30<sup>h</sup>, 2025

Called meeting to order at 4:11pm.

Roll call: Evelynn, Lydia (via zoom), Dawn, Kelsea, Brenda

Approval of agenda: Lydia motion, Dawn 2<sup>nd</sup>.

Previous minutes 4/4/2025

Dawn motions to table them, Brenda seconds

Guest reports

Evelynn read report from Elizabeth

Patty McCasland- CTE in Dillingham, apps for intensive week 2 due today (intro to BB Fishing and welding)

Principal's report

1. Events Busy start, high population this year filled classrooms, benchmark testing first few weeks of school.
2. Activities- Back to school, cross country 4 kids going to state, just started volleyball. Sydney will be head coach this year.
3. School lunch program is good. NTC and IVC donated. RKL donated food. We are chasing grants for funding for school lunch program. Potential other donations.
4. Picture day on Thursday.
5. Discussion of all girls team for volleyball, but parents and team/community agreed on mix six

Teacher/Tutor reports:

Kristin: Math 7-12 working on proportional reasoning. Math 8 property of equations. Consumer math, using next gen program. PEP standards are being more project-based learning

Roy- building sense of pride for kids. Reading reach for reading level 4. Making paper quilt. Everyday math book. Mystery science work.

Rebecca- 5<sup>th</sup> and 6<sup>th</sup> grade Math area of triangle. Reading celebrates cultures. Writing descriptive essays.

Alexis- 1<sup>st</sup> and 2<sup>nd</sup> grade routine and procedure first two weeks. Reading - talking about different grammar. Math addition and subtraction. Get students to write 2-3 sentences.

Sydney- HS Biology – classification of organisms. Mushroom dissections. Science 8-physical science.

Chelsea- special Ed Speech and OT paras work in classrooms. Helping out in and classrooms.

Steph- kindergarten working on rotating centers, raising hands. Grew radish seeds in science.

Kelsea- working on patterns, shapes, counting, sorting, names.

Old Business: No reports.

New Business:

1. Wrestling club starts tomorrow.  
Dawn made approval of wrestling club. Seconded by Kelsea. All in favor. Club approved.
2. LSAC has money to host family event.
3. Elections to be held next month around parent teacher conference time. LSAC student rep. to be selected by student body.

Public comments: None.

Agenda items for the next meeting: None.

Next meeting date: October 29.

Adjournment: 4:51pm

November 11<sup>th</sup>, Newhalen LSAC meeting

Call to order at 351pm.

Roll call: Evelynn, Lydia, Kelsea. (Dawn and Brenda absent)

Lydia made a motion to approve the agenda, Kelsea 2<sup>nd</sup>.

Lydia made a motion to approve previous minutes, Kelsea 2<sup>nd</sup>.

Guest reports: Patti-BBRTC career guide- students college UAA/UAF application or trade school and working on scholarships and internships. In December will attend a conference with Kassie Lou.

Principal report: Regional VBALL next week, District 3 man tournament. SNAP meet is being reviewed by school board with possibly changing the dates.

NIYAC- Chasity wrote letters/resolutions to share with LSAC and community.

Basketball practice starts December 3<sup>rd</sup>.

Teacher's Report:

Kristen- Reading end of levels. 5 classes- secondary- good for students/teachers.

Chelsea- Student therapy is working hard. 3 paraprofessional attending training 1x per month until April and it is going good.

Stephanie- Reading/Writing/Math is going food, working on labels on pictures. Games in math and science is weather units.

Kelsea- Preschool: learning about community, different places. Music classes with Jocelyn. Learning about fire safety,

Roy- Working on fluency and comprehensive work with students. Math is fractions.

Science- volcano-fire-earth functions. Attendance is good.

Rebecca- Kids enjoying national geographic. Timed readings everyday. In writing on how to be a kind writer. Science is working on matter. Math is multiplying by 2s.

Marcie- Unit 2 reading- ecosystem with science as well. Learning about food chains and different animals. Math is multiplying and dividing. Writing- narrative.

Student Government: Ava- LSAC Rep.

No student reports.

LSAC Election dates scheduled ding PT Conference November 24<sup>th</sup> week.

LSAC Rep- Ava McCoy.

Review board policies in work session . Resolutions from NIYAC.

SNAP- March 23<sup>rd</sup> week is being discussed.

No Public comment.

Agenda0 Res. From LSAC Supporting NIYAC.

Next meeting: December 2<sup>nd</sup> at 345pm.

Kelsea made a motion to adjourn at 423pm, Lydia 2<sup>nd</sup>.

LSAC Minutes Tanalian School  
Wednesday, November 5th, 2025  
6:30 PM

- I. Call to Order: @ 6:31
- II. Roll Call: Heidi Wilder, Leo Fowler, Eric Davidson, Nate Davis, Matthew Grossmann, Brandey Voran, Sarah Wardell, Cam Metzgar, Patti Brock
- III. Adoption of Agenda: Leo motion to approve, Eric seconded, motion carried.
- IV. For the Good of the Order: Heidi read a quotation from George Washington, "Labor to keep alive in your breast that little spark of celestial fire, called conscience".
- V. Student Presentations (0-3 slots per meeting):
  - a. Jocelyn Oettinger – Experiencing out for employability working as kitchen crew May 21 – July 28 with nearly 230 hours and 1.5 credits. I volunteered at TBC working in the kitchen, making food, serving food. Learned to work in a kitchen that served a large number of people, working with the ingredients you have, managing time well for having meals ready and warm. Jocelyn would like to go into culinary.
  - b. Malachi Grossmann – Experiencing out working on the farm. Cleaned combine harvester, bale bandit. I worked on repairing a driveway. Drove a tractor to load bales of hay to take to the barn. Learned to put track back on the skid steer. Here locally, I cleaned brush around the school. There were frustrations in not knowing how to clean certain parts of equipment, but learned how from others. This summer built confidence in driving equipment and being more efficient. Malachi got to sharpen skills he already had.
- VI. Approval of Minutes:
  - a. October 2025: motion to approve by Eric, Elisha 2<sup>nd</sup>, motion carries.
- VII. Communications:
  - a. Principal's Report- Nate
    - i. Indian policy and procedure – opportunity to make comments. No comments.
    - ii. LSAC Election – no declarations were made for an election. Leo motions to appoint Eric to the seat he just finished. Elisha 2<sup>nd</sup>, motion carries. Current LSAC members will reach out to others to join.
    - iii. LSAC training opportunities coming up.
    - iv. Great fall. Great trip to Unalakleet. Great tournament here. Volleyball is off to Kalskag this weekend and then Newhalen the next week. Great quarter in CTE, good reports from students that have gone.
  - b. Teachers' Report –
    - i. Matthew Grossmann – regular teaching, students seem to be doing well, plugging away. With CTE and sports travel it is challenging to keep some kids on track and eligible. Working on making more items with the glow forge.

- ii. Brandey Voran – plugging away. With students out it's been work keeping them caught up. Kids are having fun in social studies and science – currently in predators and prey unit. Students are creating their own made up animal. High school CTE and travel comments are the same as Matthew. Junior High volleyball – going well. Working on having a scrimmage at 4:30 next Thursday, 13<sup>th</sup>.
  - iii. Cam Metzgar – October went quickly because of being gone with in-service and being gone for Nicole's surgery. Quiet week last week because of students gone for CTE. Middle school attendance has been good this year. Learned about the Salem witch trials. Overall everything is going good.
  - iv. Sarah Wardell – working with students individually reading and writing skills. One middle schooler in math. Teaching consumer math to 7 high schoolers. Learning gross and net income, budgeting, now learning investing. Kids are really engaged and having fun in this current unit. The next unit is entrepreneurship.
  - v. Patti Brock – plugging away, but a lot of absences. Still doing Amplify and seeing growth. Talking to Alison about putting on a Christmas program. May do a Thanksgiving program, but not sure yet. Kids are working hard and parents too.
- c. Correspondence- Nate – covered under principal report
  - d. Maintenance Report – construction company – renting housing; new incinerator installed where old one was. Daily burning requested because of bear activity.
  - e. Technology Report – things are working well.
  - f. Student Government/Representative Report – all students currently in volleyball practice. Harvest fest/ auction went great. Working on renewing banners.
  - g. Financial Report- Nate LSAC – 1385.15; booster club - 29,900; received donations from Bristol Bay foundation food and funds. Finally had a breakthrough on the financial tracking for food program.
  - h. Public Comments – What is the current phone policy at our school? Phones are supposed to be turned off 8:30-3:30; however, most are not doing this. If seen, the phones are supposed to be taken. Some classes students have been caught sneaking or they hear their phone vibrating and get distracted. Plan to reach out to parents to see what they are okay with and potentially make a better plan moving forward.

VIII. Old Business:

- a. Food Program: service is going well, the financial side is getting worked out.

IX. New Business

- a.
- b.

- X. Next Meeting – December 10<sup>th</sup> @ 6:30
- XI. Adjournment – motion to adjourn by Leo, Elisha 2<sup>nd</sup>, motion carries.

December 2, 2025

Dear Superintendent Kasie Luke and LPSD School Board,

We are writing to you today to express our sincere disappointment and disbelief of the ongoing issue of the school districts continued push back towards NIYAC. Catering after hour school events is one of the main sources of funding for NIYAC. In order for NIYAC to continue to provide food for the student breakfast and lunch meals, after school activities, and supplemental travel opportunities for our students, NIYAC needs to provide catering at large school events. The school, NIYAC, and Newhalen School LSAC are a united front when it comes to this matter.

Several years ago, Principal Lester had a conversation with Jenny Myhand regarding meals at LPSD events. They found that it would basically be a wash in costs to transition from a fully funded LPSD event support team to NIYAC catered events. The biggest change would be that LPSD would be investing their money directly back into the community instead of utilizing outside sources of staff, shoppers, and resources. Principal Lester approached NIYAC about this idea and NIYAC enthusiastically agreed to take on this large task as a resource to fundraise for Newhalen School students.

We realize that LPSD would like to make the switch because you deem it a cost savings, however we can guarantee that it will not be. The cost of goods, services, and freight continue to climb exponentially. NIYAC has worked to establish many relationships throughout our community and Alaska to get the best rates on freight and food – ensuring that even though inflation has gone up, the cost of NIYAC catering services have not risen in many years.

Average prices for catering in Anchorage Vs. NIYAC Catering

CASUAL ENCOUNTERS CATERING*	NIYAC CATERING
Breakfast service range from \$5.00 per head to \$18.75 per head.	\$21.00 per head for full breakfast (ex. pancakes, eggs, bacon, fruit)
Lunch prices start at \$19.75 per head to \$26.50 per head.	\$21.00 per head for full lunch (ex. spaghetti w/ meat sauce, garlic bread, corn or to go lunch = sandwich)
Dinner menus range in price from \$28.50 and up.	\$30.00 per head for full dinner (ex. oven fried chicken, homemade mashed potatoes and gravy, roll, fruit or cake)
	\$13.00 per head for snacks throughout the day (ex. fruit, granola bars, chips, baked items (cookies, etc.), salmon spread with crackers)

\*Prices taken from <https://www.casualencounterscatering.com/catering/>

All items must be flown into most villages in LPSD adding significant freight costs.

Additionally, ZERO dollars are put back into the community when LPSD provides the meals.

LPSD CATERING	NIYAC CATERING
Menu created, food ordered for events, bills for the food and freight by district office staff	Food ordered in bulk for several events
School staff approves menu and picks up arriving food	Volunteers plan menus
Standard air freight rates apply	Ordering, purchase, and pick up food done by volunteers
Pay min. 3 LPSD staff to cook, serve, and clean meals provided	Volunteers prepare, serve, and clean up meals
No direct investment into LPSD students except for the physical meals that are served	100% of the money LPSD spends on NIYAC catering is spent towards NIYAC Activities and Meal Programs

NIYAC relies on large community events to fundraise. We are a nonprofit entity. All monies raised gets invested into our students through activities and nourishment. Without these fundraising opportunities, we feel like our arms and legs are cut off.

If the expectation is for our community to provide food and freight for our student’s meals and supplemental activities to our students, we expect LPSD to partner with us to provide every funding opportunity possible. Taking away opportunities for NIYAC, such as providing the catering for teacher in-service, directly and negatively impacts our students.

We need to work together and not against each other. We look forward to your reply.

With regards,



Chasity Anelon  
NIYAC President



Evelynn Trefon  
LSAC President



Ed Lester  
Newhalen School Principal

**Newhalen School LSAC Resolution 25-01**

**Increased Funding for Student Activities Due to School Size and lack of opportunity**

**Submitted by:** Newhalen School LSAC

**To:** LPSD School Board

**WHEREAS,** The student population at Newhalen is significantly larger than a typical LPSD school placing greater demand on student programs, events, community funding, and extracurricular activities;

**WHEREAS,** Current funding for student activities has remained static despite the increase in local enrollment, limiting the capacity of student organizations and programs to meet the needs and interests of a larger and diverse student body;

**WHEREAS,** Participation in student activities is vital for student engagement, retention, mental health, and leadership development;

**WHEREAS,** School district funding is based upon student enrollment

**WHEREAS,** Additional activities would allow more students to participate and compete in extracurricular activities

**WHEREAS,** Additional funds would support expanded programming, inclusion initiatives, after school club development, and access to events and services that enhance the student experience;

**THEREFORE, BE IT RESOLVED THAT**

Newhalen School LSAC formally requests an increase in the student activities budget proportional to the current student enrollment;

**BE IT FURTHER RESOLVED THAT**

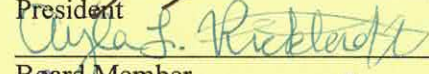
LPSD support of an additional fall activity for Newhalen School at the same level that is currently supporting other fall activities.

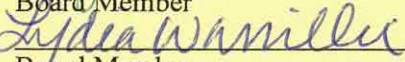
**BE IT FINALLY RESOLVED THAT**

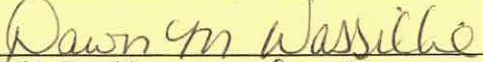
A committee or working group at the district school board level be established to assess the evolving needs of the student body and make recommendations for future funding allocations and activities based on student/community interest and population.

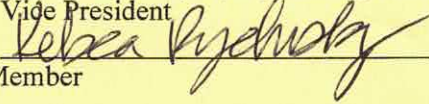
We hereby agree with the above resolution dated this 3<sup>rd</sup> day of December, 2025

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Board Member

  
\_\_\_\_\_  
Board Member

  
\_\_\_\_\_  
Vice President

  
\_\_\_\_\_  
Board Member

December 7, 2025

2<sup>nd</sup> submission: December 7, 2025

1<sup>st</sup> submission: October 15, 2025

By Newhalen Iliamna Youth Activities Club

Dear LPSD School Board,

We previously submitted the attached resolution (Resolution for Increased Funding for Student Activities Due to School Size and Lack of Opportunity) to the LPSD School board in October. It was not included at the November meeting.

Today we are resubmitting this resolution, now accompanied by signatures from the Iliamna and Newhalen community members, to demonstrate the strong support of this resolution.

Thank you for your consideration. We look forward to a reply.

Chasity Anelon  
President, NIYAC Board

Clint Anelon  
Vice President, NIYAC Board

Ayla Rickteroff  
Secretary, NIYAC Board

Brandon Wassillie  
Board Member, NIYAC Board

Bob Rychnovsky  
Board Member, NIYAC Board

**Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity**

**Date:** 10-15-2025

**Submitted by:** NIYAC

**To:** LPSD School Board

---

**WHEREAS,** The student population at Newhalen is significantly larger than a typical LPSD school placing greater demand on student programs, events, and extracurricular activities;

**WHEREAS,** Current funding for student activities has remained static despite the increase in enrollment, limiting the capacity of student organizations and programs to meet the needs and interests of a larger and diverse student body;

**WHEREAS,** Participation in student activities is vital for student engagement, retention, mental health, and leadership development;

**WHEREAS,** School funding is based student enrollment

**WHEREAS,** Additional activities would allow more students to participate and compete in extracurricular activities

**WHEREAS,** Additional funds would support expanded programming, inclusion initiatives, club development, and access to events and services that enhance the student experience;

---

**THEREFORE, BE IT RESOLVED THAT**

Newhalen School formally requests an increase in the student activities budget proportional to the current student enrollment;

**BE IT FURTHER RESOLVED THAT**

LPSD support an additional fall activity for Newhalen school at the same level that is currently supporting other fall activities.

**BE IT FINALLY RESOLVED THAT**

A committee or working group be established to assess the evolving needs of the student body and make recommendations for future funding allocations and activities based on student/community interest.

---

Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity

	Name	Signature	Date	Comments
1	Alec Wassillie	<i>Alec Wassillie</i>		
2	Elena Balluta	<i>Elena Balluta</i>		
3	Raymond Nassillie	<i>Raymond Nassillie</i>		
4	Gladys Askook	<i>Gladys Askook</i> Mother Wadup in Askook		
5	FRDAVID ASKOAK	<i>David Askook</i>		
6	Fedoria Balluta	<i>Fedoria Balluta</i>		
7	Sophie Anelon	<i>Sophie Anelon</i>		
8	Mary Anelon-Clay	<i>Mary Anelon-Clay</i>		
9	Shelley Hedges	<i>Shelley Hedges</i>		
10	Lorene Anelon	<i>Lorene Anelon</i>	12/1/25	
11	Kirsty Cognill	<i>Kirsty Cognill</i>	12/1/25	
12	Anecia Wassillie	<i>Anecia Wassillie</i>	12/1/25	
13	Louise Parks	<i>Louise Parks</i>		
14	Eva Buet	<i>Eva Buet</i>		

Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity

15	Peter Kudvick	<i>[Signature]</i>	12-1	
16	Shirley Kudvick	<i>[Signature]</i>	12-1	
17	Jacque Roberts	<i>Jacque Roberts</i>	12-1	Please be fair to all students.
18	Diana Arntson	<i>Diana Arntson</i>	12-20-25	This is pure and can make a big difference
19	Jewel Whithok	<i>Jewel Whithok</i>	12-1-25	
20	Josann Lester	<i>Josann Lester</i>		
21	Jeanne Wassille	<i>[Signature]</i>	12-2-25	
22	Kristina Atkonk	<i>Kristina Atkonk</i>	12-2-25	
23	Jessie Nilson	<i>Jessie Nilson</i>	12/2/25	
24	Maria Anelon	<i>Maria Anelon</i>	12-2-25	
25	Donna Anelon	<i>Donna Anelon</i>	12-2-25	
26	Kristin Moore	<i>Kristin Moore</i>	12-3-25	
27	Sydney Boone	<i>Sydney Boone</i>	12/3/2025	
28	Alexis Purser	<i>Alexis Purser</i>	12/3/2025	
29	Chelsea Nelson	<i>Chelsea Nelson</i>	12/3/2025	

Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity





	Print	Signature	Date	Comments
30	Tracy Aswal	<i>[Signature]</i>	12-1-2025	
31	Jeffery clay	<i>[Signature]</i>	Dec 1, 2025	
32	Janelle Ludvick	<i>[Signature]</i>	12-1-2025	
33	Shereane Isaac	<i>[Signature]</i>	12-1-25	
34	Twig Isingock	<i>[Signature]</i>	12-1-25	
35	Sonny Helmstedt	<i>[Signature]</i>	12-1-25	
36	Matthew Astock	<i>[Signature]</i>	12/1/25	
37	Kekaechnowsky	<i>[Signature]</i>	12/1/25	
38	Sarah John	<i>[Signature]</i>	12/1/25	
39	Dean John	<i>[Signature]</i>	12/1/25	
40	Eugenia Rohlman	<i>[Signature]</i>	12/1/25	
41	Catherine Rohlman	<i>[Signature]</i>	12/1/25	
42	Marcie Lester	<i>[Signature]</i>	12/01/25	
43	Amanda Rybel	<i>[Signature]</i>	12/01/25	
44	Chip Embretson	<i>[Signature]</i>	12/01/25	For Sure!



Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity

Print	Signature	Date	Comments
45	Shorelle Aneon	12/1/25	
46	Andrew Denver	12/1/25	Make it make sense
47	Katie Hanson	12/1/25	
48	Natalia Aske	12/1/25	
49	Lydia Wassilie	12/2/25	
50	Ayla Ricketoff	12/2/25	
51	Jennifer Wassilie	12/2/25	
52	Lianna Aneon	12/3/25	
53	Calib Joseph	12/3/25	
54	Arthur Andreanoff	12/3/25	
55	Clint Aneon	12/3/25	
56	Tyler Aneon	12/4/25	
57	Breann Bate	12/4/25	12/4/25
58	Sask Wassilie	12/4/25	
59	Wassilie W. Ball	12/4/25	

**Resolution for Increased Funding for Student Activities Due to School Size and lack of opportunity**

60	Dawn M Wassilie	Dawn M Wassilie	12/3/25
61	Letha George	Letha George	12-4-25
62	Christy A. Jensen	Christy A. Jensen	12.4.25
63	Peter S. Merolief	Peter S. Merolief	12/04/25
64	Jacqueline Jensen	Jacqueline Jensen	12-06-25
65	Tyson Bromley	Tyson Bromley	12/6/25
66	Alexis Balluta	Alexis Balluta	12-6-25
67	Denise Nickola	Denise Myrick	12/6/25
68	Johanna Naranook	Johanna N	12/6/25
69	Jon Trefikoff	Jon Trefikoff	12/8/25
70	Matthew Trefikoff	Matthew Trefikoff	12/8/25
71			
72			
73			
74			

	Print Name	Signature	Date	Comments
71	Michael Tretch		12/4/25	
72	Whisper Nunn		12/4/25	
73	Billy Savage		12/4/25	
74	Nick Johnson		12-24-25	

	Print Name	Signature	Date	Comments
75	Evelynn Trefon		12/4/25	
76	Susanna Wassillie		12/4/25	



## THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



December 8, 2025

Dear Clinic, Lake and Peninsula Borough, and Community Members,

I am writing to inform you of an important matter regarding the Automated External Defibrillators (AEDs) that were placed in our schools in 2018 through a grant provided by the Alaska School Activities Association (ASAA).

These devices have served as valuable life-saving tools in our schools for students, staff, and community members. However, our LPSD Safety and Compliance Officer has determined that the AED units provided through the ASAA grant are now outdated, and the replacement components—including batteries, electrode pads, and other internal service parts—are no longer manufactured or available for purchase. This means the existing AED machines cannot be repaired or maintained and must be entirely replaced to remain functional and reliable.

As a result, the AED machines in our schools that do not have all working parts have been taken down and will not be replaced by the district. The estimated cost to purchase new AED machines for all schools is approximately \$26,000.00.

If you, your organization, or another entity are interested in purchasing an AED machine to be hosted in one of our schools and ensuring its continued maintenance, we would be grateful for your investment in the safety and well-being of our students, staff, and community members.

Thank you for your understanding and continued partnership in supporting safe and healthy learning environments. Please feel free to contact me or your community site Principal with any questions or for more details about specific school needs.

Sincerely,

Kasie Luke

Superintendent of Schools

[kluke@lpsd.com](mailto:kluke@lpsd.com)

907-745-7092

President Gerda Kosbuk  
LPSD School Board

December 10, 2025

Dear Gerda,

At the last board meeting you asked how much it costs to feed a Newhalen School Student. In my view of things, the cost of food and freight to NIYAC is an average of \$10.28 per student per day for breakfast, snack, and lunch, which is what NIYAC now covers.

**NEWHALEN SCHOOL CURRENT ENROLLMENT**  
**95 students (Preschool-12<sup>th</sup> grade)**

**NIYAC BREAKFAST (replaced free breakfast from LPSD)**

95 students (Preschool-12<sup>th</sup> grade)

X \$1.75/meal

X 150 school days

**= \$24,937.50 a school year**

**NIYAC LUNCH (replaced free lunch from LPSD)**

95 students (Preschool-12<sup>th</sup> grade)

X \$7/meal

X 150 school days

**= \$99,750 a school year**

**NIYAC SNACK**

**(replaced the fresh fruit and veggie program)**

95 students (Preschool-12<sup>th</sup> grade)

X \$1.25/meal

X 150 school days

**= \$17,812.50 a school year**

**NIYAC MILK PROGRAM (replaced free milk from LPSD)**

95 students (Preschool-12<sup>th</sup> grade)

Powder Milk

X 150 school days

**= \$4,500 a school year**

**NIYAC MISC. MEAL SUPPLIES**

**(replaced kitchen supply budget from LPSD)**

(Seasonings, cups, napkins, oil, parchment, tin foil, saran wrap)

**= \$2,000.00**

**APPROX. TOTAL NIYAC BUDGET**  
**\$149,000.00 for this school year**

I am estimating the cost to increase to \$156,450 for the 2026-2027 school year.

There are a lot of factors that will impact these numbers though.

- Anchorage assembly is looking to pass a sales tax (currently proposed at 4% total).
  - o Next public testimony opportunity available on January 13, 2026.
- Inflation and tariffs prices continue to increase the cost of goods and services.
- The federal excise tax on freight increased 1% this year with the potential to increase again next year.
- The cost of fuel and insurance continue to increase in the state of Alaska which equates to increased freight prices.
- What donated items we receive next fall.
- Enrollment at the school

Please let me know if you should have any further questions.

Evelynn Trefon  
Community Member  
Newhalen, AK 99606

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



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

Date: December 15, 2025  
To: Lake and Peninsula School Board  
From: Kasie Luke, Superintendent  
Re: Report: December 16, 2025

---

**Dates & Happenings:**

January dates students return to school after winter break:

<i>Chignik Lagoon: January 6, 2026</i>	<i>Tanalian School: January 6, 2026</i>	<i>Igiugig School: January 8, 2026</i>
<i>Perryville School: January 6, 2026</i>	<i>Kokhanok School: January 8, 2026</i>	<i>Chignik Lake: January 12, 2026</i>
<i>Lake View Homeschool: January 8, 2026</i>	<i>Meshik School: January 8, 2026</i>	
<i>Nondalton School: January 8, 2026</i>	<i>Newhalen School: January 8, 2026</i>	

**School Board Gratitude** - It continues to be an honor to work with our School Board. The time and commitment required to serve are significant, and the work is often challenging, especially as the Board navigates complex budget realities. I appreciate the willingness of Board members to engage in this difficult work and to remain present through tough discussions and decisions. I value your guidance as a collective body and look forward to continuing our work together on behalf of the students of LPSD as we head into the spring semester.

### **Enrollment Summary - 1st Semester 2025-2026**

The Lake and Peninsula School District continues to experience a gradual overall decline in enrollment, which, combined with recent school closures, has had a significant impact on district revenue. While the State approved a \$700 increase to the Base Student Allocation for the 2025–2026 school year slightly higher than what was projected in the adopted budget, this increase is not sufficient to offset funding losses related to declining enrollment and the expiration of Hold Harmless support. As a result, the district’s adopted budget projected a deficit of \$439,781, with the mid-year closure of Levelock School expected to further increase the deficit by approximately \$300,000 by the end of the school year.

### **BBRC TE Residential Funding for 2026-2027 and beyond...**

This month, the Bristol Bay Region Career & Technical Education (BBRC TE) Consortium reached a major milestone when the Alaska Department of Education & Early Development approved BBRC TE as a statewide residential CTE program (up to 54 students), positioning the program to expand equitable access to high-quality, industry-aligned career pathways for students from rural and remote communities across Alaska; residential funding is essential to support students traveling long distances and to provide safe housing, academic supports, and student services; BBRC TE programming aligns directly with Alaska workforce needs (including aviation, construction, welding, healthcare, fisheries, maritime, technology, education, and more) and supports the state’s “Grow Your Own” workforce strategy through credentials, apprenticeships, and postsecondary partnerships; the program has received broad support from school districts, Alaska Native organizations, employers, labor unions, and postsecondary partners; most notably, Governor Mike Dunleavy included residential funding for BBRC TE in his FY27 Governor’s Budget, with funding contingent on legislative approval and the earliest possible implementation in the 2026–2027 school year, marking a significant step toward full program launch and long-term sustainability.

This year, the **Migrant Education program** supported a significant portion of the LPSD student body through enrollment services, summer learning resources, family supports, and tutoring initiatives that expanded student access and engagement. Additionally, Child Find conducted hearing and vision screenings across all communities and coordinated referrals and evaluations to ensure students receive appropriate special education and related services.

90

- 112 migrant Ed students enrolled for 2025-2026 school year (36% of the LPSD student body).
- 109 high-quality life jackets shipped to Migrant Ed Students this fall
- 696 Kiwi Crates (hands-on learning STEAM kits) shipped to families this past summer
- 195 Bookroo Book Boxes shipped to families this past summer
- 259 Summer Bridge Books shipped to families this past summer
- 29 Outschool course enrollments (live, online classes available to all students)
- supported the hiring of 3 tutors for Spring 2026

### **Child Find Highlights so far this year:**

- Hearing and vision screenings were conducted this fall for all students PK -12th grade in Perryville, Chignik Lake, and Chignik Lagoon. All LPSD students will receive screenings before the end of the school year.
- Parents/Guardians whose children did not pass the screenings are contacted and referrals are sent to Bristol Bay Area Health Corporation and Southcentral Foundation Optometry and Audiology Departments.
- Child Find, through the Individuals with Disabilities Education Act (IDEA), identifies, locates, and evaluates children who may have disabilities to ensure they receive appropriate special education and related services.

## LPSD Distance Program - Fall 2025

LPSD continues to provide online instruction in Language Arts and Math to support our small schools, as well as additional online learning opportunities for all students. These offerings ensure access to direct instruction from certified educators. We are grateful for the continued dedication of Mr. Christian Meneskie and Mrs. Marli Nikolaus as our online educators and will continue to evaluate the effectiveness of these programs. We also appreciate the leadership of Mr. Davis, Principal of the LPSD Distance Program, whose guidance supports the ongoing success of our online learning initiatives.

**October Inservice In Person!** Spending time together in person with staff from across the district during our recent literacy focused in service was truly energizing and deeply affirming. In a district where gathering face to face is rare, the opportunity to learn side by side, reconnect professionally, and strengthen relationships was invaluable. The week was marked not only by strong instructional growth, but by a renewed sense of belonging, shared purpose, and pride in our collective work for students. We are profoundly grateful to the many staff, presenters, and partners whose care, collaboration, and logistics made this experience possible, and to our educators whose commitment continues to make this district such a special place to serve.

**Congratulations Tanalian Lynx, Coach Alsworth and Community!  
Alaska's ASAA Mix-Six State Volleyball Champions!**

**Nolan Nahdee, Warren Davis, Autumn Oettinger, Malachi Grossman, Hazel Metzgar, Jocelyn Oettinger, Noah Oplan, Ray Chmiel, Noah Davis, Mikiah Lorentzen, Jordan Alsworth, and Erik McGee!**





## THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 313-384



December 10, 2025

To: Lake and Peninsula School Board  
From: Tim McDermott (907-469-0460 cell)

### **Re: Maintenance Report**

During November 2025 Maintenance site visits included 1 man for three days at Chignik Lagoon, 2 men for five days at Port Heiden, and 2 men for six days at Chignik Lake. So far in December there have been two men for one day each at Newhalen, Nondalton, and Port Alsworth, and presently 2 men for the last three days split between Newhalen and Nondalton, and one man at Chignik Lake. Maintenance is essentially 100% reactive at this point with pressing issues taking priority and preventive maintenance and site work orders executed around the critical path of daily decision making. Recent developments at facilities include an incinerator replacement at Port Alsworth with M&S Ventures providing a new incinerator and operating it under a pending time and materials contract for waste management at that site. As you know, the Levelock School had to suspend operations due to lack of enrollment. Maintenance is actively working with LPSD administration and with Levelock to hopefully allow for continuing operation of the Borough assets at Levelock for all the reasons of community and region. This Maintenance Department is ready to respond based on decisions and direction provided by the Borough and the wishes of the Board.

