

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Committee Meeting and Work-session

The 2020 Final Audit is presented for your review and information.

YUPIIT SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2020

*Altman, Rogers*  
*& Co.* CERTIFIED  
PUBLIC  
ACCOUNTANTS

YUPIIT SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2020

October 23, 2020

Members of the School Board  
Yupiit School District  
Akiachak, Alaska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yupiit School District (District) for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 6, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Yupiit School District are described in Note I to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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.

Government-Wide Opinion Unit:

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

Management's estimates of the District's proportionate share of the collective net pension and OPEB liabilities and 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 estimates of the District's forfeitures related to PERS and TRS 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 assets 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 forfeiture balances and related amortization in determining that is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosure

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following misstatements were identified as part of our audit procedures and were corrected by management:

- \$63,885 to correct beginning fund balance for Alaska Pilot Pre-Kindergarten Special Revenue Fund
- \$57,896 to correct beginning fund balance for Early Literacy Special Revenue Fund
- \$915,330 prior period adjustment to correct overstated accounts payable

The following misstatements were identified as part of our audit procedures and were not corrected by management. These misstatements were determined to be immaterial both individually and in the aggregate.

- \$18,750 understatement of cash and cash equivalents due to stale dated checks.
- \$7,699 overstatement of health insurance liability.

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 23, 2020.

#### Management Consultations with Other Independent Accountants

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

#### Internal Control Matters

See the June 30, 2020 audited financial statements Compliance Reports for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

#### Supplementary Information

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

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

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 the 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.

Accounting Assistance

During the audit we provided technical accounting assistance associated with Governmental Accounting Standards Board (GASB) guidance for certain reporting items, including the summarization and recording of capital assets in the government-wide financial statements. As part of our engagement, we assisted management in the drafting of the basic financial statements of the District from the District's accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Restriction of Use

This information is intended solely for the use of the School Board and management of Yupiit 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

# Yupiit School District

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Oath of Office

Superintendent Cassandra Bennett will administer the Oath of Office to the newly elected directors Lillian Alexie and Peter Gregory followed by reorganizational of the Board.



State of Alaska  
2020 Yupiit School District REAA  
October 6, 2020  
OFFICIAL Results

Precinct	Registered Voters	Cards Cast	Voters Cast	% Turnout
<b>State</b>				
<b>State of Alaska</b>				
38-800 Akiachak	432	97	97	22.45%
38-802 Akiak	249	70	70	28.11%
38-854 Tuluksak	258	39	39	15.12%
REAA 23 - Absentee	0	5	5	N/A
REAA 23 - Question	0	0	0	N/A
State of Alaska - Total	939	211	211	22.47%
State - Total	939	211	211	22.47%

**REAA 23, Seat C**

Precinct	Times Cast	Registered Voters	Precinct	Alexie, Lillian M. "Ayak'aaq"	Charles, David A.	Write-in	Total Votes
<b>State</b>			<b>State</b>				
<b>State of Alaska</b>			<b>State of Alaska</b>				
38-800 Akiachak	97	432	38-800 Akiachak	40	24	32	96
38-802 Akiak	70	249	38-802 Akiak	38	20	11	69
38-854 Tuluksak	39	258	38-854 Tuluksak	16	20	3	39
REAA 23 - Absentee	5	0	REAA 23 - Absentee	3	2	0	5
REAA 23 - Question	0	0	REAA 23 - Question	0	0	0	0
State of Alaska - Total	211	939	State of Alaska - Total	97	66	46	209
State - Total	211	939	State - Total	97	66	46	209

**REAA 23, Seat D**

Precinct	Times Cast	Registered Voters	Precinct	Gregory, Peter A. Sr.	Write-in	Total Votes
<b>State</b>			<b>State</b>			
<b>State of Alaska</b>			<b>State of Alaska</b>			
38-800 Akiachak	97	432	38-800 Akiachak	73	12	85
38-802 Akiak	70	249	38-802 Akiak	63	7	70
38-854 Tuluksak	39	258	38-854 Tuluksak	33	5	38
REAA 23 - Absentee	5	0	REAA 23 - Absentee	5	0	5
REAA 23 - Question	0	0	REAA 23 - Question	0	0	0
State of Alaska - Total	211	939	State of Alaska - Total	174	24	198
State - Total	211	939	State - Total	174	24	198

OATH OR AFFIRMATION

School board members, before taking office and sign the following oath of affirmation:

“I do solemnly swear (or affirm) that I will support and defend the Constitution of the United States 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.”

\_\_\_\_\_

Lillian Alexie

\_\_\_\_\_

Date

\_\_\_\_\_

Peter Gregory

\_\_\_\_\_

Date

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Approval of Agenda

The Agenda for November 20, 2020 is presented for your approval.

# Yupiiit School District

*The Mission of the Yupiiit School District is to educate all children to be successful in any environment.*

## Regional Board Members

**Akiachak**

**Akiak**

**Tuluksak**

Willie Kasayulie, Chairman  
Samuel George, Treasurer  
Robert Charles, Board Member

Ivan M. Ivan, Vice Chairman  
Moses Owen, Board Member

Peter Gregory SR, Board Secretary  
Moses Peter, Board Member

## Committee Meetings and Work-sessions

11:00 AM                      2020 Final Audit

Agenda (beginning at 1:00 PM)

## Regional Board of Education Meeting

**LOCATION:** Akiachak, Alaska      **DATE:** November 20, 2020

- I. Call to Order
- II. Roll Call
- III. Recognition of Guests
- IV. Oath of Office:
  - A. Oath of Office
  - B. Reorganizational of the Board:
    1. Chairman
    2. Vice Chairman
    3. Secretary
    4. Treasurer
- V. Approval of Agenda
- VI. Approval of Minutes: October 15, 2020
- VII. Correspondence: AASB Boardsmanship Awards Letter
- VIII. Reports:
  - A. Attendance Report:
  - B. School Reports:
    1. Akiachak
    2. Akiak
    3. Tuluksak
  - C. Special Ed Director, Assessment Report
  - D. Curriculum Coordinator's Report
  - E. Tribal Ed Director's Report
  - F. ANE Director's Report
  - G. Business and Finance Report
  - H. Federal/State Programs Report
  - I. Maintenance & Operations Report
  - J. Technology Director Report
  - K. Superintendent's Report

- IX. Action Items:
  - A. 3<sup>rd</sup> Reading of BP 4112.10 Employment of Retired Teachers
  - B. Projected ADM
  - C. Alaska Communications
  - D. Alaska Enterprise Solutions Quote
  - E. Konica Minolta Proposal
  - F. 2020 Final Audit
  - G. IPP: Akiachak, Akiak, Tuluksak
  - H. Amanda Byrd, Special Ed Teacher, Akiak School
  - I. Teleworking for Teachers
  - J. Internet in the Box
  - K. Purchase of Ipad for students
- X. Executive Session: Legal Matters
- XI. Board Travel/Info:
- XII. Public Comments:
- XIII. Board Comments
- XIV. Next Regular Meeting:
- XV. Adjournment

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Approval of Minutes

The Minutes for October 15, 2020 is presented for your approval.



# Yupiit School District

Box 51190 Akiachak, AK 99551 (907) 825-3600 Fax (877) 825-2404

## Regional School Board

### Akiachak

Willie Kasayulie, Chairman  
Samuel George, Treasurer  
Robert Charles, Board Member

### Akiak

Ivan M. Ivan, Vice Chairman  
Moses Owen, Board Member

### Tuluksak

Peter Gregory SR, Secretary  
Moses Peter, Board Member

## Minutes of the Yupiit School District Regional Board of Education

Held: October 15, 2020

Village: Akiachak

<b>Call to Order</b>	<b>I. Call to Order:</b> Vice Chairman Ivan Ivan called the regular meeting of the Regional School Board to order at 10:49 AM.
<b>Roll Call</b>	<b>II. Roll Call: Present:</b>  Ivan Ivan, Vice Chairman Samuel George, Treasurer – came in at 11:00 AM Peter Gregory, Secretary Moses Owen, Board Member Robert Charles, Board Member Moses Peter, Board Member
<b>Invocation</b>	<b>III. Invocation:</b> Moses Owen rendered the invocation
<b>Recognition of Guests</b>	<b>IV. Recognition of Guests:</b> Cassandra Bennett, Kaylin Charles, Janice George, Kary Delsignore, Anthony Graham, Bonnie James
<b>Approval of Agenda</b>	<b>V. Approval of Agenda:</b> Administration presented the Yupiit School District Regional School Board Agenda for approval.  Motion by Sam George, Seconded by Robert Charles to approve the agenda as presented. Motion passed.
<b>Approval of Minutes</b>	<b>Approval of Minutes:</b> The Administration recommended the approval of the regular meeting minutes for September 17, 2020.  Motion by Sam George, Seconded by Moses Peter to approve the Minutes for September 17, 2020 as presented. Motion passed.

<p><b>Correspondence</b></p>	<p><b>VI. Correspondence:</b>  <b>A. Willie Kasayulie’s Letter</b>  <b>B. ASAA Letter</b></p> <p>The letters were read by the board for information only.</p>
<p><b>Action Items</b></p>	<p><b>VII. Action Items</b>  <b>A. 2<sup>nd</sup> Reading of BP 4112.10 Employment of Retired Teachers</b></p> <p>The Administration recommends the approve of the 2nd Reading of BP 4112.20 Employment of Retired Teachers.</p> <p>Motion by Sam George, Seconded by Peter \Gregory to approve the 2<sup>nd</sup> Reading of BP 4112.10 Employment of Retired Teachers. Motion passed.</p> <p><b>B. Background Check Board Policy</b>  The Administration recommends the approve of the Background Check Policy for all Certified and Classified employees.</p> <p>Motion by Sam George, Seconded by Peter Gregory to approve the 1<sup>st</sup> Reading of BP 4212.5 Background Check. Motion passed.</p>
<p><b>Recess</b></p>	<p>Recess called for at 12:20 for lunch break  Reconvened at 1:20 PM</p> <p><b>C. YSD Graduation Requirements</b>  The Administration recommends the approve of the YSD Graduation Requirements.</p> <p>Motion by Peter Gregory, Seconded by Sam George to approve the YSD Graduation Requirements. Motion passed.</p> <p><b>D. Title IX Resolution</b>  The Administration recommends the approve of the Title IX Resolution.</p> <p>Motion by Sam George, Seconded by Moses Peter to approve the Title IX Resolution. Motion passed.</p> <p><b>E. Professional Service Agreement – Balwin &amp; Associates</b>  During the last meeting, this item was tabled. The Administration recommends the approval of the Professional Service Agreement with Baldwin &amp; Associates at the approximate amount of \$14,000.00 from September 21, 2020 through June 30, 2021.</p> <p>Motion by Sam George, Seconded by Peter Gregory to approve the Professional Service Agreement with Baldwin &amp; Associates at the approximate amount of \$14,000.00. Motion passed with 5-1 votes,</p>

	<p>Robert Charles – nay.</p> <p><b>F. Professional Service Agreement – Fairbanks Soil and Water</b></p> <p>During the last meeting, this item was tabled. The Administration recommends the approval of the Professional Service Agreement with Fairbanks Soil and Water Conservation at the approximate amount of \$20,000.00 from September 21, 2020 through June 30, 2021.</p> <p>Motion by Peter Gregory, Seconded by Robert Charles to approve the Professional Service Agreement with Fairbanks Soil and Water at the approximate amount of \$20,000.00. Motion passed unanimously.</p> <p><b>G. Powerschool Group LLC</b></p> <p>The Administration recommends the approval of the On-Going PowerSchool Subscription/Maintenance and Support fees at the approximate amount of \$17,415.00.</p> <p>Motion by Peter Gregory, Seconded by Robert Charles to approve the Powerschool Group LLC at the approximate amount of \$17,415.00. Motion passed unanimously.</p> <p><b>XII. Reports:</b></p> <p><b>A. Attendance Report:</b></p> <p><b>B. School Reports</b></p> <ol style="list-style-type: none"> <li>1. <b>Akiachak:</b> report.</li> <li>2. <b>Akiak:</b></li> <li>3. <b>Tuluksak:</b></li> </ol> <p><b>C. Special Education/Curriculum/Instruction Director’s Report</b></p> <p><b>D. Yupiaq Education Coordinator’s Report:</b></p> <p><b>E. Business &amp; Finance Report:</b></p> <p><b>F. State/Federal Programs Report:</b></p> <p><b>G. Maintenance &amp; Operations Report:</b></p> <p><b>H. Technology/Human Resource Director’s Report:</b></p> <p><b>I. ANE Director’s Report:</b></p> <p><b>J. Superintendent’s Report:</b></p>
<p><b>Executive Session</b></p>	<p><b>XIII. Executive Session: Personal Matters</b></p> <p>We need to go into an Executive Session to discuss subjects that tend to prejudice the reputation and character of any persons provided the person may request a public discussion.</p> <p>Motion by Moses Peter, Seconded by Sam George to go into an Executive session at 3:43 PM. Motion passed.</p> <p>Motion by Moses Peter, Seconded by Peter Gregory to go out of an executive session at 5:05 PM. Motion passed.</p> <p>No action.</p>

<b>Board Travel/Info</b>	<p><b>XIV. Board Travel/Info:</b></p> <p><b>A. AASB Annual Conference Virtual meeting – November 6-8, 2020</b></p> <p>The following board members to attend the Virtual AASB Annual Conference: Robert Charles, Moses Peter, Moses Owen, Ivan Ivan</p> <p><b>B. Unofficial REAA Results:</b> The unofficial results was reviewed by the board.</p>
<b>Public Comments</b>	<p><b>XV. Public Comments</b></p>
<b>Board Comments</b>	<p><b>XVI. Board Comments</b></p>
<b>Next Meeting Regular Meeting</b>	<p><b>XVII. Next Regular Meeting: November 19, 2020</b></p>
<b>Adjournment</b>	<p><b>XVIII. Adjournment:</b> Motion by Peter Gregory, Seconded by Moses Owen to adjourn the meeting at 5:35 PM.</p> <p>_____</p> <p><b>Secretary</b> <span style="margin-left: 200px;"><b>Date</b></span></p>

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Correspondence

The AASB Boardmanship Awards letter is presented for your information only.



October 30, 2020

Dear Superintendent,

Please accept our sincere apologies for lateness of this letter! With all the effort to move to virtual workshops, academies and conferences I neglected to get this information distributed to you in a timely manner. Nonetheless, we have some great news for your board members regarding the Carl Rose Leadership Awards Program! Each time one of your board members attends one of AASB's events (Boardsmanship Academies, Workshops and the Annual Conference) or if they participate in an in-district board workshop or webinar, they are awarded points. AASB staff do our best to track board member participation in our programs and trainings. Points accumulate towards three levels of boardsmanship standing:

- **Basic Boardsmanship Award (BBA)** - *minimum of 30 points*
- **Experienced Boardsmanship Award (EBA)** - *minimum of 70 points*
- **Master Boardsmanship Award (MBA)** - *minimum of 110 points*

We have compiled the points to the best of our ability and determined the current standing of board members across the state. We will initially email you **certificates awarding those on your Board who have achieved a new level of boardsmanship standing**. After the annual conference we will mail the actual certificates to you. These achievements will be recognized at this year's annual conference on Sunday afternoon November 8<sup>th</sup>. The **Masters in Boardsmanship Award (MBA)** is the highest level that can be achieved through this program. We recognize this important achievement with a special **Boardsmanship pin that is to accompany the MBA certificate**. Please present the certificates and pin once they arrive at your next board meeting to acknowledge their dedication and willingness to improve their boardsmanship. We know that there may be some board members receiving these awards that are no longer on your board and we would ask that you forward the certificate (and pin if applicable) to those former members. Please pass on our sincere gratitude and congratulations.

1111 West 9<sup>th</sup> Street, Juneau, AK 99801

☎(907) 463-1660

☎(907) 586-2995

✉aasb@aasb.org

🌐 <http://www.aasb.org>



The following board members have achieved the listed boardmanship level of recognition in 2020:

***Basic Boardmanship***

Peter Gregory

***Master of Boardmanship***

Robert Charles Sr.  
Moses Peter

On behalf of the AASB Board of Directors and staff,

Lon Garrison  
Director of Membership Services  
Association of Alaska School Board

1111 West 9<sup>th</sup> Street, Juneau, AK 99801

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Attendance Report - none



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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Reports B-K

The Administrative reports are presented for your review and information only.