## Safety and Compliance work log as follows:

- AED vendor quote update and options (if any) for alternative financial assistance with purchase.
- Updating Custodial Program
- Updating Chemical Inventory (MSDS)
- Operation Hero - Looking at a more compatible, less expensive option to Manager Plus. Operation Hero is tailoring a program specifically designed to create reports tailored and titled to DEED audit reporting requirements. They will be a presenter at the December ALASBO if any of you are going. We are running a test module parallel to Manager Plus to see how it works for us.
- Updating Safe Schools training.
- Required Fire Extinguisher replacement at locations across the District including K-class replacement in school kitchens. Quoted at \$8750.00 tagged and shipped to King Salmon. - Inventory and update of smoke detectors at housing.
- Communications with DEED

Especially with these extreme conditions of wind and temperature, coupled with no snow cover, I ask everyone to be extra diligent about facilities awareness. Vehicles included. Really. Casual use of facilities and vehicles has consequences at these temperatures and under these conditions. These circumstance are a perfect application of the axiom that “an ounce of prevention is worth a pound of cure”. Please be conscious of leaving interior doors open to share ambient heat, of open windows, of thermostats that are turned down or turned off, try not to take anything for granted and don’t be afraid to speak up if you sense an anomaly We appreciate the ownership, awareness, and diligence of our students, staff, and communities in the use and care of LPSD buildings and vehicles. If it can freeze this time of year, it will.

Direct contact can be made with this Maintenance Department via cell phone, Tim McDermott at 907-469-0460, Carl Adams at 907-469-0473 or through contact with site head teachers and principals. For more casual requests, the email address [maintenance@lpsd.com](mailto:maintenance@lpsd.com) with a brief description of the problem or request together with relevant make/numbers and photos, if possible.

This Maintenance Department remains dedicated to providing safe and healthy facilities in communication with administration, staff, students, and communities. In that light, I suggest, encourage, and anticipate a dedicated Strategic Planning session with all of the stakeholder partners, the School District, the Village and Tribal entities, the Cities of, and the Borough itself, concerning the disposition and future of the LPSD Borough assets in regard to school buildings, school housing, and their administration moving forward in this challenging environment of diminishing resources and shared responsibility.

Let's all continue to look out for one another in the spirit of Christmas and have a safe and restful holiday. Thank you.



## December 2025 Curriculum Report

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

**From:** Nicole Metzgar, Curriculum Director

---

## LPSD Professional Development

**Science of Reading (SOR) Symposium:** Planning is in progress to figure out a good way to get LPSD folks either to the in-person SOR training or digital access to the SOR training. It is held at the Den'aina Center in Anchorage from May 1-3.

**Spring Induction January 8-10:** LPSD is excited to welcome Spring tutors and student teachers to the Chugach Voyage to Excellence Building in Anchorage before they fly out to sites on January 10.

**Continuing Education Units (CEU's):** for Fall Professional Developing Training were issued to LPSD staff in November. Teachers can use CEUs to renew their teaching certificates.

---

## LPSD Curriculum

FY26 LPSD Digital Standards Based Booklet [LINK](#)

LPSD Curriculum Calendar [LINK](#)

**Math Level 9 and 10 End of Level Assessments:** During October Inservice, final peer reviews were completed on Math EOL's LV 9 and 10. Those assessment updates are now available for teachers to implement. Edits were made to reduce redundancy and increase clarity.

**Social Studies Standards & Curriculum Update:** A comparison and alignment of LPSD's current SS standards to the new AK SS standards is in progress. Here is a link to the progress: [LINK](#). Hopefully this comparison and alignment will help LPSD respond to the new AK history standards. **The last time LPSD SS standards were updated was FY12.**

**Reading & Writing Standards & Curriculum Update:** LPSD would like to pilot the following ELA Curriculums with a goal to learn more about how they work in a multi-level classroom and to get LPSD teacher feedback about them before deciding to purchase and implement.

The Core Knowledge Language Arts Curriculum (K-5 [CKLA LINK](#))

Houghton Mifflin Into Reading (K-6 [HMH LINK](#))

McGraw Hill Wonders (K-5 [Wonders LINK](#))

LPSD is also working with our GLEAN associates to help us evaluate curriculums, and to look at data to drive instruction and interventions. With any new curriculum implementation, teachers will need to adapt it to fit LPSD’s very unique, multi-level classrooms and shortened school year. **The last time LPSD ELA standards were updated was FY19.**

ELA Curriculum Timeline	
<b>FY26</b> -SEPT-MAY: One Year Pilot: Mystery Writing LV 2-5 -AUG-MAY: PD & Implement LV 0-10 Updated LPSD Writing Curriculum Guides -NOV-FEB: Consult GLEAN team about Curriculum updates -JAN: K-5 Explore and Pilot K-5 ELA Curriculum: HMH, Wonder and CKLA. -JAN: Get quotes from each of these vendors -JAN-FEB: Update standards as needed/necessary -MARCH: Submit recommendation to the school board -APRIL: Purchase new curriculum with Endowment Funds	<b>FY27</b> -PD to Implement new Reading K-5 curriculums -Implement new K-5 ELA Curriculum -Grades 6+ ELA Needs Analysis if needed -Continue weekly K-5 literacy PLC’s to support our teachers

**Advanced Online Courses:** So far this year, LPSD had **19 students from 7 different schools** apply to take 28 Advanced Online Distance Courses.

★ Working together to have a rigorous common expectation: **to write 10 min every day in every class; to problem solve deeply 10 min a day.** A survey will be sent out throughout the Spring semester to celebrate our collective growth towards this goal.

**GPA Calculation Update:** LPSD currently calculates GPA's by weighing all grades the same according to the table below (Except for Pass/Fail grades, those are not included into a student's GPA). All grades do include LPSD grades, grades transferred in from other school districts, and college classes students choose to apply for dual credit.

Admin is discussing:

1. Having all LPSD credits be calculated into the GPA using the table below. LPSD Credit = any course used to receive a diploma or honors diploma vs. LPSD Credit= any course listed on the HS transcript.
2. Having a higher weight for college courses. EG: A=5.0; B=4.0; C=3.0
3. Continuing the dual credit option where students can apply for college credits to be used for LPSD Credit.

<b>Point Value Conversion</b>			
LPSD Letter Grade	Traditional Letter Grade (Transfer Grades)	Numerical Grade (Transfer Grades)	GPA Point Value
A (Advanced)	A+	97-100	4
	A	93-96	4
	A-	90-92	3.7
P (Proficient)	B+	87-89	3.3
	B	83-86	3
	B-	80-82	2.7
D (Developing)	C+	77-79	2.3
	C	73-76	2
	C-	70-72	1.7
	D+	67-69	1.3
	D	65-66	1
E (Emerging)	F	0-64	0

---

It is a pleasure to serve the district. Please reach out as questions arise. And I hope you each have a wonderful winter holiday time with family and friends.

Quyana, Chin'an.

Nicole Metzgar [nmetzgar@lpsd.com](mailto:nmetzgar@lpsd.com) (907.781.3201).

---



**It was awesome to see the vibrant fall colors all over the city.**

On October 20th, I had surgery in Seattle to remove a slow growing benign tumor in my left saliva gland. I am healing well, but will have a funny looking left lower lip for a few months as the facial nerves take time to recover.

Activity Report:  
December Board Meeting

Volleyball

**Sportsmanship:** Clarise Lind (PTH), Shanise Joseph (NON), Kelly Chukwak (LEV), Alec Billadeau (LAG), Alec Phillips (PVL), Roderick O'Domin (PVL), Miley Roehl (KHK), Kelly Cooper (BAY/LVHS), Ray Chmiel (PTA), Aaryan Sakoria (LAK)

**All Tourney Mix 3:** Dawson Hobson (KHK), Shay Sakoriya (LAK), Logan Apokedak (KHK), Keisha Harried (NON), Courtney Boskofsky (LAK), Avery Nelson (IGI), Katia Gregory (IGI), Everett Walker (PVL), Analise Kosbruk (PVL), Blake Kosbruk (PVL)

**All Tourney Mix 6:** Iliana Wassillie (KHK), Piper Neketa (NEW), Taylor Clay (NEW), Jordan Alsworth (PTA),

State Volleyball

Big Congratulations to Port Alsworth for winning the state title in mix-six this year. The team played very well and represented the district extremely well.

Basketball:

Basketball will kick off after students return from the break. Please encourage students to return quickly from the holidays so that they do not miss any of the action. We will have a player development clinic in late January.





# Mix 3

Best 2 of 3 all games to 25

LAK				
BYE	1 LAK			
PVL		5 LAK		
KOK 2	2 PVL			
PTH/LVHS			12 KOK	
IGI	3 IGI		1st	
NON		6 KOK 1		
KOK 1	4 KOK 1		LAK	
BYE		PVL	2nd	
Loser G1		Loser G 5		
NON				
Loser G2				
PTH/LVHS				
Loser G3				
KOK 2	8 KOK 2			
Loser G4		BYE		
		Loser G7		
			9 PTH/LVHS	
		PTH/LVHS		
		Loser G8		

<b>Mix 3</b>	<b>Champs</b>	KOKHANOK
	<b>2nd Place</b>	CHIGNIK LAKE
	<b>3rd Place</b>	IGIUGIG

<b>Mix 6</b>	<b>Champs</b>	Port Alsworth
	<b>2nd Place</b>	Newhalen

### Sportsmanship Team

Kokhanok

### Attendance/Academics

Small School Igiugig

Large School Perryville

### Citizenship

Girls	Site	Boys	Site
Clarise Lind	PTH	Alec Billadeau	LAG
Shanise Joseph	NON	Alec Phillips	PVL
Kelly Chukwak	LEV	Roderick O'Domin	PTH
Miley Roehl	KOK	Ray Chmiel	PTA
Kelly Cooper	BAY	Aaryan Sakoria	LAK

3rd/5th Place

### All-Tourney Small Schools

Girls	Site	Boys	Site
Keisha Harried	NON	Dawson Hobson	KOK
Coutney Boskofsky	LAK	Shay Sakoriya	LAK
Avery Nelson	IGI	Logan Apokedak	KOK
Katia Gregory	IGI	Everett Walker	PVL
Analise Kosbruk	PVL	Blake Kosbruk	PVL

4th/6th Place

### All-Tourney Southwest

Girls	Site	Boys	Site
Iliana Wassillie	KOK	Bryson Wassillie	KOK
Piper Neketa	NEW	Erik McGee	PTA
Taylor Clay	NEW	Noah Opland	PTA
Jordan Alsworth	PTA	Lucas Anelon	NEW
Honey Roehl	KOK		

<b>Mix 6</b>				<b>Mix 3</b>	<b>Champs</b>	KOKHANOK	
					<b>2nd Place</b>	CHIGNIK LAKE	102
					<b>3rd Place</b>	IGIIGIG	
Port Alsworth		Best 3 of 5			<b>Mix 6</b>	<b>Champs</b>	Port Alsworth Newhalen
1 Port Alsworth							
Newhalen JV		5 Port Alsworth					
NON/IGI/PTH							
2 NON/IGI/PTH							
PVL			Port Alsworth				
LVHS/LAK/LAG			14 1st				
3 Kokhanok							
Kokhanok		6 Newhalen					
PTA JV							
4 Newhalen							
NEWHALEN		Kokhanok					
			12 Kokhanok				
		Best 2 of 3:	NON/IGI/PTH				
			Kokhanok				
	Newhalen JV		Newhalen JV				
			9				
	8 Newhalen JV						
	PVL			13 3rd PLACE			
	LVHS/LAK/LAG		PTA JV				
			10				
	7 PTA JV						
	PTA JV						
			LVHS/LAK/LAG				
			11 PVL				
			PVL				

<b>Sportsmanship Team</b>			
Kokhanok			
<b>Attendance/Academics</b>			
Small School		Iaiuaia	
Large School		Perryville	
<b>Citizenship</b>			
<b>Girls</b>	<b>Site</b>	<b>Boys</b>	<b>Site</b>
Clarise Lind	PTH	Alec Billadeau	LAG
Shanise Joseph	NON	Alec Phillips	PVL
Kelly Chukwak	LEV	Roderick O'Dom	PTH
Milev Roehl	KOK	Rav Chmiel	PTA
Kelly Cooper	BAY	Aarvan Sakoria	LAK
<b>All-Tournev</b>			
<b>Girls</b>	<b>Site</b>	<b>Boys</b>	<b>Site</b>
Keisha Harried	NON	Dawson Hobson	KOK
Coutnev Boskofskv	LAK	Shav Sakoriva	LAK
Avery Nelson	IGI	Loan Apokedak	KOK
Katia Gregory	IGI	Everett Walker	PVL
Analise Kosbruk	PVL	Blake Kosbruk	PVL
<b>All-Tournev</b>			
<b>Girls</b>	<b>Site</b>	<b>Boys</b>	<b>Site</b>
Iliana Wassillie	KOK	Bryson Wassillie	KOK
Piper Neketa	NEW	Erik McGee	PTA
Taylor Clay	NEW	Noah Opland	PTA
Jordan Alsworth	PTA	Lucas Anelon	NEW
Honey Roehl	KOK		

Adult Male		Student Male		Student Female								Tuesday (Glen Jr.)
ANC-NEW	Nate McArthur	PVL-NEW	Alec Phillips	ANC-NEW	Kylie Kosbruk	Alexie	Haylee			Male Adults	4	1
PVL-NEW	Tom Walker	PVL-NEW	Blake Kosbruk	PVL-NEW	Sally Clark	Wassillie	Kimberly			Male	21	103
LAG-ANC	Rick Rohlman	PVL-NEW	Everett Walker	PVL-NEW	Sallena Kosbruk	Wonhola	Maeva					
KOK-NEW	Nick Wassillie	PVL-NEW	Clifford Phillips	PVL-NEW	Analise Kosbruk	Clay	Taylor					
		LAG-ANC	Alec Billadeau	BAY-NEW	Kelly Cooper	Anelon	Lucas			Female Adults	3	
PTA-NEW	Glen Alsworth Jr	PTH-NEW	Roderick O'Domi	BAY-NEW	Riley Ashby	Bybee	Trevor			Female	32	
		LAK-NEW	Aaryan Sakoriya	PTH-NEW	Hailey Matson-Phillips	Neketa	Piper					
		LAK-NEW	Akshay Sakoriya	PTH-NEW	Clarise Lind	Wassillie	Colten					
		KOK-NEW	Bryson Wassillie	LEV-NEW	Kelly Chukwak	Lester	Ida					
		KOK-NEW	Jacob Newyaka	IGI-NEW	Kenzi Nickoli	Wassillie	Analeigh					
Adult Female		KOK-NEW	Logan Apokedak	IGI-NEW	Katia Gregory	Bybee	Denali					
NON-NEW	Betty Wilson	KOK-NEW	Chase Andrew	IGI-NEW	Avery Nelson	Ishnook	Ivy			Sleeping		
LAK-NEW	Diana Hejtmanek	KOK-NEW	Elia Newyaka	NON-NEW	Keisha Harried	Anelon	Kaleah			Room	Schools	
IGI-NEW	Alicia Tinney	KOK-NEW	Garren Nielsen	NON-NEW	Paige Hobson			Female		Kate	PTA/PTH/PVL	
PTH-NEW	Madelynn Blankenship	PTA-NEW	Noah Davis	NON-NEW	Shanise Joseph					Kristin/Loft	NON/LEV/IGI/ANC	
		PTA-NEW	Noah Opland	LAK-NEW	Allison Boskofsky					Rebecca	KOK/LAK/BAY	
		PTA-NEW	Warren Davis	LAK-NEW	Courtney Boskofsky							
		PTA-NEW	Erik McGee	LAK-NEW	Keisha Kalmakoff							
		PTA-NEW	Ray Chmiel	KOK-NEW	Iliana Wassillie			Male		Alexis	PTA/LAG/PTH	
		PTA-NEW	Nolan Nahdee	KOK-NEW	Honey Roehl					Roy	KOK/PVL/LAK	
		PTA-NEW	Malachi Grossma	KOK-NEW	Miley Roehl							
				21	KOK-NEW	Lucia Wassillie						
					KOK-NEW	Arianna Andrew						
					PTA-NEW	Jordan Alsworth						
					PTA-NEW	Mikiah Lorentzen						
					PTA-NEW	Hazel Metzgar						
					PTA-NEW	Salina Alsworth						
					PTA-NEW	Gloria Fowler						
					PTA-NEW	Autumn Oettinger						
					PTA-NEW	Jocelyn Oettinger						
					PTA-NEW	Elliott Wegner						

Date: December 5, 2025  
To: LPSD School Board  
From: Laura Hylton, Finance Director  
RE: November Board Report

## **Audit**

The 2024-2025 Audit final draft was submitted to DEED November 14, 2025. The Federal Compliance supplement was issued, our financial statements did not require any changes. The audit will be presented for approval by Altman Rogers.

## **Reporting Update**

Final meeting to complete the USDA food service cost study was completed December 3, 2025

HB53 Fund Balance Reporting 1<sup>st</sup> report through October 31, 2025 submitted November 20, 2025

HB53 Fund Balance Reporting 2<sup>nd</sup> report through December 31, 2025 due January 20, 2026

2024-2025 Per Pupil Expenditure Report – Due December 15, 2025; this report data is reviewed, compiled and posted on DEED’s Report Card to The Pubic website [Here](#).

Indirect Cost Rate application Due December 31, 2025, generates the district’s Restricted Indirect Cost Rate applied to grants to offset the cost of financial administration resulting from grants.

Upcoming reporting for W2s, 1099 Misc. and NEC, health care 1095C must be issued by January 30. 2026-2027 staff contracts are scheduled for late January release.

## **Grants and Federal Funding**

Federal Impact Aid 2026 applications first payment at 50% proration was received November 19<sup>th</sup>. Timing for additional payments is unknown as well as the final proration percentage. It was announced that Impact Aid, ESEA and a number of other USDOE programs are in the process of transferring to the Dept. of Labor. Dept. of the Interior will operate Indian Education programs in cooperation with USDOE. The goal is to disband USDOE as an agency, a small oversight staff will likely remain in place.

The districts direct federal grant program payments for year-to-date expenses payment requests processed as soon as the government reopened.

## **Financial Report attached.**

Budgeted amounts are being reviewed and revised for actual placement of new hires, closing of the Levelock School and actual costs as they are developing. Final expense for November are being process as invoices are received. Actual cost for Levelock will be mostly complete in December.

**Lake and Peninsula School District**

**100 Board Report**  
**Fiscal Year: 2025-2026**

From Date: 7/1/2025 To Date: 12/5/2025

Account Description	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	\$4,408,877	\$1,121,438	\$3,287,439	\$2,837,148	\$ 450,290	10.21%
Lake View Home School	\$ 19,541	\$ 6,897	\$ 12,644	\$ 18,557	-\$ 5,913	-30.26%
CTE	\$ 441,751	\$ 127,399	\$ 314,352	\$ 125,099	\$ 189,253	42.84%
SPED direct instruction	\$1,258,006	\$ 279,134	\$ 978,872	\$ 957,991	\$ 20,881	1.66%
SPED special services	\$ 274,970	\$ 56,662	\$ 218,307	\$ 48,587	\$ 169,721	61.72%
Student support	\$ 61,245	\$ 11,944	\$ 49,301	\$ 22,781	\$ 26,520	43.30%
Instructional Support	\$ 693,427	\$ 234,832	\$ 458,595	\$ 402,319	\$ 56,276	8.12%
Instructional Technology	\$ 843,987	\$ 378,133	\$ 465,854	\$ 408,222	\$ 57,632	6.83%
School Admin - Principals	\$ 877,505	\$ 221,263	\$ 656,242	\$ 601,141	\$ 55,101	6.28%
School Support - Secretaries	\$ 100,069	\$ 29,526	\$ 70,543	\$ 88,431	-\$ 17,888	-17.88%
District Admin - Superintendent & Board	\$ 584,729	\$ 254,271	\$ 330,458	\$ 153,551	\$ 176,907	30.25%
District Admin - Business Services	\$ 810,516	\$ 410,790	\$ 399,726	\$ 441,090	-\$ 41,365	-5.10%
Maintenance and Operations	\$3,076,646	\$1,271,959	\$1,804,687	\$ 953,830	\$ 850,857	27.66%
Student Activities	\$ 439,168	\$ 194,758	\$ 244,411	\$ 54,978	\$ 189,433	43.13%
Other Fund TRS & PERS OB	\$ 0	\$ 376	-\$ 376	\$ 958	-\$ 1,334	0.00%
Other Fund TRS & PERS OB	\$ 0	\$ 2,608	-\$ 2,608	\$ 10,102	-\$ 12,710	0.00%
Debt Service - leases	\$ 70,080	\$ 0	\$ 70,080	\$ 0	\$ 70,080	0.00%
Transfer Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
<b>Grand Total:</b>	<b>\$13,960,516</b>	<b>\$4,601,989</b>	<b>\$9,358,527</b>	<b>\$7,124,786</b>	<b>\$2,233,740</b>	<b>16.00%</b>

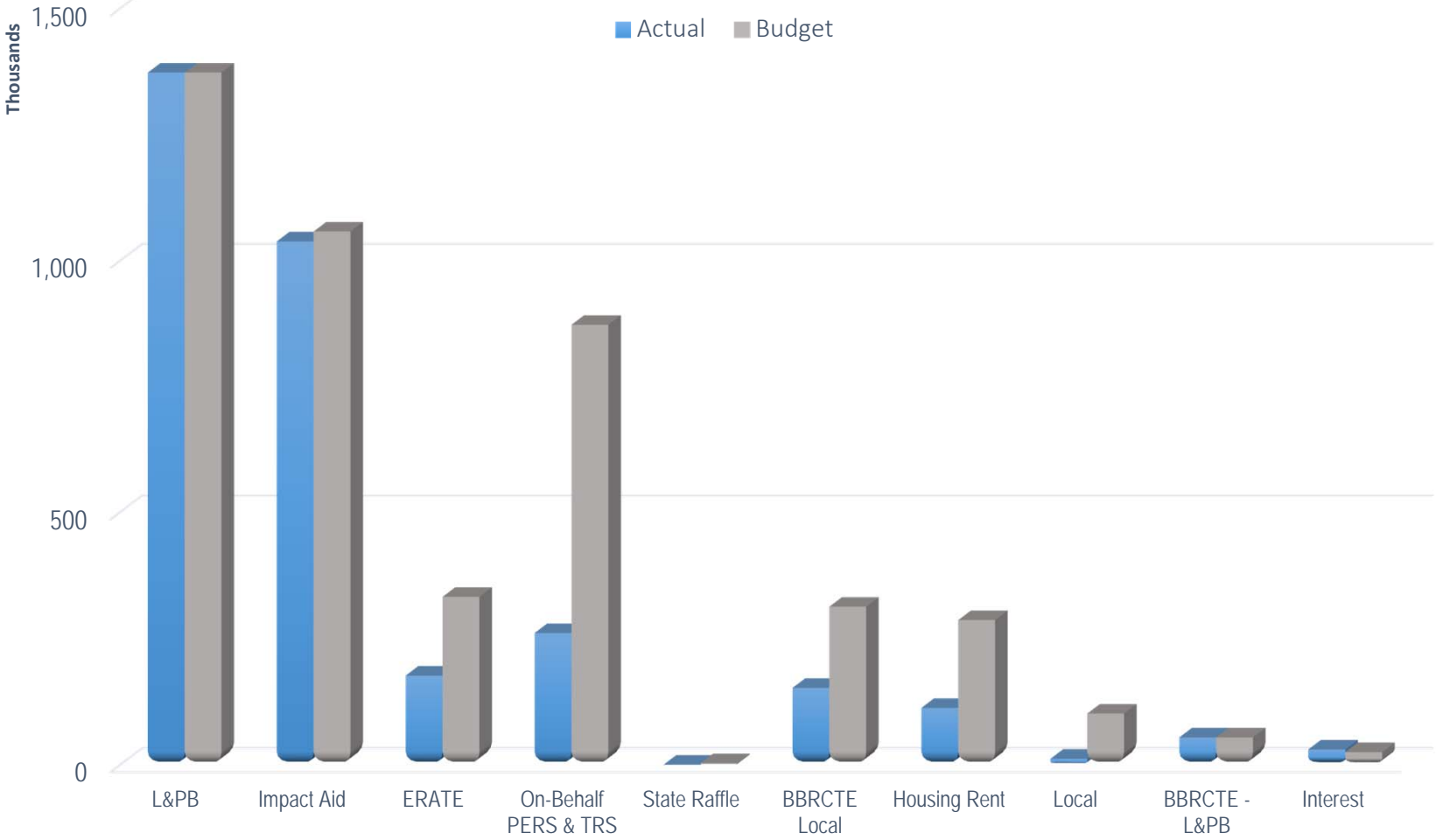
**Budget Notes:**

- 1) Budget assumed all schools are open. Levelock closed November 7, 2025.
- 2) Revenue based on \$680 BSA, receiving \$700

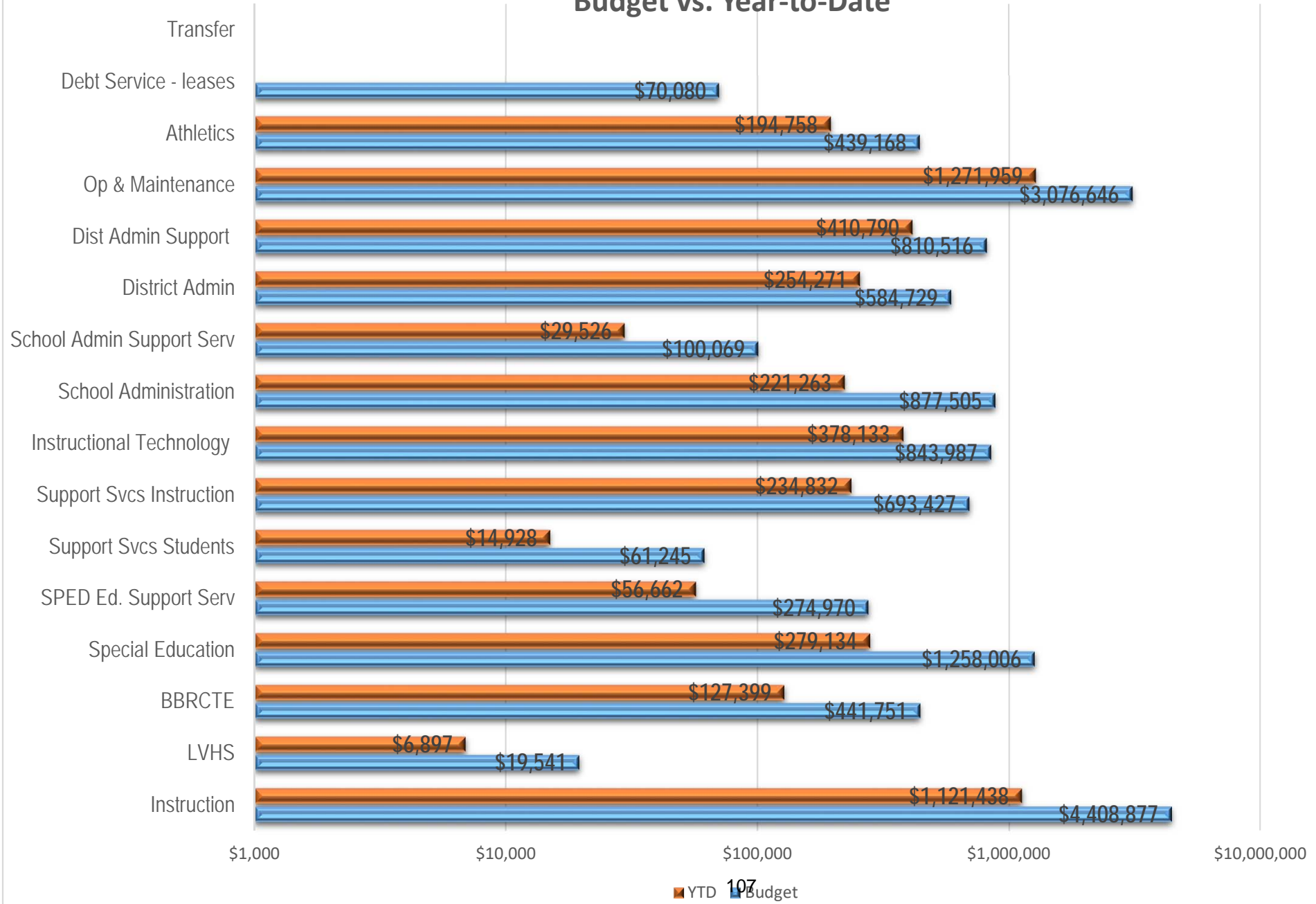
**Expenditure Notes:**

- 1) Salaries, Benefits and TRS & PERS on-behalf amounts will require budget revisions for actual amount of staff placement since March budget estimates.
- 2) District Admin - Business Services will be over budget until grant indirect costs are posted for the year.

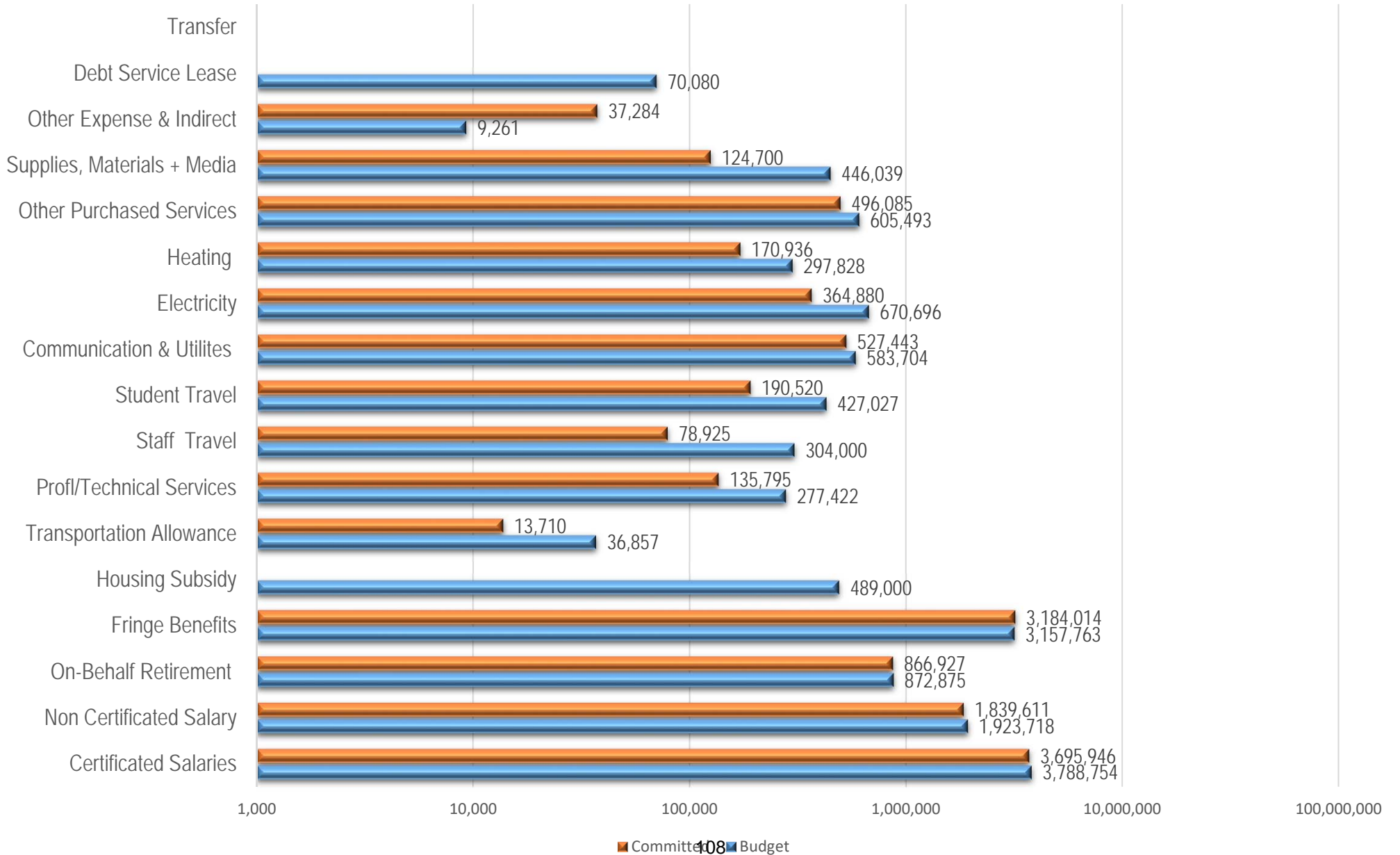
### Budget vs. Actual (Year-to Date) Revenue Comparison (Excluding SOA Foundation)

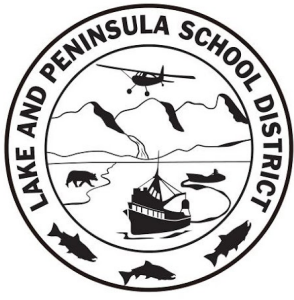


## Expenditures by Department Budget vs. Year-to-Date



## Budget vs. Committed Expenses by Category (Committed - Year-to-Date and Encumbered)





# THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



To: Board of Education  
Lake and Peninsula School District

December 9, 2025

From: Marjorie Waggoner  
Special Education Director (Contractor)

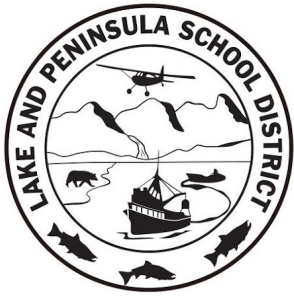
Re: Special Education Report

## **Special Education Platform Transition: PowerSchool (special programs) to Embrace**

During the second semester, LPSD will be participating in a state sponsored implementation of Embrace. Embrace is a software platform designed to support the management and tracking of Special Education data services, and reporting. Alaska DEED for the past several years has paid for districts' use of PowerSchool for special education data services and reporting. There have been several aspects of using PowerSchool (a data breach, poor tech support, difficulty of form customization, lack of customer service) that have influenced DEED's decision to discontinue paying for district seats in PowerSchool after this school year. Deed researched the performance of platforms available and has determined to make the move to Embrace. They will discontinue paying for PowerSchool Special Programs next year except in the instance of a district requiring additional time to transition. Several districts agreed to participate in a pilot implementation beginning this fall. Recently, districts were invited to start the switch from PowerSchool to Embrace during second semester. After discussion with Supt. Luke, LPSD Registrar, and LPSD Director of Technology, we have determined that it would be beneficial for LPSD to start the transition second semester when our registrar and our tech department aren't busy getting things in place for the start of a new school year. I am excited to start this process and look forward to working with DEED, our LPSD sped teachers, Cassie, Sam, and LPSD Administration in this transition.

## **A Simple Comparison Between a 504 Plan and an Individualized Education Program**

I was recently working with a special education teacher on a 504 plan for a student with some medical issues. She asked some great questions about the difference between a 504 plan and an IEP. I thought it might be a good idea to review this with the Board since in the state of Alaska, 504 plans often fall to special education teachers to develop even though 504 is not specifically a special education responsibility.



# THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



A 504 Plan offers accommodations for students with disabilities to ensure equal access to general education (like extra time on tests), governed by civil rights law, while an IEP provides intensive, specialized instruction and related services for students needing a modified curriculum, mandated by special education law (IDEA). The key difference is specialized instruction (IEP) versus access/accommodation (504).

## 504 Plan

**Law:** Section 504 of the Rehabilitation Act (a civil right law).

**Purpose:** To provide a Free Appropriate Public Education by removing barriers for students with disabilities, ensuring equal access to the general curriculum.

**Focus:** Accommodations (preferential seating, extended time, breaks, schedule adjustments, etc.)

**Eligibility:** Broad; any disability (ADHD, anxiety, diabetes, physical disabilities, etc.) that substantially limits a major life activity (learning, concentrating, walking, self-care, etc.)

**Process:** Less formal than an IEP, often involves general educators and parents. Requires an annual review.

## IEP (Individualized Education Program)

**Law:** Individuals with Disabilities Education Act (IDEA)

**Purpose:** To provide specially designed instruction and related services to meet unique needs.

**Focus:** Specialized instruction, modified curriculum, related services, (speech, OT, PT, counseling), and specific annual goals.

**Eligibility:** A disability under one of 14 specific categories that impacts education performance and requires specialized instruction.

**Process:** Highly formal, requires extensive evaluation, detailed eligibility requirements, detailed goals, annual reviews, progress monitoring, 3-year re-evaluations.

We have students attending LPSD who have 504 plans that are implemented by regular education and special education staff. Our goal is to work together to focus on student needs and make the necessary accommodations for student success in learning and meeting educational goals.

Happy Holidays to All!

## District Assessment Report – December 2025

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

**From:** Moon McCarley, Director of  
Assessment

**NWEA MAP Growth Assessments** – Students in grades K-9 – Used to make instructional decisions for individual students, classes, and schools.

- MOY (Middle of Year) benchmark assessments are currently in progress.
- Students in grades 3-9 take assessments in math, reading, and language usage. Students in grades K-2 take assessments in math.

**AK Star and Alaska Science Assessment** – Students in grades 3-10 – Used to inform decisions at the district and state level.

- The updated testing window for spring AK Star assessments is March 30 – April 3.

**Amplify mClass with Dibels 8** – Students in grades K-6 – Used to make instructional decisions at the student, class, and school level.

- Amplify MOY benchmark assessments are currently in progress.
- The MOY window is open until January 16 in order to ensure that all students are assessed, regardless of winter travel plans.
- Amplify scores are used identify students who will benefit from literacy intervention instruction.
- Students in select grades in our smallest schools are participating in Amplify Online Tutoring as part of their intervention instruction.

**ADP - Alaska Developmental Profile** – Kindergarten students - Used to provide a baseline skill level for students entering kindergarten.

- The ADP has been completed for fy26.
- Results data is not publicly available at the time of this report.
- When it is available it can be found here:  
<https://education.alaska.gov/assessments/results/results2025>  
and I will share it in my report to the board.

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

- LPSD does not currently have any students that qualify for the DLM

**NAEP- The National Assessment of Education Progress** – Select students in select grades – Used to compare nations, have a single comparable measure across the country, and to inform decisions at the national level.

- The NAEP assessment is administered by professional educators employed by NAEP. They visit the school site and give the assessment to select students. This ensures a very standardized test experience and allows homesite teachers to continue instruction.
- NAEP assessment dates have been assigned for selected schools:  
Chignik Lagoon School – no students testing in the selected grade

Chignik Lake School – Tuesday, February 17, 2026  
Igiugig School – Wednesday, March 18, 2026  
Perryville School – Thursday, February 19, 2026  
Tanalian School – Thursday, March 5, 2026

Please contact me if you would like to further discuss any of these assessments, the resulting data, or anything related to LPSD’s administration of the Alaska Reads Act.

Available results for any statewide assessment can be accessed here:

<https://education.alaska.gov/assessments/results>

### **Glossary of assessment terms:**

**Formative Assessment** – ongoing monitoring of student learning used to make changes to instructions and provide timely feedback for students. Examples are; teachers asking questions, having students write a few sentences about what they learned, checking a student’s homework, observing students doing a task. It happens throughout each day. Teachers may use it to make immediate changes to what they are teaching and/or to inform future instructional planning. It’s most impactful for students when they get feedback about their progress.

**Interim Assessments** – assessments used to measure where students are in their learning and predict success on summative assessments and other educational measures. These are usually given at specific intervals. Examples are; benchmark assessments (MAP Growth) and progress monitoring of intervention programs. These give teachers objective measures of student academic progress. Both teachers and students can see if they are “on the right track.” These are most impactful when they are used by educators to change or continue with specific instructional plans.

**Summative Assessments** – assessments used at the end of an instructional unit to measure learning, mastery, skills acquired, etc. They are generally only given once. Examples are; End of Levels, chapter tests, mid-terms/finals, the PEAKS assessment. These are not intended to be given frequently or repeatedly. Summative assessments are often standardized in what they measure and how. This means they are very objective but not always individualized for different learning needs. They are a valuable *part* of an overall data system.

**Criterion Reference Assessment** – A criterion referenced assessment measures whether or not a student has mastered a fixed criteria or standard. Example: A 3<sup>rd</sup> grade reading standard is “Read grade-appropriate irregularly spelled words.” A criterion reference assessment would provide a predetermined list of 3<sup>rd</sup> grade appropriate irregularly spelled words. If the student can read the words they pass. If they can’t, they don’t.

**Norm Reference Assessment** – A norm referenced assessment measures how well a student compares to other, similar students, in their understanding of specific standards. Example: With the same standards as above – A student is presented with the same list of words. They read as many of the words as they can. This number is compared to how many words other 3<sup>rd</sup> graders can accurately read. The results are a percentile.

## LPSD Literacy Report – December 2025

### CLSD Grant and Alaska Reads Act

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

**From:** Moon McCarley  
CLSD Grant Coordinator  
Alaska Reads Act Lead

**CLSD Grant** - <https://education.alaska.gov/clsd-cohort-2>

Comprehensive Literacy State Development Grant - *Focus on literacy Birth-12<sup>th</sup> grade with a goal of raising student achievement in literacy through all levels*

**Alaska Reads Act** - <https://education.alaska.gov/akreads>

*Focus on literacy K-3 with a goal of having students reading on grade level by the end of 3<sup>rd</sup> grade with an emphasis on the Science of Reading*

**CLSD:** Differentiating Student-Focused Readiness (*Structured Literacy & MTSS Framework of Support*)

**Alaska Reads Act:** 3<sup>rd</sup> Grade Reading Proficiency, Early Intervention and Support, Data Driven Progress

- When data is collected from MOY benchmark assessments we will examine how effective online tutoring is for those students who are participating. Each participating site was given the option of administering assessments on site or having the amplify team give the assessments.
- MOY data will also be used to evaluate the progress of students participating in on site interventions. Depending on the data, students may exit interventions, carry on with the same intervention plan or the intervention plan can be changed.
- Through examining Amplify early literacy data we are able to see that there are gaps in phonics instruction that impact student literacy development. Currently, the CLSD team is investigating multiple phonics resources that can be used to supplement our current curriculum.

**CLSD: Building Staff Capacity** (*Literacy-Focused Professional Development*)

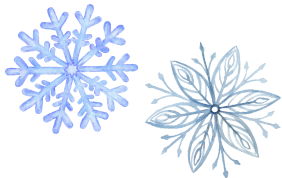
**Alaska Reads Act: Educator Professional development**

- Much of the literacy focused professional development we currently do is based on Alaska Reads Act requirements with a focus on K-3 teachers. One focus of the CLSD grant is to carry the same literacy rigor into the other grades as well. We are currently looking at ways to provide relevant professional development for teachers outside of the elementary levels.

- At the monthly school leader training, the GLEAN team led a data conversation with principals. Using the data from AMPLIFY mCLASS Dibels 8 we analyzed trends in early literacy learning.
- The LPSD CLSD team attended the monthly convening with the DEED CLSD team and other grantees. This is an opportunity to network with other school districts, ensure we are administering the grant correctly, and focus on improving our district literacy practice. Amber Kresl and Moon McCarley attend each month. Additionally, any other admin who are available are invited to attend as well.
- Elementary PLC topics this month have been culturally responsive instruction, multi level teaching strategies, standards based instruction, and maintaining rigor.
- Classroom paraprofessionals participated in the second professional development session with the GLEAN team on December 11. The topic of this training was Phonological and Phonemic Awareness. Feedback collected from those people who attended the first session was very positive.

**Fostering & Sustaining Partnerships** *(Family/Community Engagement & Partnerships)*

- The family support collaboration between Title 1, the counseling grant, and the CLSD grant has been productive. Starting in January we will be producing a monthly newsletter for families that includes topics on mental health and literacy. Additionally, we will provide sites with the materials and plans for a monthly family engagement activity.



# Early Learning Report

December 2025



## Early Learning Programs

### Family Engagement

- Families were invited to complete a survey to select at-home resources:- winter gear, STEM activities, learning subscription boxes, board games, and more!
- Recent Family Events- cookie decorating, sing alongs, winter ornaments and holiday programs coming soon.



Board Games



School Success

### Professional Development & Assessment

- Complete: TSG- Progress Monitoring Checkpoint #1 (Nov. 22)
- PLC- **Dec. 1st: Data Dive**- We spent time analyzing our recent TSG progress monitoring scores. Educators discussed positive growth patterns and identified areas in need of targeted supports and interventions.
- Scheduling family meetings for sharing student data, developing individualized learning plans and sharing resources with families.

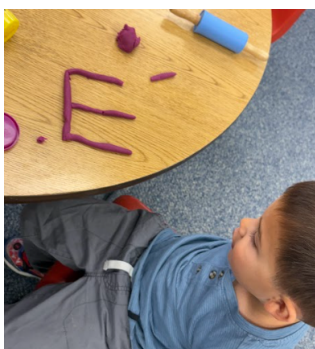


Kitchen Math Play

### Grant Management

- Updating Toilet Training Regulations & Early Entry Compliance
- Evaluating funding projections FY26-27
- Analyzing budgets and preparing for 2<sup>nd</sup> semester projects.
- Currently, averaging an 82% attendance rate across sites!

\*Beginning Sounds, Animal Rescue, Enjoying Outdoors, Peer Play, Conference Time, and New Shoes!\*





# Grants Management Updates

November 2025

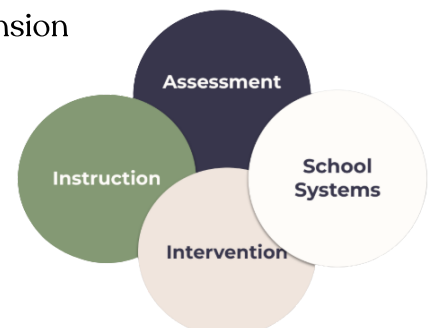


## CLSD Grant Updates

- Leadership Coaching (Glean): Dec. 2<sup>nd</sup>
- Mentoring Team Mtg: Dec. 4<sup>th</sup>- Monthly check in with each Mentor & collaboration time.
- CLSD CoP (Glean & DEED): Dec. 9<sup>th</sup>- District literacy plan work session.
- Paraprofessional Training #2: Dec. 11<sup>th</sup>- Phonological & Phonemic Awareness (16 participants)
- November- Support provided to staff on effective ways to share student data and growth. High-dosage tutoring for elementary students began. Planning sessions for implementing district-wide family engagement & events occurred.

## Glean Education: Literacy Consulting

- Intended to enhance leadership team foundational knowledge in effective literacy instruction & best practices and analyzing current practices while seeking solutions for areas of improvement.
- December- Deep Data Dive into mClass and AK Star results.
- Discussed- What do we see? What does the data suggest about literacy learning? What are the implications for instruction and intervention?
- Noticed a need for explicit instruction and available resources to review
- (Began in Nov.)- Building capacity within our classrooms through intentional paraprofessional monthly training series: Understanding Reading Difficulties, Phonological Awareness, Alphabetic principle, Early & Late Phonics, Reading Fluency, and Comprehension
- Evaluating district-level systems alignment



## CLSD Grant Priorities

- Differentiating Student-Focused Readiness through Structured Literacy and MTSS
- Building Staff Capacity through Literacy -Focused PD
- Fostering & Sustaining Family/Community Partnerships
- Monitoring student data to improve positive student outcomes in literacy development



**Date:** December 10, 2025  
**To:** LPSD School Board  
**From:** Kacy Lou Leyba  
**Regarding:** December Student Services Report

I read somewhere recently that the time between Thanksgiving and Winter Break in schools feels like the part in the video game Mario Kart where the music speeds up and everything feels really hectic. Honestly, I can't think of a better way to explain our mid-November to December pace in the Student Services Department.

I flew to Newhalen in mid-November to be present at our Regional Volleyball Tournament, have follow-up conversations from my crisis response trip there in October, complete district-wide Alaska Performance Scholarship notifications for 9th through 12th graders, and proctor the WorkKeys assessment to as many of our junior / senior student athletes as possible. It was a busy trip, but Patty and I were able to get all of our tasks for the trip checked off in addition to having one-on-one meetings with many high schoolers to set up advanced coursework (college and BYU/APEX courses) for the spring semester.

Since our last board report we have also received our district PSAT/NMSQT scores and we are excited to celebrate that two LPSD students met National Merit Scholarship qualifying standards! Congratulations to Jordan Alsworth and Malachi Grossmann of Tanalian School! As far as our other post-secondary testing goes, college-interested juniors and seniors will be taking the ACT next week before winter break in hopes of having their scores back by mid-spring for their college applications.

Late November and early December also brought our team time to dig into a bit of counseling and social work professional development. Elisabeth was able to attend the virtual Alaska Child Welfare Conference while Patty and I attended the National School Based Mental Health Conference last week in Orlando. The sessions we all attended were phenomenal and we are already hard at work implementing new programming and ways to strengthen our existing practice. I was also able to attend the Alaska School Counseling Conference in November and was awarded the Alaska State School Counseling Advocate of the Year Award (joining Patty in being a recipient of this honor, as she was the Counseling Advocate of the Year last year). The shiny gold pan in my office pales in comparison to the sweet notes I received from our kiddos and community members— what a great reminder of why we do what we do.

I'm also excited to say that we are in the final stages of contract negotiations with Sources of Strength, the peer leadership and suicide prevention program we will be rolling out to students this spring at SNAP Meet. This curriculum teaches students to identify positive peer and adult relationships, as well as calling them into operating out of their strengths while they learn to build up their weaknesses. The strength's wheel below is the main visual of the program, and one of the reasons why I fell in love with Sources of Strength is because it is so culturally relevant. They have even already translated the Sources Wheel into Yugtun through an existing partnership with LKSD.



We are looking forward to hearing where our students derive their strength from when things get hard, and I would personally would love to hear more about what our Board looks to for their strength in challenging times.

December will also bring a new monthly parent newsletter from Elisabeth as she continues to lean into her role as our district social worker. If you ever have suggestions for this parent newsletter, please feel free to reach out.

Wishing you a very Happy Holiday and lots of cozy winter warmth.

For the kids,  
Kacy Lou Leyba



# Student Celebrations

Finn (KHK) is officially a Private Pilot, congratulations on all of your hard work and determination this school year Finn!

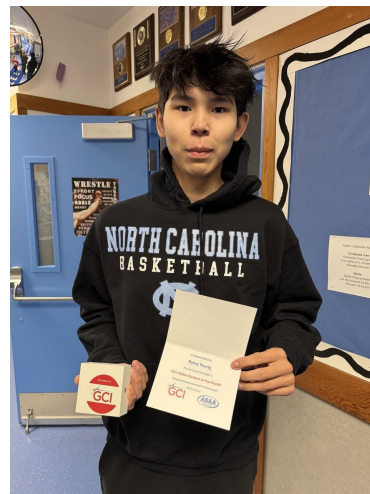


# Student Celebrations

Ryley (NEW) was selected as ASAA's Student of the Month for November.

121

“GCI’s ‘ASAA Student of the Month’ for November is Newhalen senior Ryley Young! Strong on the mat, in the classroom, and around his community, Ryley has been a great role model and leader throughout his high school career! Great Job Ryley and Go Malamutes!”



# Student Celebrations

Angel (LVHS) graduated from LPSD this Fall, congratulations Angel!

122



# Student Celebrations

- Denali (NEW) has been accepted to UAF
- Pagan (NEW) has been accepted to Ottawa University & Hiram College
- Finn (KHK) has been accepted to UAF for Alaska Native Studies
- Kaleah (NEW) has been accepted to UAA and UAF for Culinary Arts & Business

# Alaska Advantage Program

- 7 students are planning on taking classes through Alaska Advantage this Spring, thank you to LPSD for your continued support in providing financial aid for our students to take these valuable classes!

# Newhalen School

Chandler Kemp from UAF came to Newhalen the week of December 8th to teach a Home Energy Basics class. 125

23 students were able to take this course & receive 1 college credit for their participation

Working with Chandler to possibly offer this course in Kokhanok in the Spring based on interest!

# Bristol Bay Youth Leadership Forum

The following students attended BBYLF this week:

126

- Keisha & Courtney (LAK)
- Sally & Ana (PVL)
- Arianna (KHK)
- Ivy (NEW)

# Financial Aid

- 4 students have successfully submitted their FAFSA applications <sup>127</sup>
- Currently working on FAFSA, getting letters of recommendation and prepare for the Spring scholarship season

# Opioid Education and Prevention

- Elena Jaques with BBAHC was able to do a Naloxone training with our <sup>128</sup> BBRCTE students in Dillingham this Fall
- Currently working with UTBB to coordinate an Opioid Education & Prevention Presentation during SNAP Meet

# VIRTUAL BRISTOL BAY LANGUAGE CLASSES- HIGH SCHOOL

Are you or do you know a student interested in learning Alaska Peninsula  
Sugt'stun (Alutiiq) or  
Yugtun (Yup'ik)?

Join us for 7 weeks of Virtual Language Classes!

## WHAT YOU'LL LEARN:

- How to Introduce yourself and family in casual settings
- Develop basic reading skills and learn the alphabet
- Learn how to construct simple sentences
- Be able to express basic haves and wants
- Be able to hold a small conversation
- Play Go Fish! (Iqallugsurten!)

**Dates: Feb. 9th - April 3rd (will pause for Spring Break)**

Who: **High School Students enrolled in LPSD, DCSD, BBBSD, &  
SWRSD** (available for dual credit through BBRCTE/UAF)

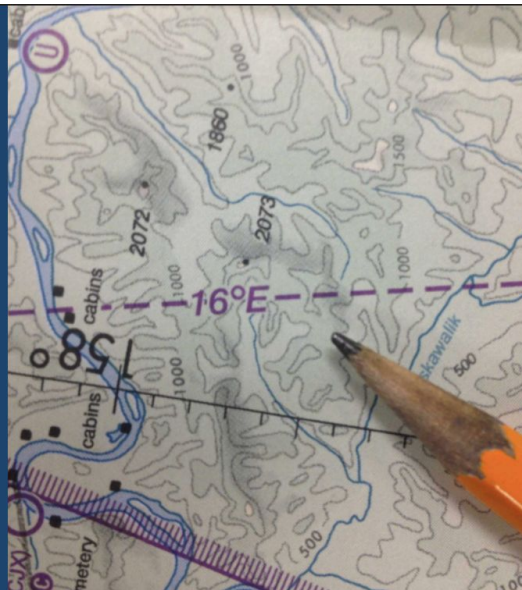
Class Meeting Days/Times: **Mon/Tue/Thu 1:30 - 2:30 PM**

Please email **[culture@bbrcte.org](mailto:culture@bbrcte.org)** by January 9<sup>th</sup> if you're  
interested in registering . Seats are limited.



# BBRCTE'S DISTANCE PRIVATE PILOT GROUND SCHOOL COURSE

January 19 – March 6, 2026



- Weekly Zoom session with your aviation instructor
- Daily coursework to keep you on track
- A high-support, structured learning environment
- A clear pathway toward your FAA written exam
- Preparation for our in-person "Path to the Skies: Private Pilot Ground School Exam Prep & Assessment" sessions (Intensive Week 3 & 4)

*\*Open to LPSD, BBBSD, DLGSD, SWRS, & KCA Students*  
*\*Students must be 17 by June 2026 to be eligible to apply!*



**Apply Now on our website! [bbrcite.org/course-application](https://bbrcite.org/course-application)**

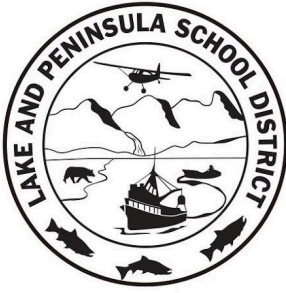
**Applications are due December 15<sup>th</sup> @ 11:59PM**

# Internship

- Completed Internship 1 (Kindergarten-8th grade) on 12/12 131
- Will begin Internship 2 (9th-12th grade) in the Spring Semester

# Contact Info

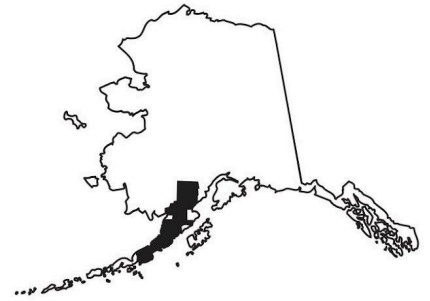
- 907 571-7104
- [pmccasland@bbrcte.org](mailto:pmccasland@bbrcte.org)



# THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



**Date:** December 12, 2025  
**To:** LPSD School Board Members  
**From:** Bill Cornell- Director of Personnel  
**Re:** December Personnel Report

## **Welcome to New Student Teachers and Staff for the Spring Semester**

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

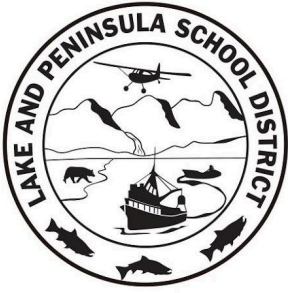
- Maggie DeMare- Tutor in Kokhanok
- Tori Skutnik- Tutor in Chignik Lake
- Marco Pettinaro- Tutor in Nondalton
- Rebekah Meyers- Student teacher in Newhalen
- Gianna Granick- Student teacher in Newhalen
- Harleigh Livingston- Student teacher in Nondalton
- Mikayla McFadden- Student teacher in Port Alsworth
- Dylan McAdam- Student teacher in Chignik Lake
- Katie Schmitt- Student teacher in Port Heiden

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

We will welcome student teachers and tutors to Anchorage on January 8, and train and shop with them on January 9 before traveling them to their respective villages on January 10. This is always an exciting time to welcome folks to LPSD, and if any board member is interested in stopping by Chugach School District's Voyage to Excellence School on these days, it would be great to have you.

We are also welcoming for the spring semester, Rosemary Sysak who will be serving as the elementary teacher in Port Heiden, and Jenna Jones who will be serving as the elementary teacher in Chignik Lake for the spring semester. Both Ms. Sysak and Ms. Jones served as student teachers with us this fall.

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



## THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



### **Site Visits:**

I had the opportunity to visit students, staff and community members in Kokhanok, Perryville, and Port Heiden over the past three weeks. It was wonderful to see the great things students and staff are doing, and to sit and talk with parents and community members.

### **Recruitment:**

We currently have the following positions posted to LPSD's website, the Alaska Educator Recruitment and Retention (AERRC, formerly Alaska Teacher Placement) website, and Handshake:

- Instructional Tutor- We have funding for two more Tutors, and will keep this posting open in case we are able to find qualified individuals to fill these positions.
- General *FY27* Teacher Posting

### **Contract Adjustments:**

FY 26 contracts, contract adjustments, and salary schedule movement are outlined on the Personnel Approval List.

FY27 Certified Contracts are also listed for approval, but will not be issued until after January 1, 2026.

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



LPSD SHINING STARS, DECEMBER, 2025



NAME	LOCATION	REASON	NOMINATOR, POSITION
Nathan McArthur	Palmer	Nate came in to help set up the Levelock students on the home school platform this week. He did such an amazing job meeting the parents and explaining the changes, answering questions, encouraging and supporting our parents here in Levelock. He met with all the students to set up their curriculum, made sure they have access to their classes and any supplies they will need. It was a very stressful time and he sailed through the week with a smile and upbeat attitude that made such a difference. He cares deeply about the home school program and the students under his supervision. I think he's a shining star.	Kathy Touring, Teacher
Katie Hanson	Newhalen	Katie is a wonderful para who goes above and beyond to help in my classroom and in any other room she works in. She's always willing to lend a hand to me, another staff member, or any student who needs support. Her willingness to lead small groups makes a huge difference in student learning, and our mornings run so much smoother because of her and her hard work!	Alexis Pursell, Teacher
Clayton Blunka	Newhalen	Clayton started as a para at Newhalen a few weeks ago and has jumped right in. He is very helpful, and often takes on tasks without being asked. He has taken the time to get to know the students and they all enjoy working with him. Thank you for all that you do, Clayton!	Alexis Pursell, Teacher
Diana Hetjmanek	Chignik Lake	Diana is a great human and a wonderful chaperone. Happy to work with her in any capacity. She is present and engaged 100% of the time. She lead our mix 6 co-op team to an epic victory (one game but boy it felt like the finals) including and awesome ice cream and candy celebration. More importantly she understood the unique needs of my home school students who haven't even had a gym in many years or even touched a volleyball. She coached them and played them in unique positions to their strengths and made them all a part of a team. Wolgle Kings for life. Thank you Diana for all you do.	Nathan McArthur, LVHS Student Coordinator
Ed Lester	Newhalen	Ed is a true leader with a compassionate understanding of bringing people together to do their very best. LPSD is fortunate to have him leading their athletics and largest school. Everyone who interacts with Ed walks away feeling lighter and motivated to do more. I wish I could attach photos of his interactions with students, staff and community members at the wrestling and volleyball tournaments. First to arrive, and one of the last to leave. Thanks Ed, for everything.	Nathan McArthur, LVHS Student Coordinator
Chelsea Nelson	Newhalen	Wow!!! What a rockstar!!! Chelsea is the Newhalen sped teacher who has taken in so so much more. Always seems to be everywhere. Kitchen with the hairnet, yup. Running the clothing press, oh yeah. Handling the largest case load of sped students, you better believe it. On site tech liaison who wants to learn everything she can, praise be! Keep it up Chelsea! Thank you so much for all you do!	Nathan McArthur, LVHS Student Coordinator
Mark McGee	Port Alsworth	Mark came through in fine fashion to be our official for the volleyball tournament. Mark is a great guy and was very personable with the kids. He took time to explain things and work with the kids instead of just being the referee. Happy to have him here and appreciate him making the save. Thanks Mark!	Nathan McArthur, LVHS Student Coordinator
Nathan McArthur	Palmer	Nate is always willing to help in any capacity that is needed. Sometimes it's little things like my monitor won't turn on because the power cord came loose, but not loose enough to shut off, just loose enough to not display correctly. Sometimes it's explaining to me why a policy is in place. Sometimes it's sitting down with me and explaining how to locate things in PowerSchool. Most recently however, it was sitting down with me and helping me by creating an automated report that makes sending out attendance information to principals a lot easier. This report will save me hours of time and will allow me to send updated information to principals on a weekly basis rather than a quarterly basis. I am so thankful to Nate for taking the time to help me streamline my workload.	Elizabeth Ludwig, District Social Worker in training

LPSD SHINING STARS, DECEMBER, 2025

Etalani Tupuola	Chignik Lagoon	In our remote Alaska community, every school employee plays an important role, but Lani stands out as someone who truly keeps our school running. She wears more hats than most people could imagine: Custodian, PE coach, Tutor, and Cook. No matter what the day brings, she steps into each role with dedication, energy, and a genuine smile. Lani is the first to pitch in and truly somebody that students and staff alike can count on. She creates a safe, clean, and welcoming environment for our students. She encourages them to stay active and healthy. She supports their learning with patience and care. And she nourishes them with meals made not just with skill, but with heart. In a place where resources are limited and distances are great, Lani's commitment makes an extraordinary difference. Her work is essential, her attitude is inspiring, and her impact is felt every single day. Lani embodies the spirit of service that keeps our school strong.	Sara Erickson, Head Teacher
Janelle Ludvick	Newhalen	At the October Inservice in Newhalen I saw how hard Janelle was working to keep the school clean while all the teachers were going to different trainings throughout the day. Every time I passed her she was cleaning something. I appreciate her dedication to Newhalen School and keeping the facility looking amazing.	Krista Hobson, Teacher
Agnes Mike	Kokhanok	Agnes has been the Kindergarten and 1st grade classroom aide for the last 3 years. She has grown tremendously in her role throughout the last couple years. She is on time and is always helpful. She works to make sure our students are learning and giving their best efforts. If she does not understand something, she makes sure to ask and clarify if she needs help. I greatly appreciate her work and dedication to the students. Qu yana Ms. Agnes.	Krista Hobson, Teacher

**LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 9000 - BYLAWS OF THE SCHOOL BOARD**

**REMUNERATION, REIMBURSEMENT, AND OTHER BENEFITS**

**BB 9250**

**Compensation of Board Members**

The School Board recognizes the time and personal effort School Board members give to the district. School Board members will be allowed expenses and compensation subject to yearly budget allocation and as allowed by [AS14.14.140\(c\)](#). Annually, the School Board will assist the Superintendent in developing the parameters of the School Board's Operating Budget to be incorporated into the following year's overall district budget.