Author of Report: James M. Boldosser, Sr., Principal  
 Department/Location: Akiachak School K-12  
 Date of Regional School Board Meeting: November 19, 2020

**Mission Statement**

To educate all children to be successful in any environment.

**Vision Statement**

All members of the community are proud and committed to our school system. Students have a positive learning environment, speak the Yup'ik language, know their culture, attend school regularly and graduate prepared to be successful in any environment. The majority of our teachers and school staff are Yup'ik and speak their language, and the curriculum and instruction is based in Yup'ik values and traditions. Our community members, elders, parents and students feel ownership in our schools

**Values**

Love for Children, Spirituality, Sharing, Humility, Hard Work, Respect for Others and Their Property, Cooperation, Family Roles, Knowledge of Family Tree, Hunter Success, Domestic Skills, Knowledge of Language, Avoid Conflict, Humor, Respect for Land, Respect for Nature

**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
	School Shutdown	<ul style="list-style-type: none"> <li>• October 18: Positive COVID Case in Village (Smart Start Protocol)</li> <li>• October 27: YKHC Recommends 2-3 Week Closure</li> <li>• November 6: YKHC Recommends Closure Until 2021</li> </ul>	Students Succeed Culturally and Academically, Education System Change
	Learning Packets	<ul style="list-style-type: none"> <li>• October 18: Staff 2-Week Packet Preparation Started</li> <li>• Rate of Return: 36% Average</li> </ul>	Students Succeed Culturally and Academically; Education System Change.
	Teacher Professional Development	<ul style="list-style-type: none"> <li>• Webinars</li> <li>• Book Study</li> <li>• Group Discussions</li> </ul>	Students Succeed Culturally and Academically; Education System Change.
	ipad Initiative	<ul style="list-style-type: none"> <li>• 1:1 K-6</li> <li>• Staff Professional Development</li> <li>• Parent/Student Requirements</li> </ul>	Succeed Culturally and Academically, Education System Change.

Author of Report: Lance Jackson  
 Department/Location: Akiak Schools  
 Date of Regional School Board Meeting: November 2020

**Mission Statement**  
 To educate all children to be successful in any environment.

**Vision Statement**  
 All members of the community are proud and committed to our school system. Students have a positive learning environment, speak the Yup'iaq language, know their culture, attend school regularly and graduate prepared to be successful in any environment. The majority of our teachers and school staff are Yup'ik and speak their language, and the curriculum and instruction is based in Yup'ik values and traditions. Our community members, elders, parents and students feel ownership in our schools

**Values**  
 Love for Children, Spirituality, Sharing, Humility, Hard Work, Respect for Others and Their Property, Cooperation, Family Roles, Knowledge of Family Tree, Hunter Success, Domestic Skills, Knowledge of Language, Avoid Conflict, Humor, Respect for Land, Respect for Nature

**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
11/10	Staffing education	Sustainable training / ParaProfessional Teacher Apprenticeship	yes
11/2020	ANE	ANE Community Liaison / Educator / Tutor	yes
11/2020	ANE	ANE Student Worker Hirings	yes
Ongoing	ANE	Project based learning / outside the school	yes

Author of Report: Doug Bushey, Principal  
 Department/Location: Tuluksak School K-12  
 Date of Regional School Board Meeting: November 19, 2020

**Mission Statement**

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**Vision Statement**

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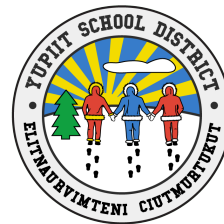
**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
Oct. 6	School Fire	Thank You Letter Attached for the Tuluksak Volunteer Fire Fighters	Students Succeed Culturally and Academically; Community, Parents and Elder Involvement.
Oct. 8	First Quarter	End of First Quarter for the 2020/2021 with Progress Reports & Parent Contacts to follow.	Staff Recruitment and Retention; Students Succeed Culturally and Academically; Community, Parents and Elder Involvement.
Oct. 27	LASB Meeting	In attendance; Elena Gregory, Peter Gregory, Martha Wise, Ms. Henry, and Mr. Bushey	Students Succeed Culturally and Academically; Community, Parents and Elder Involvement.
Oct. 28	YKHC Update	School closed to students based upon YKHC recommendations due to Covid-19.	Students Succeed Culturally and Academically; Education System Change.
Oct. 30 & Nov. 2	Educational Packets	Educational Packets to all students, 125 packets prepared and delivered to each student house.	Students Succeed Culturally and Academically; Education System Change.
Nov. 9	Supt. Bennett Announcement	Schools will continue to be shut down and remote learning will continue for remainder of 2020. This is the important recommendation by YKHC Dr. Hodges on November 5, 2020 regional meeting. We are hopeful to reopen in January upon holiday return.	Education System Change; Students Succeed Culturally and Academically; Community, Parents and Elder Involvement.
Nov. 13 – Dec. 18	Educational Packets	Educational Packets to be continually delivered to Students on a Weekly Basis.	Students Succeed Culturally and Academically; Education System Change; Community, Parents and Elder Involvement.

## Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



To: Community of Tuluksak Fire Fighters

From: Doug Bushey, Principal

Re: Volunteer Fire Fighters

Date: November 10, 2020

---

Dear Tuluksak Fire Fighters,

I am writing to express gratitude to all members of the Tuluksak Volunteer Fire Fighters who saved the school from burning down on the evening of October 6, 2020. I was able to witness first hand the courage and determination it takes to enter a dark building full of smoke where no one is able to see. I watched volunteers crawl on their hands and knees to access the point where the flames were burning to and extinguish them. I was impressed with the fortitude of Fire Chief Bob Peter and the entire team of Fire Fighters who were willing to endure the smoke and fight the fire for over an hour and a half to save the school. I was deeply moved that many people were prepared to risk their lives to keep the school from burning down.

I will never have the exact words to express my deep feelings of gratitude for the service rendered to our community that night, but everyone in our community feels a degree of pride for the way each of you prepared yourself, stepped up and stepped up and put your lives at risk for our students. It is because of your efforts that the school remains standing. May the Village of Tuluksak always have committed members of their community that are willing to step forward and be prepared to protect each other from the harm.

With Deep Sincerity,

Douglas P. Bushey, Principal

Tuluksak School K-12

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*"To educate all children to be successful in any environment."*

10-20-20 - Tuluksak LASB Meeting Minutes

1. **Call to Order:** by Elena Gregory @ 7:18 pm
2. **Roll Call:** by Elena Gregory  
Elena Gregory-Present  
Angela Alexie-Absent  
Carol Charlie- Absent  
Peter Gregory-Present  
Martha Wise-Present
3. **Moment of Silence:** Acknowledge by Elena; prayer given by Douglas Bushey
4. **Recognition of Guests:** Elena Gregory reported that there were “No guests present.”
5. **Approval of Agenda:** Elena Gregory  
Martha Wise- Motion to approve  
Peter Gregory- 2<sup>nd</sup> motion to approve
6. **Approval of Last Minutes:** by Elena Gregory  
Peter Gregory Motion to approve last meeting minutes  
Martha second the motion
7. **New Business-** By Mr. Douglas Bushey
  - a. Principal’s report
    - Sports and after school activities cancelled. Due to fire, still no activity. Yukon fire company will be here November 11, 2020.
    - LASB Election-counting ballots  
Write in ballots must be counted.
    - December 11 Graduates
      1. There are seven graduates.
      2. Diplomas were ordered with Ms. Edna
      3. Clare’s checking on graduates’ transcripts to see if they are in-line to graduate.
    - Staffing
      1. Secondary Language Arts Teacher- Vacant
      2. Special Education Aide- Open
      3. Secretary- Ardelle Andrew
      4. Community Liaison- Clarence Peter Sr. (Fire Guard)
    - Good Things
      1. Tuluksak School Facebook Page- Trivia Questions
      2. Volunteer Fire Department- Mr. Doug, Would like to thank Bob Peter and Fire Crew for their fast response to the fire.
8. **Guest Comments:** Question raised by Peter Gregory and Elena Gregory
  1. How are things going in the school?
  2. What are the kids learning?  
**Response by Lishia Henry** - Things are going well with literacy. The students are in LLI groups, I have created one-to-one intervention for the students, and the school is aware that literacy is primary and important.  
**Response by Douglas Bushey-** We have used the Sig. Grant to order take home books and Ziplock bags to help with literacy.

9. **Date of next TLT LASB Meeting-** November 17, 2020

10. **Adjournment:** @ 7:54 pm

Martha Wise- motion to adjourn

Peter Gregory- 2<sup>nd</sup> the motion to adjourn

Author of Report: Kary DeSignore  
 Department/Location: Special Education  
 Date of Regional School Board Meeting: November 19, 2020

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4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
October 30	Intensive files	The names and numbers for special ed. intensive students was submitted to DEED for the school year.	Students Succeed Culturally and Academically;
October 12	Compliance Monitoring	The state accepted the corrections as submitted for the compliance monitoring for the 2019/2020 school year.	Students Succeed Culturally and Academically Staff Recruitment and Retention Education System Change
Nov. 12/13	Training	Completed CPI training	Students Succeed Culturally and Academically, Staff Recruitment and Retention
Ongoing	Child Find	Child Find events will be delayed until February due to COVID Closures, until then we will continue to assess students as referred by parents or teachers.	Students Succeed Culturally and Academically, Community, Parents and Elder Involvement
Oct 14 and Nov. 4	Sped. Staff meeting	I met virtually with staff at all three sites to discuss upcoming deadlines, assessments, Child Find, and other issues at hand.	Students Succeed Culturally and Academically, Staff Recruitment and Retention
Ongoing	State Sped. Meetings	I meet every Wednesday morning with the DEED Sped. Department to review latest information in the state and discuss concerns	Education System Change, Students Succeed Culturally and Academically



Author of Report: Kary DelSignore

Department/Location: Assessment

Date of Regional School Board Meeting: November 19, 2020

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Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
Nov. 1, 2020	WIDA/Access	Students have been identified at all three sites and test have been ordered for the spring administration. TLT 101 students, KKI 145 students, AKI 92 students	Students Succeed Culturally and Academically;
October 30, 2020	Test Security	Security Agreements were sent to the state	Students Succeed Culturally and Academically
Nov. 19- Dec. 18	Benchmark Assessments	Both MAPS and AIMS Winter benchmark windows will be open.	Students Succeed Culturally and Academically
Spring	Assessments	We will complete all testing on the computer with the exception of kindergarten, this gives us more testing window options and saves money as calculators will not need to be purchased as they are imbedded.	Students Succeed Culturally and Academically
Ongoing	Training	Curriculum coaches are taking part in ongoing assessment administration training.	Staff Recruitment and Retention

**Author of Report:** Clare Robyt

**Department:** Curriculum

**Date of Regional School Board Meeting:** 11-19-2020

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Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
		<p>Student Transcript Audits conducted to ensure graduating seniors are prepared to graduate and all other students are on track for graduation. Some students are on-track for early graduation in December 2020.</p> <ol style="list-style-type: none"> <li>1) Some seniors have duplicate credits due to a variety of reasons. Their duplicate credits will be applied to electives and a <b>waiver for duplicate credits will be applied for this year only so students are not unduly penalized.</b></li> <li>2) Some seniors have more credit for a course than what we offer due to earning those credits in another school. We will honor the transfer credits per our policy.</li> <li>3) There are several students at all 3 schools that are not on track for graduation with their class. The 2 primary reasons those students are not on track are failing courses and not attending school.</li> </ol> <p>I have held audit meeting with some principals over this year's seniors and am finishing up audits with the others. I will be holding audit meetings with principals over the rest of their students before this semester ends, so they can schedule courses in accordance.</p>	<ol style="list-style-type: none"> <li>1. Students Succeed Culturally and Academically</li> <li>2. Education System Change</li> </ol>
	In Services	<p>Cancelled 10-28-20 due to COVID Closure of schools and rescheduled for 11-18-20 IF SCHOOL IS BACK IN SESSION: <i>Getting Started with iREAD</i> – delivered by HMH PD (one time only for K – 5 &amp; SpEd Teachers for those grades)</p>	<ol style="list-style-type: none"> <li>1. Every Student has access to the curriculum for academic success</li> <li>2. Staff Recruitment and Retention</li> </ol>

Author of Report: Janice George  
 Department/Location: Yup'iaq Education  
 Date of Regional School Board Meeting: November 19, 2020

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Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
10/11-10/14	Youth & Elder Conference	Youth & Elder's Conference	Students Succeed Culturally and Academically Community, Parents and Elder Involvement
October November	TWT	10/19-10/30 I was unable to attend TWT due to community lockdown. 11/10, 11/12, 11/17 & 11/19 Virtual Gathering & Weekly Meeting	Students Succeed Culturally and Academically Community, Parents and Elder Involvement
November	Syllabus writing	Work with College Readiness Coordinator from KuC for the Next Dual Credit Class(es)	Students Succeed Culturally & Academically
November 18	Yugtun Instructors Meeting	Kuskokwim Campus Region Yugtun Instructors Meeting	Education System Change

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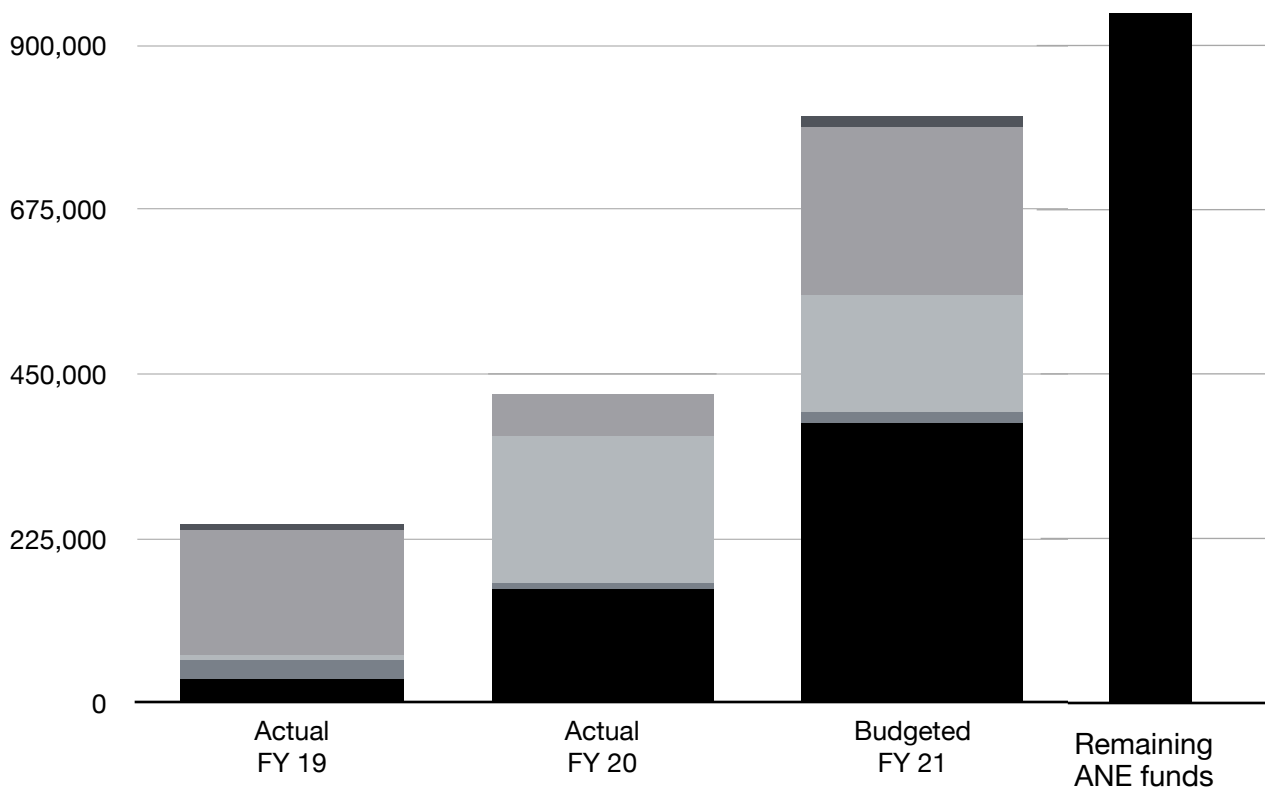
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Date(s)	Activity	Details	Connection
	ANE Grant Funding	Our ANE Grant has been awarded by the Federal Government for the third and final year of its three year award. The fiscal year for this grant is from Oct 1, 2020 to September 30, 2021. Below is a chart of our budgeted and actual expenditures	

	Actual FY 19	Actual FY 20	Budgeted FY 21
Personnel	33,824	155,050	381,023
Travel	25,596	9,546	16,000
Supplies	7,774	198,380	161,500
Contracts	169,096	59,587	228,000
Scholarships/Other	6,750	0	15,000

- Scholarships/Other
- Contracts
- Supplies
- Travel
- Personnel



# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Telephone (907) 825-3600 • FAX (877) 825-2404



From: John C. Stackhouse  
Business Manager  
Yupiit School District

Date: November 19, 2020

Subj: 2020 November Board Report

The 2020 November Board Report contains the following:

Summary of Activities

Grant Explanations

Income statement report from BMS for 11/20

Author of Report: John Stackhouse  
 Department/Location: Business Manager  
 Date of Regional School Board Meeting: November 19, 2020

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Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
Sept	Time Clock	Maisha researched and implemented hands free card swipe module to Time Clock system in response to COVID	Education System Change
Oct	FY22 Budget	Compiled collected data by Kaylin for FY22 Projected ADM and submitted to DEED	Education System Change
Oct-Nov	FY21 OASIS	Signed completed FY21 OASIS ADM report, completed and submitted by Kaylin to DEED	Education System Change
Oct	Reporting	Completed and submitted quarterly 941 and state Employment Security Tax	Education System Change
Nov	Professional Development	Jennifer S. has completed 3 courses towards MBA, currently enrolled in 4 <sup>th</sup> .	Education System Change
Nov	Programs	Completed and returned Apprenticeship application to L Jackson	Education System Change
Nov	Grants	Issued IPP letters, received two back for Impact Aid Application process,	Education System Change

## State Funding and State Federal Pass through Funding

### Fund 100

Foundation Funding- Funding received from Alaska DEED based on Base Student Allocation (BSA) of \$5930 per student and calculated using a formula to adjust for school size. Additional funding is received for SPED students based on the Special Needs factor multiplier of 1.20. The vocational and technical funding is based on a multiplier of 1.015. The intensive need student count is calculated by a multiplier factor of 13. Finally, the correspondence program is calculated by a multiplier of 0.90.