The following outlines eligible expenses and compensation. The compensation (stipend) and per diem will be paid upon submission of a claim signed by the Board member or submitted by an authorized staff member.

**(A) Stipend**

School board members are eligible to claim a stipend for every day or part day that the Board Member is either attending or traveling to, a board meeting, board approved attendance at either Board Training, In-Service, Bid Opening or Board Approved Committee Assignment Meetings. Daily stipend rate shall be \$150.00 per day or part of the day.

**(B) Per Diem and Transportation**

School Board members are eligible to claim per diem following current LPSD staff practices. Claims include a \$29.00 per day for incidentals and a \$52 for meals (altered for meals provided) for in-district/region, and \$129 per day out-of-district per diem for meals when away from home attending a Board Meeting or on Board Approved Board Business. (If the Board member arranges lodging Out-of-District per diem shall be \$175.00 per day)

District will arrange transportation for attendance at school board meetings and for approved board business from place of residence to board meeting or location of board business and return. District will book all lodging and car rentals, if needed. A claim for transportation expenses to either an alternate location or at a differently scheduled time shall be paid only if results in no additional cost, other than what would have been incurred, to the district.

**(B) Health and Welfare Benefits**

School Board members may participate in the health and welfare benefits program provided for district employees. The district shall pay the cost of all premiums required for School Board members electing to participate in the district health and welfare benefits program.

Legal Reference:

ALASKA STATUTES

[14.14.140](#) Restriction on employment

*Revised 12/2025*

Lake and Peninsula School District

---

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2025

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2025

November 26, 2025

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District) for the year ended June 30, 2025. 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 26, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the Financial Statements. During 2025, as discussed in Note IV. G. to the financial statements, the District changed accounting policies related to the recognition, measurement, and financial reporting for compensated absences as required by GASB Statement No. 101, *Compensated Absences*. 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.

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

Governmental Activities Opinion Unit:

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

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

Management's estimate of the calculation of the right of use asset and lease liability is based on an estimated incremental borrowing rate for the present value calculation of the lease payments. We evaluated the key factors and assumptions used to develop the present value calculation in determining it is reasonable in relation to the financial statements as a whole.

Management's estimate of the compensated absences balance, which includes accrued leave, sick leave, and related benefits, is based upon historical payroll data. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosure

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Summarized below is a misstatement that management has determined to be immaterial, both individually, and in the aggregate, to the consolidated financial statements as a whole. This misstatement was not corrected by management:

- Accrued payroll liabilities and associated expenditures were overstated by \$26,235 in the School Operating Fund.

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 26, 2025.

#### Management Consultations with Other Independent Accountants

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

#### Other Audit Findings or Issues

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

#### Other Matters

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

We were engaged to report on the Supplementary Information, which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual; Schedule of Compliance AS 14.17.505; the Schedule of Expenditures of Federal Awards and accompanying notes; and the Schedule of State Financial Assistance and accompanying notes, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 26, 2025

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

Basic Financial Statements, Required Supplementary Information,  
Supplementary Information, and Compliance Section  
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2025

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

Basic Financial Statements, Required Supplementary Information,  
Supplementary Information, and Compliance Section  
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2025

# LAKE AND PENINSULA SCHOOL DISTRICT

## Table of Contents

	<u>Exhibit</u>	<u>Page</u>
<b>Independent Auditor's Report</b>		1-4
<b>Basic Financial Statements:</b>		
Government-wide Financial Statements:		
Statement of Net Position	A-1	5
Statement of Activities	B-1	6
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C-1	7
Reconciliation of Net Position Between the Government-wide Financial Statements and the Fund Financial Statements	C-2	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D-1	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	10
Health Insurance Internal Service Fund:		
Statement of Net Position	E-1	11
Statement of Revenues, Expenses, and Changes in Net Position	E-2	12
Statement of Cash Flows	E-3	13
Notes to Basic Financial Statements		14-44
<b>Required Supplementary Information:</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final Budget and Actual:		
School Operating Fund	F-1	45
Pre-Elementary Special Revenue Fund	F-2	46
Public Employees' Retirement System:		
Schedule of the District's Proportionate Share of the Net Pension Liability	G-1	47
Schedule of the District's Proportionate Share of the Net OPEB (Assets)	G-2	48
Schedule of the District's Contributions (Pensions)	G-3	49
Schedule of the District's Contributions (OPEB)	G-4	50

**LAKE AND PENINSULA SCHOOL DISTRICT**

**Table of Contents, Continued**

	<u>Exhibit</u>	<u>Page</u>
<b>Required Supplementary Information, Continued:</b>		
Teachers Retirement System:		
Schedule of the District's Proportionate Share of the Net Pension Liability	G-5	51
Schedule of the District's Proportionate Share of the Net OPEB (Assets)	G-6	52
Schedule of the District's Contributions (Pensions)	G-7	53
Schedule of the District's Contributions (OPEB)	G-8	54
Notes to the Required Supplementary Information		55-57
<b>Supplementary Information:</b>		
Major Governmental Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable):		
School Operating Fund	H-1	58-61
Pre-Elementary Special Revenue Fund	H-2	62
Other Governmental Funds:		
Combining Balance Sheet	I-1	63-66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	I-2	67-72
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable) – Nonmajor Special Revenue Funds:		
Student Transportation	I-3	73
Broadband Assistance Grant (BAG)	I-4	74
Comprehensive Literacy	I-5	75
Safety and Well Being	I-6	76
Food Service	I-7	77
Fresh Fruit and Vegetable	I-8	78
Newhalen Farm to School	I-9	79
Homeless	I-10	80
Title I-A Basic	I-11	81
Title I-C Migrant Education	I-12	82
Migrant Literacy	I-13	83
Title II-A and Title IV-A	I-14	84
Title VI-B IDEA	I-15	85
Preschool Disabled	I-16	86
Stronger Connections	I-17	87
ARP ESSER III	I-18	88
COVID Discretionary - Summer Aviation Program	I-19	89

**LAKE AND PENINSULA SCHOOL DISTRICT**

**Table of Contents, Continued**

	<u>Exhibit</u>	<u>Page</u>
<b>Supplementary Information, Continued:</b>		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance – Budget and Actual (where applicable) – Nonmajor		
Special Revenue Funds, Continued:		
Carl Perkins - Secondary	I-20	90
Perkins Professional Development	I-21	91
ACF Welding Academy	I-22	92
ACF Grant Writing Mentorship	I-23	93
ACF Facilities Maintenance	I-24	94
Mental Health Consortia	I-25	95
RLIS	I-26	96
Indian Education	I-27	97
CHILD	I-28	98
Denali Commission Workforce Building	I-29	99
SAEEI	I-30	100
STEP	I-31	101
NOAA	I-32	102
Distance Learning and Telemedicine A16	I-33	103
Denali Commission	I-34	104
New Visions FY25	I-35	105
New Visions FY24	I-36	106
BBF TC2H	I-37	107
CTE Teaching and Learning Collaborative	I-38	108
Cialiaq Year 3	I-39	109
Cialiaq Year 2	I-40	110
Bristol Bay Teaching and Learning Collaborative	I-41	111
Chignik Lagoon Artist Grant	I-42	112
Perryville Mural	I-43	113
Chignik Lagoon Culture Week	I-44	114
Cultural Arts Week	I-45	115
LYSD Aviation Year II	I-46	116
Lego Robotics	I-47	117
Student, Community, Housing, and Scholarship	I-48	118
Capital Projects Fund	I-49	119
Schedule of Compliance – AS 14.17.505	J-1	120
Schedule of Expenditures of Federal Awards	K-1	121-122
Notes to the Schedule of Expenditures of Federal Awards		123

LAKE AND PENINSULA SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
<b>Supplementary Information, Continued:</b>		
Schedule of State Financial Assistance	L-1	124
Notes to the Schedule of State Financial Assistance		125
<b>Compliance Section:</b>		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		126-127
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the <i>Uniform Guidance</i>		128-130
Federal Schedule of Findings and Questioned Costs		131-132
Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance as Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		133-135
State Schedule of Findings and Questioned Costs		136

## **Independent Auditor's Report**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2025, and the respective changes in financial position, and, where applicable, cashflows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

### ***Emphasis of Matter***

#### ***Change in Accounting Principle***

As discussed in Note IV.G to the financial statements, in 2025, the District implemented GASB Statement No. 101, *Compensated Absences*, which established standards of accounting and financial reporting for compensated absences. The requirements of this Statement apply to financial statements of all state and local governments.

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lake and Peninsula School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake and Peninsula School District's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, Schedules of the District's Proportionate Share of Net Pension and OPEB Liabilities and Assets, Schedules of the District's Contributions for the Public Employees' Retirement System and Teachers' Retirement System, and Notes to the Required Supplementary Information on pages 45-57 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Supplementary Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2025, on our consideration of the Lake and Peninsula School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Lake and Peninsula School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake and Peninsula School District's internal control over financial reporting and compliance.



Anchorage, Alaska  
November 26, 2025

# **BASIC FINANCIAL STATEMENTS**

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Net Position

June 30, 2025

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 604,746
Accounts receivable, net	1,164,827
Inventory	144,880
Prepaid items	25,635
Total current assets	<u>1,940,088</u>
Long-term assets:	
Restricted investments	244,943
Assets to be contributed to Lake and Peninsula Borough	104,220
Capital assets	2,903,586
Accumulated depreciation and amortization	(2,054,130)
Net OPEB assets	3,542,044
Total long-term assets	<u>4,740,663</u>
Deferred outflows of resources -	
Pension and OPEB deferrals	<u>931,110</u>
Total assets and deferred outflows of resources	<u><u>7,611,861</u></u>
 <u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Cash overdraft	85,615
Accounts payable	88,552
Accrued health claims	233,100
Accrued payroll liabilities	765,836
Unearned revenue	29,158
Lease liabilities - due within one year	21,925
Total current liabilities	<u>1,224,186</u>
Long-term liabilities:	
Net pension liabilities	6,790,426
Compensated absences	212,609
Total long-term liabilities	<u>7,003,035</u>
Deferred inflows of resources -	
Pension and OPEB deferrals	<u>208,910</u>
Total liabilities and deferred inflows of resources	<u>8,436,131</u>
Net position:	
Net investment in capital assets	827,531
Restricted:	
Assets to be contributed	104,220
Scholarships	244,943
Student, community, housing, scholarship	260,194
Unrestricted	(2,261,158)
Total net position	<u>(824,270)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 7,611,861</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, 2025

Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 7,795,919	-	3,226,037	-	(4,569,882)
Special education instruction	1,067,274	-	130,539	-	(936,735)
Special education support services - students	336,241	-	69,039	-	(267,202)
Support services - students	308,360	-	290,814	-	(17,546)
Support services - instruction	2,576,277	-	599,231	-	(1,977,046)
School administration	996,898	-	118,371	-	(878,527)
School administration support services	98,823	-	5,092	-	(93,731)
District administration	609,645	-	33,250	-	(576,395)
District administration support services	965,149	-	183,041	-	(782,108)
Operations and maintenance of plant	3,152,173	219,325	58,729	29,158	(2,844,961)
Student activities	854,952	-	372,176	-	(482,776)
Student transportation - to and from school	136,511	-	155,078	-	18,567
Food services	545,160	219,131	447,897	-	121,868
Total governmental activities	\$ 19,443,382	438,456	5,689,294	29,158	(13,286,474)
General revenues and transfers:					
Unrestricted Borough appropriation				\$ 1,716,707	
Unrestricted investment and interest earnings				29,852	
E-rate				917,574	
Grants not restricted to specific programs				10,426,097	
Other local revenue				675,831	
Gain on disposal of capital assets				37,599	
Capital assets transferred to the Borough				(138,926)	
Total general revenues and transfers				13,664,734	
Change in net position					378,260
Net position, beginning of year, as previously stated					(1,003,120)
Change in accounting principle					(199,410)
Net position, beginning of year, as restated					(1,202,530)
Net position, end of year					\$ (824,270)

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2025

	School Operating Fund	Pre-Elementary Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 604,746	-	-	604,746
Accounts receivable, net	86,350	295,687	782,790	1,164,827
Due from other funds	1,041,038	-	770,789	1,811,827
Inventory	139,594	-	5,286	144,880
Prepaid items	25,635	-	-	25,635
Restricted investments	244,943	-	-	244,943
Total assets	<u>2,142,306</u>	<u>295,687</u>	<u>1,558,865</u>	<u>3,996,858</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	48,501	3,841	36,210	88,552
Accrued payroll liabilities	765,836	-	-	765,836
Unearned revenue	-	-	29,158	29,158
Due to other funds	770,789	291,846	749,192	1,811,827
Total liabilities	<u>1,585,126</u>	<u>295,687</u>	<u>814,560</u>	<u>2,695,373</u>
Fund Balances:				
Non-spendable:				
Inventory	139,594	-	5,286	144,880
Prepaid items	25,635	-	-	25,635
Restricted:				
Scholarships	244,943	-	-	244,943
BBRCTE donations	13,826	-	-	13,826
Student, community, housing, scholarship	-	-	260,194	260,194
Committed:				
Student transportation	-	-	121,874	121,874
Food service	-	-	168,405	168,405
Capital grant match	-	-	188,546	188,546
Assigned - encumbrances	79,616	-	-	79,616
Unassigned	53,566	-	-	53,566
Total fund balances	<u>557,180</u>	<u>-</u>	<u>744,305</u>	<u>1,301,485</u>
Total liabilities and fund balances	<u>\$ 2,142,306</u>	<u>295,687</u>	<u>1,558,865</u>	<u>3,996,858</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, 2025

Amount reported as fund balances on the governmental funds balance sheet		\$	1,301,485
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Certain changes in the net pension liability and OPEB assets are deferred and amortized over time, rather than recognized immediately.			
Deferred outflows of resources related to pension/OPEB plans:			
PERS	\$	459,860	
TRS		<u>471,250</u>	931,110
Deferred inflows of resources related to pension/OPEB plans:			
PERS		(57,245)	
TRS		<u>(151,665)</u>	(208,910)
Long-term liabilities and assets do not provide current financial resources or use current financial resources and are not reported in the funds.			
Proportionate share of the collective net OPEB assets:			
PERS		1,614,228	
TRS		<u>1,927,816</u>	3,542,044
Proportionate share of the collective net pension liabilities:			
PERS		(3,761,217)	
TRS		<u>(3,029,209)</u>	(6,790,426)
Lease liabilities			(21,925)
Compensated absences			(212,609)
Capital assets, net of accumulated depreciation and amortization			849,456
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			104,220
An internal service fund is used by the District to charge the cost of self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.			<u>(318,715)</u>
Net position of governmental activities		\$	<u><u>(824,270)</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, 2025

	School Operating Fund	Pre-Elementary Special Revenue Fund	Capital Projects Fund (Formerly Major)	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Local sources:					
Charges for services	\$ 219,325	-	-	219,131	438,456
Earnings on investments	29,852	-	-	-	29,852
E-rate revenue	917,574	-	-	-	917,574
Other	675,831	-	-	1,369,479	2,045,310
Intergovernmental:					
Lake and Peninsula Borough	1,716,707	-	-	-	1,716,707
State of Alaska	9,621,683	553,901	-	417,194	10,592,778
Federal sources	1,530,008	-	-	2,289,717	3,819,725
Total revenues	<u>14,710,980</u>	<u>553,901</u>	<u>-</u>	<u>4,295,521</u>	<u>19,560,402</u>
<b>Expenditures:</b>					
Current:					
Instruction	5,357,896	385,452	-	2,139,249	7,882,597
Special education instruction	986,469	-	-	61,940	1,048,409
Special education support services - students	281,396	-	-	55,858	337,254
Support services - students	48,911	-	-	244,492	293,403
Support services - instruction	2,092,295	136,358	-	337,699	2,566,352
School administration	1,004,435	-	-	1,449	1,005,884
School administration support services	94,679	-	-	-	94,679
District administration	611,418	-	-	144	611,562
District administration support services	791,249	32,091	-	101,885	925,225
Operations and maintenance of plant	2,883,230	-	-	126,193	3,009,423
Student activities	480,619	-	-	374,163	854,782
Student transportation - to and from school	-	-	-	136,511	136,511
Food services	-	-	-	545,160	545,160
Debt service	62,530	-	-	26,000	88,530
Construction and facilities acquisition	-	-	-	11,481	11,481
Total expenditures	<u>14,695,127</u>	<u>553,901</u>	<u>-</u>	<u>4,162,224</u>	<u>19,411,252</u>
Excess of revenues over expenditures	15,853	-	-	133,297	149,150
Other financing sources (uses):					
Proceeds from the sale of capital assets	37,599	-	-	-	37,599
Transfers in	-	-	-	27,885	27,885
Transfers out	(27,885)	-	-	-	(27,885)
Total other financing sources (uses)	<u>9,714</u>	<u>-</u>	<u>-</u>	<u>27,885</u>	<u>37,599</u>
Net change in fund balances	25,567	-	-	161,182	186,749
Fund balances, beginning of year, as previously reported	<u>531,613</u>	<u>-</u>	<u>170,869</u>	<u>412,254</u>	<u>1,114,736</u>
Change with financial reporting entity (major to nonmajor fund)	-	-	(170,869)	170,869	-
Fund balances, beginning of year, as adjusted	<u>531,613</u>	<u>-</u>	<u>-</u>	<u>583,123</u>	<u>1,114,736</u>
Fund balances, end of year	<u>\$ 557,180</u>	<u>-</u>	<u>-</u>	<u>744,305</u>	<u>1,301,485</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, 2025

Net change in fund balances - total governmental funds		\$	186,749
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 and OPEB assets and liabilities:			
PERS	\$	(21,734)	
TRS		<u>439,689</u>	417,955
Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities:			
PERS		(24,519)	
TRS		<u>(167,864)</u>	(192,383)
Long-term liabilities reported in the Statement of Net Position do not require the use of current financial resources and, therefore, changes are not reported as expenditures in governmental funds. Similarly, principal payments of long-term debt in the governmental funds are not reported as expenses in the Statement of Activities. Changes in long-term liabilities:			
Change in compensated absences		(13,199)	
Principal payments on leases		85,223	
Gain (loss) on remeasurement of lease liabilities		<u>(849)</u>	71,175
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 net effect of transactions involving capital assets:			
Capital outlay		381,388	
Depreciation and amortization expense		(294,713)	
Gain (loss) on remeasurement of right-to-use assets		<u>(5,389)</u>	81,286
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds report these activities as expenditures.			
Completed construction transferred to the Lake and Peninsula Borough			(138,926)
An internal service fund is used by management to charge the cost of health insurance to individual funds. The change in net position of this activity is reported in governmental activities.			
			<u>(47,596)</u>
Change in net position of governmental activities	\$		<u><u>378,260</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Net Position

June 30, 2025

Assets

Cash and cash equivalents	\$ <u>          -</u>
---------------------------	-----------------------

Liabilities and Net Position

## Liabilities:

Cash overdraft	85,615
Health claims payable	<u>233,100</u>
Total liabilities	<u>318,715</u>

Net position - unrestricted	<u>(318,715)</u>
-----------------------------	------------------

Total liabilities and net position	\$ <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 Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2025

Operating revenues - local sources - Interfund insurance charges	\$ <u>5,573,388</u>
Operating expenses - Insurance claims and administration	<u>5,620,984</u>
Change in net position	(47,596)
Net position, beginning of year	<u>(271,119)</u>
Net position, end of year	\$ <u><u>(318,715)</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, 2025

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 5,573,388
Payments for insurance claims and administration	<u>(5,664,125)</u>
Net cash flows provided (used) by operating activities	<u>(90,737)</u>
Cash and cash equivalents, beginning of year	<u>5,122</u>
Cash and cash equivalents (overdraft), end of year	\$ <u><u>(85,615)</u></u>
Reconciliation of income (loss) from operations to net cash provided (used) by operating activities:	
Change in net position	(47,596)
Changes in assets and liabilities that provided (used) cash:	
(Decrease) in claims payable	<u>(43,141)</u>
Net cash flows used by operating activities	\$ <u><u>(90,737)</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, 2025

**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.

**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 *Pre-Elementary Special Revenue Fund* accounts for State of Alaska funding for early education activities within the District.

Additionally, the District reports the following fund types:

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

The *Capital Project Funds* accounts for the revenues and expenditures of local, state and federally funded acquisitions of capital assets or construction of major capital projects.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

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

As a general rule, the effect of interfund activity has been eliminated from the government-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 interdepartmental charges for services provided. Operating expenses for the Internal Service Fund include the costs of services and administrative expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

Amounts reported as program revenues include 1) operating grants and contributions, and 2) capital grants and contributions, and 3) charges for services. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

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

#### Intergovernmental Revenue

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

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

#### Local Revenue

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Pensions and Other Post-Employment Benefits (OPEB)

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

Estimates

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

Indirect Costs

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

**D. Assets, Liabilities and Fund Balance**

**1. Cash and Cash Equivalents**

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

**2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**3. Inventory and Prepaid Items**

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

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

#### **4. Capital Assets**

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

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

General equipment and vehicles 3 – 20 years

#### **5. Leases**

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

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

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

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

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

#### **6. *Assets to be Contributed***

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

#### **7. *Unearned Revenue***

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

#### **8. *Compensated Absences***

All permanent employees earn and accrue vacation leave and sick leave. A liability is recognized when it is attributable to services already rendered, it accumulates, and it is more likely than not that the government will compensate an employee (either as paid time off or cash payment). Unused leave is accrued utilizing current salary costs as earned by employees, and recorded as a liability in the government-wide Statement of Net Position.

#### **9. *Net Position***

Government-wide net position is divided into three components:

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

**10. Fund Balance**

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

Non-spendable fund balance – amounts that cannot be spent because they are in a non-spendable 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 Board, and they commit fund balance through Board restrictions.

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

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

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

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

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

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

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

**11. Fair Value of Financial Instruments**

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

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

School Operating Fund

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

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

Special Revenue Funds

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Capital Project Funds

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

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

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

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

All deposits are carried at cost plus accrued interest. Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2025, the District had no uninsured or uncollateralized cash balances. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2025, the District's governmental funds reported restricted investments of \$244,943. These investments represent certificates of deposit with original maturities greater than three months but less than twelve months. The investments are restricted for scholarships. The certificates of deposit are measured at amortized cost. The District also had cash and cash equivalents of \$604,746. The Health Insurance Internal Service Fund reported a cash balance (overdraft) of (\$85,615).

**B. Accounts Receivable**

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

	School Operating Fund	Pre-Elementary Special Revenue Fund	Other Governmental Funds	Total
Receivables:				
Grants	\$ -	295,687	782,790	1,078,477
Local sources	86,350	-	-	86,350
Total	\$ <u>86,350</u>	<u>295,687</u>	<u>782,790</u>	<u>1,164,827</u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**C. Capital Assets**

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

The following is a summary of changes in governmental activities capital assets for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets being depreciated/amortized:				
Equipment	\$ 1,270,346	243,715	(22,233)	1,491,828
Vehicles	1,185,729	-	-	1,185,729
Right-to-use assets	271,073	-	(45,044)	226,029
Total capital assets being depreciated/amortized	<u>2,727,148</u>	<u>243,715</u>	<u>(67,277)</u>	<u>2,903,586</u>
Less accumulated depreciation/amortization for:				
Equipment	934,867	89,278	(22,233)	1,001,912
Vehicles	714,474	139,280	-	853,754
Right-to-use assets	171,964	66,155	(39,655)	198,464
Total accumulated depreciation/amortization	<u>1,821,305</u>	<u>294,713</u>	<u>(61,888)</u>	<u>2,054,130</u>
Total net capital assets	<u>\$ 905,843</u>	<u>(50,998)</u>	<u>(5,389)</u>	<u>849,456</u>

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

Governmental activities:		
Instruction	\$ 81,905	
Special education instruction	1,199	
Operation and maintenance of plant	211,609	
Total depreciation and amortization expense	<u>\$ 294,713</u>	

**D. Assets to be Contributed**

The following are a summary of changes in assets to be contributed for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Construction in progress	\$ 105,473	137,673	138,926	104,220

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**E. Leases**

The District has entered into leases for acquisition and use of buildings. The District was required to make principal and interest payments for these leases in the amount of \$88,530 and recognized a loss on remeasurement of lease liabilities of (\$849) for the year ended June 30, 2025. The District uses an interest rate of 5% for its lease calculations. The buildings are amortized over the lease term. The value of the lease liability at June 30, 2025 was \$21,925. The accumulated amortization at June 30, 2025 was \$198,464.

The future principal and interest lease payments as of June 30, 2025, were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 21,925	275	22,200

**F. Long-term Debt**

The following is a summary of changes in long-term debt transactions for the District for the year ended June 30, 2025:

	<u>Balances</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>June 30, 2025</u>	<u>Amounts</u> <u>Due In</u> <u>One Year</u>
Leases liabilities	\$ 106,299	-	(84,374)	21,925	21,925

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

Interfund receivables and payables are shown as “due from other funds” and “due to other funds” in each of the individual funds. These balances at June 30, 2025 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Pre-Elementary Special Revenue Fund	\$ 291,846
School Operating Fund	Other Governmental Funds	749,192
Other Governmental Funds	School Operating Fund	770,789
		<u>\$ 1,811,827</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>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 27,885

The School Operating Fund transferred \$27,855 to Other Governmental Funds to cover current year expenditures in excess of revenues.

**H. Fund Balances**

The Food Service Special Revenue Fund reported committed fund balance of \$168,405 as of June 30, 2025. This balance consists of amounts received from communities within the District to be used to purchase food supplies to keep the lunch program operating. The communities and their respective balances are as follows: Chignik Lake \$22,398, Kokhanok \$5,025, Nondalton \$93,368, Port Alsworth \$4,505, Perryville \$18,735, Levelock \$16,781, and District funded of \$7,593.

**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 APEI 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 APEI made no supplemental assessments during the year ended June 30, 2025. Coverage limits and the deductibles on commercial policies have stayed relatively constant for the last several years. There were no outstanding claims or liabilities at the end of the current period.

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

**B. Employee Retirement Systems and Plans**

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

**Plan Memberships**

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

	PERS	TRS
Retired plan members or beneficiaries currently receiving benefits	36,198	13,236
Inactive plan members entitled to but not yet receiving benefits	4,516	751
Inactive plan members not entitled to benefits	9,790	1,504
Active plan members	7,963	2,555
Total plan memberships	<u>58,467</u>	<u>18,046</u>

**Other Postemployment Benefit Plans (OPEB)**

*Alaska Retiree Healthcare Trust Plan (ARHCT)*

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2025, employer contributions were 0.00% for PERS and 0.00% for TRS.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### *Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2025, the employer contribution rates were 0.24% for PERS and 0.08% for TRS.

#### *Retiree Medical Plan (RMP)*

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended, June 30, 2025, employer contributions were 0.83% for PERS and 0.68% for TRS.

#### *Health Reimbursement Arrangement Plan (HRA)*

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

### **Investments**

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

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

### **Rate of Return**

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2024 for PERS and TRS for the DB Pension Plan were 8.75% and 8.74%, the ARHCT Plan were 8.89% and 8.90%, the ODD Plan were 9.01% and 8.84%, and the RMP were 9.02% and 8.90%, respectively.

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.39%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	5.48%
Global Equity (ex-U.S.)	7.14%
Global Equity	5.79%
Aggregate Bonds	2.10%
Real Assets	4.63%
Private Equity	8.84%
Cash Equivalents	0.77%

*Discount Rate:* The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.21% as of June 30, 2024.

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

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, these rates are statutorily capped at 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

*ARM Board Adopted Rate:* This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Starting on June 30, 2014, the State of Alaska 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. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

Employer Contribution rates for the fiscal year 2025 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	26.76%	4.76%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>26.76%</u>	<u>4.76%</u>
TRS:			
Pension	12.56%	28.59%	16.03%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>28.59%</u>	<u>16.03%</u>

*Termination Costs:* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the fiscal year 2025, the past service rate for PERS and TRS is 17.88%.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Actuarial Assumptions:* The total pension and OPEB liabilities on June 30, 2024 (latest available) were determined by an actuarial valuation as of June 30, 2023 which was rolled forward to the measurement date June 30, 2024. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017-2021 actual experience study and applicable tables contained in Pub-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.4% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 6.9% grading down to 4.5%. Initial trend rates are for FY2025. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 actuarial valuation. For the ARHCT and RM plan, the per capita claims costs were updated to reflect recent experience for the June 30, 2023 actuarial valuation.

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

*Employee Contribution Rate.* PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2025, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>288,925</u>	<u>18,193</u>	<u>307,118</u>

**Public Employees' Retirement Plans**

For the year ended June 30, 2025 the State of Alaska contributed \$92,406 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$247,742 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	3,761,217
State's proportionate share of the net pension liability		<u>1,404,097</u>
Total	\$	<u>5,165,314</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(1,514,951)
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(560,543)</u>
Total	\$	<u>(2,075,494)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(51,155)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$	<u>(48,122)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>2,146,989</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	June 30, 2024 <u>Measurement</u>	June 30, 2023 <u>Measurement</u>	<u>Change</u>
Pension	0.06858%	0.07668%	(0.0081)%
OPEB:			
ARHCT	0.06879%	0.07650%	(0.0077)%
ODD	0.08569%	0.08404%	0.0017%
RMP	0.10323%	0.10024%	0.0030%

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$405,741 and \$201,423, respectively, for the year ended June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	36,207	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	<u>288,925</u>	<u>-</u>
Total	<u>\$ 325,132</u>	<u>-</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 821	-
Changes of assumptions	40,674	-
Net difference between projected and actual earnings on OPEB plan investments	23,070	-
Changes in proportion and differences between District contributions and proportionate share of contributions	30,512	-
District contributions subsequent to the measurement date	-	-
Total	<u>\$ 95,077</u>	<u>-</u>

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(11,983)
Changes of assumptions	-	(127)
Net difference between projected and actual earnings on OPEB plan investments	163	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,498	(4,653)
District contributions subsequent to the measurement date	4,084	-
Total	<u>\$ 6,745</u>	<u>(16,763)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,211	(5,348)
Changes of assumptions	16,284	(32,350)
Net difference between projected and actual earnings on OPEB plan investments	679	-
Changes in proportion and differences between District contributions and proportionate share of contributions	623	(2,784)
District contributions subsequent to the measurement date	14,109	-
Total	<u>\$ 32,906</u>	<u>(40,482)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

\$288,925 and \$18,193 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability and as an increase to the net OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (100,808)	(13,153)	(3,558)	(7,253)
2026	187,670	152,801	(1,723)	(365)
2027	(27,702)	(24,491)	(2,981)	(7,324)
2028	(22,953)	(20,080)	(2,535)	(5,300)
2029	-	-	(1,878)	(2,992)
Thereafter	-	-	(1,427)	1,549
Total	\$ 36,207	95,077	(14,102)	(21,685)

For the year ended June 30, 2025, the District recognized (\$424,547) and \$115,366 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 5,010,294	3,761,217	2,704,197
Net OPEB ARHCT (asset)	\$ (959,244)	(1,514,951)	(1,982,591)
Net OPEB ODD (asset)	\$ (48,049)	(51,155)	(53,590)
Net OPEB RMP liability (asset)	\$ 8,336	(48,122)	(91,275)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT (asset)	\$ (2,035,979)	(1,514,951)	(896,005)
Net OPEB RMP liability (asset)	\$ (96,970)	(48,122)	17,422

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

*Plan Description and Funding Requirements.* Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.83% for the retiree medical plan (DB), 0.24% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22.00% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed \$167,947 for the year ended June 30, 2025, which included forfeitures of \$29,081 which have been applied as employer contributions.

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

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

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.

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

Employer contributions for the year ended June 30, 2025, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>171,017</u>	<u>26,669</u>	<u>197,686</u>

**Teachers' Retirement Plans**

For the year ended June 30, 2025 the State of Alaska contributed \$633,188 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$840,419 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 3,029,209
State's proportionate share of the net pension liability	<u>5,201,629</u>
Total	<u>\$ 8,230,838</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (1,691,660)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(2,745,883)</u>
Total	<u>\$ (4,437,543)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (61,280)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (174,876)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 1,101,393</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	<u>June 30, 2024</u> <u>Measurement</u>	<u>June 30, 2023</u> <u>Measurement</u>	<u>Change</u>
Pension	0.16375%	0.23579%	(0.0720%)
OPEB:			
ARHCT	0.16956%	0.24226%	(0.0727%)
ODD	0.76907%	0.53905%	0.2300%
RMP	0.77771%	0.53945%	0.2383%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$30,551 and \$796,224, respectively, for the year ended June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	50,505	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	171,017	-
Total	\$ <u>221,522</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(415)
Changes of assumptions	19,974	-
Net difference between projected and actual earnings on OPEB plan investments	21,433	-
Changes in proportion and differences between District contributions and proportionate share of contributions	68,809	-
District contributions subsequent to the measurement date	-	-
Total	\$ <u>110,216</u>	<u>(415)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(9,684)
Changes of assumptions	-	(87)
Net difference between projected and actual earnings on OPEB plan investments	260	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,405	(18,723)
District contributions subsequent to the measurement date	<u>2,807</u>	<u>-</u>
Total	<u>\$ 19,472</u>	<u>(28,494)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,412	(11,911)
Changes of assumptions	32,627	(67,858)
Net difference between projected and actual earnings on OPEB plan investments	2,489	-
Changes in proportion and differences between District contributions and proportionate share of contributions	36,650	(42,987)
District contributions subsequent to the measurement date	<u>23,862</u>	<u>-</u>
Total	<u>\$ 120,040</u>	<u>(122,756)</u>

\$171,017 and \$26,669 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability and as an increase to the net OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (139,255)	9,507	(2,211)	(11,606)
2026	253,870	143,225	(514)	5,706
2027	(34,657)	(23,587)	(2,039)	(9,032)
2028	(29,453)	(19,344)	(2,531)	(9,354)
2029	-	-	(1,732)	(2,395)
Thereafter	-	-	(2,802)	103
Total	<u>\$ 50,505</u>	<u>109,801</u>	<u>(11,829)</u>	<u>(26,578)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$1,211,522) and \$704,896 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 4,394,570	3,029,209	1,873,421
Net OPEB ARHCT (asset)	\$ (1,165,892)	(1,691,660)	(2,131,637)
Net OPEB ODD (asset)	\$ (61,480)	(61,280)	(61,157)
Net OPEB RMP (asset)	\$ (46,157)	(174,876)	(272,074)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT (asset)	\$ (2,179,674)	(1,691,660)	(1,108,613)
Net OPEB RMP (asset)	\$ (283,817)	(174,876)	(27,383)

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

*Plan Description and Funding Requirements.* Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.68% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District contributed \$355,234 for the year ended June 30, 2025, which included forfeitures of \$59,308 which have been applied as employer contributions.

**C. Alternative Retirement Plan**

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

**D. Encumbrances**

The District's encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$79,616 as of June 30, 2025.

**E. Health Insurance Internal Service Fund**

The Health Insurance Internal Service Fund was established in 2014. Health insurance activity was previously recorded in the School Operating Fund since 1997 when the self-insured plan was created. The Lake and Peninsula School District and the Lake and Peninsula Borough have entered into a joint arrangement for self-insuring for health insurance. The program's general objectives are to formulate, develop and administer a program of health insurance and to obtain lower costs for that coverage. The District and Borough also purchase commercial insurance to provide coverage for claims in excess of \$60,000. This amount increased to \$75,000 beginning January 1, 2017, per employee, per year.

The various funds of the District and Borough make payments to the Internal Service Fund based on estimates of the amounts needed to pay claims. The District accrues a liability for claims incurred but not reported at year end.

Changes in the claims payable are as follows:

Claims payable, June 30, 2023	\$	653,349
2024 claims and changes in estimates		5,104,608
2024 claims paid		<u>(5,481,716)</u>
Claims payable, June 30, 2024	\$	<u>276,241</u>
Claims payable, June 30, 2024	\$	276,241
2025 claims and changes in estimates		5,620,984
2025 claims paid		<u>(5,664,125)</u>
Claims payable, June 30, 2025	\$	<u>233,100</u>

**F. Contingent Liabilities**

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

**G. Implementation of New Accounting Standard GASB Statement No. 101**

During the fiscal year, the District implemented GASB Statement No. 101, *Compensated Absences*. This Statement modifies the recognition and measurement of the compensated absences liability. Prior to the implementation of GASB Statement No. 101, the District did not include certain balances related to sick leave. Under GASB Statement No. 101, all earned, accumulating leave that is more likely than not to be paid or settled, is included in the measurement of compensated absences. The District restated its long-term liabilities to recognize that portion of leave in the compensated absences balance as of June 30, 2024. This resulted in a restatement of previously reported net position, as follows:

	Governmental Activities
	<hr/>
Net position, beginning of year, as previously stated	
June 30, 2024	\$ (1,003,120)
Change in accounting principle:	
Compensated absences	(199,410)
Net position, as restated	\$ <hr/> <hr/> (1,202,530)

**H. Subsequent Accounting Pronouncements**

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

- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- GASB 104 *Disclosure of Certain Capital Assets*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The changes primarily include updates to three key areas: management's discussion and analysis, presentation of proprietary fund financial statements, and budgetary comparison information. This Statement also addresses certain application issues.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 104 establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. The Statement also establishes requirements for capital assets held for sale and requires additional disclosures for those capital assets. Under the guidance, a capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the asset, and (b) it is probable the sale will be finalized within a year of the financial statement date. A government should disclose the historical cost and accumulated depreciation of capital assets held for sale, by major class of asset.

# **REQUIRED SUPPLEMENTARY INFORMAITON**

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ -	-	219,325	219,325
Earnings on investments	15,000	25,000	29,852	4,852
E-rate revenue	917,731	917,731	917,574	(157)
Other	758,000	892,407	675,831	(216,576)
Intergovernmental:				
Lake and Peninsula Borough	2,381,992	1,372,707	1,716,707	344,000
State of Alaska	9,182,943	9,556,995	9,621,683	64,688
Federal sources	1,130,656	1,497,147	1,530,008	32,861
Total revenues	<u>14,386,322</u>	<u>14,261,987</u>	<u>14,710,980</u>	<u>448,993</u>
Expenditures:				
Current:				
Instruction	5,423,354	5,326,012	5,357,896	(31,884)
Special education instruction	1,124,475	1,081,090	986,469	94,621
Special education support services - students	276,492	280,134	281,396	(1,262)
Support services - students	65,022	32,600	48,911	(16,311)
Support services - instruction	2,031,432	2,175,991	2,092,295	83,696
School administration	1,090,778	1,034,893	1,004,435	30,458
School administration support services	111,256	108,820	94,679	14,141
District administration	561,534	620,863	611,418	9,445
District administration support services	759,388	819,315	791,249	28,066
Operations and maintenance of plant	2,784,255	3,080,359	2,883,230	197,129
Student activities	351,282	469,300	480,619	(11,319)
Debt service	-	70,080	62,530	7,550
Total expenditures	<u>14,579,268</u>	<u>15,099,457</u>	<u>14,695,127</u>	<u>404,330</u>
Excess (deficiency) of revenues over expenditures	(192,946)	(837,470)	15,853	853,323
Other financing sources (uses):				
Proceeds from the sale of capital assets	-	-	37,599	37,599
Transfers out	-	(7,500)	(27,885)	(20,385)
Total other financing sources (uses)	<u>-</u>	<u>(7,500)</u>	<u>9,714</u>	<u>17,214</u>
Net change in fund balance	\$ <u>(192,946)</u>	<u>(844,970)</u>	25,567	<u>870,537</u>
Fund balance, beginning of year			<u>531,613</u>	
Fund balance, end of year			\$ <u>557,180</u>	

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Pre-Elementary Special Revenue Fund

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

Year Ended June 30, 2025

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 556,345	553,901	(2,444)
Expenditures:			
Current:			
Instruction	282,093	385,452	(103,359)
Support services - instruction	242,019	136,358	105,661
District administration support services	32,233	32,091	142
Total expenditures	<u>556,345</u>	<u>553,901</u>	<u>2,444</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

See accompanying notes to Required Supplementary Information.

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.1850%	\$ 5,749,290	\$ 1,540,305	\$ 7,289,595	\$ 2,279,236	252.25%	63.96%
2017	0.0769%	\$ 4,297,251	\$ 543,235	\$ 4,840,486	\$ 2,421,546	177.46%	59.55%
2018	0.0643%	\$ 3,322,033	\$ 1,236,083	\$ 4,558,116	\$ 2,464,319	134.81%	63.37%
2019	0.0765%	\$ 3,799,306	\$ 1,101,537	\$ 4,900,843	\$ 1,902,827	199.67%	65.19%
2020	0.0639%	\$ 3,499,991	\$ 1,387,887	\$ 4,887,878	\$ 2,111,755	165.74%	63.42%
2021	0.0629%	\$ 3,709,152	\$ 1,533,966	\$ 5,243,118	\$ 2,128,988	174.22%	61.61%
2022	0.0780%	\$ 2,859,939	\$ 387,604	\$ 3,247,543	\$ 1,810,191	157.99%	76.46%
2023	0.0652%	\$ 3,325,388	\$ 920,824	\$ 4,246,212	\$ 2,177,186	152.74%	67.97%
2024	0.0767%	\$ 3,976,253	\$ 1,323,220	\$ 5,299,473	\$ 2,175,914	182.74%	68.23%
2025	0.0686%	\$ 3,761,217	\$ 1,404,097	\$ 5,165,314	\$ 2,453,991	153.27%	67.81%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.0760%	\$ 642,394	\$ 239,732	\$ 882,126	\$ 2,464,319	26.07%	89.68%
2019	0.0766%	\$ 785,806	\$ 228,239	\$ 1,014,045	\$ 1,902,827	41.30%	88.12%
2020	0.0639%	\$ 94,753	\$ 37,599	\$ 132,352	\$ 2,111,755	4.49%	98.13%
2021	0.0628%	\$ (284,575)	\$ (118,149)	\$ (402,724)	\$ 2,128,988	-13.37%	106.15%
2022	0.0782%	\$ (2,007,052)	\$ (265,453)	\$ (2,272,505)	\$ 1,810,191	-110.88%	135.54%
2023	0.0650%	\$ (1,278,355)	\$ (362,952)	\$ (1,641,307)	\$ 2,177,186	-58.72%	128.51%
2024	0.0765%	\$ (1,760,287)	\$ (594,205)	\$ (2,354,492)	\$ 2,175,914	-80.90%	133.96%
2025	0.0688%	\$ (1,514,951)	\$ (560,543)	\$ (2,075,494)	\$ 2,453,991	-61.73%	130.59%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.1303%	\$ (18,489)	\$ -	\$ (18,489)	\$ 2,464,319	-0.75%	212.97%
2019	0.1154%	\$ (19,303)	\$ -	\$ (19,303)	\$ 1,902,827	-1.01%	270.62%
2020	0.0745%	\$ (16,821)	\$ -	\$ (16,821)	\$ 2,111,755	-0.80%	297.43%
2021	0.0988%	\$ (21,139)	\$ -	\$ (21,139)	\$ 2,128,988	-0.99%	283.80%
2022	0.0677%	\$ (29,840)	\$ -	\$ (29,840)	\$ 1,810,191	-1.65%	374.22%
2023	0.0708%	\$ (31,036)	\$ -	\$ (31,036)	\$ 2,177,186	-1.43%	348.80%
2024	0.0840%	\$ (43,113)	\$ -	\$ (43,113)	\$ 2,175,914	-1.98%	349.24%
2025	0.8570%	\$ (51,155)	\$ -	\$ (51,155)	\$ 2,453,991	-2.08%	346.81%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.1303%	\$ 6,795	\$ -	\$ 6,795	\$ 616,628	1.10%	93.98%
2019	0.1154%	\$ 12,647	\$ -	\$ 12,647	\$ 708,505	1.79%	88.71%
2020	0.1333%	\$ 20,882	\$ -	\$ 20,882	\$ 693,409	3.01%	83.17%
2021	0.1234%	\$ 6,805	\$ -	\$ 6,805	\$ 580,727	1.17%	92.23%
2022	0.0799%	\$ (21,452)	\$ -	\$ (21,452)	\$ 567,341	-3.78%	115.10%
2023	0.0838%	\$ (29,114)	\$ -	\$ (29,114)	\$ 637,314	-4.57%	120.08%
2024	0.1002%	\$ (47,598)	\$ -	\$ (47,598)	\$ 766,055	-6.21%	124.29%
2025	0.1032%	\$ (48,122)	\$ -	\$ (48,122)	\$ 847,541	-5.68%	119.87%

See accompanying notes to Required Supplementary Information.

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

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 174,505	\$ (174,505)	\$ -	\$ 2,421,546	7.21%
2017	\$ 183,851	\$ (183,851)	\$ -	\$ 2,464,319	7.46%
2018	\$ 264,070	\$ (264,070)	\$ -	\$ 1,902,827	13.88%
2019	\$ 220,264	\$ (218,099)	\$ 2,165	\$ 2,111,755	10.43%
2020	\$ 230,570	\$ (230,030)	\$ 540	\$ 2,128,988	10.83%
2021	\$ 211,192	\$ (210,340)	\$ 852	\$ 1,810,191	11.67%
2022	\$ 264,538	\$ (265,745)	\$ (1,207)	\$ 2,177,186	12.15%
2023	\$ 292,319	\$ (285,148)	\$ 7,171	\$ 2,175,914	13.43%
2024	\$ 326,892	\$ (327,438)	\$ (546)	\$ 2,453,991	13.32%
2025	\$ 289,158	\$ (288,925)	\$ 233	\$ 2,159,386	13.39%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 65,499	\$ (65,499)	\$ -	\$ 1,902,827	3.44%
2019	\$ 84,083	\$ (84,083)	\$ -	\$ 2,111,755	3.98%
2020	\$ 90,551	\$ (90,551)	\$ -	\$ 2,128,988	4.25%
2021	\$ 43,965	\$ (43,965)	\$ -	\$ 1,810,191	2.43%
2022	\$ 54,574	\$ (54,574)	\$ -	\$ 2,177,186	2.51%
2023	\$ 873	\$ (873)	\$ -	\$ 2,175,914	0.04%
2024	\$ -	\$ -	\$ -	\$ 2,453,991	0.00%
2025	\$ -	\$ -	\$ -	\$ 2,159,386	0.00%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 1,801	\$ (1,801)	\$ -	\$ 1,902,827	0.09%
2019	\$ 2,936	\$ (2,936)	\$ -	\$ 2,111,755	0.14%
2020	\$ 3,297	\$ (3,297)	\$ -	\$ 2,128,988	0.15%
2021	\$ 3,744	\$ (3,744)	\$ -	\$ 1,810,191	0.21%
2022	\$ 4,145	\$ (4,145)	\$ -	\$ 2,177,186	0.19%
2023	\$ 5,175	\$ (5,175)	\$ -	\$ 2,175,914	0.24%
2024	\$ 5,949	\$ (5,949)	\$ -	\$ 2,453,991	0.24%
2025	\$ 4,084	\$ (4,084)	\$ -	\$ 2,159,386	0.19%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 11,586	\$ (11,586)	\$ -	\$ 708,505	1.64%
2019	\$ 10,617	\$ (10,617)	\$ -	\$ 693,409	1.53%
2020	\$ 16,739	\$ (16,739)	\$ -	\$ 580,727	2.88%
2021	\$ 15,377	\$ (15,377)	\$ -	\$ 567,341	2.71%
2022	\$ 14,308	\$ (14,308)	\$ -	\$ 637,314	2.25%
2023	\$ 18,973	\$ (18,973)	\$ -	\$ 766,055	2.48%
2024	\$ 20,032	\$ (20,032)	\$ -	\$ 847,541	2.36%
2025	\$ 14,109	\$ (14,109)	\$ -	\$ 763,395	1.85%

See accompanying notes to Required Supplementary Information.

## LAKE AND PENINSULA SCHOOL DISTRICT

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

203

## Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.1664%	\$ 3,096,477	\$ 4,946,597	\$ 8,043,074	\$ 3,631,429	85.27%	73.82%
2017	0.2167%	\$ 4,947,165	\$ 5,877,918	\$ 10,825,083	\$ 3,802,144	130.12%	68.40%
2018	0.1635%	\$ 3,313,813	\$ 5,786,624	\$ 9,100,437	\$ 4,000,314	82.84%	72.39%
2019	0.2023%	\$ 3,872,868	\$ 5,756,788	\$ 9,629,656	\$ 4,191,871	92.39%	74.09%
2020	0.2032%	\$ 3,796,378	\$ 5,635,691	\$ 9,432,069	\$ 3,303,877	114.91%	74.68%
2021	0.1735%	\$ 3,796,378	\$ 6,121,133	\$ 9,917,511	\$ 4,150,191	91.47%	72.81%
2022	0.2832%	\$ 2,254,239	\$ 1,912,095	\$ 4,166,334	\$ 5,190,016	43.43%	89.43%
2023	0.2482%	\$ 4,137,303	\$ 5,513,544	\$ 9,650,847	\$ 5,132,102	80.62%	78.33%
2024	0.2358%	\$ 4,146,213	\$ 6,549,143	\$ 10,695,356	\$ 4,524,570	91.64%	77.62%
2025	0.1638%	\$ 3,029,209	\$ 5,201,629	\$ 8,230,838	\$ 4,354,968	69.56%	77.07%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.1632%	\$ 300,203	\$ 526,582	\$ 826,785	\$ 4,000,314	7.50%	93.75%
2019	0.2018%	\$ 627,429	\$ 936,432	\$ 1,563,861	\$ 4,191,871	14.97%	90.23%
2020	0.2032%	\$ (310,581)	\$ (462,137)	\$ (772,718)	\$ 3,303,877	-9.40%	105.50%
2021	0.1728%	\$ (618,027)	\$ (1,079,170)	\$ (1,697,197)	\$ 4,150,191	-14.89%	113.78%
2022	0.2940%	\$ (3,418,082)	\$ (2,665,949)	\$ (6,084,031)	\$ 5,190,016	-65.86%	145.41%
2023	0.2531%	\$ (2,218,551)	\$ (2,855,640)	\$ (5,074,191)	\$ 5,132,102	-43.23%	134.84%
2024	0.2423%	\$ (2,448,341)	\$ (3,697,123)	\$ (6,145,464)	\$ 4,524,570	-54.11%	140.49%
2025	0.1696%	\$ (1,691,660)	\$ (2,745,883)	\$ (4,437,543)	\$ 4,354,968	-38.84%	137.40%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.7638%	\$ (24,962)	\$ -	\$ (24,962)	\$ 4,000,314	-0.62%	1342.59%
2019	0.8161%	\$ (28,612)	\$ -	\$ (28,612)	\$ 4,191,871	-0.68%	1304.81%
2020	0.5394%	\$ (21,687)	\$ -	\$ (21,687)	\$ 3,303,877	-0.66%	1409.77%
2021	0.6940%	\$ (29,875)	\$ -	\$ (29,875)	\$ 4,150,191	-0.72%	931.08%
2022	0.8677%	\$ (52,884)	\$ -	\$ (52,884)	\$ 5,190,016	-1.02%	1254.36%
2023	0.8307%	\$ (50,172)	\$ -	\$ (50,172)	\$ 5,132,102	-0.98%	1268.28%
2024	0.5391%	\$ (37,297)	\$ -	\$ (37,297)	\$ 4,524,570	-0.82%	1410.42%
2025	0.7691%	\$ (61,280)	\$ -	\$ (61,280)	\$ 4,354,968	-1.41%	1600.56%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.7638%	\$ (36,206)	\$ -	\$ (36,206)	\$ 1,147,033	-3.16%	118.16%
2019	0.8161%	\$ (26,098)	\$ -	\$ (26,098)	\$ 891,314	-2.93%	109.56%
2020	0.5390%	\$ (20,675)	\$ -	\$ (20,675)	\$ 2,436,226	-0.85%	110.03%
2021	0.6511%	\$ (64,233)	\$ -	\$ (64,233)	\$ 2,202,273	-2.92%	125.59%
2022	0.8933%	\$ (179,379)	\$ -	\$ (179,379)	\$ 2,905,924	-6.17%	142.54%
2023	0.8291%	\$ (160,555)	\$ -	\$ (160,555)	\$ 3,224,092	-4.98%	140.73%
2024	0.5395%	\$ (119,493)	\$ -	\$ (119,493)	\$ 2,890,255	-4.13%	140.71%
2025	0.7777%	\$ (174,876)	\$ -	\$ (174,876)	\$ 2,576,154	-6.79%	134.72%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 77,483	\$ (77,483)	\$ -	\$ 3,802,144	2.04%
2017	\$ 108,448	\$ (108,448)	\$ -	\$ 4,000,314	2.71%
2018	\$ 132,977	\$ (132,977)	\$ -	\$ 4,191,871	3.17%
2019	\$ 87,748	\$ (46,896)	\$ 40,852	\$ 3,303,877	2.66%
2020	\$ 130,555	\$ (137,886)	\$ (7,331)	\$ 4,150,191	3.15%
2021	\$ 154,153	\$ (159,522)	\$ (5,369)	\$ 5,190,016	2.97%
2022	\$ 133,352	\$ (136,437)	\$ (3,085)	\$ 5,132,102	2.60%
2023	\$ 175,119	\$ (171,069)	\$ 4,050	\$ 4,524,570	3.87%
2024	\$ 191,800	\$ (192,417)	\$ (617)	\$ 4,354,968	4.40%
2025	\$ 171,634	\$ (171,017)	\$ 617	\$ 4,402,229	3.90%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 65,856	\$ (65,856)	\$ -	\$ 4,191,871	1.57%
2019	\$ 43,771	\$ (43,771)	\$ -	\$ 3,303,877	1.32%
2020	\$ 72,851	\$ (72,851)	\$ -	\$ 4,150,191	1.76%
2021	\$ 86,552	\$ (86,552)	\$ -	\$ 5,190,016	1.67%
2022	\$ 66,065	\$ (66,065)	\$ -	\$ 5,132,102	1.29%
2023	\$ -	\$ -	\$ -	\$ 4,524,570	0.00%
2024	\$ -	\$ -	\$ -	\$ 4,354,968	0.00%
2025	\$ -	\$ -	\$ -	\$ 4,402,229	0.00%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ -	\$ -	\$ -	\$ 4,191,871	0.00%
2019	\$ 1,612	\$ (1,612)	\$ -	\$ 3,303,877	0.05%
2020	\$ 2,320	\$ (2,320)	\$ -	\$ 4,150,191	0.06%
2021	\$ 3,141	\$ (3,141)	\$ -	\$ 5,190,016	0.06%
2022	\$ 3,265	\$ (3,265)	\$ -	\$ 5,132,102	0.06%
2023	\$ 2,880	\$ (2,880)	\$ -	\$ 4,524,570	0.06%
2024	\$ 2,756	\$ (2,756)	\$ -	\$ 4,354,968	0.06%
2025	\$ 2,807	\$ (2,807)	\$ -	\$ 4,402,229	0.06%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 26,693	\$ (26,693)	\$ -	\$ 891,314	2.99%
2019	\$ 16,627	\$ (16,627)	\$ -	\$ 2,436,226	0.68%
2020	\$ 31,602	\$ (31,602)	\$ -	\$ 2,202,273	1.43%
2021	\$ 37,677	\$ (37,677)	\$ -	\$ 2,905,924	1.30%
2022	\$ 33,879	\$ (33,879)	\$ -	\$ 3,224,092	1.05%
2023	\$ 31,321	\$ (31,321)	\$ -	\$ 2,890,255	1.08%
2024	\$ 28,246	\$ (28,246)	\$ -	\$ 2,576,154	1.10%
2025	\$ 23,862	\$ (23,862)	\$ -	\$ 2,828,296	0.84%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2025

**1. Budgetary Information**

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

School Operating Fund

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

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

**2. Excess of Expenditures over Appropriations**

The following functions had expenditures in excess of appropriations in the following funds:

	<u>Amounts in Excess of Appropriations</u>
<u>School Operating Fund</u>	
Instruction	\$ 31,884
Special education support services - students	1,262
Support services – students	16,311
Student activities	11,319
<u>Pre-Elementary Special Revenue Fund</u>	
Instruction	\$ 103,359

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

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

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

**Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation***Defined Benefit Pension and Postemployment Healthcare Benefit Plan***a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan***a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

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

**Schedule of District Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

#### 4. Teachers' Retirement System

##### **Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)**

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

##### **Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation**

###### *Defined Benefit Pension and Postemployment Healthcare Benefit Plan*

###### **a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

###### **b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

###### **c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

###### *Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans*

###### **a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

###### **b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

###### **c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

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

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

##### **Schedule of District Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

# **SUPPLEMENTARY INFORMATION**

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources:			
Charges for services	\$ -	219,325	219,325
Earnings on investments	25,000	29,852	4,852
E-rate revenue	917,731	917,574	(157)
Other	892,407	675,831	(216,576)
Total local sources	<u>1,835,138</u>	<u>1,842,582</u>	<u>7,444</u>
Intergovernmental:			
Borough - direct appropriation	1,372,707	1,716,707	344,000
State of Alaska:			
Foundation and Quality Schools	7,910,619	7,910,619	-
On-behalf TRS	582,032	633,188	51,156
On-behalf PERS	82,085	92,406	10,321
Other state revenues	982,259	985,470	(3,211)
Total state sources	<u>9,556,995</u>	<u>9,621,683</u>	<u>64,688</u>
Federal sources -			
Impact Aid	1,497,147	1,530,008	32,861
Total revenues	<u>14,261,987</u>	<u>14,710,980</u>	<u>448,993</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Certificated salaries	2,490,086	2,503,811	(13,725)
Non-certificated salaries	309,908	269,672	40,236
Employee benefits	1,650,592	1,568,853	81,739
Housing allowance/subsidy	368,500	488,670	(120,170)
Transportation allowance	52,743	46,127	6,616
Professional and technical services	41,400	59,605	(18,205)
Staff travel	138,295	147,210	(8,915)
Student travel	-	376	(376)
Utility services	7,160	3,060	4,100
Other purchased services	12,000	17,469	(5,469)
Supplies, materials and media	213,128	220,672	(7,544)
Other	42,200	32,371	9,829
Total instruction	<u>5,326,012</u>	<u>5,357,896</u>	<u>(31,884)</u>
Special education instruction:			
Certificated salaries	240,468	239,933	535
Non-certificated salaries	279,632	238,824	40,808
Employee benefits	451,080	407,832	43,248
Housing allowance/subsidy	33,500	33,168	332
Transportation allowance	490	980	(490)
Professional and technical services	55,000	46,839	8,161
Staff travel	16,100	14,178	1,922
Utility services	-	42	(42)
Supplies, materials and media	4,500	4,353	147
Other	320	320	-
Total special education instruction	<u>1,081,090</u>	<u>986,469</u>	<u>94,621</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education support services - students:			
Certificated salaries	\$ 64,195	64,307	(112)
Employee benefits	58,889	51,263	7,626
Professional and technical services	131,000	144,502	(13,502)
Staff travel	25,000	20,699	4,301
Utility services	400	220	180
Supplies, materials and media	250	5	245
Other	400	400	-
Total special education support services - students	<u>280,134</u>	<u>281,396</u>	<u>(1,262)</u>
Support services - students:			
Employee benefits	18,000	27,195	(9,195)
Housing allowance/subsidy	13,000	20,595	(7,595)
Staff travel	1,200	1,121	79
Utility services	400	-	400
Total support services - students	<u>32,600</u>	<u>48,911</u>	<u>(16,311)</u>
Support services - instruction:			
Support services - instruction:			
Certificated salaries	279,912	280,393	(481)
Non-certificated salaries	50,482	44,391	6,091
Employee benefits	274,891	216,362	58,529
Professional and technical services	500	900	(400)
Staff travel	45,000	41,720	3,280
Utility services	2,000	1,318	682
Supplies, materials and media	4,500	5,039	(539)
Other	500	695	(195)
Total support services - instruction	<u>657,785</u>	<u>590,818</u>	<u>66,967</u>
Instructional-related technology:			
Certificated salaries	55,831	55,831	-
Non-certificated salaries	146,983	150,568	(3,585)
Employee benefits	172,517	160,018	12,499
Professional and technical services	3,000	3,343	(343)
Staff travel	20,000	18,035	1,965
Utility services	1,023,875	1,015,156	8,719
Insurance and bond premiums	15,000	14,945	55
Supplies, materials and media	71,000	73,891	(2,891)
Other	10,000	9,690	310
Total instructional-related technology	<u>1,518,206</u>	<u>1,501,477</u>	<u>16,729</u>
Total support services - instruction	<u>2,175,991</u>	<u>2,092,295</u>	<u>83,696</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 621,256	610,881	10,375
Employee benefits	332,789	332,365	424
Housing allowance/subsidy	26,000	16,506	9,494
Transportation allowance	11,848	6,129	5,719
Professional and technical services	500	-	500
Staff travel	40,000	36,054	3,946
Other	2,500	2,500	-
Total school administration	<u>1,034,893</u>	<u>1,004,435</u>	<u>30,458</u>
School administration support services:			
Non-certificated salaries	49,982	44,239	5,743
Employee benefits	57,338	48,893	8,445
Utility services	1,500	1,547	(47)
Total school administration support services	<u>108,820</u>	<u>94,679</u>	<u>14,141</u>
District administration:			
Certificated salaries	171,024	174,415	(3,391)
Non-certificated salaries	19,000	21,450	(2,450)
Employee benefits	325,239	309,204	16,035
Professional and technical services	32,200	33,035	(835)
Staff travel	40,000	43,860	(3,860)
Utility services	2,900	1,150	1,750
Supplies, materials and media	7,500	5,675	1,825
Other	23,000	22,629	371
Total district administration	<u>620,863</u>	<u>611,418</u>	<u>9,445</u>
District administration support services:			
Non-certificated salaries	436,686	433,178	3,508
Employee benefits	330,129	318,158	11,971
Professional and technical services	48,000	47,187	813
Staff travel	2,000	2,083	(83)
Utility services	500	752	(252)
Other purchased services	-	1,187	(1,187)
Insurance and bond premiums	86,000	84,765	1,235
Supplies, materials and media	1,500	1,545	(45)
Other	-	36,370	(36,370)
Indirect cost recovery	(85,500)	(133,976)	48,476
Total district administration support services	<u>819,315</u>	<u>791,249</u>	<u>28,066</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Operations and maintenance of plant:			
Non-certificated salaries	\$ 716,214	736,131	(19,917)
Employee benefits	483,359	446,728	36,631
Transportation allowance	4,000	3,754	246
Professional and technical services	63,000	64,131	(1,131)
Staff travel	90,000	96,940	(6,940)
Utility services	184,979	181,815	3,164
Energy	951,844	979,076	(27,232)
Insurance and bond premiums	434,474	216,362	218,112
Supplies, materials and media	147,489	153,426	(5,937)
Other	5,000	4,867	133
Total operations and maintenance of plant	<u>3,080,359</u>	<u>2,883,230</u>	<u>197,129</u>
Student activities:			
Certificated salaries	73,797	73,880	(83)
Non-certificated salaries	40,890	39,509	1,381
Employee benefits	42,818	44,077	(1,259)
Professional and technical services	500	458	42
Staff travel	303,000	316,794	(13,794)
Insurance and bond premiums	3,700	2,806	894
Supplies, materials and media	1,500	-	1,500
Other	3,095	3,095	-
Total student activities	<u>469,300</u>	<u>480,619</u>	<u>(11,319)</u>
Debt service:			
Principal	70,080	60,434	9,646
Interest	-	2,096	(2,096)
Total debt service	<u>70,080</u>	<u>62,530</u>	<u>7,550</u>
Total expenditures	<u>15,099,457</u>	<u>14,695,127</u>	<u>404,330</u>
Excess (deficiency) of revenues over expenditures	(837,470)	15,853	853,323
Other financing sources (uses):			
Proceeds from the sale of capital assets	-	37,599	37,599
Transfers out	(7,500)	(27,885)	(20,385)
Total other financing sources (uses)	<u>(7,500)</u>	<u>9,714</u>	<u>17,214</u>
Net change in fund balance	\$ <u>(844,970)</u>	25,567	<u>870,537</u>
Fund balance, beginning of year		<u>531,613</u>	
Fund balance, end of year		\$ <u>557,180</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Pre-Elementary Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 556,345	553,901	(2,444)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	24,998	52,199	(27,201)
Non-certificated salaries	98,975	92,702	6,273
Employee benefits	12,692	99,427	(86,735)
Staff travel	1,951	1,951	-
Utility services	9,538	1,186	8,352
Supplies, materials and media	133,939	137,987	(4,048)
Total instruction	<u>282,093</u>	<u>385,452</u>	<u>(103,359)</u>
Support services - instruction:			
Certificated salaries	100,629	66,291	34,338
Employee benefits	117,616	36,759	80,857
Professional and technical services	5,300	5,113	187
Staff travel	14,334	15,493	(1,159)
Utility services	322	8,378	(8,056)
Supplies, materials and media	3,818	4,324	(506)
Total support services - instruction	<u>242,019</u>	<u>136,358</u>	<u>105,661</u>
District administration support services - Indirect costs	<u>32,233</u>	<u>32,091</u>	<u>142</u>
Total expenditures	<u>556,345</u>	<u>553,901</u>	<u>2,444</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