Current amount of Grant: \$6,078,601

### Included in Fund 100:

E-Rate: This program provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications and internet access. Provides funding at 90% of cost.

Impact Aid: designed to assist United States local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands.

Amount of Grant: \$3,562,334

Quality Schools Grant- These funds are used for instructional materials to support math competencies, literacy and language development, to provide educational support for students to improve academic language, literacy and math skills.

Amount of Grant: \$26,013

### Fund 205

Pupil Transportation fund: Funding received to support student transportation.

Amount of Grant: \$928

### Fund 255

Food Service Fund: Funds received from the USDA for the National School Lunch Program, Breakfast program, Afterschool Snack Program, and Commodities.

Amount of Grant: Varies

### Fund 236

Staff Development Grant: Funding received for specific staff development opportunities from the State of Alaska.

Amount of Grant: Varies

### Fund 245

CSI/TSI School Improvement funds: Funding received to assist schools in meeting the goals identified in the STEPP plan. Akiachak and Tuluksak are identified Comprehensive Support designated as lowest 5%. Akiak School is identified Targeted Support.

Amount \$100,000

### Fund 256

Title I, Part A- Services for Children in Poverty: These funds are targeted for use in improving the academic achievement of disadvantaged children. YSD uses these funds to provide a Literacy Coach within each school, paraprofessional support for literacy and

member of the Statewide Migrant Ed Advisory Council.

Fund 297

Title VIB - Services for Students with Disabilities: YSD employs 2 Special education paraprofessional with these funds. Speech and Occupational Therapy services and a Psychologist are also secured from this grant. Title VIB funds provide funding for attendance at the state Special Education Conference and for technology and curriculum needs in district special education classrooms.

Amount of Grant: \$160,527.31

Fund 319

CARES act funding: Funding received to assist schools respond to COVID19 related expenditures.

Amount of Grant: \$544,799.00

Fund 301

Carl Perkins: These funds must be used for the development and support of approved vocational and career pathways courses. YSD supports supplies and materials for approved vocational courses offered in schools and professional development for CTE teachers and administration.

Amount of Grant: \$24,643.00

Fund 390

Employee Housing- Funds generated by rental revenue and transfers from foundation funding to support teacher housing maintenance and repair.

Direct Federal Funding

Fund 350

Johnson O'Malley (JOM): This grant is operated under an educational plan which contains educational objectives to address the needs of our students. Funds were used to purchase supplemental, culturally relevant supplies and materials for students.

Amount of Grant: \$26,372.00

Fund 351

Rural Low-Income Schools: Funds used to support student government.

Amount of Grant \$9,239

Fund 362

Indian Education: Title VII: Funds are generated by the districts Indian Student Count. Funds must be used to address the academic needs of Alaska Native students in YSD schools. Funding for students, staff, and elders' participation in the Youth and Elders Conference, tuition for students to attend VTE phases through the Chugach School District for college and career readiness training, funding for Regional School Board and Tribal Education Director to attend the National Indian Education Association conference, supplies and materials to increase knowledge of cultural identity and awareness.

Amount of Grant: \$169,057.00

Fund 365

Alaska Native Education Grant (ANE): Federal funding received to enhance Alaska Native Education. This grant is a three-year award July 2018- June 2021.

Amount of Grant \$2,421,676



math in the primary grades, paraprofessional training in early literacy for primary grades, substitutes for Teachers attending RTI/MTSS, to subsidize teacher housing, Staff travel for committee functions and district staff to attend ESEA Technical Assistance Workshop, and Student travel for sessions offered by Chugach School District/EXCEL Alaska for credit recovery.

Amount of Grant: \$1,076,105.53

Reaped into Fund 256

Title II, Part A- Teacher Quality: Increase the academic achievement of all students by helping schools and districts improve teacher and principal quality. In addition, Title II A funds may be used to improve the skills and knowledge of principals for effective school leadership.

Reaped into Title I, Part A

Reaped into Fund 256

Title IV, A- Student Support and Academic Enrichment: The Every Student Succeeds Act (ESSA) authorizes significant funds to help increase the capacity of states, local educational agencies (LEAs), schools, and local communities to provide all students with access to a well-rounded education and to improve school conditions for student learning.

Reaped into Title I, Part A

Fund 257

Title I, Part C - Migrant Education: These funds are to target the academic needs of migrant students, which arise because of their migratory activities such as fishing and agriculture. YSD utilizes these funds to cover costs of migrant recruiting which is done by school secretaries and to provide for a migrant records clerk who monitors the program documentation. Purchase of laptops for each site for Migrant Education students to use in classroom to increase their skills in English, Math, and Reading. These funds are also being used to provide opportunities for migrant students to attend vocational learning opportunities through Chugach School District. Funding is based on the number of students meeting the specifics of the migrant identification rules.

Amount of Grant: \$148,576.00

Fund 269

Section 619 - Special Education Support- This grant supports activities for students with disabilities age 3-5. YSD uses these funds to assist in the cost of speech therapy services and educational supplies for young children.

Amount of Grant: \$2,010.82

Fund 270

Title III, A-Services for Limited English Proficient (LEP) Students: YSD receives limited Title III funds but uses them to provide support for teacher training in effective practices for teaching students who are not proficient in English. A teacher team has been attending training lead by experts from the Department of Education. They are working with the YSD Literacy Coach to share their learning and understanding of how to efficiently support the learning of LEP students.

Amount of Grant: \$76,454

Fund 271

Migrant Parent Advisory Council: Funds received for Jennifer Phillip to attend as a

YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

100 OPERATING BUDGET

			----- Current Year -----				
Function	Object	Description	Current Month	Current YTD	Current Enc	Budget	Variance
Revenue							
	40	OTHER LOCAL REVENUES		63.05			63.05
	47	E-RATE		177,165.90		1,646,875.00	-1,469,709.10
	51	FOUNDATION PROGRAM		2,147,192.00		7,139,814.00	-4,992,622.00
	52	State BAG		39,208.80			39,208.80
	56	TRS ON-BEHALF				739,143.00	-739,143.00
	57	PERS ON-BEHALF				158,408.00	-158,408.00
	90	OTHER STATE REVENUE				53,094.00	-53,094.00
	100	FEDERAL REVENUE		49,360.35			49,360.35
	110	IMPACT AID				4,112,007.00	-4,112,007.00
<b>Total Revenue</b>			<b>0.00</b>	<b>2,412,990.10</b>		<b>13,849,341.00</b>	<b>-11,436,350.90</b>
Expenses							
100		REGULAR INSTRUCTION					
	314	DIR/COOR/MANAGER (CERT)		22,799.01		72,196.00	49,396.99
	315	TEACHER		372,356.35		2,304,977.00	1,932,620.65
	316	EXTRA DUTY PAY		750.00			-750.00
	323	AIDES		63,067.55		309,500.00	246,432.45
	329	SUBSTITUTES/TEMPORARIES		24,674.23		55,000.00	30,325.77
	360	EMPLOYEE BENEFITS				920,111.00	920,111.00
	361	HEALTH/LIFE INSURANCE		71,042.21			-71,042.21
	362	UNEMPLOYMENT INSURANCE		6,683.44			-6,683.44
	363	WORKER'S COMP		7,238.20			-7,238.20
	364	FICA/MEDICARE		12,374.75			-12,374.75
	365	TEACHER'S RETIREMENT		49,942.24			-49,942.24
	366	PERS		12,605.46			-12,605.46
	367	TRS ONBEHALF				444,409.00	444,409.00
	368	PERS ONBEHALF				33,275.00	33,275.00
	410	PROFESSIONAL & TECH SVCS		180.00			-180.00
	420	STAFF TRAVEL & PER DIEM		2,145.00		2,000.00	-145.00
	425	STUDENT TRAVEL		3,500.90			-3,500.90
	450	SUPPLIES, MATL & MEDIA	1,522.95	42,639.40	15,968.29	159,958.00	117,318.60
<b>Total Function</b>			<b>1,522.95</b>	<b>691,998.74</b>	<b>15,968.29</b>	<b>4,301,426.00</b>	<b>3,609,427.26</b>
120		BILINGUAL/BICULTURAL INST					
	321	DIR/COORD/MGR (NON-CERT)		15,371.25		61,485.00	46,113.75
	360	EMPLOYEE BENEFITS				21,520.00	21,520.00
	361	HEALTH/LIFE INSURANCE		2,199.90			-2,199.90
	362	UNEMPLOYMENT INSURANCE		212.13			-212.13
	363	WORKER'S COMP		230.58			-230.58

100 OPERATING BUDGET

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
	364	FICA/MEDICARE		1,175.88			-1,175.88
	366	PERS		3,381.66			-3,381.66
	367	TRS ONBEHALF				8,239.00	8,239.00
	368	PERS ONBEHALF				6,069.00	6,069.00
	450	SUPPLIES, MATL & MEDIA		49.70		9,000.00	8,950.30
		<b>Total Function</b>		<b>22,621.10</b>		<b>106,313.00</b>	<b>83,691.90</b>
160		VOCATIONAL ED INSTRUCTION					
	315	TEACHER		13,934.14		165,247.00	151,312.86
	360	EMPLOYEE BENEFITS				57,837.00	57,837.00
	362	UNEMPLOYMENT INSURANCE		187.24			-187.24
	363	WORKER'S COMP		203.52			-203.52
	364	FICA/MEDICARE		202.04			-202.04
	365	TEACHER'S RETIREMENT		1,704.08			-1,704.08
	367	TRS ONBEHALF				29,381.00	29,381.00
	450	SUPPLIES, MATL & MEDIA		1,035.50	269.75	15,000.00	13,964.50
		<b>Total Function</b>		<b>17,266.52</b>	<b>269.75</b>	<b>267,465.00</b>	<b>250,198.48</b>
200		SPECIAL ED INSTRUCTION					
	315	TEACHER		55,514.65		579,701.00	524,186.35
	323	AIDES		39,124.35		224,700.00	185,575.65
	360	EMPLOYEE BENEFITS				281,541.00	281,541.00
	361	HEALTH/LIFE INSURANCE		11,733.79			-11,733.79
	362	UNEMPLOYMENT INSURANCE		1,296.33			-1,296.33
	363	WORKER'S COMP		1,410.82			-1,410.82
	364	FICA/MEDICARE		3,797.89			-3,797.89
	365	TEACHER'S RETIREMENT		6,972.66			-6,972.66
	366	PERS		8,562.99			-8,562.99
	367	TRS ONBEHALF				76,751.00	76,751.00
	368	PERS ONBEHALF				18,897.00	18,897.00
	410	PROFESSIONAL & TECH SVCS		195.00			-195.00
	450	SUPPLIES, MATL & MEDIA		7,195.21	1,339.23	5,000.00	-2,195.21
		<b>Total Function</b>		<b>135,803.69</b>	<b>1,339.23</b>	<b>1,186,590.00</b>	<b>1,050,786.31</b>
220		SPEC ED SUPPORT SVCS					
	314	DIR/COOR/MANAGER (CERT)		19,746.62		77,612.00	57,865.38
	324	SUPPORT STAFF		1,071.09			-1,071.09
	360	EMPLOYEE BENEFITS				27,164.00	27,164.00
	361	HEALTH/LIFE INSURANCE		3,410.18			-3,410.18
	362	UNEMPLOYMENT INSURANCE		269.25			-269.25
	363	WORKER'S COMP		307.06			-307.06
	364	FICA/MEDICARE		368.32			-368.32
	365	TEACHER'S RETIREMENT		2,436.99			-2,436.99
	366	PERS		235.69			-235.69
	367	TRS ONBEHALF				17,213.00	17,213.00
	390	TRAVEL ALLOWANCE		9,335.00		48,040.00	38,705.00

100 OPERATING BUDGET

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
	410	PROFESSIONAL & TECH SVCS		867.36		95,000.00	94,132.64
	420	STAFF TRAVEL & PER DIEM	256.00	742.99	486.99	15,000.00	14,257.01
	450	SUPPLIES, MATL & MEDIA		1,497.27			-1,497.27
	490	OTHER EXPENSES		150.00			-150.00
		<b>Total Function</b>	<b>256.00</b>	<b>40,437.82</b>	<b>486.99</b>	<b>280,029.00</b>	<b>239,591.18</b>
320		GUIDANCE SERVICES					
	318	SPECIALISTS		15,232.16		89,842.00	74,609.84
	360	EMPLOYEE BENEFITS				31,445.00	31,445.00
	361	HEALTH/LIFE INSURANCE		2,640.20			-2,640.20
	362	UNEMPLOYMENT INSURANCE		210.20			-210.20
	363	WORKER'S COMP		228.48			-228.48
	364	FICA/MEDICARE		220.86			-220.86
	365	TEACHER'S RETIREMENT		1,913.16			-1,913.16
	367	TRS ONBEHALF				15,921.00	15,921.00
	420	STAFF TRAVEL & PER DIEM		640.00			-640.00
		<b>Total Function</b>		<b>21,085.06</b>		<b>137,208.00</b>	<b>116,122.94</b>
350		SUPPORT SERVICES INSTRUCT					
	314	DIR/COOR/MANAGER (CERT)		6,582.23		25,871.00	19,288.77
	324	SUPPORT STAFF		4,194.61			-4,194.61
	360	EMPLOYEE BENEFITS				9,055.00	9,055.00
	361	HEALTH/LIFE INSURANCE		3,501.83			-3,501.83
	362	UNEMPLOYMENT INSURANCE		87.75			-87.75
	363	WORKER'S COMP		159.89			-159.89
	364	FICA/MEDICARE		416.30			-416.30
	365	TEACHER'S RETIREMENT		812.34			-812.34
	366	PERS		922.81			-922.81
		<b>Total Function</b>		<b>16,677.76</b>		<b>34,926.00</b>	<b>18,248.24</b>
352		LIBRARY SERVICES					
	323	AIDES		12,981.14		72,519.00	59,537.86
	360	EMPLOYEE BENEFITS				25,381.00	25,381.00
	361	HEALTH/LIFE INSURANCE		7,883.50			-7,883.50
	362	UNEMPLOYMENT INSURANCE		181.59			-181.59
	363	WORKER'S COMP		194.73			-194.73
	364	FICA/MEDICARE		993.04			-993.04
	366	PERS		2,855.84			-2,855.84
	368	PERS ONBEHALF				4,462.00	4,462.00
		<b>Total Function</b>		<b>25,089.84</b>		<b>102,362.00</b>	<b>77,272.16</b>
354		IN-SERVICE TRAINING					
	410	PROFESSIONAL & TECH SVCS				7,725.00	7,725.00
	420	STAFF TRAVEL & PER DIEM				5,150.00	5,150.00
	440	OTHER PURCHASED SERVICES				2,575.00	2,575.00
	450	SUPPLIES, MATL & MEDIA				2,575.00	2,575.00
		<b>Total Function</b>				<b>18,025.00</b>	<b>18,025.00</b>