Other Governmental Funds

Combining Balance Sheet

216

June 30, 2025

Special Revenue Funds

	<u>Student Transportation</u>	<u>Broadband Assistance Grant (BAG)</u>	<u>Comprehensive Literacy</u>	<u>Food Service</u>	<u>Title I-A Basic</u>	<u>Title I-C Migrant Education</u>	<u>Migrant Literacy</u>
<u>Assets</u>							
Accounts receivable	\$ -	-	1,777	-	82,179	93,150	5,058
Due from School Operating Fund	122,010	1,063	-	168,405	-	-	-
Inventory	-	-	-	5,286	-	-	-
Total assets	<u>122,010</u>	<u>1,063</u>	<u>1,777</u>	<u>173,691</u>	<u>82,179</u>	<u>93,150</u>	<u>5,058</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	136	1,063	-	-	-	3,139	-
Unearned revenue	-	-	-	-	-	-	-
Due to School Operating Fund	-	-	1,777	-	82,179	90,011	5,058
Total liabilities	<u>136</u>	<u>1,063</u>	<u>1,777</u>	<u>-</u>	<u>82,179</u>	<u>93,150</u>	<u>5,058</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	5,286	-	-	-
Restricted -							
Student, community, housing, scholarship	-	-	-	-	-	-	-
Committed:							
Student transportation	121,874	-	-	-	-	-	-
Food service	-	-	-	168,405	-	-	-
Capital grant match	-	-	-	-	-	-	-
Total fund balances	<u>121,874</u>	<u>-</u>	<u>-</u>	<u>173,691</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 122,010</u>	<u>1,063</u>	<u>1,777</u>	<u>173,691</u>	<u>82,179</u>	<u>93,150</u>	<u>5,058</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds						
	Title II-A and Title IV-A	Carl Perkins - Secondary	Perkins Professional Development	ACF Facilities Maintenance	Mental Health Consortia	Denali Commission Workforce Building	Newhalen Carrs Safeway
<u>Assets</u>							
Accounts receivable	\$ 22,495	4,517	2,500	-	82,768	206,476	-
Due from School Operating Fund	-	-	-	19,980	-	-	277
Inventory	-	-	-	-	-	-	-
Total assets	<u>22,495</u>	<u>4,517</u>	<u>2,500</u>	<u>19,980</u>	<u>82,768</u>	<u>206,476</u>	<u>277</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	-	1,238	-	-	-	-
Unearned revenue	-	-	-	19,980	-	-	277
Due to School Operating Fund	22,495	4,517	1,262	-	82,768	206,476	-
Total liabilities	<u>22,495</u>	<u>4,517</u>	<u>2,500</u>	<u>19,980</u>	<u>82,768</u>	<u>206,476</u>	<u>277</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	-	-	-	-
Restricted -							
Student, community, housing, scholarship	-	-	-	-	-	-	-
Committed:							
Student transportation	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
Capital grant match	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>22,495</u>	<u>4,517</u>	<u>2,500</u>	<u>19,980</u>	<u>82,768</u>	<u>206,476</u>	<u>277</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds						
	SAEEI	STEP	Distance Learning and Telemedicine B16	NOAA	New Visions FY25	BBF TC2H	CTE Teaching and Learning Collaborative
<u>Assets</u>							
Accounts receivable	\$ 21,299	71,142	47,201	-	-	30,709	49,611
Due from School Operating Fund	-	-	-	3,091	4,392	-	-
Inventory	-	-	-	-	-	-	-
Total assets	<u>21,299</u>	<u>71,142</u>	<u>47,201</u>	<u>3,091</u>	<u>4,392</u>	<u>30,709</u>	<u>49,611</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	29,221	-	-	-	-	-
Unearned revenue	-	-	-	3,091	4,392	-	-
Due to School Operating Fund	21,299	41,921	47,201	-	-	30,709	49,611
Total liabilities	<u>21,299</u>	<u>71,142</u>	<u>47,201</u>	<u>3,091</u>	<u>4,392</u>	<u>30,709</u>	<u>49,611</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	-	-	-	-
Restricted -							
Student, community, housing, scholarship	-	-	-	-	-	-	-
Committed:							
Student transportation	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
Capital grant match	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>21,299</u>	<u>71,142</u>	<u>47,201</u>	<u>3,091</u>	<u>4,392</u>	<u>30,709</u>	<u>49,611</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds					Total Special Revenue Funds	Capital Projects Fund	Total Other Governmental Funds
	Cialiaq Year 3	Chignik Lagoon Artist Grant	Perryville Mural	Lego Robotics	Student, Community, Housing, and Scholarship			
<u>Assets</u>								
Accounts receivable	\$ 55,816	6,092	-	-	-	782,790	-	782,790
Due from School Operating Fund	-	-	1,413	1,418	260,194	582,243	188,546	770,789
Inventory	-	-	-	-	-	5,286	-	5,286
Total assets	<u>55,816</u>	<u>6,092</u>	<u>1,413</u>	<u>1,418</u>	<u>260,194</u>	<u>1,370,319</u>	<u>188,546</u>	<u>1,558,865</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	1,413	-	-	36,210	-	36,210
Unearned revenue	-	-	-	1,418	-	29,158	-	29,158
Due to School Operating Fund	55,816	6,092	-	-	-	749,192	-	749,192
Total liabilities	<u>55,816</u>	<u>6,092</u>	<u>1,413</u>	<u>1,418</u>	<u>-</u>	<u>814,560</u>	<u>-</u>	<u>814,560</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	5,286	-	5,286
Restricted -								
Student, community, housing, scholarship	-	-	-	-	260,194	260,194	-	260,194
Committed:								
Student transportation	-	-	-	-	-	121,874	-	121,874
Food service	-	-	-	-	-	168,405	-	168,405
Capital grant match	-	-	-	-	-	-	188,546	188,546
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,194</u>	<u>555,759</u>	<u>188,546</u>	<u>744,305</u>
Total liabilities and fund balances	\$ <u>55,816</u>	<u>6,092</u>	<u>1,413</u>	<u>1,418</u>	<u>260,194</u>	<u>1,370,319</u>	<u>188,546</u>	<u>1,558,865</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

Year Ended June 30, 2025

	Special Revenue Funds							
	Student Transportation	Broadband Assistance Grant (BAG)	Comprehensive Literacy	Safety and Well Being	Food Service	Fresh Fruit and Vegetable	Newhalen Farm to School	Homeless
<b>Revenues:</b>								
Local sources:								
Charges for services	\$ -	-	-	-	219,131	-	-	-
Other	-	-	-	-	264,500	-	-	-
Intergovernmental:								
State of Alaska	131,725	12,788	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	-	66,270	2,000	170,446	10,244	2,707	633
Passed through other intermediary agencies	-	-	-	-	-	-	-	-
Total revenues	<u>131,725</u>	<u>12,788</u>	<u>66,270</u>	<u>2,000</u>	<u>654,077</u>	<u>10,244</u>	<u>2,707</u>	<u>633</u>
<b>Expenditures:</b>								
Current:								
Instruction	-	-	10,690	555	-	-	-	-
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	12,788	51,741	1,186	-	-	-	596
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	144	-	-	-	-
District administration support services	-	-	3,839	115	-	-	-	37
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	136,511	-	-	-	-	-	-	-
Food services	-	-	-	-	508,856	10,244	2,707	-
Debt service	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>136,511</u>	<u>12,788</u>	<u>66,270</u>	<u>2,000</u>	<u>508,856</u>	<u>10,244</u>	<u>2,707</u>	<u>633</u>
Excess (deficiency) of revenues over expenditures	(4,786)	-	-	-	145,221	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-
Net change in fund balances	(4,786)	-	-	-	145,221	-	-	-
Fund balances, beginning of year, as adjusted	<u>126,660</u>	-	-	-	<u>28,470</u>	-	-	-
Fund balances, end of year	\$ <u><u>121,874</u></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>173,691</u></u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							
	Title I-A Basic	Title I-C Migrant Education	Migrant Literacy	Title II-A and Title IV-A	Title VI-B IDEA	Preschool Disabled	Stronger Connections	ARP ESSER III
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Passed through the State of Alaska	179,933	194,342	5,058	63,570	117,904	7,139	2,111	178,677
Passed through other intermediary agencies	-	-	-	-	-	-	-	-
Total revenues	<u>179,933</u>	<u>194,342</u>	<u>5,058</u>	<u>63,570</u>	<u>117,904</u>	<u>7,139</u>	<u>2,111</u>	<u>178,677</u>
Expenditures:								
Current:								
Instruction	27,979	156,671	4,765	7,882	-	-	229	25,295
Special education instruction	-	-	-	-	61,940	-	-	-
Special education support services - students	-	-	-	-	49,133	6,725	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	141,529	26,411	-	50,556	-	-	1,760	-
School administration	-	-	-	1,449	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	10,425	11,260	293	3,683	6,831	414	122	3,836
Operations and maintenance of plant	-	-	-	-	-	-	-	126,193
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	23,353
Debt service	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>179,933</u>	<u>194,342</u>	<u>5,058</u>	<u>63,570</u>	<u>117,904</u>	<u>7,139</u>	<u>2,111</u>	<u>178,677</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							RLIS
	COVID Discretionary - Summer Aviation Program	Carl Perkins - Secondary	Perkins Professional Development	ACF Welding Academy	ACF Grant Writing Mentorship	ACF Facilities Maintenance	Mental Health Consortia	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	39,376	-	23,683	-	-
Intergovernmental:								
State of Alaska	-	-	13,500	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	11,300
Passed through the State of Alaska	136,828	27,000	-	-	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	-	253,204	-
Total revenues	<u>136,828</u>	<u>27,000</u>	<u>13,500</u>	<u>39,376</u>	<u>-</u>	<u>23,683</u>	<u>253,204</u>	<u>11,300</u>
Expenditures:								
Current:								
Instruction	128,901	25,714	12,857	39,376	7,500	23,683	6,704	11,300
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	244,492	-
Support services - instruction	-	-	-	-	-	-	2,008	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	7,927	1,286	643	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>136,828</u>	<u>27,000</u>	<u>13,500</u>	<u>39,376</u>	<u>7,500</u>	<u>23,683</u>	<u>253,204</u>	<u>11,300</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	(7,500)	-	-	-
Other financing sources - Transfers in	-	-	-	-	7,500	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							
	Indian Education	CHILD	Denali Commission Workforce Building	SAEEI	STEP	NOAA	Distance Learning and Telemedicine A16	Denali Commission
<b>Revenues:</b>								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	907	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	256,127	-	-	-
Federal sources:								
Direct	102,325	-	206,476	-	-	-	212,241	9,488
Passed through the State of Alaska	-	-	-	239,991	-	-	-	-
Passed through other intermediary agencies	-	57,618	-	-	-	-	-	-
<b>Total revenues</b>	<b>102,325</b>	<b>57,618</b>	<b>206,476</b>	<b>239,991</b>	<b>256,127</b>	<b>907</b>	<b>212,241</b>	<b>9,488</b>
<b>Expenditures:</b>								
Current:								
Instruction	96,397	9,907	194,513	226,087	215,266	907	212,241	9,488
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	47,711	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	5,928	-	11,963	13,904	14,861	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	26,000	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>102,325</b>	<b>57,618</b>	<b>206,476</b>	<b>239,991</b>	<b>256,127</b>	<b>907</b>	<b>212,241</b>	<b>9,488</b>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	-	-	-	-	-	-	-

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							
	New Visions FY25	New Visions FY24	BBF TC2H	CTE Teaching and Learning Collaborative	Cialiaq Year 3	Cialiaq Year 2	Bristol Bay Teaching and Learning Collaborative	Chignik Lagoon Artist Grant
<b>Revenues:</b>								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	1,500	77,988	183,287	229,240	32,533	88,240	6,092
Intergovernmental:								
State of Alaska	3,054	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Passed through the State of Alaska	3,054	-	-	-	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	-	-	-
Total revenues	<u>6,108</u>	<u>1,500</u>	<u>77,988</u>	<u>183,287</u>	<u>229,240</u>	<u>32,533</u>	<u>88,240</u>	<u>6,092</u>
<b>Expenditures:</b>								
Current:								
Instruction	6,108	1,500	73,470	183,287	229,240	32,533	88,240	6,092
Special education instruction	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	-	4,518	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-
Total expenditures	<u>6,108</u>	<u>1,500</u>	<u>77,988</u>	<u>183,287</u>	<u>229,240</u>	<u>32,533</u>	<u>88,240</u>	<u>6,092</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(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	Capital Projects Fund	Total Other Governmental Funds
	Perryville Mural	Chignik Lagoon Culture Week	Cultural Arts Week	LYSD Aviation Year II	Lego Robotics	Student, Community, Housing, and Scholarship			
<b>Revenues:</b>									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	219,131	-	219,131
Other	1,413	750	8,000	45,000	10,122	356,848	1,369,479	-	1,369,479
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	417,194	-	417,194
Federal sources:									
Direct	-	-	-	-	-	-	541,830	29,158	570,988
Passed through the State of Alaska	-	-	-	-	-	-	1,407,907	-	1,407,907
Passed through other intermediary agencies	-	-	-	-	-	-	310,822	-	310,822
<b>Total revenues</b>	<u>1,413</u>	<u>750</u>	<u>8,000</u>	<u>45,000</u>	<u>10,122</u>	<u>356,848</u>	<u>4,266,363</u>	<u>29,158</u>	<u>4,295,521</u>
<b>Expenditures:</b>									
Current:									
Instruction	-	750	8,000	45,000	10,122	-	2,139,249	-	2,139,249
Special education instruction	-	-	-	-	-	-	61,940	-	61,940
Special education support services - students	-	-	-	-	-	-	55,858	-	55,858
Support services - students	-	-	-	-	-	-	244,492	-	244,492
Support services - instruction	1,413	-	-	-	-	-	337,699	-	337,699
School administration	-	-	-	-	-	-	1,449	-	1,449
District administration	-	-	-	-	-	-	144	-	144
District administration support services	-	-	-	-	-	-	101,885	-	101,885
Operations and maintenance of plant	-	-	-	-	-	-	126,193	-	126,193
Student activities	-	-	-	-	-	374,163	374,163	-	374,163
Student transportation - to and from school	-	-	-	-	-	-	136,511	-	136,511
Food services	-	-	-	-	-	-	545,160	-	545,160
Debt service	-	-	-	-	-	-	26,000	-	26,000
Construction and facilities acquisition	-	-	-	-	-	-	-	11,481	11,481
<b>Total expenditures</b>	<u>1,413</u>	<u>750</u>	<u>8,000</u>	<u>45,000</u>	<u>10,122</u>	<u>374,163</u>	<u>4,150,743</u>	<u>11,481</u>	<u>4,162,224</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	(17,315)	115,620	17,677	133,297
Other financing sources - Transfers in	-	-	-	-	-	20,385	27,885	-	27,885
Net change in fund balances	-	-	-	-	-	3,070	143,505	17,677	161,182
Fund balances, beginning of year, as adjusted	-	-	-	-	-	257,124	412,254	170,869	583,123
Fund balances, end of year	\$ -	-	-	-	-	260,194	555,759	188,546	744,305

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, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues - Intergovernmental - State of Alaska	\$ 131,725	131,725	-
Expenditures:			
Current:			
Student transportation - to and from school:			
Non-certificated salaries	18,783	18,715	68
Employee benefits	11,516	11,320	196
Other purchased services	103,500	103,498	2
Supplies, materials and media	2,643	2,978	(335)
Total expenditures	<u>136,442</u>	<u>136,511</u>	<u>(69)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(4,717)</u>	(4,786)	<u>(69)</u>
Fund balance, beginning of year		<u>126,660</u>	
Fund balance, end of year		\$ <u><u>121,874</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Broadband Assistance Grant (BAG) Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 12,788	12,788	-
Expenditures:			
Current:			
Support services - instruction -			
Utility services	12,788	12,788	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Comprehensive Literacy Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 82,189	66,270	(15,919)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	8,200	(8,200)
Employee benefits	15,681	2,191	13,490
Supplies, materials and media	-	299	(299)
Total instruction	<u>15,681</u>	<u>10,690</u>	<u>4,991</u>
Support services - instruction:			
Certificated salaries	42,872	33,687	9,185
Employee benefits	-	14,054	(14,054)
Staff travel	11,874	-	11,874
Supplies, materials and media	4,000	4,000	-
Total support services - instruction	<u>58,746</u>	<u>51,741</u>	<u>7,005</u>
District administration support services - Indirect costs	<u>7,762</u>	<u>3,839</u>	<u>3,923</u>
Total expenditures	<u>82,189</u>	<u>66,270</u>	<u>15,919</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

Safety and Well Being Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental - federal sources passed through the State of Alaska	\$ 2,000	2,000	-
Expenditures:			
Current:			
Instruction -			
Staff travel	555	555	-
Support services - instruction -			
Staff travel	1,186	1,186	-
District administration -			
Staff travel	144	144	-
District administration support services -			
Indirect costs	115	115	-
Total expenditures	2,000	2,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Food Service Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:			
Local sources:			
Charges for services	\$ 219,000	219,131	131
Other	264,500	264,500	-
Intergovernmental - federal sources passed through the State of Alaska	171,494	170,446	(1,048)
Total revenues	<u>654,994</u>	<u>654,077</u>	<u>(917)</u>
Expenditures:			
Current:			
Food services:			
Certificated salaries	9	9	-
Non-certificated salaries	185,360	183,771	1,589
Employee benefits	147,652	146,950	702
Professional and technical services	8,129	8,129	-
Staff travel	3,724	3,603	121
Supplies, materials and media	166,000	165,959	41
Other	435	435	-
Total expenditures	<u>511,309</u>	<u>508,856</u>	<u>2,453</u>
Excess (deficiency) of revenues over expenditures	\$ <u>143,685</u>	145,221	<u>1,536</u>
Fund balance, beginning of year		<u>28,470</u>	
Fund balance, end of year		<u>\$ 173,691</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruit and Vegetable Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 17,100	10,244	(6,856)
Expenditures:			
Current:			
Food services - Supplies, materials and media	17,100	10,244	6,856
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Newhalen Farm to School Special Revenue Fund

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

Year Ended June 30, 2025

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

LAKE AND PENINSULA SCHOOL DISTRICT

Homeless Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 1,000	633	(367)
Expenditures:			
Current:			
Support services - instruction - Staff travel	942	596	346
District administration support services - Indirect costs	58	37	21
Total expenditures	1,000	633	367
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 179,933	179,933	-
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	18,136	18,139	(3)
Other	9,840	9,840	-
Total instruction	<u>27,976</u>	<u>27,979</u>	<u>(3)</u>
Support services - instruction:			
Certificated salaries	89,606	90,276	(670)
Employee benefits	47,580	47,403	177
Supplies, materials and media	846	350	496
Other	3,500	3,500	-
Total support services - instruction	<u>141,532</u>	<u>141,529</u>	<u>3</u>
District administration support services - Indirect costs	<u>10,425</u>	<u>10,425</u>	<u>-</u>
Total expenditures	<u>179,933</u>	<u>179,933</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title 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, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 233,130	194,342	(38,788)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	52,577	53,307	(730)
Employee benefits	7,008	3,852	3,156
Housing allowance/subsidy	14,149	14,150	(1)
Transportation allowance	11,011	7,110	3,901
Staff travel	6,976	177	6,799
Supplies, materials and media	-	78,075	(78,075)
Total instruction	<u>91,721</u>	<u>156,671</u>	<u>(64,950)</u>
Support services - instruction:			
Certificated salaries	25,696	22,315	3,381
Employee benefits	3,253	3,253	-
Staff travel	500	-	500
Supplies, materials and media	98,453	843	97,610
Total support services - instruction	<u>127,902</u>	<u>26,411</u>	<u>101,491</u>
District administration support services - Indirect costs	<u>13,507</u>	<u>11,260</u>	<u>2,247</u>
Total expenditures	<u>233,130</u>	<u>194,342</u>	<u>38,788</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Migrant Literacy Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 5,058	5,058	-
Expenditures:			
Current:			
Instruction - Supplies, materials and media	4,765	4,765	-
District administration support services - Indirect costs	293	293	-
Total expenditures	5,058	5,058	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

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

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 63,570	63,570	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,500	1,500	-
Employee benefits	740	740	-
Transportation allowance	2,675	2,675	-
Staff travel	1,851	1,851	-
Supplies, materials and media	1,116	1,116	-
Total instruction	<u>7,882</u>	<u>7,882</u>	<u>-</u>
Support services - instruction:			
Transportation allowance	3,425	3,425	-
Professional and technical services	7,594	7,095	499
Staff travel	33,933	34,432	(499)
Supplies, materials and media	5,604	5,604	-
Total support services - instruction	<u>50,556</u>	<u>50,556</u>	<u>-</u>
School administration -			
Staff travel	<u>1,449</u>	<u>1,449</u>	<u>-</u>
District administration support services -			
Indirect costs	<u>3,683</u>	<u>3,683</u>	<u>-</u>
Total expenditures	<u>63,570</u>	<u>63,570</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 117,904	117,904	-
Expenditures:			
Current:			
Special education instruction:			
Professional and technical services	-	59,214	(59,214)
Staff travel	4,000	2,726	1,274
Total special education instruction	<u>4,000</u>	<u>61,940</u>	<u>(57,940)</u>
Special education support services - students:			
Professional and technical services	103,073	47,768	55,305
Staff travel	4,000	1,365	2,635
Total special education support services - students	<u>107,073</u>	<u>49,133</u>	<u>57,940</u>
District administration support services - Indirect costs	<u>6,831</u>	<u>6,831</u>	<u>-</u>
Total expenditures	<u>117,904</u>	<u>117,904</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 7,139	7,139	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	5,279	5,279	-
Employee benefits	770	770	-
Staff travel	676	676	-
Total special education support services - students	<u>6,725</u>	<u>6,725</u>	-
District administration support services - Indirect costs	<u>414</u>	<u>414</u>	-
Total expenditures	<u>7,139</u>	<u>7,139</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

## Stronger Connections Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 29,592	2,111	(27,481)
Expenditures:			
Current:			
Instruction -			
Staff travel	230	229	1
Support services - instruction:			
Staff travel	24,110	1,699	22,411
Supplies, materials and media	3,538	61	3,477
Total support services - instruction	27,648	1,760	25,888
District administration support services - Indirect costs	1,714	122	1,592
Total expenditures	29,592	2,111	27,481
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ARP ESSER III Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 178,677	178,677	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	17,414	17,414	-
Employee benefits	7,881	7,881	-
Total instruction	<u>25,295</u>	<u>25,295</u>	-
District administration support services - Indirect costs	<u>3,836</u>	<u>3,836</u>	-
Operations and maintenance of plant:			
Professional and technical services	124,633	124,633	-
Staff travel	1,560	1,560	-
Total construction and facilities acquisition	<u>126,193</u>	<u>126,193</u>	-
Food services - Supplies, materials and media	<u>23,353</u>	<u>23,353</u>	-
Total expenditures	<u>178,677</u>	<u>178,677</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

COVID Discretionary - Summer Aviation Program Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 136,828	136,828	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	6,300	6,300	-
Non-certificated salaries	17,414	17,414	-
Employee benefits	11,260	11,260	-
Professional and technical services	77,089	77,497	(408)
Staff travel	14,838	14,233	605
Supplies, materials and media	2,000	2,197	(197)
Total instruction	<u>128,901</u>	<u>128,901</u>	<u>-</u>
District administration support services - Indirect costs	<u>7,927</u>	<u>7,927</u>	<u>-</u>
Total expenditures	<u>136,828</u>	<u>136,828</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Carl Perkins - Secondary Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 27,000	27,000	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	17,235	16,379	856
Employee benefits	8,479	9,335	(856)
Total instruction	<u>25,714</u>	<u>25,714</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,286</u>	<u>1,286</u>	<u>-</u>
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Perkins Professional Development Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 13,500	13,500	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	1,925	1,925	-
Staff travel	10,932	10,932	-
Total instruction	<u>12,857</u>	<u>12,857</u>	<u>-</u>
District administration support services - Indirect costs	<u>643</u>	<u>643</u>	<u>-</u>
Total expenditures	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## ACF Welding Academy Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues - local sources - other	\$ 39,376	39,376	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	-	11,200	(11,200)
Staff travel	20,000	13,115	6,885
Supplies, materials and media	19,376	15,061	4,315
Total expenditures	<u>39,376</u>	<u>39,376</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

ACF Grant Writing Mentorship Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ -	-	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	7,500	7,500	-
Excess (deficiency) of revenues over expenditures	(7,500)	(7,500)	-
Other financing sources - transfers in - School Operating Fund	7,500	7,500	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ACF Facilities Maintenance Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 43,663	23,683	(19,980)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	24,000	23,683	317
Student travel	12,500	-	12,500
Supplies, materials and media	7,163	-	7,163
Total expenditures	<u>43,663</u>	<u>23,683</u>	<u>19,980</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

## Mental Health Consortia Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 253,204	253,204	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	5,000	5,000	-
Employee benefits	1,704	1,704	-
Total instruction	<u>6,704</u>	<u>6,704</u>	<u>-</u>
Support services - students:			
Certificated salaries	137,123	137,124	(1)
Employee benefits	85,867	85,867	-
Professional and technical services	7,530	7,075	455
Staff travel	14,757	13,330	1,427
Utility services	191	64	127
Supplies, materials and media	103	103	-
Other	929	929	-
Total support services - students	<u>246,500</u>	<u>244,492</u>	<u>2,008</u>
Support services - instruction:			
Professional and technical services	-	455	(455)
Staff travel	-	1,426	(1,426)
Utility services	-	127	(127)
Total support services - instruction	<u>-</u>	<u>2,008</u>	<u>(2,008)</u>
Total expenditures	<u>253,204</u>	<u>253,204</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

RLIS Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 11,300	11,300	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	7,800	7,800	-
Employee benefits	2,680	2,680	-
Staff travel	820	820	-
Total expenditures	<u>11,300</u>	<u>11,300</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, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 102,325	102,325	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	950	950	-
Non-certificated salaries	16,382	16,382	-
Employee benefits	11,304	11,304	-
Staff travel	67,387	67,387	-
Supplies, materials and media	374	374	-
Total instruction	<u>96,397</u>	<u>96,397</u>	<u>-</u>
District administration support services - Indirect costs	<u>5,928</u>	<u>5,928</u>	<u>-</u>
Total expenditures	<u>102,325</u>	<u>102,325</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## CHILD Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 57,618	57,618	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	4,534	4,534	-
Non-certificated salaries	2,193	2,193	-
Employee benefits	3,180	3,180	-
Total instruction	<u>9,907</u>	<u>9,907</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	21,859	21,859	-
Employee benefits	12,864	12,864	-
Professional and technical services	3,000	3,000	-
Staff travel	7,902	7,902	-
Utility services	2,086	2,086	-
Total support services - instruction	<u>47,711</u>	<u>47,711</u>	<u>-</u>
Total expenditures	<u>57,618</u>	<u>57,618</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

## Denali Commission Workforce Building Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 398,510	206,476	(192,034)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	13,062	11,476	1,586
Non-certificated salaries	53,938	53,938	-
Employee benefits	23,450	32,120	(8,670)
Staff travel	201,750	86,765	114,985
Supplies, materials and media	16,000	10,214	5,786
Equipment	70,000	-	70,000
Total instruction	<u>378,200</u>	<u>194,513</u>	<u>183,687</u>
District administration support services - Indirect costs	<u>20,310</u>	<u>11,963</u>	<u>8,347</u>
Total expenditures	<u>398,510</u>	<u>206,476</u>	<u>192,034</u>
Excess of revenues over expenditures	\$ <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

## SAEEI Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 339,960	239,991	(99,969)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	21,250	44,190	(22,940)
Non-certificated salaries	57,500	35,980	21,520
Employee benefits	36,740	67,904	(31,164)
Professional and technical services	-	19,658	(19,658)
Staff travel	50,000	38,629	11,371
Utility services	16,900	-	16,900
Other purchased services	43,500	-	43,500
Supplies, materials and media	2,000	4,917	(2,917)
Tuition - students and stipends	56,160	11,360	44,800
Other	35,000	3,449	31,551
Total instruction	<u>319,050</u>	<u>226,087</u>	<u>92,963</u>
District administration support services - Indirect costs	<u>20,910</u>	<u>13,904</u>	<u>7,006</u>
Total expenditures	<u>339,960</u>	<u>239,991</u>	<u>99,969</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

## STEP Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 399,779	256,127	(143,652)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	40,000	56,345	(16,345)
Non-certificated salaries	64,965	59,279	5,686
Employee benefits	146,500	64,753	81,747
Professional and technical services	-	23,980	(23,980)
Staff travel	64,800	10,505	54,295
Other purchased services	31,789	-	31,789
Supplies, materials and media	928	404	524
Total instruction	<u>348,982</u>	<u>215,266</u>	<u>133,716</u>
District administration support services - Indirect costs	<u>24,586</u>	<u>14,861</u>	<u>9,725</u>
Debt service:			
Principal	25,000	24,789	211
Interest	<u>1,211</u>	<u>1,211</u>	<u>-</u>
Total debt service	<u>26,211</u>	<u>26,000</u>	<u>211</u>
Total expenditures	<u>399,779</u>	<u>256,127</u>	<u>143,652</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

NOAA Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues - local sources - other	\$ 3,998	907	(3,091)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	1,000	-	1,000
Supplies, materials and media	2,998	907	2,091
Total expenditures	<u>3,998</u>	<u>907</u>	<u>3,091</u>
Excess of revenues over expenditures	\$ <u>          -</u>	-	<u>          -</u>
Fund balance, beginning of year		<u>          -</u>	
Fund balance, end of year		\$ <u>          -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Distance Learning and Telemedicine A16 Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 215,662	212,241	(3,421)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	215,662	212,241	3,421
Excess of revenues over expenditures	\$ -	-	(6,842)
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Denali Commission Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 9,488	9,488	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	9,488	9,488	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## New Visions FY25 Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
State of Alaska	\$ 5,250	3,054	(2,196)
Federal sources passed through the State of Alaska	5,250	3,054	(2,196)
Total revenues	<u>10,500</u>	<u>6,108</u>	<u>(4,392)</u>
Expenditures:			
Current:			
Instruction:			
Professional and technical services	4,000	800	3,200
Staff travel	4,000	286	3,714
Supplies, materials and media	2,500	5,022	(2,522)
Total expenditures	<u>10,500</u>	<u>6,108</u>	<u>4,392</u>
Excess of revenues over expenditures	\$ <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

New Visions FY24 Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 1,500	1,500	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	18	18	-
Employee benefits	19	19	-
Staff travel	40	40	-
Supplies, materials and media	1,423	1,423	-
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