100 OPERATING BUDGET

			----- Current Year -----				
Function	Object	Description	Current Month	Current YTD	Current Enc	Budget	Variance
360		Instructional-Related Technology					
	314	DIR/COOR/MANAGER (CERT)		22,110.18		88,441.00	66,330.82
	360	EMPLOYEE BENEFITS				30,594.00	30,594.00
	361	HEALTH/LIFE INSURANCE		4,125.15			-4,125.15
	362	UNEMPLOYMENT INSURANCE		305.13			-305.13
	363	WORKER'S COMP		331.65			-331.65
	364	FICA/MEDICARE		320.61			-320.61
	365	TEACHER'S RETIREMENT		2,777.04			-2,777.04
	367	TRS ONBEHALF				14,517.00	14,517.00
	433	COMMUNICATIONS		156,530.00		1,372,395.00	1,215,865.00
	444	TECHNOLOGY RELATED REPAIRS AND	556.45	1,748.27			-1,748.27
	450	SUPPLIES, MATL & MEDIA		3,311.78	1,347.11	6,000.00	2,688.22
		<b>Total Function</b>	<b>556.45</b>	<b>191,559.81</b>	<b>1,347.11</b>	<b>1,511,947.00</b>	<b>1,320,387.19</b>
400		SCHOOL ADMINISTRATION					
	313	PRINCIPAL		65,855.43		296,991.00	231,135.57
	360	EMPLOYEE BENEFITS				103,947.00	103,947.00
	361	HEALTH/LIFE INSURANCE		9,514.83			-9,514.83
	362	UNEMPLOYMENT INSURANCE		904.99			-904.99
	363	WORKER'S COMP		987.82			-987.82
	364	FICA/MEDICARE		896.30			-896.30
	365	TEACHER'S RETIREMENT		8,390.15			-8,390.15
	367	TRS ONBEHALF				52,588.00	52,588.00
		<b>Total Function</b>		<b>86,549.52</b>		<b>453,526.00</b>	<b>366,976.48</b>
450		SCHOOL ADMIN SUPPORT					
	324	SUPPORT STAFF		18,928.82		110,401.00	91,472.18
	360	EMPLOYEE BENEFITS				38,651.00	38,651.00
	361	HEALTH/LIFE INSURANCE		-13,251.70			13,251.70
	362	UNEMPLOYMENT INSURANCE		256.69			-256.69
	363	WORKER'S COMP		283.86			-283.86
	364	FICA/MEDICARE		1,448.04			-1,448.04
	366	PERS		4,164.35			-4,164.35
	368	PERS ONBEHALF				6,647.00	6,647.00
		<b>Total Function</b>		<b>11,830.06</b>		<b>155,699.00</b>	<b>143,868.94</b>
511		BOARD OF EDUCATION					
	324	SUPPORT STAFF		7,315.55		34,415.00	27,099.45
	329	SUBSTITUTES/TEMPORARIES		24,447.50		75,000.00	50,552.50
	360	EMPLOYEE BENEFITS				38,415.00	38,415.00
	361	HEALTH/LIFE INSURANCE		726.00			-726.00
	362	UNEMPLOYMENT INSURANCE		102.30			-102.30
	363	WORKER'S COMP		111.26			-111.26
	364	FICA/MEDICARE		2,430.03			-2,430.03
	366	PERS		2,819.41			-2,819.41
	368	PERS ONBEHALF				6,469.00	6,469.00

100 OPERATING BUDGET

			----- Current Year -----				
Function	Object	Description	Current Month	Current YTD	Current Enc	Budget	Variance
	420	STAFF TRAVEL & PER DIEM	2,400.00	11,168.40		75,000.00	63,831.60
	450	SUPPLIES, MATL & MEDIA		1,914.99		5,600.00	3,685.01
	491	DUES & FEES		975.00		18,450.00	17,475.00
		<b>Total Function</b>	<b>2,400.00</b>	<b>52,010.44</b>		<b>253,349.00</b>	<b>201,338.56</b>
512		OFFICE OF SUPERINTENDENT					
	311	SUPERINTENDENT		30,000.00		120,000.00	90,000.00
	324	SUPPORT STAFF		7,537.19		30,491.00	22,953.81
	360	EMPLOYEE BENEFITS				52,672.00	52,672.00
	361	HEALTH/LIFE INSURANCE		4,121.44			-4,121.44
	362	UNEMPLOYMENT INSURANCE		519.45			-519.45
	363	WORKER'S COMP		563.07			-563.07
	364	FICA/MEDICARE		1,011.59			-1,011.59
	365	TEACHER'S RETIREMENT		3,768.00			-3,768.00
	366	PERS		1,658.20			-1,658.20
	367	TRS ONBEHALF				17,064.00	17,064.00
	368	PERS ONBEHALF				1,958.00	1,958.00
	410	PROFESSIONAL & TECH SVCS				35,000.00	35,000.00
	414	LEGAL SERVICES		18,091.70			-18,091.70
	420	STAFF TRAVEL & PER DIEM		2,160.00		7,500.00	5,340.00
	450	SUPPLIES, MATL & MEDIA		1,764.09		1,500.00	-264.09
	490	OTHER EXPENSES		970.00			-970.00
	491	DUES & FEES				500.00	500.00
		<b>Total Function</b>		<b>72,164.73</b>		<b>266,685.00</b>	<b>194,520.27</b>
550		DISTRICT ADMIN SUPPORT SV					
	321	DIR/COORD/MGR (NON-CERT)		31,961.04		127,482.00	95,520.96
	324	SUPPORT STAFF		47,992.30		179,920.00	131,927.70
	360	EMPLOYEE BENEFITS				107,590.00	107,590.00
	361	HEALTH/LIFE INSURANCE		9,020.40			-9,020.40
	362	UNEMPLOYMENT INSURANCE		1,084.39			-1,084.39
	363	WORKER'S COMP		1,159.38			-1,159.38
	364	FICA/MEDICARE		6,116.42			-6,116.42
	366	PERS		17,287.21			-17,287.21
	368	PERS ONBEHALF				18,845.00	18,845.00
	410	PROFESSIONAL & TECH SVCS		31,889.70		48,000.00	16,110.30
	420	STAFF TRAVEL & PER DIEM		13.45		5,000.00	4,986.55
	433	COMMUNICATIONS		10,284.70			-10,284.70
	440	OTHER PURCHASED SERVICES		17,868.00		40,000.00	22,132.00
	445	INSURANCE & BOND PREMIUMS A		70,845.45		63,654.00	-7,191.45
	450	SUPPLIES, MATL & MEDIA	200.00	6,630.68	24.03	5,000.00	-1,630.68
	490	OTHER EXPENSES	15,486.81	46,417.15			-46,417.15
	491	DUES & FEES				3,000.00	3,000.00
	495	INDIRECT COSTS				-154,365.00	-154,365.00
		<b>Total Function</b>	<b>15,686.81</b>	<b>298,570.27</b>	<b>24.03</b>	<b>444,126.00</b>	<b>145,555.73</b>

100 OPERATING BUDGET

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
551		RECRUITMENT					
	410	PROFESSIONAL & TECH SVCS				5,000.00	5,000.00
	420	STAFF TRAVEL & PER DIEM		215.00		12,000.00	11,785.00
	450	SUPPLIES, MATL & MEDIA	22.72	89.81			-89.81
	490	OTHER EXPENSES				5,500.00	5,500.00
		<b>Total Function</b>	<b>22.72</b>	<b>304.81</b>		<b>22,500.00</b>	<b>22,195.19</b>
552		HUMAN RESOURCES STAFF SVC					
	321	DIR/COORD/MGR (NON-CERT)				47,009.00	47,009.00
	324	SUPPORT STAFF		7,315.52			-7,315.52
	360	EMPLOYEE BENEFITS				16,453.00	16,453.00
	361	HEALTH/LIFE INSURANCE		725.96			-725.96
	362	UNEMPLOYMENT INSURANCE		102.33			-102.33
	363	WORKER'S COMP		109.73			-109.73
	364	FICA/MEDICARE		559.65			-559.65
	366	PERS		1,609.40			-1,609.40
	368	PERS ONBEHALF				1,900.00	1,900.00
	420	STAFF TRAVEL & PER DIEM				500.00	500.00
	450	SUPPLIES, MATL & MEDIA		16,638.26		250.00	-16,388.26
		<b>Total Function</b>		<b>27,060.85</b>		<b>66,112.00</b>	<b>39,051.15</b>
560		Administrative Technology Services					
	314	DIR/COOR/MANAGER (CERT)		7,370.07		29,480.00	22,109.93
	360	EMPLOYEE BENEFITS				10,318.00	10,318.00
	361	HEALTH/LIFE INSURANCE		1,375.05			-1,375.05
	362	UNEMPLOYMENT INSURANCE		101.70			-101.70
	363	WORKER'S COMP		110.55			-110.55
	364	FICA/MEDICARE		106.86			-106.86
	365	TEACHER'S RETIREMENT		925.68			-925.68
	367	TRS ONBEHALF				4,839.00	4,839.00
	433	COMMUNICATIONS		49,024.65		457,465.00	408,440.35
	444	TECHNOLOGY RELATED REPAIRS AND	33.00	134.40		1,500.00	1,365.60
	450	SUPPLIES, MATL & MEDIA		7,575.12	726.77	38,000.00	30,424.88
	491	DUES & FEES				1,500.00	1,500.00
		<b>Total Function</b>	<b>33.00</b>	<b>66,724.08</b>	<b>726.77</b>	<b>543,102.00</b>	<b>476,377.92</b>
600		OPERATION & MAINTENANCE					
	321	DIR/COORD/MGR (NON-CERT)		14,663.05		48,378.00	33,714.95
	325	MAINTENANCE/CUSTODIAL		67,444.24		303,077.00	235,632.76
	329	SUBSTITUTES/TEMPORARIES		57,350.03		80,000.00	22,649.97
	360	EMPLOYEE BENEFITS				125,303.00	125,303.00
	361	HEALTH/LIFE INSURANCE		17,286.14			-17,286.14
	362	UNEMPLOYMENT INSURANCE		1,994.54			-1,994.54
	363	WORKER'S COMP		2,028.52			-2,028.52
	364	FICA/MEDICARE		10,668.44			-10,668.44
	366	PERS		18,107.79			-18,107.79

100 OPERATING BUDGET

			----- Current Year -----				
Function	Object	Description	Current Month	Current YTD	Current Enc	Budget	Variance
	368	PERS ONBEHALF				36,076.00	36,076.00
	410	PROFESSIONAL & TECH SVCS		66,698.42	45,539.14	2,000.00	-64,698.42
	420	STAFF TRAVEL & PER DIEM		820.00			-820.00
	431	WATER & SEWAGE		130,000.00		335,000.00	205,000.00
	435	FUEL-HEATING		268,462.76		572,354.00	303,891.24
	436	ELECTRICITY		62,156.40		480,765.00	418,608.60
	445	INSURANCE & BOND PREMIUMS A		401,926.64		328,000.00	-73,926.64
	452	MAINTENANCE SUPPLIES	2,271.60	87,158.71	13,646.28	100,000.00	12,841.29
	453	JANITORIAL SUPPLIES		562.51		35,000.00	34,437.49
	456	VEHICLE MAINTENANCE		1,871.38		10,500.00	8,628.62
	458	GAS & OIL		23,100.03		26,654.00	3,553.97
	510	EQUIPMENT		56,216.39	871.94		-56,216.39
		<b>Total Function</b>	<b>2,271.60</b>	<b>1,288,515.99</b>	<b>60,057.36</b>	<b>2,483,107.00</b>	<b>1,194,591.01</b>
700		STUDENT ACTIVITIES					
	316	EXTRA DUTY PAY				20,250.00	20,250.00
	329	SUBSTITUTES/TEMPORARIES				10,000.00	10,000.00
	360	EMPLOYEE BENEFITS				10,588.00	10,588.00
	367	TRS ONBEHALF				5,164.00	5,164.00
	420	STAFF TRAVEL & PER DIEM				1,500.00	1,500.00
	425	STUDENT TRAVEL		-483.20		195,708.00	196,191.20
	450	SUPPLIES, MATL & MEDIA		320.00		15,000.00	14,680.00
	491	DUES & FEES				4,500.00	4,500.00
		<b>Total Function</b>		<b>-163.20</b>		<b>262,710.00</b>	<b>262,873.20</b>
		<b>Total Expenses</b>	<b>22,749.53</b>	<b>3,066,107.89</b>	<b>80,219.53</b>	<b>12,897,207.00</b>	<b>9,831,099.11</b>
		Net Income from Operations	-22,749.53	-653,117.79			
		Other Expenses					
900		FUND TRANSFERS					
	552	XFER TO FOOD SERVICE				100,000.00	100,000.00
	558	XFER TO TEACHER HOUSING				400,000.00	400,000.00
		<b>Total Function</b>				<b>500,000.00</b>	
		<b>Total Other Expenses</b>	<b>0.00</b>	<b>0.00</b>		<b>500,000.00</b>	<b>500,000.00</b>
		Net Income	-22,749.53	-653,117.79			



205 STUDENT TRANSPORTATION

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Revenue							
	65	STUDENT TRANSPORTATION		319.00			319.00
		<b>Total Revenue</b>	<b>0.00</b>	<b>319.00</b>		<b>0.00</b>	<b>319.00</b>
Expenses							
220		SPEC ED SUPPORT SVCS					
	390	TRAVEL ALLOWANCE		120.00			-120.00
		<b>Total Function</b>		<b>120.00</b>			<b>-120.00</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>120.00</b>		<b>0.00</b>	<b>-120.00</b>
		Net Income from Operations		199.00			
		Net Income	0.00	199.00			

245 SIG GRANT

Function	Object	Description	----- Current Year -----			Budget	Variance
			Current Month	Current YTD	Current Enc		
Expenses							
100		REGULAR INSTRUCTION					
	450	SUPPLIES, MATL & MEDIA		4,800.00			-4,800.00
		<b>Total Function</b>		<b>4,800.00</b>			<b>-4,800.00</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>4,800.00</b>		<b>0.00</b>	<b>-4,800.00</b>
		Net Income from Operations		-4,800.00			
		Net Income	0.00	-4,800.00			

255 FOOD SERVICE FUND

Function	Object	Description	----- Current Year -----			Budget	Variance
			Current Month	Current YTD	Current Enc		
Revenue							
	161	USDA FOOD SERVICE REIMBRS A		1,292.76			1,292.76
		<b>Total Revenue</b>	<b>0.00</b>	<b>1,292.76</b>		<b>0.00</b>	<b>1,292.76</b>
Expenses							
790		FOOD SERVICES					
	321	DIR/COORD/MGR (NON-CERT)		9,812.21		32,361.00	22,548.79
	326	FOOD SERVICE STAFF		26,200.56		109,161.00	82,960.44
	329	SUBSTITUTES/TEMPORARIES		1,141.25			-1,141.25
	360	EMPLOYEE BENEFITS				49,534.00	49,534.00
	361	HEALTH/LIFE INSURANCE		12,256.12			-12,256.12
	362	UNEMPLOYMENT INSURANCE		515.71			-515.71
	363	WORKER'S COMP		552.39			-552.39
	364	FICA/MEDICARE		2,842.29			-2,842.29
	366	PERS		7,975.31			-7,975.31
	420	STAFF TRAVEL & PER DIEM				1,500.00	1,500.00
	450	SUPPLIES, MATL & MEDIA		111.54		8,000.00	7,888.46
	459	FOOD	303.85	79,417.20	78,844.08	365,000.00	285,582.80
	510	EQUIPMENT		3,636.39		2,500.00	-1,136.39
		<b>Total Function</b>	<b>303.85</b>	<b>144,460.97</b>	<b>78,844.08</b>	<b>568,056.00</b>	<b>423,595.03</b>
		<b>Total Expenses</b>	<b>303.85</b>	<b>144,460.97</b>	<b>78,844.08</b>	<b>568,056.00</b>	<b>423,595.03</b>
		Net Income from Operations	-303.85	-143,168.21			
		Net Income	-303.85	-143,168.21			

256 TITLE I PART (A)

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
100		REGULAR INSTRUCTION				261,440.00	261,440.00
	315	TEACHER					-750.00
	316	EXTRA DUTY PAY		750.00			-42,320.98
	318	SPECIALISTS		42,320.98			21,936.06
	321	DIR/COORD/MGR (NON-CERT)		9,811.94		31,748.00	75,993.62
	323	AIDES		27,631.38		103,625.00	-2,588.13
	324	SUPPORT STAFF		2,588.13			158,726.00
	360	EMPLOYEE BENEFITS					-19,131.42
	361	HEALTH/LIFE INSURANCE		19,131.42			-1,113.17
	362	UNEMPLOYMENT INSURANCE		1,113.17			-1,241.66
	363	WORKER'S COMP		1,241.66			-3,686.89
	364	FICA/MEDICARE		3,686.89			-5,409.74
	365	TEACHER'S RETIREMENT		5,409.74			-8,875.34
	366	PERS		8,875.34			80,000.00
	420	STAFF TRAVEL & PER DIEM				80,000.00	-11,552.03
	450	SUPPLIES, MATL & MEDIA		11,552.03	392.44		<b>501,426.32</b>
		<b>Total Function</b>		<b>134,112.68</b>	<b>392.44</b>	<b>635,539.00</b>	
<b>Total Expenses</b>			<b>0.00</b>	<b>134,112.68</b>	<b>392.44</b>	<b>635,539.00</b>	<b>501,426.32</b>
Net Income from Operations					-134,112.68		
Net Income				0.00	-134,112.68		

257 TITLE I-C MIGRANT ED

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
100		REGULAR INSTRUCTION					
	324	SUPPORT STAFF		1,070.81		11,621.00	10,550.19
	360	EMPLOYEE BENEFITS				7,479.00	7,479.00
	361	HEALTH/LIFE INSURANCE		659.94			-659.94
	363	WORKER'S COMP		16.05			-16.05
	364	FICA/MEDICARE		81.91			-81.91
	366	PERS		235.55			-235.55
	425	STUDENT TRAVEL				4,500.00	4,500.00
	450	SUPPLIES, MATL & MEDIA		-77.05		65,238.00	65,315.05
	480	STUDENT STIPENDS				15,000.00	15,000.00
		<b>Total Function</b>		<b>1,987.21</b>		<b>103,838.00</b>	<b>101,850.79</b>
450		SCHOOL ADMIN SUPPORT					
	324	SUPPORT STAFF		3,605.46		7,079.00	3,473.54
	361	HEALTH/LIFE INSURANCE		968.05			-968.05
	362	UNEMPLOYMENT INSURANCE		48.87			-48.87
	363	WORKER'S COMP		54.08			-54.08
	364	FICA/MEDICARE		275.83			-275.83
	366	PERS		793.18			-793.18
		<b>Total Function</b>		<b>5,745.47</b>		<b>7,079.00</b>	<b>1,333.53</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>7,732.68</b>		<b>110,917.00</b>	<b>103,184.32</b>
		Net Income from Operations		-7,732.68			
		Net Income	0.00	-7,732.68			

269 PRESCHOOL DISABLED

Function	Object	Description	----- Current Year -----			Budget	Variance
			Current Month	Current YTD	Current Enc		
Expenses							
220		SPEC ED SUPPORT SVCS					
	410	PROFESSIONAL & TECH SVCS				1,612.00	1,612.00
	450	SUPPLIES, MATL & MEDIA				398.00	398.00
		<b>Total Function</b>				<b>2,010.00</b>	<b>2,010.00</b>
<b>Total Expenses</b>			<b>0.00</b>	<b>0.00</b>		<b>2,010.00</b>	<b>2,010.00</b>
Net Income from Operations							
Net Income			0.00	0.00			

270 TITLE III-A ENG LANG ACQ

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
100		REGULAR INSTRUCTION					
	320	NON CERTIFICATED SALARIES				3,999.00	3,999.00
	410	PROFESSIONAL & TECH SVCS				3,000.00	3,000.00
	420	STAFF TRAVEL & PER DIEM				3,000.00	3,000.00
	450	SUPPLIES, MATL & MEDIA		695.00	695.00	12,528.00	11,833.00
		<b>Total Function</b>		<b>695.00</b>	<b>695.00</b>	<b>22,527.00</b>	<b>21,832.00</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>695.00</b>	<b>695.00</b>	<b>22,527.00</b>	<b>21,832.00</b>
		Net Income from Operations		-695.00			
		Net Income	0.00	-695.00			

297 TITLE VIB

			----- Current Year -----				
Function	Object	Description	Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
200		SPECIAL ED INSTRUCTION					
	323	AIDES		9,681.32		39,750.00	30,068.68
	360	EMPLOYEE BENEFITS				19,737.00	19,737.00
	361	HEALTH/LIFE INSURANCE		1,173.41			-1,173.41
	362	UNEMPLOYMENT INSURANCE		131.28			-131.28
	363	WORKER'S COMP		145.22			-145.22
	364	FICA/MEDICARE		740.65			-740.65
	366	PERS		2,129.90			-2,129.90
	410	PROFESSIONAL & TECH SVCS	9,392.20	18,002.20			-18,002.20
	425	STUDENT TRAVEL				2,000.00	2,000.00
	450	SUPPLIES, MATL & MEDIA		1,082.40			-1,082.40
		<b>Total Function</b>	<b>9,392.20</b>	<b>33,086.38</b>		<b>61,487.00</b>	<b>28,400.62</b>
220		SPEC ED SUPPORT SVCS					
	410	PROFESSIONAL & TECH SVCS				65,840.00	65,840.00
	420	STAFF TRAVEL & PER DIEM				14,590.00	14,590.00
	450	SUPPLIES, MATL & MEDIA				8,299.00	8,299.00
		<b>Total Function</b>				<b>88,729.00</b>	<b>88,729.00</b>
		<b>Total Expenses</b>	<b>9,392.20</b>	<b>33,086.38</b>		<b>150,216.00</b>	<b>117,129.62</b>
		Net Income from Operations	-9,392.20	-33,086.38			
		Net Income	-9,392.20	-33,086.38			



YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

301 CARL PERKINS

Function	Object	Description	----- Current Year -----			
			Current Month	Current YTD	Current Enc	Budget
Expenses						
100		REGULAR INSTRUCTION				
	425	STUDENT TRAVEL				2,084.00
	450	SUPPLIES, MATL & MEDIA		4,894.49	3,588.68	-4,894.49
		<b>Total Function</b>		<b>4,894.49</b>	<b>3,588.68</b>	<b>2,084.00</b>
						<b>-2,810.49</b>
160		VOCATIONAL ED INSTRUCTION				
	420	STAFF TRAVEL & PER DIEM				4,300.00
	425	STUDENT TRAVEL				2,085.00
	450	SUPPLIES, MATL & MEDIA	207.72	11,308.01	608.85	15,000.00
		<b>Total Function</b>	<b>207.72</b>	<b>11,308.01</b>	<b>608.85</b>	<b>21,385.00</b>
						<b>10,076.99</b>
		<b>Total Expenses</b>	<b>207.72</b>	<b>16,202.50</b>	<b>4,197.53</b>	<b>23,469.00</b>
						<b>7,266.50</b>
		Net Income from Operations	-207.72	-16,202.50		
		Net Income	-207.72	-16,202.50		

YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

319 CARES Act fund

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
100		REGULAR INSTRUCTION					
	329	SUBSTITUTES/TEMPORARIES		2,350.00		-2,350.00	
	361	HEALTH/LIFE INSURANCE		184.26		-184.26	
	362	UNEMPLOYMENT INSURANCE		32.43		-32.43	
	363	WORKER'S COMP		35.25		-35.25	
	364	FICA/MEDICARE		34.08		-34.08	
	365	TEACHER'S RETIREMENT		295.16		-295.16	
	420	STAFF TRAVEL & PER DIEM		22,750.00		-22,750.00	
	450	SUPPLIES, MATL & MEDIA		72,268.74	4,100.62	-72,268.74	
		<b>Total Function</b>		<b>97,949.92</b>	<b>4,100.62</b>	<b>-97,949.92</b>	
550		DISTRICT ADMIN SUPPORT SV					
	450	SUPPLIES, MATL & MEDIA		6,388.07		-6,388.07	
		<b>Total Function</b>		<b>6,388.07</b>		<b>-6,388.07</b>	
600		OPERATION & MAINTENANCE					
	410	PROFESSIONAL & TECH SVCS		11,000.00		-11,000.00	
	452	MAINTENANCE SUPPLIES		2,927.89		-2,927.89	
		<b>Total Function</b>		<b>13,927.89</b>		<b>-13,927.89</b>	
790		FOOD SERVICES					
	329	SUBSTITUTES/TEMPORARIES		1,656.60		-1,656.60	
	362	UNEMPLOYMENT INSURANCE		24.84		-24.84	
	363	WORKER'S COMP		24.85		-24.85	
	364	FICA/MEDICARE		126.72		-126.72	
		<b>Total Function</b>		<b>1,833.01</b>		<b>-1,833.01</b>	
		<b>Total Expenses</b>	<b>0.00</b>	<b>120,098.89</b>	<b>4,100.62</b>	<b>0.00</b>	<b>-120,098.89</b>
		Net Income from Operations		-120,098.89			
		Net Income	0.00	-120,098.89			

360 Improving literacy through school libraries

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
352	450	LIBRARY SERVICES		2,951.00	2,951.00		-2,951.00
		SUPPLIES, MATL & MEDIA					
		<b>Total Function</b>		<b>2,951.00</b>	<b>2,951.00</b>		<b>-2,951.00</b>
360	450	Instructional-Related Technology		3,147.00			-3,147.00
		SUPPLIES, MATL & MEDIA					
		<b>Total Function</b>		<b>3,147.00</b>			<b>-3,147.00</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>6,098.00</b>	<b>2,951.00</b>	<b>0.00</b>	<b>-6,098.00</b>
		Net Income from Operations		-6,098.00			
		Net Income	0.00	-6,098.00			

YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

362 INDIAN EDUCATION

Function	Object	Description	----- Current Year -----			
			Current Month	Current YTD	Current Enc	Budget
Expenses						
100		REGULAR INSTRUCTION				
	420	STAFF TRAVEL & PER DIEM		400.00	400.00	-400.00
	450	SUPPLIES, MATL & MEDIA		17,192.67	45.00	-17,192.67
		<b>Total Function</b>		<b>17,592.67</b>	<b>445.00</b>	<b>-17,592.67</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>17,592.67</b>	<b>445.00</b>	<b>0.00</b>
		Net Income from Operations		-17,592.67		
		Net Income	0.00	-17,592.67		

YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

365 ANE 2018

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Expenses							
100		REGULAR INSTRUCTION					
	410	PROFESSIONAL & TECH SVCS	3,690.00	12,762.50		-12,762.50	
	420	STAFF TRAVEL & PER DIEM		820.00		-820.00	
	450	SUPPLIES, MATL & MEDIA		51,397.80	2,532.17	-51,397.80	
		<b>Total Function</b>	<b>3,690.00</b>	<b>64,980.30</b>	<b>2,532.17</b>	<b>-64,980.30</b>	
550		DISTRICT ADMIN SUPPORT SV					
	321	DIR/COORD/MGR (NON-CERT)		21,249.99		-21,249.99	
	361	HEALTH/LIFE INSURANCE		2,199.90		-2,199.90	
	362	UNEMPLOYMENT INSURANCE		297.24		-297.24	
	363	WORKER'S COMP		318.75		-318.75	
	364	FICA/MEDICARE		1,625.64		-1,625.64	
	366	PERS		4,674.99		-4,674.99	
		<b>Total Function</b>		<b>30,366.51</b>		<b>-30,366.51</b>	
<b>Total Expenses</b>			<b>3,690.00</b>	<b>95,346.81</b>	<b>2,532.17</b>	<b>0.00</b>	<b>-95,346.81</b>
Net Income from Operations			-3,690.00	-95,346.81			
Net Income			-3,690.00	-95,346.81			

YUPIIT SCHOOL DISTRICT  
Income Statement  
For the Accounting Period: 11 / 20

390 TEACHER HOUSING FUND

Function	Object	Description	----- Current Year -----			Budget	Variance
			Current Month	Current YTD	Current Enc		
Revenue							
	46	SCHOOL FACILITIES RENTAL		16,710.42			16,710.42
		<b>Total Revenue</b>	<b>0.00</b>	<b>16,710.42</b>		<b>0.00</b>	<b>16,710.42</b>
Expenses							
600		OPERATION & MAINTENANCE					
	321	DIR/COORD/MGR (NON-CERT)		11,987.25		47,009.00	35,021.75
	325	MAINTENANCE/CUSTODIAL		31,541.78		103,382.00	71,840.22
	329	SUBSTITUTES/TEMPORARIES		55,596.90			-55,596.90
	360	EMPLOYEE BENEFITS				52,542.00	52,542.00
	361	HEALTH/LIFE INSURANCE		8,107.22			-8,107.22
	362	UNEMPLOYMENT INSURANCE		1,432.93			-1,432.93
	363	WORKER'S COMP		1,442.04			-1,442.04
	364	FICA/MEDICARE		7,583.18			-7,583.18
	366	PERS		9,611.15			-9,611.15
	420	STAFF TRAVEL & PER DIEM				2,500.00	2,500.00
	436	ELECTRICITY		9,921.61		88,000.00	78,078.39
	441	RENTAL PAYMENTS		42,750.00		58,500.00	15,750.00
	452	MAINTENANCE SUPPLIES	1,546.96	79,266.68	3,353.60	7,500.00	-71,766.68
		<b>Total Function</b>	<b>1,546.96</b>	<b>259,240.74</b>	<b>3,353.60</b>	<b>359,433.00</b>	<b>100,192.26</b>
		<b>Total Expenses</b>	<b>1,546.96</b>	<b>259,240.74</b>	<b>3,353.60</b>	<b>359,433.00</b>	<b>100,192.26</b>
		Net Income from Operations	-1,546.96	-242,530.32			
		Net Income	-1,546.96	-242,530.32			

710 STUDENT ACTIVITY FUND

Function	Object	Description	----- Current Year -----				
			Current Month	Current YTD	Current Enc	Budget	Variance
Revenue							
	210	STUDENT ACTIVITY REVENUE A		5,786.62			5,786.62
		<b>Total Revenue</b>	<b>0.00</b>	<b>5,786.62</b>		<b>0.00</b>	<b>5,786.62</b>
Expenses							
700		STUDENT ACTIVITIES					
	425	STUDENT TRAVEL		-3,500.90			3,500.90
	450	SUPPLIES, MATL & MEDIA		19,394.12	1,899.58		-19,394.12
		<b>Total Function</b>		<b>15,893.22</b>	<b>1,899.58</b>		<b>-15,893.22</b>
		<b>Total Expenses</b>	<b>0.00</b>	<b>15,893.22</b>	<b>1,899.58</b>	<b>0.00</b>	<b>-15,893.22</b>
		Net Income from Operations		-10,106.60			
		Net Income	0.00	-10,106.60			

Author of Report: Kaylin Charles  
 Department/Location: Federal Programs  
 Date of Regional School Board Meeting: November 19, 2020

**Mission Statement**

To educate all children to be successful in any environment.