BBF TC2H Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 77,988	77,988	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	39,935	39,935	-
Employee benefits	33,535	33,535	-
Total instruction	<u>73,470</u>	<u>73,470</u>	<u>-</u>
District administration support services - Indirect costs	<u>4,518</u>	<u>4,518</u>	<u>-</u>
Total expenditures	<u>77,988</u>	<u>77,988</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

CTE Teaching and Learning Collaborative Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 287,088	183,287	(103,801)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	84,651	57,239	27,412
Non-certificated salaries	37,183	37,183	-
Employee benefits	60,917	60,699	218
Professional and technical services	-	1,895	(1,895)
Staff travel	83,414	24,947	58,467
Supplies, materials and media	20,923	1,324	19,599
Total expenditures	<u>287,088</u>	<u>183,287</u>	<u>103,801</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

## Cialiaq Year 3 Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 333,498	229,240	(104,258)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	76,000	60,544	15,456
Non-certificated salaries	75,000	59,900	15,100
Employee benefits	112,525	99,542	12,983
Professional and technical services	5,000	1,920	3,080
Staff travel	54,873	6,237	48,636
Other purchased services	3,600	-	3,600
Supplies, materials and media	6,500	1,097	5,403
Total expenditures	<u>333,498</u>	<u>229,240</u>	<u>104,258</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

Cialiaq Year 2 Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 32,533	32,533	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,256	1,256	-
Non-certificated salaries	16,616	16,616	-
Employee benefits	14,482	14,482	-
Staff travel	179	179	-
Total expenditures	<u>32,533</u>	<u>32,533</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

Bristol Bay Teaching and Learning Collaborative Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 88,240	88,240	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	34,728	34,728	-
Non-certificated salaries	11,475	11,475	-
Employee benefits	31,994	31,994	-
Staff travel	10,043	10,043	-
Total expenditures	<u>88,240</u>	<u>88,240</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Chignik Lagoon Artist Grant Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 6,100	6,092	(8)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	3,000	3,000	-
Staff travel	1,500	1,374	126
Supplies, materials and media	1,600	1,718	(118)
Total expenditures	<u>6,100</u>	<u>6,092</u>	<u>8</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Perryville Mural Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 1,413	1,413	-
Expenditures:			
Current:			
Support services - instruction -			
Other purchased services	1,413	1,413	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Chignik Lagoon Culture Week Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 750	750	-
Expenditures:			
Current:			
Instruction -			
Professional and technical services	750	750	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Cultural Arts Week Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues - local sources - other	\$ 8,000	8,000	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	1,500	1,226	274
Employee benefits	500	500	-
Staff travel	6,000	6,274	(274)
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

LYSD Aviation Year II Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 45,000	45,000	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	28,520	29,259	(739)
Employee benefits	15,180	14,513	667
Professional and technical services	1,300	1,228	72
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Lego Robotics Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues - local sources - other	\$ 11,540	10,122	(1,418)
Expenditures:			
Current:			
Instruction:			
Staff travel	3,000	-	3,000
Supplies, materials and media	8,540	10,122	(1,582)
Total expenditures	<u>11,540</u>	<u>10,122</u>	<u>1,418</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

Student, Community, Housing, and Scholarship Special Revenue Fund

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

Year Ended June 30, 2025

Revenues - local sources - other	\$ <u>356,848</u>
Expenditures:	
Current:	
Student activities:	
Professional and technical services	50
Staff travel	290,750
Supplies, materials and media	72,563
Other	<u>10,800</u>
Total expenditures	<u>374,163</u>
Excess (deficiency) of revenues over expenditures	(17,315)
Other financing sources - transfers in - School Operating Fund	<u>20,385</u>
Net change in fund balance	3,070
Fund balance, beginning of year	<u>257,124</u>
Fund balance, end of year	<u><u>\$ 260,194</u></u>

## LAKE AND PENINSULA SCHOOL DISTRICT

## Capital Projects Fund

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

Year Ended June 30, 2025

Revenues - Intergovernmental - direct federal sources	\$ <u>29,158</u>
Expenditures:	
Construction and facilities acquisition:	
Professional and technical services	6,707
Supplies, materials and media	<u>4,774</u>
Total expenditures	<u>11,481</u>
Excess of revenues over expenditures	17,677
Fund balance, beginning of year	<u>170,869</u>
Fund balance, end of year	<u><u>\$ 188,546</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2025

Total fund balance - School Operating Fund	\$	557,180	
less exemptions per 4 AAC 09.160(a)			
Encumbrances		79,616	
Inventory		139,594	
Prepaid items		25,635	
Federal impact aid received		<u>312,335</u>	
<b>Fund Balance Subject to 10% Limitation</b>	\$	<u><u>-</u></u>	
Nonexempt fund balance as a percentage of current year expenditures:			
<u>Fund balance subject to limitation</u>	\$	<u>-</u>	= <u>0.00%</u>
Current year expenditures		14,695,127	

**Notes to Schedule:**

**Note 1. Reconciliation for Federal Impact Aid Received**

Federal impact aid received as defined by 4 AAC 09.160	\$	1,530,008	
Less amounts that can not be exempted per GASB Statement 54		<u>(1,217,673)</u>	
Federal impact aid received	\$	<u><u>312,335</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Grant Title	Assistance Listing Number	Federal Grantor/ Pass-through Entity Identifying Number	Total Grant Award	Federal Expenditures
U.S. Department of Education:				
Direct sources:				
Impact Aid 2025	84.041	AK-2025-112807	\$ 1,530,008	1,530,008
Impact Aid 2025 - Construction	84.041	AK-2025-112807	29,158	29,158
Total ALN 84.041			<u>1,559,166</u>	<u>1,559,166</u>
Indian Education	84.060A	S060A240784	102,325	102,325
REAP - RLIS Special Qualified Agencies	84.358C	S358C240010	11,300	11,300
Total direct programs			<u>1,672,791</u>	<u>1,672,791</u>
Passed through the State of Alaska, Department of Education and Early Development:				
Title I-A, Basic	84.010A	IP 25.LPSD.01	176,218	176,218
Title I-C, Migrant Education	84.011A	IP 25.LPSD.01	235,851	194,342
Migrant Literacy	84.011A	MB 25.LPSD.01	5,058	5,058
Total ALN 84.011			<u>240,909</u>	<u>199,400</u>
Title II-A, Class Size Reduction	84.367A	IP 25.LPSD.01	44,248	44,248
Title IV-A	84.424A	IP 25.LPSD.01	23,037	23,037
Stronger Connections	84.424A	CM 25.LPSD.01	29,592	2,111
Total ALN 84.424			<u>52,629</u>	<u>25,148</u>
Carl Perkins - Secondary	84.048A	EK 25.LPSD.01	27,000	27,000
Special Education Cluster (IDEA):				
Title VI-B	84.027A	SE 25.LPSD.01	117,904	117,904
Preschool Disabled, Section 619	84.173A	SE 25.LPSD.01	7,139	7,139
Total Special Education Cluster (IDEA)			<u>125,043</u>	<u>125,043</u>
COVID-19 Discretionary	84.425U	CO 25.LPSD.01	136,828	136,828
COVID-19 ESSER III	84.425U	ER 25.LPSD.01	178,677	178,677
Total ALN 84.425			<u>315,505</u>	<u>315,505</u>
Homeless	84.196A	AH 25.LPSD.01	1,000	633
AK Literacy	84.371C	AL 25.LPSD.01	66,400	66,270
Total passed through the State of Alaska			<u>1,048,952</u>	<u>979,465</u>
Passed through other intermediary agencies:				
Bristol Bay Borough School District - Cultural Heritage Improves Learning and Development (CHILD)	84.356A	S356A210018	57,618	57,618
Dillingham City School District - Mental Health Consortia	84.184H	S184H220133-23	253,204	253,204
Total passed through other intermediary agencies			<u>310,822</u>	<u>310,822</u>
Total U.S. Department of Education			<u>3,032,565</u>	<u>2,963,078</u>

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

Grant Title	Assistance Listing Number	Federal Grantor/ Pass-through Entity Identifying Number	Total Grant Award	Federal Expenditures
U.S. Department of Agriculture:				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
Fresh Fruit and Vegetable Program	10.582	FF 25.LPSD.01	\$ 2,137	2,137
Fresh Fruit and Vegetable Program	10.582	FF 25.LPSD.02	14,963	8,107
National School Breakfast Program	10.553	None	45,536	45,536
National School Lunch Program	10.555	None	114,720	114,720
USDA Commodities	10.555	None	10,190	10,190
Total Child Nutrition Cluster			<u>187,546</u>	<u>180,690</u>
Farm to School	10.645	FS 24.LPSD.02	4,000	2,707
Direct sources -				
Distance Learning and Telemedicine	10.855	AK0755-A16	565,409	212,241
Total U.S. Department of Agriculture			<u>756,955</u>	<u>395,638</u>
U.S. Department of Labor:				
Passed through the State of Alaska, Department of Labor and Workforce Development -				
State Apprenticeship Expansion Grants	17.285	None	340,000	239,991
National Endowment for the Arts:				
Passed through Alaska State Council on the Arts:				
New Visions Art	45.025	FY25NV006	5,250	3,054
Denali Commission:				
Direct sources:				
Bristol Bay Workforce Building Project	90.100	DC-WP-24-001	398,510	206,476
Bristol Bay Regional Advanced Distance Services Program	90.100	1683	50,000	9,488
Total Denali Commission			<u>448,510</u>	<u>215,964</u>
U.S. Department of Health and Human Services:				
Passed through the State of Alaska, Department of Education and Early Development -				
Safety and Well Being	93.243	SW 25.LPSD.01	2,000	2,000
Total federal financial assistance			<u>\$ 4,585,280</u>	<u>3,819,725</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

**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, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Lake and Peninsula School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Non-monetary Assistance**

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2025, the District received \$10,190 in commodities.

**Note 4. Passed Through Awards**

No amounts were passed through to subrecipients.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2025

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award Amount</u>	<u>Eligible Expenditures</u>
Alaska Department of Education and Early Development:			
* Foundation	None	\$ 7,887,569	7,887,569
* House Bill 268 - Foundation	None	979,622	979,622
Disparity Test	None	3,211	3,211
Quality Schools	None	23,050	23,050
Broadband Assistance Grant (BAG)	BA 25.LPSD.01	12,788	12,788
Dividend Raffle	None	2,637	2,637
Pupil Transportation	None	119,059	119,059
Pupil Transportation HB 268 Supplemental	None	12,666	12,666
* Pre-Elementary	PE 25.LPSD.01	556,345	553,901
Perkins Professional Development Grant	CD 25.LPSD.01	13,500	13,500
Total Alaska Department of Education and Early Development		<u>9,610,447</u>	<u>9,608,003</u>
Alaska Department of Labor and Workforce Development - State Training and Employment Program			
	BBWSTPO-SY2025-7112	<u>316,779</u>	<u>256,127</u>
Alaska State Council on the Arts - New Visions FY25			
	FY25NV006	<u>5,250</u>	<u>3,054</u>
Total State Financial Assistance		<u>\$ 9,932,476</u>	<u>9,867,184</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2025

**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, 2025. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

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

**Note 3. Subrecipients**

No state funds were passed through to subrecipients.

**Note 4. Major Programs**

\* denotes a major program for compliance audit purposes.

**Note 5. Reconciliation of State Expenditures to the Financial Statements**

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

Total Schedule of State Financial Assistance	\$ 9,867,184
TRS On-Behalf	633,188
PERS On-Behalf	<u>92,406</u>
Total State Financial Assistance	\$ <u>10,592,778</u>

# COMPLIANCE SECTION

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

**Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District, a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2025, 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 26, 2025.

**Report on Internal Control over Financial Reporting**

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

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

Members of the School Board  
Lake and Peninsula School District

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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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



Anchorage, Alaska  
November 26, 2025

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

**Independent Auditor's Report**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lake and Peninsula School District's major federal programs for the year ended June 30, 2025. Lake and Peninsula School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 26, 2025

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

**Section I – Summary of Auditor’s Results**

Financial Statements

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

Is a going concern emphasis-of-matter paragraph included in the audit report?        Yes   X   No

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

Noncompliance material to the financial statements noted?        Yes   X   No

Federal Awards

Internal Control over major federal programs (2 CFR 200.516(a)(1)):  
 Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))?        Yes   X   No

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)?        Yes   X   No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid

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

Auditee qualified as low-risk auditee?   X   Yes        No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

***Section II – Financial Statement Findings***

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

***Section III – Federal Award Findings and Questioned Costs***

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

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

**Independent Auditor's Report**

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

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Lake and Peninsula School District's major state programs for the year ended June 30, 2025. Lake and Peninsula School District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major State Program***

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

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

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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



Anchorage, Alaska  
November 26, 2025

LAKE AND PENINSULA SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?        Yes   X   No  
Significant deficiency identified?        Yes   X   None reported

Noncompliance material to the financial statements noted?        Yes   X   No

State Financial Assistance

Internal control over major programs:

Material weakness identified?        Yes   X   No  
Significant deficiency identified?        Yes   X   None reported

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

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

Auditee qualified as low-risk auditee?   X   Yes        No

**Section II – Financial Statement Findings**

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

**Section III – State Award Findings and Questioned Costs**

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

## Indian Policies and Procedures

Lake & Peninsula School District  
2026-27 School Year

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

### ATTESTATIONS

The Lake and Peninsula School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2027 Impact Aid application.

The Lake and Peninsula School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2027 Impact Aid application.

### INDIAN POLICIES AND PROCEDURES

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

#### POLICY (I):

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

#### Procedure I:

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

- Impact Aid FY 2027 application;
- Evaluation of all educational programs; and
- Plans for education programs the district intends to initiate or eliminate.

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

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

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

### **POLICY (2):**

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

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

### **Procedure 2:**

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

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

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

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

### **POLICY (3):**

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

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

### **Procedure 3:**

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

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

### **POLICY (4):**

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

### **Procedure 4:**

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

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

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

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

**POLICY (5):**

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

**Procedure 5:**

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

**POLICY (6):**

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

**Procedure 6:**

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

Board Approval Date: 12/16/2025



## THE LAKE AND PENINSULA SCHOOL DISTRICT

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


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



## MEMORANDUM

DATE: November 25, 2025

TO: LPSD School Board

FROM: Laura Hylton, Director of Finance 

SUBJECT: Impact Aid Indian Policy and Procedure 2026-2027

Annual approval of the Impact Aid Indian Policy and Procedure is required for the Impact Aid application in January.

Impact Aid is payment in lieu of property taxes for nontaxable Indian and Federal Property. LPSD annually identifies the property each student resides on and submits an application for eligible property in January. Indian Policies and Procedures are a required component of the application process.

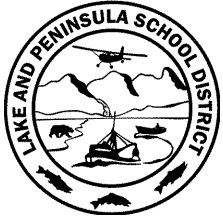
No changes were recommended this year by the Impact Aid Office.

### Timeline:

- On October 22, 2025 the Indian Policy and Procedure document was posted for public comments and provided to LSACs.
- November 24, 2025 all comments were due for review.
- No comments were received
- December 2025 LPSD board approval
- January 2026 LPSD submits the annual application

### Recommendation:

As the designated Impact Aid Representative for LPSD I recommend the Impact Aid Indian Policy and Procedures be approved as presented.



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



**MEMORANDUM**

DATE: October 22, 2025  
TO: LPSD LSAC, Tribes and Parents  
FROM: Laura Hylton, Director of Finance *Laura Hylton*  
SUBJECT: 2026-2027 Indian Policy & Procedure request for comment by 11/24/2025

Federal Impact Aid funding in lieu of taxes for Indian and Federal Lands requires districts to annually provide Indian Policy and Procedures (IPPs) in accordance with Federal Law 34CFR222.94 (a) (1-6). In accordance with the law public review and comment on the IPPs is part of the annual approval process. Current information on the Impact Aid application can be found on the LPSD website at <https://www.lpsd.com/impact-aid.html>.

Please place the attached IPPs on your LSAC agenda and distribute for parent and tribal input. Input should be provided in writing to Laura Hylton, [lhylton@lpsd.com](mailto:lhylton@lpsd.com) or mailed to 1617 S Industrial Way #1, Palmer, AK 99645. Comment can be provided to your principal or head teacher to be forwarded as well. Comment period is 30-days, submit comments by 11/24/2025. Comments will be reviewed in accordance with 34CFR22.94 (a) (1-6) and a response will be provided in writing as per the IPPs. Review and approval of the comments and IPPs by the LPSD school board will be done at the December 2025 school board meeting.

The Impact Aid program is an annual application and allotment that is not subject to approval or denial. The application process requires the District to identify where each student lives and the type of property they live on. Impact Aid is payment in lieu of taxes for Indian Lands and Federally owned property exempt from taxation by local schools. The property is categorized by type (ANSCA, Restricted Deed, HUD, Federal or private) and approved as non-taxable by BIA, the housing authority or the Federal entity. The local tribe certifies the student lives on the parcel we have identified on the survey date.

USDOE conducts a review of new properties and submission of Indian Policy and Procedures. New properties not previously approved by USDOE may be rejected, if that happens those students/properties are removed and the rest of the application is processed. Audits are conducted by USDOE every few years to insure the District is conducting proper surveys and keeping detailed records on file.

Payments may be held or delayed if documents are not timely submitted or audit evidence is not provided or found lacking.

Please don't hesitate to contact me if you have additional questions or would like more information.



# LPSD School Board DRAFT Calendar 2025-2026

<b>August</b>	Welcome staff and students: September 3, 2025 (First Day for Students)
<b>September</b>	AASB Fall Boardsmanship Academy (Anchorage) September 20-21, 2025 Board Meeting September 15, 2025
<b>October</b>	Board Meeting: Thursday, October 9, 2025
<b>November</b>	Board Meeting November 13, 2025 AASB Annual Conference: November 13-16, 2025 (Anchorage) Review student assessment data from Spring-Fall
<b>December</b>	Board Meeting December 16, 2025 (Anchorage/Audit Review) Elect officers Review Audit Board Self-Evaluation/Board Goal Setting
<b>January</b>	Board Meeting (Contract Approvals) January 15, 2026 Small Schools Staffing Projection/Discussion
<b>February</b>	Board Meeting February 12, 2025 AASB Legislative Fly-In and Leadership Training: February 7-10, 2026 (Juneau)
<b>March</b>	Board Meeting March 12, 2026 Budget Development, 1st reading Review of Superintendent Goals/Superintendent Evaluation Small School Intent to Enroll Forms Go Out Activities Reference Sheet Review for the following year
<b>April</b>	Board Meeting (SNAP Meet, Newhalen) April 9, 2026 AASB Spring Boardsmanship Academy: April 18-20, 2026 (Anchorage) Budget Approval, Final reading (to Borough by May 1) Approval of next year's school calendar Intent to Enroll - Small Schools Discussion
<b>May</b>	Board Meeting May 14, 2026

# LPSD- Chignik Lagoon School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: CHIGNIK LAGOON															
Approved By: Chignik Lagoon LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR															
July 2025							August 2025							September 2025							October 2025								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5						1	2	1	2	3	4	5	6						1	2	3	4	
														H	W	O	S	S						S	S	S			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11		
														S	S	S	S	I			S	S	S	S	S				
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18		
														I	S	S	S	S			S	S	I	I	I	W			
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25		
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S					
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31				
										I	I	I			I	S					S	S	S	S	E				
							31																						
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3								
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19								
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23								
November 2025							December 2025							January 2026							February 2026								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	1	2	3	4	5	6						1	2	3	1	2	3	4	5	6	7		
							S	S	S	S	S							H	V			S	S	S	S	S			
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
	S	S	S	S	S		S	S	S	S	S			V	S	S	S	S			S	S	S	S	S				
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
	S	S	S	S	S		S	S	S	S	S	E		S	S	S	S	S			S	S	S	S	S				
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	S	S	S	S	S		V	V	V	H	V		S	S	S	S	S			S	S	S	S	I					
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31									
	S	S	S	H	H		V	V	V					S	S	S	S	S											
30																													
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1								
# of Student Days: 18							# of Student Days: 15							# of Student Days: 19							# of Student Days: 19								
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 20							# of Teacher Days: 20								
March 2026							April 2026							May 2026							June 2026								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
1	2	3	4	5	6	7				1	2	3	4							1	2							1	2
	V	V	V	V	I/E					T	T	T							S	I									
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
	S	S	S	S	S		S	S	S	S	S			S	S	S	S	C/E	W										
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
	S	S	S	S	S		S	S	S	S	I																		
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27		
	S	S	S	S	S		S	S	S	S	S																		
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30						
	T	T					S	S	S	S																			
														31															
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 0							# of Inservice Days:								
# of Student Days: 17							# of Student Days: 21							# of Student Days: 6							# of Student Days:								
# of Teacher Days: 18							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:								

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Chignik Lake School Calendar 2025-2026

**REVISED 11/13/2025**

District Name: LPSD														School: Chignik Lake														
Approved By: Chignik Lake LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR														
July 2025							August 2025							September 2025							October 2025							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5						1	2	1	2	3	4	5	6						1	2		
													H	W	O	S	S						S	S	S			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
													S	S	S	S	I			S	S	S	S	S				
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
													I	S	S	S	S			S	S	I	I	I	W			
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S				
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31			
										I	I	I			I	S					S	S	S	S	E			
							31																					
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3							
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19							
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23							
November 2025							December 2025							January 2026							February 2026							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1		1	2	3	4	5	6						1	2	3	1	2	3	4	5	6	7
							S	S	S	S	S	S						H	V			S	S	S	S	S		
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
S	S	S	S	S	S		S	S	S	S	S	S		V	V	V	V	V			S	S	S	S	S			
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
S	S	S	S	S	S		S	S	S	S	S	E	S	S	S	S	S			S	S	S	S	I				
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
S	S	S	S	S	S		V	V	V	H	V	S	S	S	S	S			S	S	S	S	S					
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31								
S	S	S	H	H			V	V	V				S	S	S	S	S											
30																												
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1							
# of Student Days: 18							# of Student Days: 15							# of Student Days: 15							# of Student Days: 19							
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 16							# of Teacher Days: 20							
March 2026							April 2026							May 2026							June 2026							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
1	2	3	4	5	6	7				1	2	3	4						1	2	1	2	3	4	5	6		
S	S	S	S	S	I/E					T	T	T						S	I									
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
S	S	S	S	S	S		S	S	S	S	S	S	S	S	S	S	C/E	W										
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
S	S	S	S	S	S		S	S	S	S	I																	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
S	S	S	S	S	S		S	S	S	S	S																	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30					
T	T						S	S	S	S																		
													31															
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days:							
# of Student Days: 21							# of Student Days: 21							# of Student Days: 6							# of Student Days:							
# of Teacher Days: 22							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:							

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Igiugig School Calendar 2025-2026

**REVISED 11/13/2025**

District Name: LPSD														School: Igiugig														
Approved By: Igiugig LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR														
July 2025					August 2025					September 2025					October 2025													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4	5						1	2	1	2	3	4	5	6				1	2	3	4	
															H	W	O	S	S				S	S	S			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
														S	S	S	S	I				S	S	S	S			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
														I	S	S	S	S				S	S	I	I	I	W	
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
										NI	NI	NI	S	S	S	S	I				V	S	S	S	S			
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31			
										I	I	I				I	S				S	S	S	S	E			
							31																					
# of Inservice Days:					# of Inservice Days: 3					# of Inservice Days: 4					# of Inservice Days: 3													
# of Student Days:					# of Student Days: 0					# of Student Days: 16					# of Student Days: 19													
# of Teacher Days:					# of Teacher Days: 3					# of Teacher Days: 22					# of Teacher Days: 23													
November 2025					December 2025					January 2026					February 2026													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	1	2	3	4	5	6							1	2	3	1	2	3	4	5	6	7
							S	S	S	S	S								H	V				S	S	S	S	S
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31								
30																												
# of Inservice Days: 0					# of Inservice Days: 0					# of Inservice Days: 0					# of Inservice Days: 1													
# of Student Days: 18					# of Student Days: 15					# of Student Days: 17					# of Student Days: 19													
# of Teacher Days: 20					# of Teacher Days: 16					# of Teacher Days: 18					# of Teacher Days: 20													
March 2026					April 2026					May 2026					June 2026													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
1	2	3	4	5	6	7				1	2	3	4							1	2	1	2	3	4	5	6	
																				S	I							
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
																				C/E	W							
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30					
														31														
# of Inservice Days: 1					# of Inservice Days: 1					# of Inservice Days: 1					# of Inservice Days:													
# of Student Days: 19					# of Student Days: 21					# of Student Days: 6					# of Student Days:													
# of Teacher Days: 20					# of Teacher Days: 22					# of Teacher Days: 8					# of Teacher Days:													

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Kokhanok School Calendar 2025-2026

District Name: LPSD School: Kokhanok School

Approved By: Kokhanok LSAC & LPSD School Board Title: 2025-2026 SCHOOL CALENDAR

July 2025							August 2025							September 2025							October 2025						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2	1	2	3	4	5	6					1	2	3	4
													H	W	O	S	S					S	S	S			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
													S	S	S	S	I			S	S	S	S	S			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
													I	S	S	S	S			S	S	I	I	I	W		
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S			
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31		
										I	I	I			I	S					S	S	S	S	E		
							31																				

# of Inservice Days:	# of Inservice Days: 3	# of Inservice Days: 4	# of Inservice Days: 3
# of Student Days:	# of Student Days: 0	# of Student Days: 16	# of Student Days: 19
# of Teacher Days:	# of Teacher Days: 3	# of Teacher Days: 22	# of Teacher Days: 23

November 2025							December 2025							January 2026							February 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7	
							S	S	S	S	S						H	V			S	S	S	S	S		
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
	S	S	S	S	S		S	S	S	S	S			V	V	V	S	S			S	S	S	S	I		
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
	S	S	S	S	S		S	S	S	S	S	E		S	S	S	S	S			S	S	S	S	S		
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
	S	S	S	S	S		V	V	V	H	V		S	S	S	S	S			S	S	S	S	S			
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31							
	S	S	S	H	H		V	V	V				S	S	S	S	S										
30																											

# of Inservice Days: 0	# of Inservice Days: 0	# of Inservice Days: 0	# of Inservice Days: 1
# of Student Days: 18	# of Student Days: 15	# of Student Days: 17	# of Student Days: 19
# of Teacher Days: 20	# of Teacher Days: 16	# of Teacher Days: 18	# of Teacher Days: 20

March 2026							April 2026							May 2026							June 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2	1	2	3	4	5	6	
	S	S	S	S	I/E					T	T	T						S	I								
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
	S	S	S	S	FV		S	S	S	S	S		S	S	S	S	C/E	W									
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
	FV	S	S	S	S		S	S	S	S	I																
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
	S	S	S	S	S		S	S	S	S	S																
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
	T	T					S	S	S	S																	
													31														

# of Inservice Days: 1	# of Inservice Days: 1	# of Inservice Days: 1	# of Inservice Days:
# of Student Days: 19	# of Student Days: 21	# of Student Days: 6	# of Student Days:
# of Teacher Days: 20	# of Teacher Days: 22	# of Teacher Days: 8	# of Teacher Days:

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

LPSD Lakeview Homeschool and Distance Program Calendar 2025-2026																																							
REVISED 11/13/2025																																							
District Name: LPSD																				School: Lakeview Homeschool																			
Approved By: LPSD School Board																				Title: 2025-2026 Lakeview Homeschool																			
July 2025										August 2025										September 2025										October 2025									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4	5						1	2	1	2	3	4	5	6						1	2	3	4										
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11												
														S	S	S	S	I		S	S	S	S	S															
13	14	15	16	17	18	19	10	11	12	13	14	15	16	17	14	15	16	17	18	19	20	12	13	14	15	16	17	18											
														I	S	S	S	S		S	S	I	I	I	W														
20	21	22	23	24	25	26	17	18	19	20	21	22	23	24	21	22	23	24	25	26	27	19	20	21	22	23	24	25											
										NI	NI	NI		S	S	S	S	I		V	S	S	S	S															
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31														
										I	I	I		I	S					S	S	S	S	E															
							31																																
# of Inservice Days:										# of Inservice Days: 3										# of Inservice Days: 4										# of Inservice Days: 3									
# of Student Days:										# of Student Days: 0										# of Student Days: 16										# of Student Days: 19									
# of Teacher Days:										# of Teacher Days: 3										# of Teacher Days: 22										# of Teacher Days: 23									
November 2025										December 2025										January 2026										February 2026									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
						1	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7													
							S	S	S	S	S						H	V		S	S	S	S	S															
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14												
	S	S	S	S	S			S	S	S	S	S		V	V	V	D	S		S	S	S	S	S															
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21												
	S	S	S	S	S			S	S	S	DE	E		S	S	S	S	S		S	S	S	S	I															
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28												
	S	S	S	S	S			V	V	V	H	V		S	S	S	S	S		S	S	S	S	S															
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31																			
	S	S	S	H	H			V	V	V				S	S	S	S	S																					
30																																							
# of Inservice Days: 0										# of Inservice Days: 0										# of Inservice Days: 0										# of Inservice Days: 1									
# of Student Days: 18										# of Student Days: 15										# of Student Days: 17										# of Student Days: 19									
# of Teacher Days: 20										# of Teacher Days: 16										# of Teacher Days: 18										# of Teacher Days: 20									
March 2026										April 2026										May 2026										June 2026									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
1	2	3	4	5	6	7				1	2	3	4						1	2	1	2	3	4	5	6													
	S	S	S	S	I/E					T	T	T							DE	I																			
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13												
	S	S	S	S	V			S	S	S	S	S		S	S	S	S	C/E	W																				
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20												
	V	S	S	S	S			I	S	S	S	S																											
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27												
	S	S	S	S	S			S	S	S	S	S																											
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30																
	T	T						S	S	S	S																												
														31																									
# of Inservice Days: 1										# of Inservice Days: 1										# of Inservice Days: 1										# of Inservice Days:									
# of Student Days: 19										# of Student Days: 21										# of Student Days: 6										# of Student Days:									
# of Teacher Days: 20										# of Teacher Days: 22										# of Teacher Days: 8										# of Teacher Days:									

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>DB/DE</b>	Distance Classes Begin/End
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
<i>End Quarter Dates are Minimum Days (2pm release) or Full Inservice Days</i>	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Meshik School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: MESHIK SCHOOL															
Approved By: Meshik LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR															
July 2025							August 2025							September 2025							October 2025								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5						1	2	1	2	3	4	5	6					1	2	3	4		
													H	W	O	S	S					S	S	S					
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11		
													S	S	S	S	I			S	S	S	S	S					
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18		
													I	S	S	S	S			S	S	I	I	I	W				
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25		
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S					
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31				
										I	I	I			I	S					S	S	S	S	E				
							31																						
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3								
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19								
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23								
November 2025							December 2025							January 2026							February 2026								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	1	2	3	4	5	6						1	2	3	1	2	3	4	5	6	7		
							S	S	S	S	S							H	V			S	S	S	S	S			
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
S	S	S	S	S	S		S	S	S	S	S		FV	FV	FV	S	S	S	S	S	S	S	S	S					
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
S	S	S	S	S	S		S	S	S	S	S	E	S	S	S	S	S			I	S	S	S	S					
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
S	S	S	S	S	S		V	V	V	H	V	S	S	S	S	S	S	S	S	S	S	S	S						
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31									
S	S	S	H	H			V	V	V				S	S	S	S	S												
30																													
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1								
# of Student Days: 18							# of Student Days: 15							# of Student Days: 17							# of Student Days: 19								
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 18							# of Teacher Days: 20								
March 2026							April 2026							May 2026							June 2026								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
1	2	3	4	5	6	7				1	2	3	4							1	2							1	2
S	S	S	S	I/E						T	T	T							S	I									
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
S	S	S	S	FV			S	S	S	S	S		S	S	S	S	C/E	W											
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
FV	S	S	S	S			I	S	S	S	S																		
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27		
S	S	S	S	S			S	S	S	S	S																		
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30						
T	T						S	S	S	S																			
													31																
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days:								
# of Student Days: 19							# of Student Days: 21							# of Student Days: 6							# of Student Days:								
# of Teacher Days: 20							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:								