**Vision Statement**

All members of the community are proud and committed to our school system. Students have a positive learning environment, speak the Yupiaq language, know their culture, attend school regularly and graduate prepared to be successful in any environment. The majority of our teachers and school staff are Yup'ik and speak their language, and the curriculum and instruction is based in Yup'ik values and traditions. Our community members, elders, parents and students feel ownership in our schools

**Values**

Love for Children, Spirituality, Sharing, Humility, Hard Work, Respect for Others and Their Property, Cooperation, Family Roles, Knowledge of Family Tree, Hunter Success, Domestic Skills, Knowledge of Language, Avoid Conflict, Humor, Respect for Land, Respect for Nature

**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
November	Projected ADM	Projected Average Daily Membership Data for FY22 collected	Education System Change
November	Fall OASIS	FY21 Fall OASIS trial certified and submitted through SRM to DEED	Education System Change
November	LEA CPR	LEA Consolidated Performance Report submitted to DEED for SY19-20	Education System Change
November	ESEA	ESEA Consolidated FY20 FER's submitted and approved by DEED.	Education System Change



Author of Report: Judy Anderson  
 Department/Location: Maintenance Director  
 Date of Regional School Board Meeting: November 19, 2020

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**Strategic Goal Areas:**

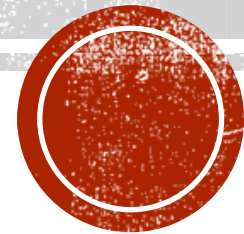
1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
Nov 2020	Site Visits	Teleworking	Operations & Education System Change
Nov 2020		<p><b>Akiachak –</b></p> <ul style="list-style-type: none"> <li>• KKI Maintenance Team Spent two weeks working in TLT working on outstanding items.</li> <li>• KKI School Shut down – Quarantine of Staff – Emergency Work Orders Only.</li> <li>• Insulated the water &amp; sewer line to the mainlines.</li> <li>• Took school trash to the dump.</li> <li>• Filled teacher housing and school with fuel.</li> <li>• Meter and fuel logs</li> <li>• Fueled up vehicles.</li> </ul> <p><b>Tuluksak –</b></p> <ul style="list-style-type: none"> <li>• KKI Maintenance Team worked on TLT outstanding items along with TLT crew.</li> <li>• Fire Monitor approved for opening school.</li> <li>• Rebuilt lift station utilidor.</li> <li>• Installed new switchgear on lift station pumps.</li> <li>• Installed new lift station pump at school lift station.</li> <li>• Installing new water line in Unit #12.</li> <li>• Meter, fuel and generator logs.</li> <li>• Filled generator and change oil on schedule.</li> <li>• Filled teacher housing and school with fuel.</li> <li>• Took school &amp; teacher housing garbage to the dump.</li> </ul> <p><b>Akiak –</b></p> <ul style="list-style-type: none"> <li>• TPO House installed installation of finish items.</li> <li>• Filled teacher housing and school with fuel.</li> <li>• Meter and fuel logs.</li> <li>• Fueled up the school vehicles</li> <li>• Took School trash to the dump.</li> </ul>	<p>Operations &amp; Education System Change</p> <p>Teacher Retention</p>

Nov 2020	Review/ Compliance	<ul style="list-style-type: none"> <li>• Prime power generator delivered to TLT with Crowley's Fuel Barge.</li> </ul>	Operations & Education System change
Nov 2020	Preventive Maintenance Planning	<ul style="list-style-type: none"> <li>• Alaska Demolition Scheduled to Abate Unit #5 – Nov 16-21<sup>st</sup>, 2020. (May vary due to COVID)</li> <li>• Yukon Fire Scheduled to make repairs to Fire Alarm &amp; Sprinkler Systems damaged in Arson, Nov 11-14, 2020. (May vary due to COVID)</li> </ul>	Education System Change Students Succeed Culturally & Academically
Nov 2020	Ordering Supplies & Materials	<ul style="list-style-type: none"> <li>• Purchasing required materials needed to complete scheduled and emergency projects.</li> </ul>	Operations & Education System Change

# **YSD AKIACHAK 2020 PROJECTS**

**2020 Rebuilt by Akiachak Maintenance Team & Akiachak  
Summer Team**



# 2020 SUMMER PAINTING PROJECT



Completed painting all teacher housing and offices near the district office locations.



# UNIT # 10 – BUILDING CODE UPDATES TO HOUSE



Existing Bathroom





Demolition of the existing bathroom – to bring to current building codes



## New bathroom layout



Creating separation of boiler & laundry room with fire walls, making two rooms instead of one.





**Finalized  
bathroom layout**







Previous flooring with holes, being filled with ardex for leveling



New flooring in the house





**Added over range  
microwave ovens with  
ventilation to the exterior  
of the house. Previously  
all vents in the house  
were vented into the attic,  
causing condensation  
issues.**



**Finished kitchen layout**



**UNIT # 11- BUILDING CODE UPDATES TO HOUSE**



**Previous  
bathroom  
layout**



Creating separation of boiler & laundry room with fire walls, making two rooms instead of one.





Demolition of bathroom



Demolition and prepping of kitchen and dining room flooring.





**Finalized bathroom layout**



**New laundry room**



## Finalized flooring and kitchen layouts



# UNIT # 7 – BATHROOM REMODEL AND MISCELLANEOUS REPAIRS

Existing bathroom







Rotten flooring in bathroom





Rebuilding flooring and  
joist in bathroom.  
Installed new water lines  
and shower valves.





Finalized bathroom





**Repaired drywall  
cracks/damage & retextured  
and painted the whole house.**



Removed cracked/broken windows and installed new





Previous tenant damaged doors



New doors stained and installed



# YSD Akiak 2020 Projects

2020 - Rebuilt by Akiak Maintenance Team, Akiak Custodial Team, Akiak Summer Workers with some help from the Akiachak Maintenance Team







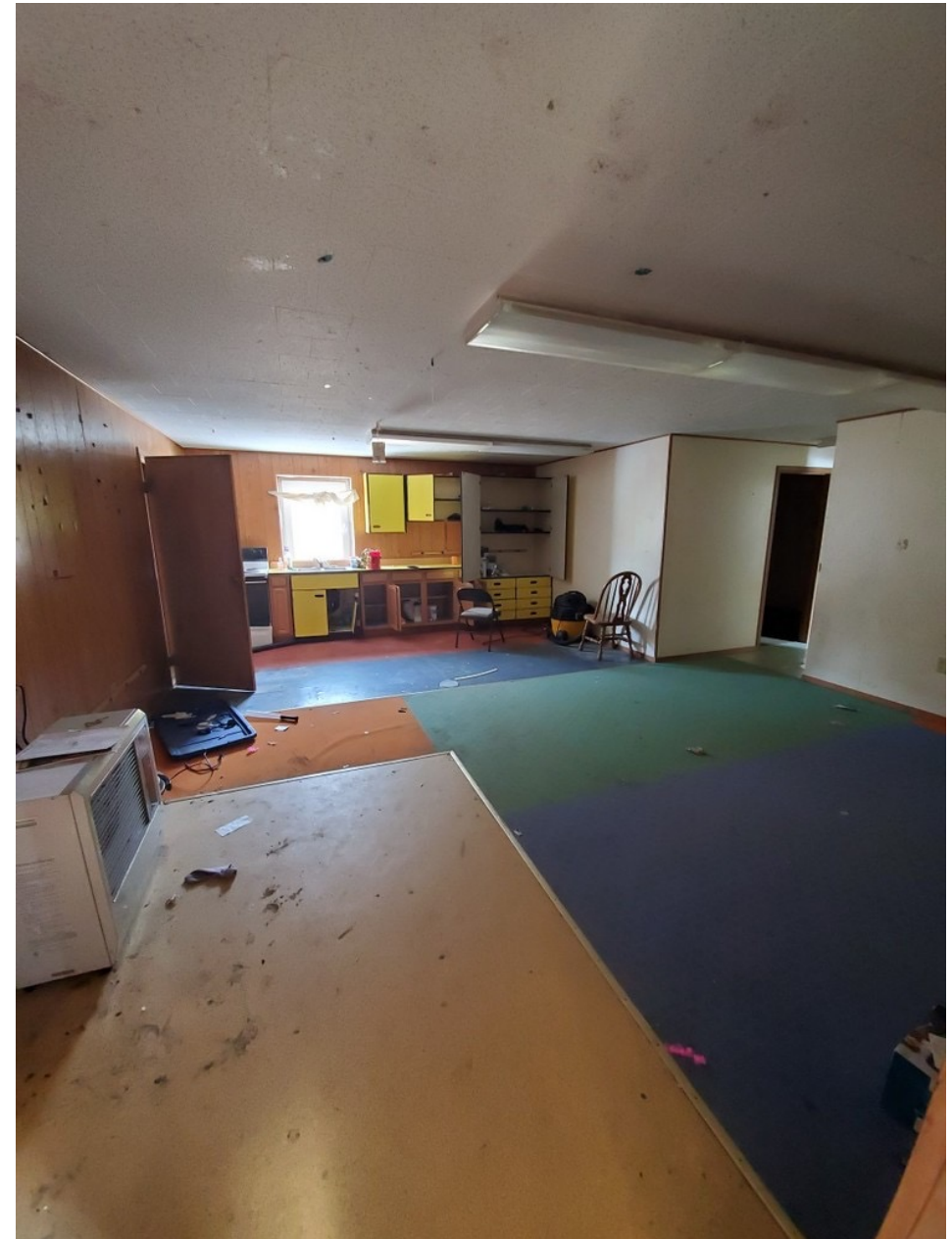
## OVERVIEW OF WORK COMPLETED

- This house is the largest unit YSD owns approximately 1,520 sq ft. It is a four bedroom home.
- The house had not been occupied for many years, it had been used by the Akiak TPO and had not been back in YSD possession until March 2020. Thanks for the Akiak Tribe for giving back to YSD for Teacher Housing.
- The house had mold issues and immense damage to the interior of the building.
- The house interiors were demolished.
- During demolition the windows, exterior doors, kitchen, bathroom, bedrooms were brought down to the interior structural frames, to ensure the integrity of the unit.
- All paneling and ceiling tiles were removed. New drywall was installed on the walls and ¼" drywall was added to the ceilings.
- Upgrades were made to the breaker box, wiring, water, plumbing, heating systems and heat trace systems.
- A new weather head and wiring was added to the exterior of the home to carry the electrical load of the house.
- The bathroom door was moved to allow the washer/dryer fit in the room. A new half wall was added to separate the toilet from the washer/dryer.
- A water heater closet was built next to the kitchen.
- Previously the bedrooms did not have closets. Closets were added to all bedrooms, to be able to be qualified as bedrooms.
  - The two larger bedrooms had a his/her with shelving in between added.
  - The two smaller bedrooms the door opening was moved to make room for a queen size bed.
- Exterior ramps and steps were removed.
- Exterior rotten joist were removed and replaced.
- New entrance stairs were built.
- An additional Toyo Stove was added to the interior of the house. The house previously was hooked up to a 55 gallon drum. The house had two 300 gallon tanks added with new fuel systems.