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Newhalen School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: Newhalen School													
Approved By: Newhalen LSAC & LPSD School Board														Title: 2025-2026 School Calendar													
July 2025							August 2025							September 2025							October 2025						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2	1	2	3	4	5	6					1	2	3	4
														H	W	O	S	S					S	S	S		
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
														S	S	S	S	I			S	S	S	S	S		
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
														I	S	S	S	S			S	S	I	I	I	W	
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S			
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31		
										I	I	I			I	S					S	S	S	S	E		
							31																				
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3						
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19						
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23						
November 2025							December 2025							January 2026							February 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7	
							S	S	S	S	S						H	V			S	S	S	S	S		
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
	S	S	S	S	S		S	S	S	S	S			FV	FV	I	S	S	S	S	S	S	S	S			
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
	S	S	S	S	S		S	S	S	S	S	E		S	S	S	S	S			I	S	S	S	S		
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
	S	S	S	S	S		V	V	V	H	V		S	S	S	S	S			S	S	S	S	S			
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31							
	S	S	S	H	H		V	V	V				S	S	S	S	S										
30																											
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1							# of Inservice Days: 1						
# of Student Days: 18							# of Student Days: 15							# of Student Days: 17							# of Student Days: 19						
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 19							# of Teacher Days: 20						
March 2026							April 2026							May 2026							June 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2	1	2	3	4	5	6	
	S	S	S	S	E					T	T	T						S	I								
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
	S	I	FV	FV	FV		S	S	S	S	S		S	S	S	S	C/E	W									
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
	S	S	S	S	S		S	S	S	S	S																
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
	S	S	S	S	S		S	S	S	S	S																
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
	T	T					S	S	S	S																	
														31													
# of Inservice Days: 1							# of Inservice Days: 0							# of Inservice Days: 1							# of Inservice Days:						
# of Student Days: 18							# of Student Days: 22							# of Student Days: 6							# of Student Days:						
# of Teacher Days: 19							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:						

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Nondalton School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: NONDALTON																	
Approved By: Nondalton LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR																	
July 2025							August 2025							September 2025							October 2025										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S				
			1	2	3	4	5						1	2		1	2	3	4	5	6				1	2	3	4			
															H	W	O	S	S				S	S	S				S	S	S
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11				
														S	S	S	S	I				S	S	S	S						
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18				
														I	S	S	S	S				S	S	I	I	I	W				
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25				
										NI	NI	NI	S	S	S	S	I				V	S	S	S	S						
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31						
										I	I	I				I	S				S	S	S	S	E						
							31																								
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3										
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19										
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23										
November 2025							December 2025							January 2026							February 2026										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S				
						1		1	2	3	4	5	6						1	2	3	1	2	3	4	5	6	7			
							S	S	S	S	S								H	V				S	S	S	S	S			
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14				
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21				
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28				
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31											
30																															
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1										
# of Student Days: 18							# of Student Days: 15							# of Student Days: 16							# of Student Days: 19										
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 17							# of Teacher Days: 20										
March 2026							April 2026							May 2026							June 2026										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S				
1	2	3	4	5	6	7				1	2	3	4							1	2	1	2	3	4	5	6				
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13				
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20				
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27				
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30								
														31																	
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days:										
# of Student Days: 20							# of Student Days: 21							# of Student Days: 6							# of Student Days:										
# of Teacher Days: 21							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:										

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Perryville School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: Perryville														
Approved By: Perryville LSAC & LPSD School Board														Title: 2025-2026 SCHOOL CALENDAR														
July 2025							August 2025							September 2025							October 2025							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5						1	2	1	2	3	4	5	6									
														H	W	O	S	S										
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
														S	S	S	S	I			S	S	S	S	S			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
														I	S	S	S	S			S	S	I	I	I	W		
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
										NI	NI	NI	S	S	S	S	I			V	S	S	S	S				
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31			
										I	I	I			I	S					S	S	S	S	E			
							31																					
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3							
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19							
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23							
November 2025							December 2025							January 2026							February 2026							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	1	2	3	4	5	6						1	2	3	1	2	3	4	5	6	7	
							S	S	S	S	S							H	V			S	S	S	S	S		
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
S	S	S	S	S	S		S	S	S	S	S			FV	S	S	S	S			S	S	S	S	S			
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
S	S	S	S	S	S		S	S	S	S	S	E			S	S	S	S	S			S	S	S	S	I		
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
S	S	S	S	S	S		V	V	V	H	V			S	S	S	S	S			S	S	S	S	S			
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31								
S	S	S	H	H			V	V	V					S	S	S	S	S										
30																												
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1							
# of Student Days: 18							# of Student Days: 15							# of Student Days: 19							# of Student Days: 19							
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 20							# of Teacher Days: 20							
March 2026							April 2026							May 2026							June 2026							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
1	2	3	4	5	6	7				1	2	3	4							1	2							
	FV	FV	FV	FV	I/E					T	T	T							S	I								
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
S	S	S	S	S	S		S	S	S	S	S	S			S	S	S	S	C/E	W								
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
S	S	S	S	S	S		S	S	S	S	I																	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
S	S	S	S	S	S		S	S	S	S	S																	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30					
	T	T					S	S	S	S																		
														31														
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days:							
# of Student Days: 17							# of Student Days: 21							# of Student Days: 6							# of Student Days:							
# of Teacher Days: 18							# of Teacher Days: 22							# of Teacher Days: 8							# of Teacher Days:							

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

# LPSD- Tanalian School Calendar 2025-2026

REVISED 11/13/2025

District Name: LPSD														School: Tanalian Lynx													
Approved By: Tanalian LSAC & School Board														Title: 2025-2026 SCHOOL CALENDAR													
July 2025							August 2025							September 2025							October 2025						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2		1	2	3	4	5	6				1	2	3	4
														H	W	O	S	S				S	S	S			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
														S	S	S	S	I		S	S	S	S	S			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
														I	S	S	S	S		S	S	I	I	I	W		
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
										NI	NI	NI		S	S	S	S	I		V	S	S	S	S			
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				26	27	28	29	30	31		
										I	I	I		I	S					S	S	S	S	E			
							31																				
# of Inservice Days:							# of Inservice Days: 3							# of Inservice Days: 4							# of Inservice Days: 3						
# of Student Days:							# of Student Days: 0							# of Student Days: 16							# of Student Days: 19						
# of Teacher Days:							# of Teacher Days: 3							# of Teacher Days: 22							# of Teacher Days: 23						
November 2025							December 2025							January 2026							February 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7	
							S	S	S	S	S						H	V		I	S	S	S	S			
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
	S	S	S	S	S			S	S	S	S	S		V	S	S	S	S		S	S	S	S	S			
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
	S	S	S	S	S			S	S	S	S	E		S	S	S	S	S		S	S	S	S	S			
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
	S	S	S	S	S			V	V	V	H	V		S	S	S	S	S		S	S	S	S	S			
23	24	25	26	27	28	29	28	29	30	31			25	26	27	28	29	30	31								
	S	S	S	H	H			V	V	V				S	S	S	S	S									
30																											
# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 0							# of Inservice Days: 1						
# of Student Days: 18							# of Student Days: 15							# of Student Days: 19							# of Student Days: 19						
# of Teacher Days: 20							# of Teacher Days: 16							# of Teacher Days: 20							# of Teacher Days: 20						
March 2026							April 2026							May 2026							June 2026						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2		1	2	3	4	5	6
	S	S	S	S	I/E					T	T	T						S	I								
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
	S	S	S	S	S			S	S	S	S	S		S	S	S	S	C/E	W								
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
	S	S	V	V	V			S	S	S	S	S															
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
	V	S	S	S	S			I	S	S	S	S															
29	30	31					26	27	28	29	30		24	25	26	27	28	29	30	28	29	30					
	T	T						S	S	S	S																
													31														
# of Inservice Days: 1							# of Inservice Days: 1							# of Inservice Days: 1							Total Inservice Days: 14						
# of Student Days: 17							# of Student Days: 21							# of Student Days: 6							Total Student Days: 150						
# of Teacher Days: 18							# of Teacher Days: 22							# of Teacher Days: 8							Total Teacher Days: 172						

<b>C</b>	School Closes
<b>E</b>	End of Quarter
<b>H</b>	Legal Holiday
<b>I</b>	Inservice Day
<b>W</b>	Work Day
<b>V</b>	Vacation Day
<b>NI</b>	New Teacher Induction
<b>O</b>	School Opens
<b>S</b>	Saturday School
<b>T</b>	Testing
<b>X</b>	Emergency Closure Day
<b>FV</b>	Flexible Vacation Day to be Used in Spring Semester

Quarter Dates	
Minimum Days (2pm release) or Full Inservice Days	
October 31, 2025	
December 19, 2025	
March 6, 2026	
May 8, 2026	

172 Total Calendar Days	
Student Days	150
Teacher Holidays	5
Inservice Days	14
Work Days	3

**LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 4000 - PERSONNEL**

**RESIDENCY AND REMOTE WORK**

**BP 4180/4280/4380**

Note: This model policy is adopted from a policy created by the Dillingham City School District.

The Board recognizes the educational and economic benefits that result from district personnel residing within the boundaries of the school district. The Superintendent or designee may determine that the best candidate for certificated or administrative position does not plan to maintain primary residency within the boundaries of the school district. In order to hire or continue the employment of such a candidate, the Superintendent or designee shall seek approval from the Board. The Superintendent or designee shall develop procedures to implement this policy.

*Adopted 01/2026*

Lake and Peninsula School District

---

## LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 4000 - PERSONNEL

### RESIDENCY AND REMOTE WORK

AR 4180/4280/4380

Note: This model policy is adopted from a policy created by the Dillingham City School District.

#### **Purpose**

To establish a process by which the District may allow an employee to work from home or another approved location on a full-time or part-time basis, hereafter referred to as “remote work” or “telecommuting.”

The District requires its employees to report to their designated work location. However, the Superintendent may decide that the best candidate for a certificated or administrative position may not reside or plan to reside within the boundaries of the district. Pursuant to BP 4180/4280/4380, the Superintendent may seek approval from the Board to hire or continue the employment of such a candidate.

#### **Procedure**

Any employee seeking remote work or telecommuting must enter into a written remote work agreement. A request for remote work or telecommuting will be evaluated based upon the following factors:

- The essential job duties of the employee’s position;
- The employee’s reasonable likelihood to be able to successfully perform the essential job duties and responsibilities from an alternate work site; and
- The supervisor’s reasonable likelihood to ensure the employee completion of the essential job duties and responsibilities at an alternate worksite.

Remote work or telecommuting is not designed to be a substitute for childcare or care of a dependent family member. Any employee approved for remote work or telecommuting is obligated to perform the essential job duties and responsibilities of the employee’s position.

A remote work agreement must be in writing, and signed by the employee, their immediate supervisor, and be approved by the Superintendent. The agreement must specify the number of days and hours worked each week. During working hours, the employee shall be accessible by phone and email within a reasonable time period during the agreed upon work schedule based on Alaska Standard Time. The district will not pay for voice and/or data communication charges.

Unless otherwise specified in the written agreement, a remote work employee is responsible for providing office equipment and workspace and is responsible for maintenance and repair of any office equipment. Any district materials in the alternate work site remain the property of the district and must be kept secure and confidential. Any materials containing student records or

personnel records must be maintained in a lockable file cabinet or other location that cannot be accessed by any family, guests, or other occupants at the approved alternate worksite.

The district retains the right to inspect remote work site locations for the purpose of determining that the site is secure and safe, and that the employee is performing the essential job duties and responsibilities of the employee's position and complying with the terms of the remote work agreement.

Out-of-pocket expenses for office supplies will not be reimbursed unless the employee obtains prior, written authorization from a supervisor.

The district assumes no liability for injuries occurring in the employee's approved alternate worksite outside the agreed-upon work hours. The district is not liable for loss, destruction, or injury that may occur in or to a remote work employee's alternate work site. This includes family members, visitors, or others that may become injured within or around a remote work employee's alternate work site.

It is the responsibility of a remote work employee to determine any income tax implications of a remote work agreement. The district will not provide tax guidance to remote work employees and does not assume any additional tax liabilities through the approval of a remote work agreement. All employees are encouraged to consult with a qualified tax professional to discuss any potential income tax implications from remote work agreements.

*Adopted 01/2026*

**Lake and Peninsula School District**

---

## LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 5000 - STUDENTS

### ADMISSION

BP 5111

Note: Pursuant to [4 AAC 06.060](#), authority to deny admission to a student is vested with the School Board. The following sample policy authorizes the Superintendent or designee to deny admission to children who don't meet established entrance requirements.

The School Board believes that all children should have the opportunity to receive a free appropriate public education. Staff shall encourage parents/guardians to enroll all school-aged children in school.

The School Board reserves the right to verify the residency or anticipated residency of any student and the validity of any affidavit of guardianship. These admission policies are not intended to be a barrier to the enrollment and retention of homeless children and youth.

The Superintendent or designee shall verify compliance with all entrance requirements established by law or School Board policy.

*(cf. 5112.6 - Education for Homeless Children and Children in Foster Care)*

*(cf. 5112.1 - Exemptions from Attendance)*

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5116 - School Attendance Boundaries)*

*(cf. 5117 - Interdistrict Attendance)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

Note: A child who is six years of age on or before September 1 following the beginning of the school year, and who is under the age of 20 and has not completed the 12<sup>th</sup> grade, is of school age. [AS 14.03.070](#). The school year begins on July 1 and ends June 30.

A child five years of age on or before September 1 may be admitted to kindergarten. The School Board authorizes the admission of students under school age who are at least four years of age at the beginning of the school year, provided they exhibit the mental, physical, and emotional capacity to perform satisfactorily, including advancement through the curriculum or grade level by the following year. The Superintendent or designee is delegated authority to make early-entrance determinations. Students under school age who were previously enrolled in public school shall be admitted to school at the grade level determined by the Superintendent or designee.

Students subject to suspension or expulsion under AS 13.03.160 in the District or another district are not guaranteed admission.

*Legal Reference:*

ALASKA STATUTES

*14.30.010 When attendance compulsory*

*14.03.020 School year*

*14.03.070 School age*

*14.03.080 Right to attend school*

*14.30.045 Grounds for suspension or denial of admission*

*14.03.160 Suspension or expulsion of students for possessing weapons*

ALASKA ADMINISTRATIVE CODE

*4 AAC 06.055 Immunizations required*

UNITED STATES CODE

*42 U.S.C. 11432 - 11433 McKinney-Vento Homeless Assistance Act*

*Revised 01/2026*

Lake and Peninsula School District

---

## LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 5000 - STUDENTS

### ALASKA PERFORMANCE SCHOLARSHIP PROGRAM

AR 5128

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 2024. 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.

#### **Curriculum Requirements**

Graduating students in 2024 and beyond 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 or 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 or 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

**or**

Test Scores: ACT composite score of 25 or higher; or  
SAT combined score of 1210 or higher; or  
A combined WorkKeys score of 18 or higher, with no  
single score lower than 6, 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 \$7,000.

### 2. Alaska Performance Achievement Scholarship

Grade Point Average: 3.0 or higher

**or**

Test Scores: ACT composite score of 23 or higher; or  
SAT combined score of 1130 or higher; or  
A combined WorkKeys score of 15 or higher, with no  
single score lower than 5, 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 \$5,250.

3. Alaska Performance Opportunity Scholarship

Grade Point Average: 2.5 or higher

**or**

Test Scores: ACT composite score of 21 or higher; or  
SAT combined score of 1060 or higher; or  
A combined WorkKeys score of 12 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 \$3,500.

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\(d\)](#).

### **Notice to Parents/Guardians of Eligibility Determination**

The principal or designee shall provide written notice to all parents/guardians, or to students if 18 or older, of the eligibility determination, or 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 and/or test scores;
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 the Superintendent.
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 6/2025*

**Lake and Peninsula School District**

---

# E 5128 ALASKA PERFORMANCE SCHOLARSHIP (APS)

E 5128(a)



## ALASKA PERFORMANCE SCHOLARSHIP (APS) Sample Appeal Form for Public School Students \_\_\_\_\_ School Year Only

### AS 14.03.113. District determination of scholarship eligibility.

A district shall provide a student with an opportunity to request that the district correct an error in the eligibility determination.

The following information is required for the school district to evaluate your appeal to receive an APS scholarship. Complete this form and return it to your school district. Please print to ensure information is legible.

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ M.I. \_\_\_\_\_ DOB \_\_\_\_\_ AKSID \_\_\_\_\_

Permanent Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Zip \_\_\_\_\_ Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Email \_\_\_\_\_

Did you meet the minimum test scores of ACT 21 or SAT of 1450 or WorkKeys Level 13 (no score below a 4 in each subject area)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

My ACT score is \_\_\_\_\_ My SAT score is \_\_\_\_\_ My WorkKeys score is \_\_\_\_\_ My GPA is \_\_\_\_\_

Did you meet the curriculum requirements for your class year? Yes \_\_\_\_\_ No \_\_\_\_\_

Were your requirements met by high school graduation? Yes \_\_\_\_\_ No \_\_\_\_\_

Provide a concise statement identifying the reasons supporting a reversal or modification of the school district's eligibility determination. Note: Failure to meet APS requirements for reasons other than those allowed for under the statutes and regulations governing the APS does not entitle the applicant to a reversal or modification of eligibility. You may use a separate sheet of paper.

Provide documents, papers, or other materials that support a reversal or modification of the districts eligibility determination. This may include:

- ACT and/or SAT score report (s) (an official copy from the ACT/SAT )
- WorkKeys score (if taken outside of the school district)
- Statement
- Transcript

Student Signature \_\_\_\_\_ Date \_\_\_\_\_

School District Review and Signature \_\_\_\_\_ Date \_\_\_\_\_

School District should submit this Signature form and record change to:

Shari Paul, APS Program Coordinator  
Alaska Department of Education & Early Development  
P.O. Box 110500 Juneau, Alaska 99811-0500  
Phone: 907.465.6535  
shari.paul@alaska.gov

Class of 2015 & Beyond

# ALASKA PERFORMANCE SCHOLARSHIP

## Collegiate Eligibility Checklist



Students with qualifying SAT/ACT scores may use either the CTE or Collegiate Award.

To apply for the APS students must complete a FAFSA (Free Application for Federal Student Aid) by June 30th of each year.

Level 1	Level 2	Level 3
UP TO <b>\$4,755</b> per year	UP TO <b>\$3,566</b> per year	UP TO <b>\$2,378</b> per year
<input type="checkbox"/> CURRICULUM	<input type="checkbox"/> CURRICULUM	<input type="checkbox"/> CURRICULUM
<input type="checkbox"/> GPA <span style="float: right;">3.5 (or greater)</span>	<input type="checkbox"/> GPA <span style="float: right;">3.0 (or greater)</span>	<input type="checkbox"/> GPA <span style="float: right;">2.5 (or greater)</span>
<input type="checkbox"/> TEST SCORES <span style="float: right;">ACT 25 SAT 1680</span> <small>(only one required)</small>	<input type="checkbox"/> TEST SCORES <span style="float: right;">ACT 23 SAT 1560</span> <small>(only one required)</small>	<input type="checkbox"/> TEST SCORES <span style="float: right;">ACT 21 SAT 1450</span> <small>(only one required)</small>

### Math & Science Curriculum

4 UNITS MATH					
4 UNITS SCIENCE					
4 UNITS LANGUAGE ARTS					
4 UNITS SOCIAL STUDIES					

OR

### Social Studies & Language Curriculum

2 UNITS WORLD LANGUAGE					<small>must be the same foreign, Alaska Native, or American Sign language</small>
3 UNITS MATH					
3 UNITS SCIENCE					
4 UNITS LANGUAGE ARTS					
4 UNITS SOCIAL STUDIES					

- #### MATH
- standard courses
- algebra 1
  - algebra 2
  - geometry
  - trigonometry
  - pre-calculus
  - calculus
  - calculus 2
  - statistics

- #### SCIENCE
- standard courses
- physical science
  - earth science
  - biology
  - chemistry
  - physics
  - marine biology
  - anatomy & physiology

- #### LANGUAGE ARTS
- standard courses
- composition
  - American literature
  - world literature
  - speech & debate
  - advanced composition
  - creative writing
  - British literature

- #### SOCIAL STUDIES
- standard courses
- world history
  - American history
  - geography
  - American government
  - civics
  - economics
  - Alaska history
  - western civilization
  - eastern civilization
  - psychology
  - sociology

Each school district is responsible for providing students with a complete list of all courses that qualify for the APS.

Districts may include two APS qualifying course categories – standard and additional. Additional courses may be used as follows: for the Social Studies & Language Curriculum, one additional course is permitted in each subject area (math, science, language arts, and social studies). For the Math & Science Curriculum, one additional course each is permitted for math and language arts, two each are permitted for science and social studies. Also, (for the Math & Science Curriculum only) a foreign language, Alaska Native Language, American Sign Language, cultural heritage or fine arts course may be substituted for one standard course of social studies.

Contact your counselor for more information about APS-approved courses. Approved courses may also be available through resources such as Alaska's Learning Network (ALN.net) or the University of Alaska. Eligibility is determined based upon courses contained in your school's permanent student record.

06/08/2013



Student GPA: \_\_\_\_\_

Student Test Score & Test Date: \_\_\_\_\_

Questions? Visit [APS.alaska.gov](http://APS.alaska.gov)



## On Track to Qualify? Get Ready to Put Your APS Award to Work!

To get the APS, you must file a FAFSA and be admitted (attending at least half time) to a qualifying program.  
**The Collegiate APS Award can be used for certificate or degree programs.**

	INITIAL AWARD CHECKLIST	IMPORTANT TIPS:
<b>My Institution</b>	Institution: Major/Program: Program Full-Time Eligible? Yes No Advisor Contact:	All participating Alaska institutions are listed at <a href="http://APS.alaska.gov">APS.alaska.gov</a> Meet with an enrollment or academic advisor and make sure he or she knows your plans include the APS.
<b>Admissions</b>	Admissions Application Deadline: Admissions Requirements: Accepted? Yes No Conditions: Conditions Completed? Yes No N/A	Before the deadlines – Complete your application, pay any fees, and provide all required documents. Once accepted, let the institution know you plan to attend. Conditional admission means you still must complete the process – submit final high school transcripts immediately after you graduate and meet any other conditions promptly.
<b>Financial Aid</b>	FAFSA Filed? Yes No Date Filed: Financial Aid Deadline: Financial Aid Advisor Contact: Notified of Intent to Enroll? Yes No	File your FAFSA as soon after January 1 as possible but no later than June 30 (APS deadline). File by your institution's financial aid deadline to be considered for more financial aid. Accept (or decline) the financial aid outlined in the school's award notice. Your APS may not appear in the financial aid award notice. Tell your financial aid staff you plan to enroll using an APS. If you have significant other grant or scholarship aid, your APS amount may be affected – your financial aid staff can help with any questions.
<b>Courses</b>	Date Course Registration Opens: Financial aid certification window: # of credits registered for: Deadlines to add/drop courses:	Don't wait to register for classes! Sign up as soon as registration opens. Early registration is critical to get the right classes. If you need English and/or Math placement tests, take them as early as you can. Find out your school's financial aid certification or census date. Before that date, register for 12 or more credits to receive a full-time APS award for that semester. Remember, 15 credits – the real full-time – will help you stay on track and meet APS continuing eligibility requirements.

### Now that you have the APS Award – Keep it!

**My high school graduation date:                      + 6 years = My APS expiration date:**  
*An APS can be used for no more than 8 semesters/12 quarters (4 academic years), for full-time or half-time attendance.*

A new FAFSA must be filed every year:    Year 1:                      Year 2:                      Year 3:                      Year 4:

	Cumulative GPA & Credits Completed	Satisfactory Academic Progress Requirements
<b>Continuing Eligibility</b>	Year 1: Semester: _____ credits _____ GPA Final: _____ credits _____ cumulative GPA Year 2: Semester: _____ credits _____ GPA Final: _____ credits _____ cumulative GPA Year 3: Semester: _____ credits _____ GPA Final: _____ credits _____ cumulative GPA Year 4: Semester: _____ credits _____ GPA Final: _____ credits _____ cumulative GPA	During your 1st year, earn: 24 semester credits (12 if half-time) a 2.0+ cumulative GPA During future years, earn: 30 semester credits (15 if half-time) a 2.5+ cumulative GPA As a graduate student, earn: a 2.5+ cumulative GPA

Note: Students attending half time (at least six credits) receive a reduced award. If you switch from half-time to full-time status (or vice versa), the minimum credits you must earn depends on the award – half time or full time – you receive for each term.

Sign up for an Alaska Student Aid Portal (ASAP) account to monitor your APS eligibility and usage online. Visit [APS.alaska.gov](http://APS.alaska.gov)

**LAKEVIEW HOMESCHOOL CORRESPONDENCE PROGRAM**

**AR 6182**

The LakeView Homeschool Correspondence Program is a district-operated correspondence study program established under Board Policy 6182. The program provides an alternative instructional option for students whose educational needs may be met outside the traditional classroom setting, consistent with Alaska statute and regulation.

The Superintendent or designee is responsible for the administration of the LakeView Homeschool Correspondence Program in compliance with state law, regulation, and district policy.

**Program Eligibility and Enrollment**

The principal or designee shall approve enrollment in the LakeView Homeschool Correspondence Program subject to the following conditions:

- A. Students must be eligible for enrollment in the Lake and Peninsula School District.
- B. Enrollment in LakeView Homeschool constitutes enrollment in a district-supported correspondence study program and is not private homeschooling.
- C. The district shall maintain an open enrollment policy for the correspondence program throughout the school year in accordance with 4 AAC 33.421.
- D. Each enrolled student shall have an Individualized Learning Plan (ILP) developed annually.

**Individualized Learning Plan (ILP)**

The principal or designee shall ensure that an ILP is developed and maintained for each student enrolled in LakeView Homeschool.

- A. The ILP shall be developed collaboratively by the student (as appropriate), the parent/guardian, and a certificated teacher assigned by the district.
- B. The ILP must:
  - 1. Provide a course of study aligned with state and district standards;
  - 2. Include provisions for ongoing assessment and statewide testing;

3. Provide for modification if the student does not meet standards on statewide assessments;
4. Be approved and signed by the assigned certificated teacher and at least one parent/guardian.

### **Teacher Liaison Assignment and Duties**

The homeschool principal or designee shall assign a certificated teacher to each enrolled student. This teacher shall serve as the Teacher Liaison.

The Teacher Liaison shall:

- A. Monitor student work and progress in accordance with the ILP;
- B. Maintain required documentation of monitoring and contact;
- C. Review work samples and academic evidence submitted by the parent/guardian or student;
- D. Assign grades or determine mastery of standards in compliance with 4 AAC 33.421;
- E. Provide instructional guidance and support to the student and parent/guardian.

### **Monitoring and Contact Requirements**

#### **A. Monthly Two-Way Contact**

The Teacher Liaison shall maintain at least monthly two-way contact with the student and/or parent/guardian. For students who did not meet standards on the most recent statewide assessment, contact shall include strategies to support proficiency.

#### **B. Quarterly Work Sample Review**

Parents/guardians and/or students shall submit work samples in each subject area at least quarterly. Academic evidence provided by the parent/guardian may be used by the Teacher Liaison to assign grades or determine mastery.

### **Grades, Records, and Transcripts**

- A. Grades or other determinations of mastery shall be assigned by the Teacher Liaison, a district distance teacher, or another approved instructional provider, as applicable.
- B. The district shall maintain grade records for correspondence students.
- C. Semester progress reports and high school transcripts shall be provided upon request.

## **Student Standing**

The principal or designee shall determine student standing based on compliance with the ILP and Parent–School Agreement.

### **A. Good Standing**

A student is in good standing when the student and parent/guardian are consistently meeting ILP and program requirements. Students in good standing may participate in district activities subject to eligibility rules applicable to all students.

### **B. Alert Standing**

If a student and/or parent/guardian fails to meet program requirements for more than thirty (30) calendar days, the student may be placed on alert standing.

1. While on alert standing, participation in extracurricular activities may be restricted.
2. Written notice outlining required corrective actions shall be provided to the parent/guardian.

### **C. Removal from Enrollment**

If corrective actions are completed within thirty (30) calendar days, the student shall be restored to good standing. If compliance is not restored within the additional thirty (30) calendar days, the student may be withdrawn from the correspondence program for non-participation, consistent with district attendance procedures.

## **Attendance for Synchronous or Hybrid Courses**

A. Students enrolled in synchronous distance or hybrid courses through their ILP shall comply with district attendance requirements.

B. Ten (10) consecutive school days of non-attendance may result in withdrawal from the course or the correspondence program, as determined by administration.

## **Assessments and Statutory Compliance**

A. Students shall participate in all statewide assessments as required by law.

- B. The district shall provide or arrange for secure testing environments.
- C. Parents/guardians shall comply with the AK READS Act, including screening and intervention requirements for K–3 students.

### **Curriculum, Materials, and Equipment**

- A. Curriculum materials and instructional resources must be approved by the district and aligned to state standards.
- B. Materials and services purchased with public funds must directly support instructional needs documented in the ILP.
- C. District-issued equipment and materials shall be returned upon withdrawal or graduation.

### **Parent and Student Responsibilities**

Parents/guardians and students enrolled in the LakeView Homeschool Correspondence Program shall:

- A. Support and comply with the ILP and Parent–School Agreement;
- B. Participate in required monitoring, communication, and submission of work samples;
- C. Make good faith efforts to support assessment participation;
- D. Comply with applicable district policies and handbooks.

### **Appeals**

Concerns regarding enrollment status, standing, or program implementation may be addressed through the district’s established appeal or complaint procedures applicable to correspondence students.

### **Associated Documents**

- LakeView Homeschool Parent–School Agreement
- Individualized Learning Plan (ILP)
- Student–Parent Handbook

- Alaska Department of Education and Early Development Correspondence Study Guidance

*Adopted: 01/2026*

Lake and Peninsula School District

---

## **LAKE AND PENINSULA SCHOOL DISTRICT/SERIES 1000 - COMMUNITY RELATIONS**

### **VISITS TO THE SCHOOLS**

**AR 1260**

Building administrators shall ensure that prominent notices directing all visitors to sign in at the administrative office are posted at each entrance to the school building. Anyone who is not a regular staff member, approved volunteer, or student at the school is a visitor.

Visitor access to school buildings may be temporarily limited during emergency or safety drills, situations outlined in school safety plans, an emergency lockdown, periods of statewide testing, or other specific situations listed in District policy or building rules.

### **Conduct on School Property**

The District expects civility, mutual respect, and orderly conduct among all individuals on District property or at a school event. No person on District property or at a school event shall:

1. Injure, threaten, harass, or intimidate a staff member, student, sports or activities official or coach, or any other person;
2. Damage or threaten to damage District property or another's property;
3. Violate any state or federal law or regulation, or district policy.
4. Consume, possess, distribute, or be under the influence of alcoholic beverages or illegal substances;
5. Impede, delay, disrupt, or otherwise interfere with any school activity or function, including using cellular phones in a disruptive manner;
6. Make a video recording in the classroom without prior approval of the building principal and classroom teacher.

The principal has authority to request that any unauthorized person, or visitor engaging in unacceptable conduct, leave the school grounds or school event. The principal further has authority to request assistance from law enforcement if any person refuses to leave school grounds upon request, or creates a disruption. The principal or designee shall notify the Superintendent's office immediately if such a situation develops.

*Adopted 01/2026*

Lake and Peninsula School District

---

Bill Cornell  
P.O. Box 117  
Newhalen, Alaska  
(907) 571-7333

December 9, 2025

Dear Superintendent Luke, Madam President Gerda Kosbruk, and Members of the Lake and Peninsula School District School Board,

Please accept this letter as my formal resignation from my position as Assistant Superintendent- Direct of Personnel, effective June 30, 2026.

I have deeply appreciated the opportunity to serve the students, staff, and communities of the Lake and Peninsula School District over the past two decades, and am grateful for the professional experiences and relationships I have built throughout my time here.

Thank you for the trust and support you have shown me during my years of service. I wish the district continued success in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Bill Cornell", with a long horizontal flourish extending to the right.

Bill Cornell