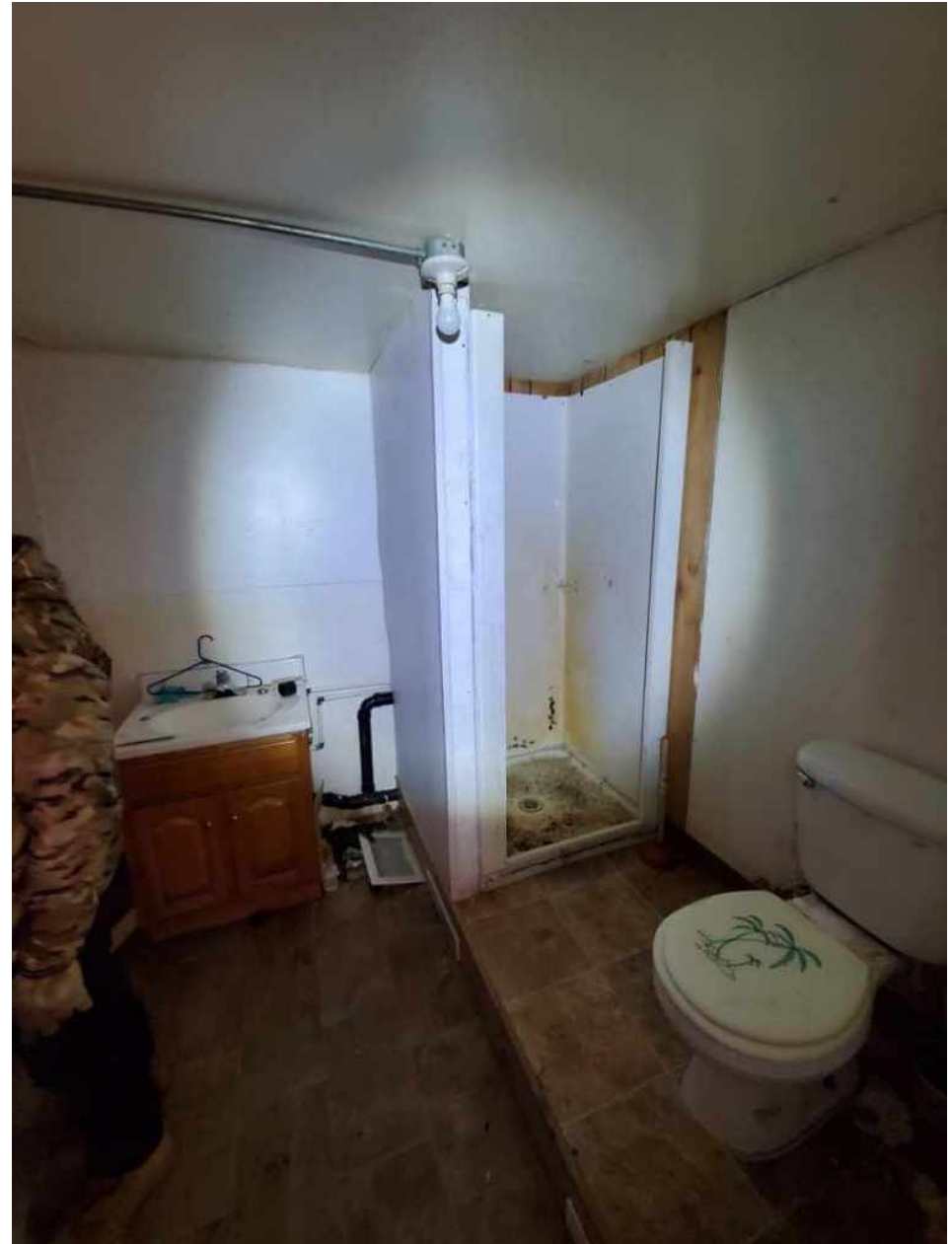


# House prior to demolition

Original Kitchen & living room



## Original Bathroom Condition



## Rooms – (Bedrooms - 4)

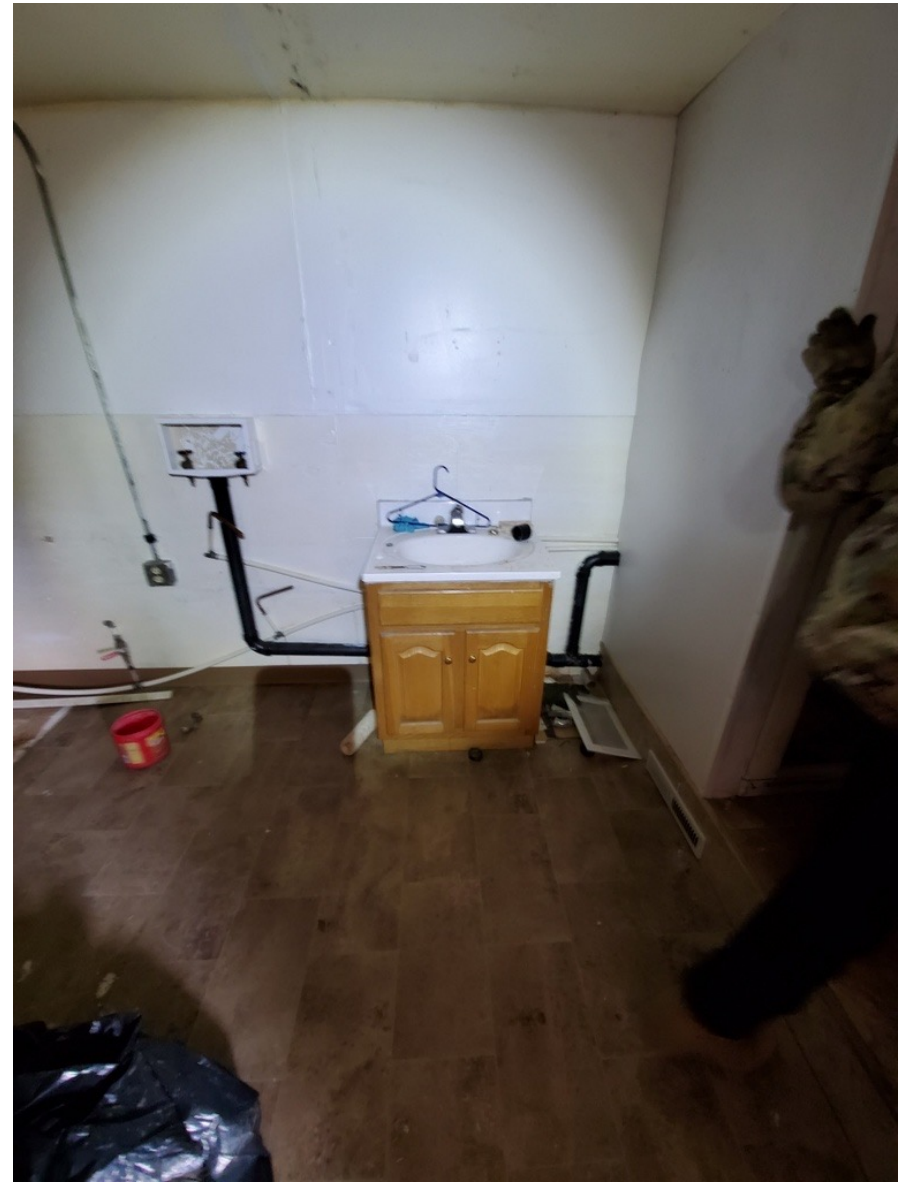
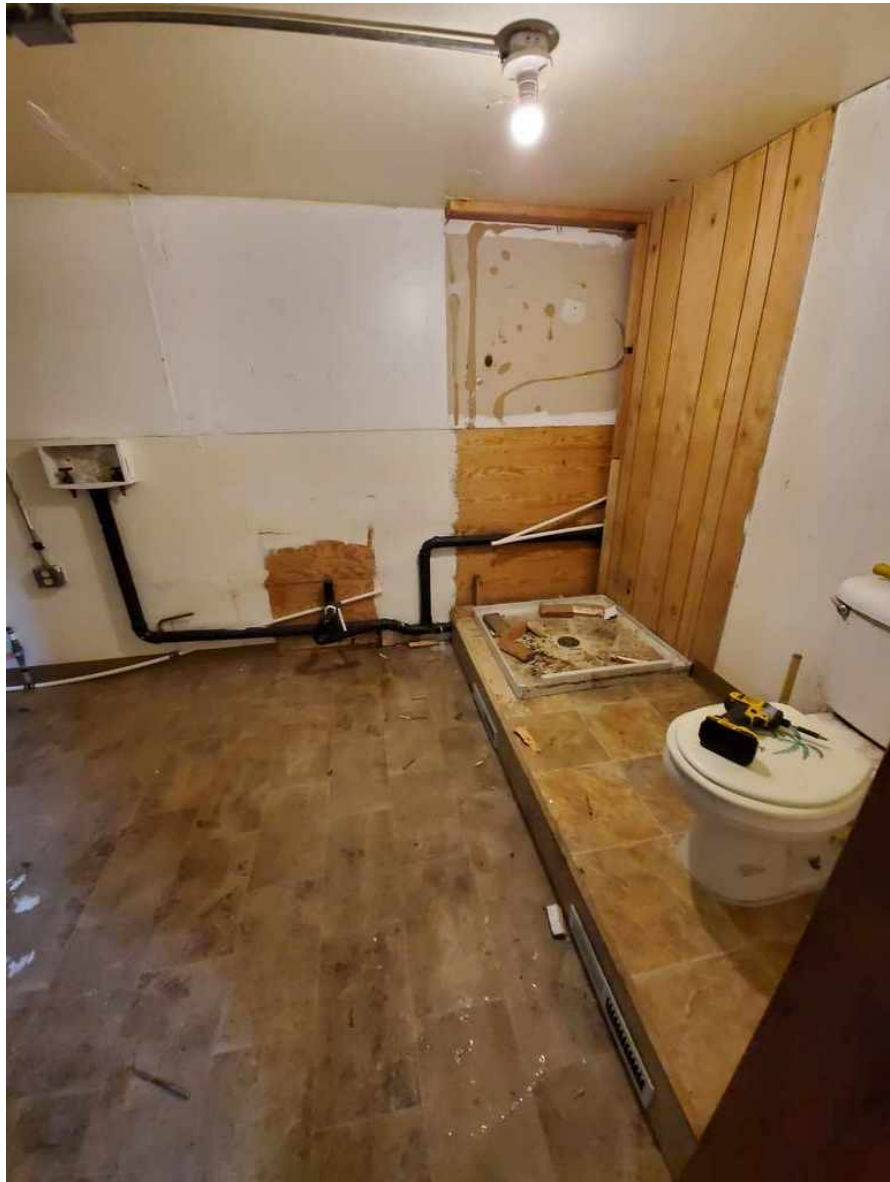


# Hallway and Back Entrance



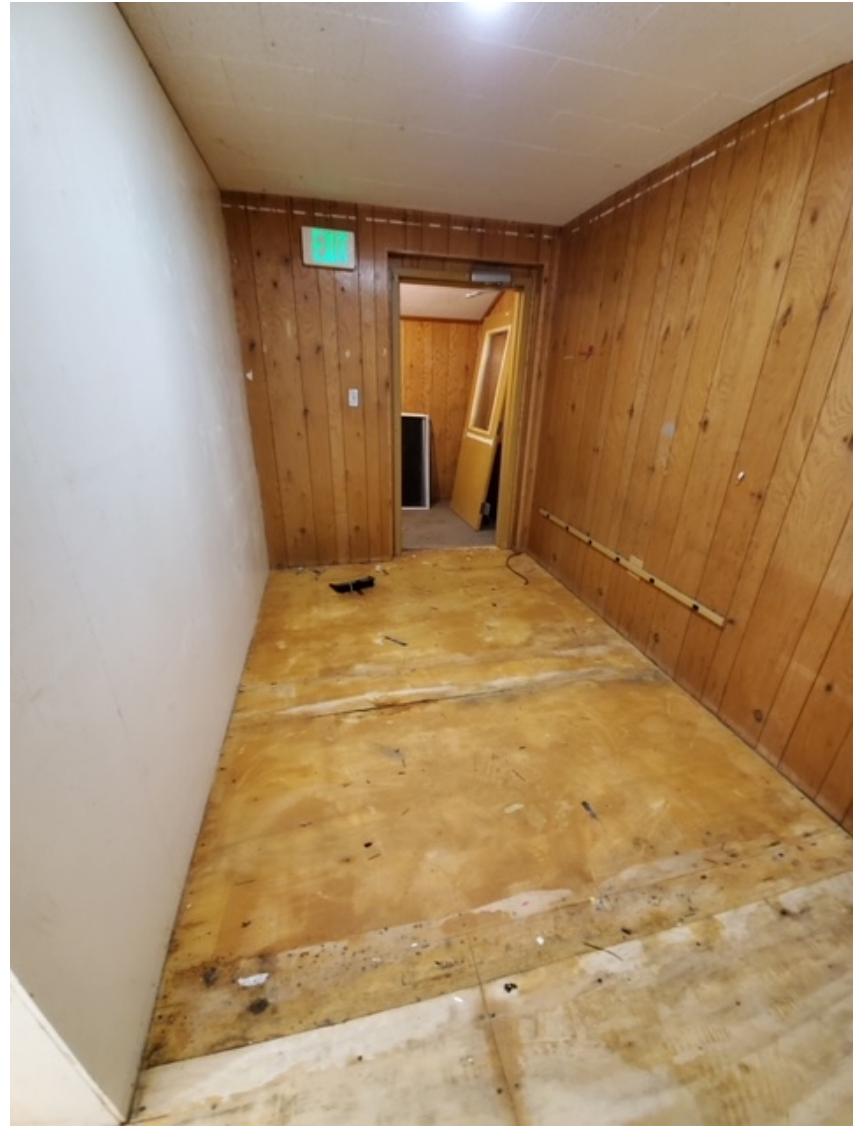
# Demolition of interior of house





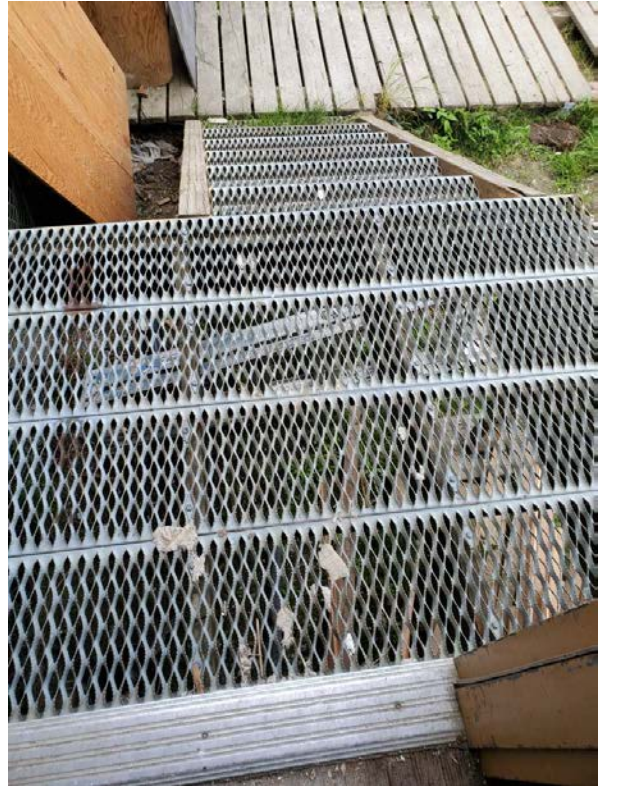
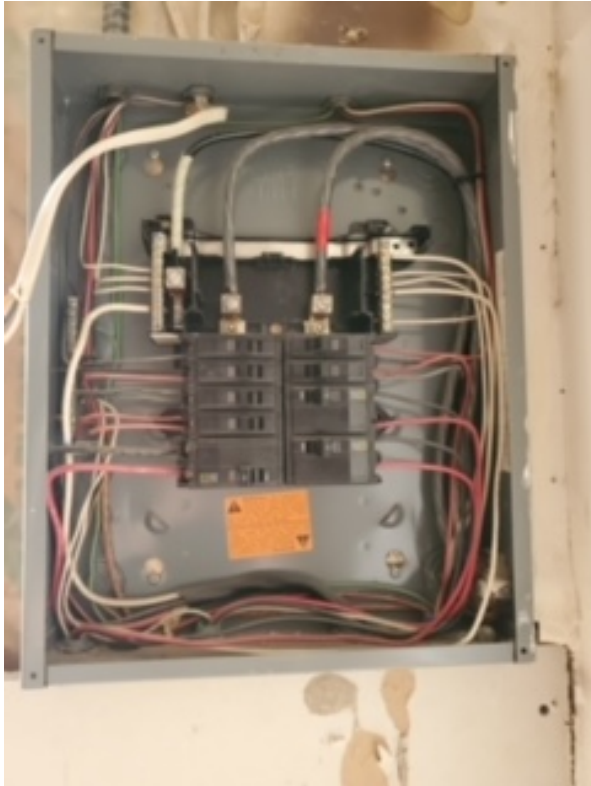














Repaired Dip in the line & Rebuilt the Pipe Stand



New Water & Sewer Line Ready for New Utilidor & Heat Trace.



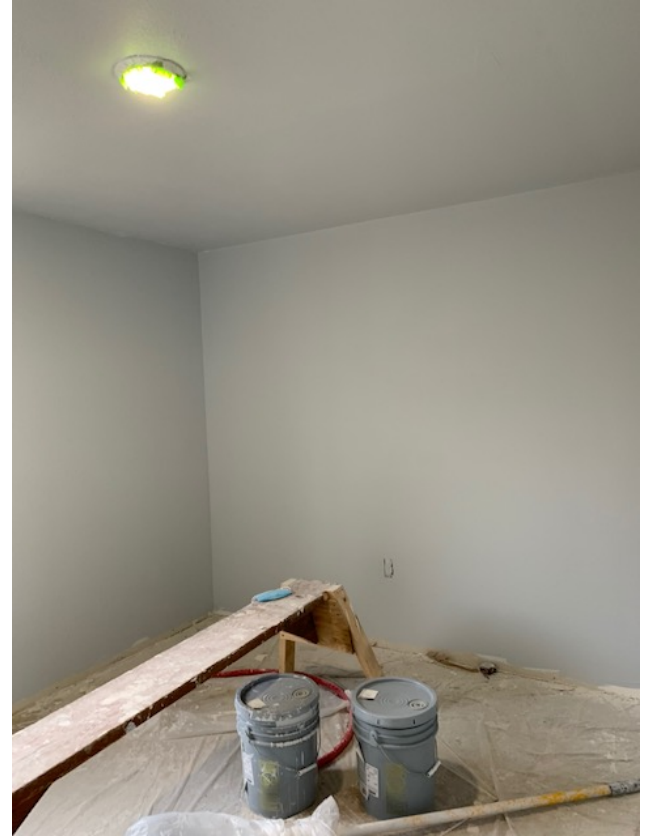
# Rebuilding of the House













New Trim Work





New Bathroom Layout

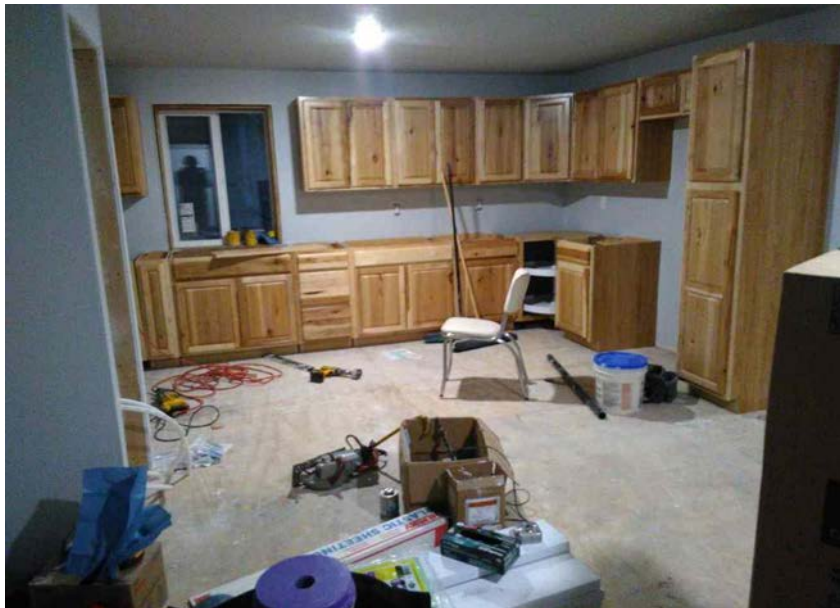


Hardworking Mike - Making the magic happen





New Kitchen Design





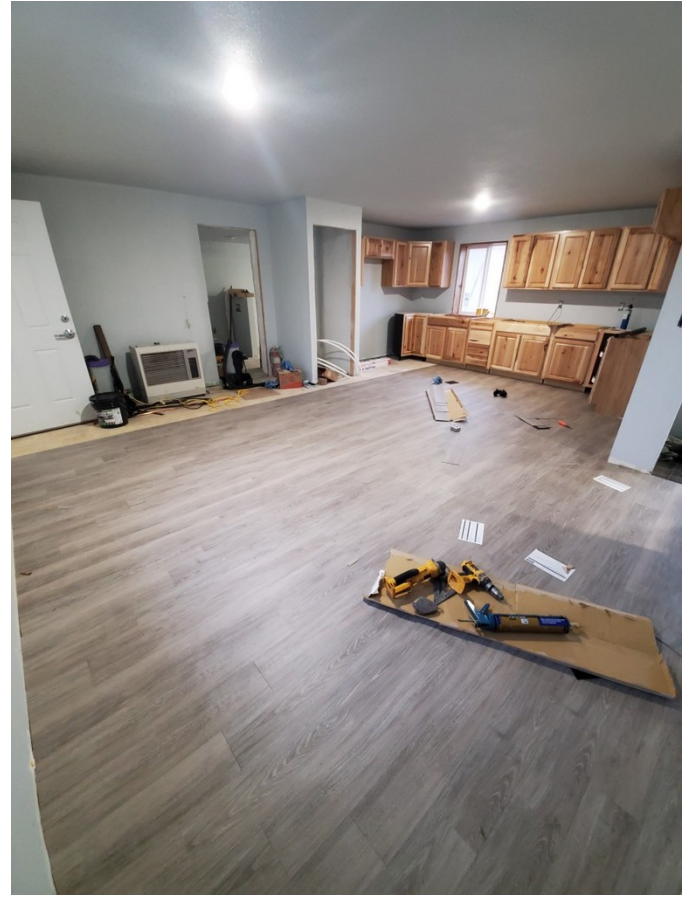
New Bedroom Closet Designs





Starting Installation of LVT Flooring





# 2020 – YSD Repairs of School Hallways – Removal of peeling paint.



Prior to Repairs



Peeling Loose Paint



Sanding all the Walls







1<sup>st</sup> Coat of Primer



2<sup>nd</sup> Coat of Primer

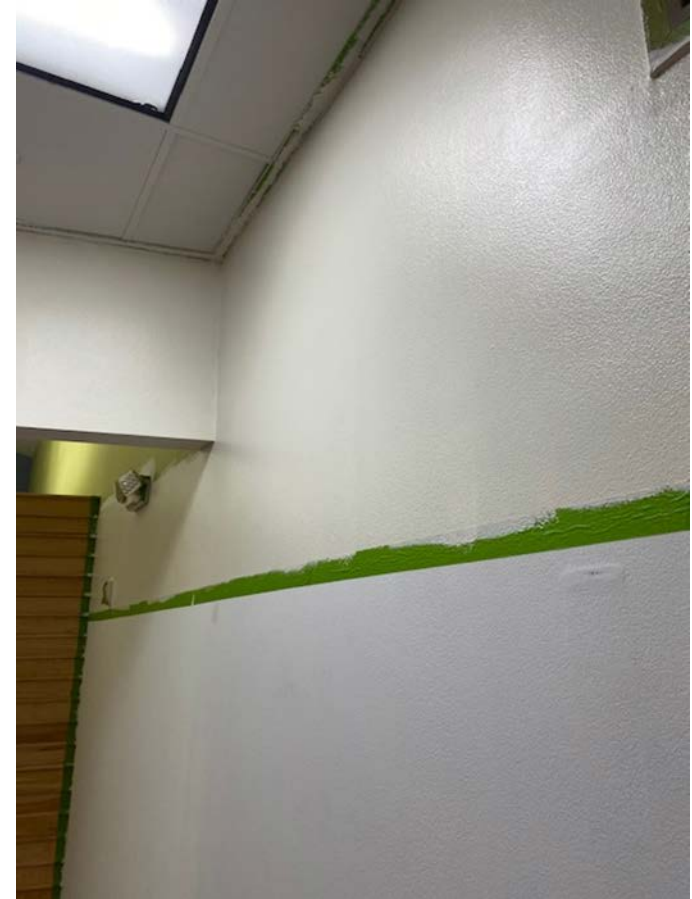




3<sup>rd</sup> Coat of Primer



1<sup>st</sup> Coat of Cream Paint



2<sup>nd</sup> Coat of Cream Paint

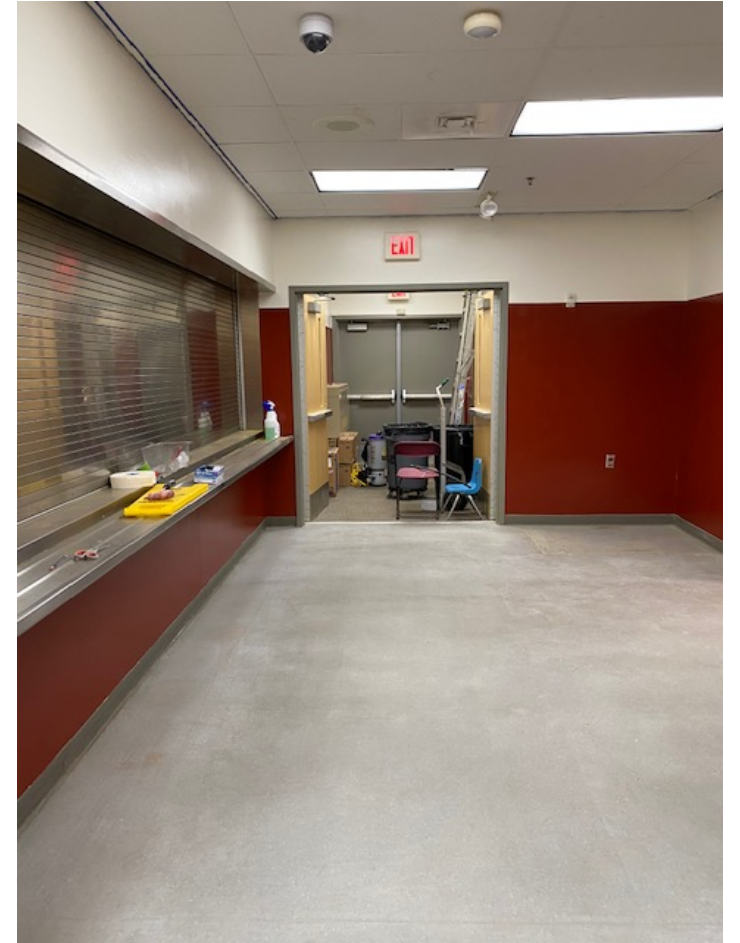




3<sup>rd</sup> Coat of Cream & 1<sup>st</sup> Coat of Yellow



Final Coats of Paint

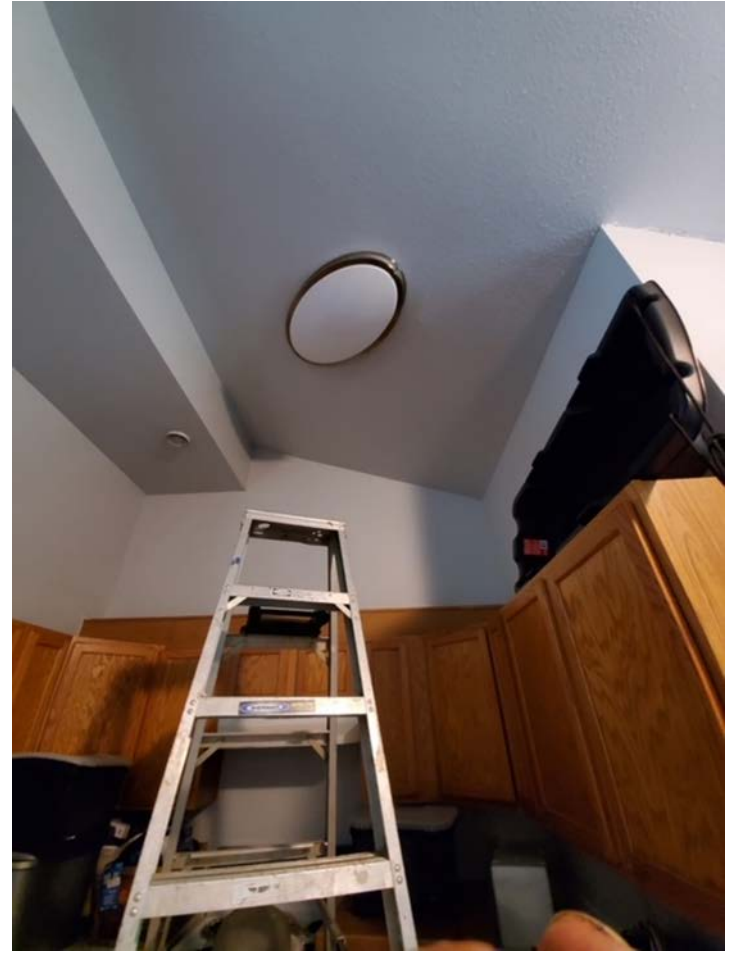


Final Coats of Paint



**Unit #11 – Prime, Repaint, New Flooring & New LED Light Fixtures**



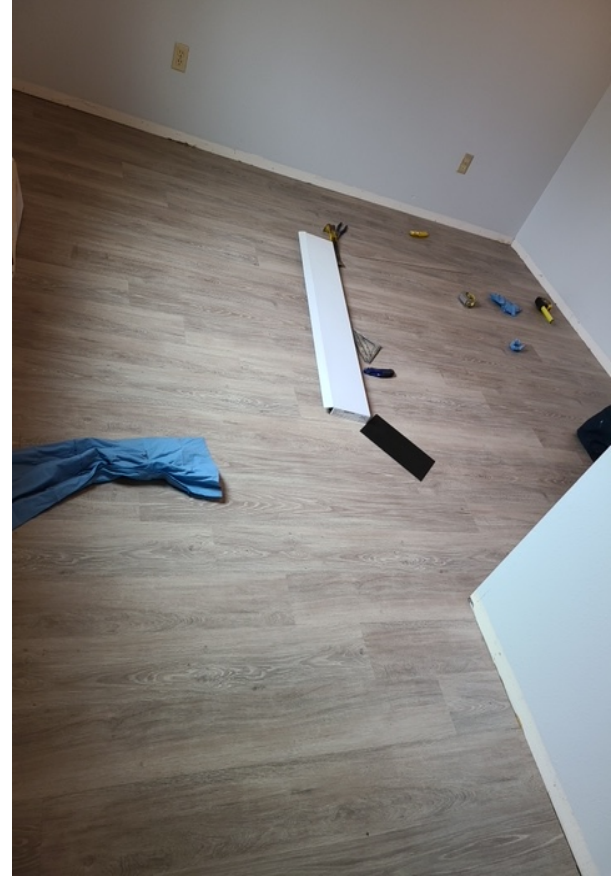




Previous Damaged Flooring



Training on Floor Coverings  
Installation



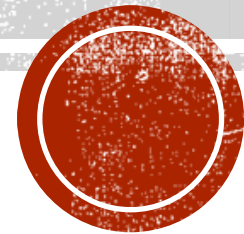


Complete with Cove Base



# **YSD TULUKSAK 2020 PROJECTS**

**2020 – Rebuilt by Tuluksak Maintenance Team, Tuluksak  
Custodial Team, Tuluksak Summer Workers with some help from  
the Akiachak Maintenance Team**





**MOVING USED OIL BARRELS TO A CONNEX FOR STORAGE AND SHIPMENT OUT OF THE VILLAGE**



Prior to start of Project





**Moved used oil to  
Connex**



**New Oil barrel to still be  
moved to Generator Connex**





**Installed six (6) new lift station pumps, in 2020. Pumps are damaged by wipes and other items that destroy the pumps. Had numerous frozen sewer and water lines, rebuilt utilidors and installed lines and lift stations, prior to winter.**



**Unit # 6 – Remove and replace bathroom floor due to rotten wood. Rebuilt joist and subflooring and installed new vinyl flooring. Then reinstalled the bathroom fixtures.**



## UNIT #13



Removed rotten flooring and replaced subfloor and joist. Installed new flooring, cove base and installed new tub and surround, new toilet.



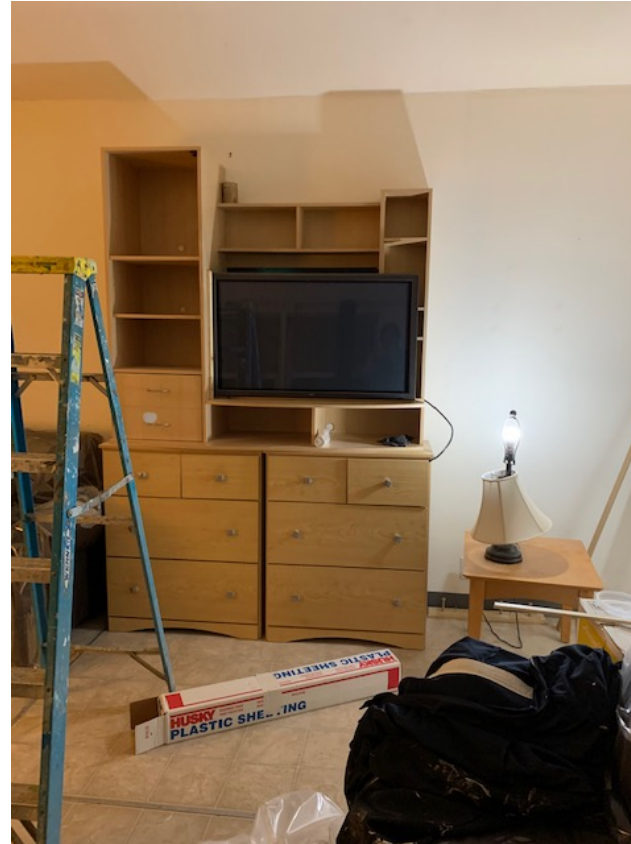
## UNIT #16

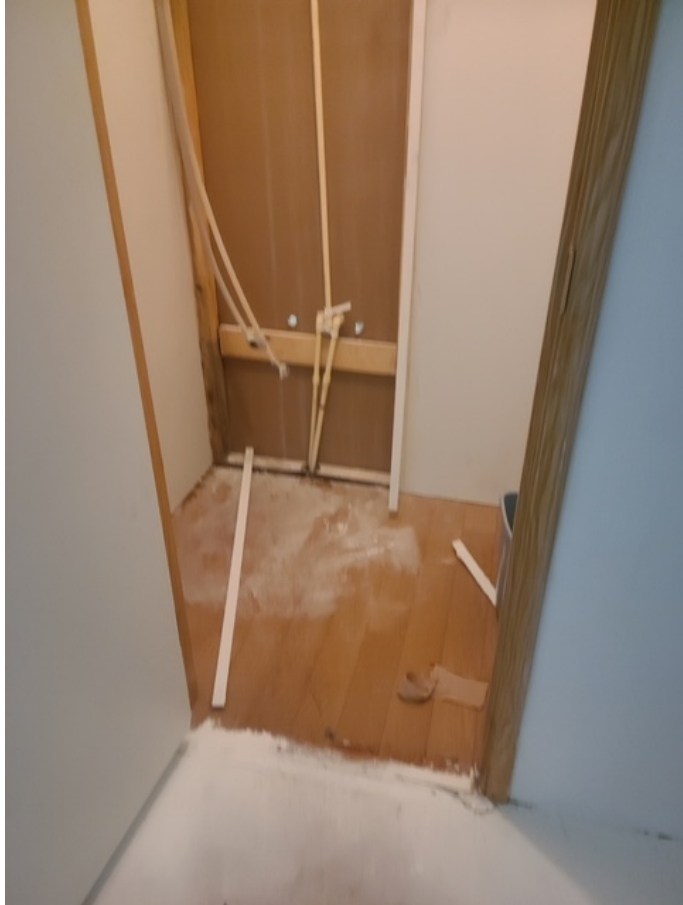


Repaired house, removed mold and installed new drywall, installed new pex waterlines, removed rotten floors, installed new joist and subflooring, repaired drywall cracks and primed and painted the complete house. Removed damage flooring and installed new flooring.



## Repairing drywall cracks, priming and painting the interior of the house

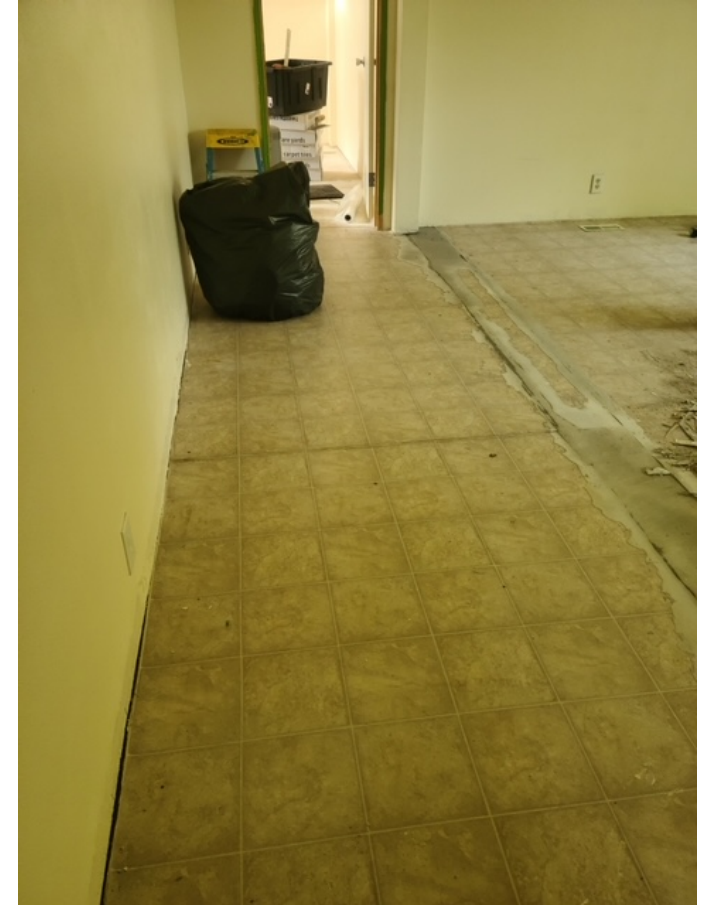




**Installing new pex  
waterlines**



**Prepping the floor, removing cracked loose vinyl, ardex  
to level the floor for installation of new LVT**







New carpet and LVT throughout the house



## All Tuluksak Housing Units



Installed all new low water toilets in all housing units. To save on our water consumption, due to the limited amounts of water allocated to YSD.





Repaired vandalized lagoon fencing



Repaired numerous fencing cut by vandals. While working on this project, kids told my staff they will just go home and get wire cutters and cut the fence again.





Back up CAT Generator hooked up and re-built in 2020.





1.24.20 Generator Blows



New prime power JD replacement generator in connex. Delivered by Crowley.

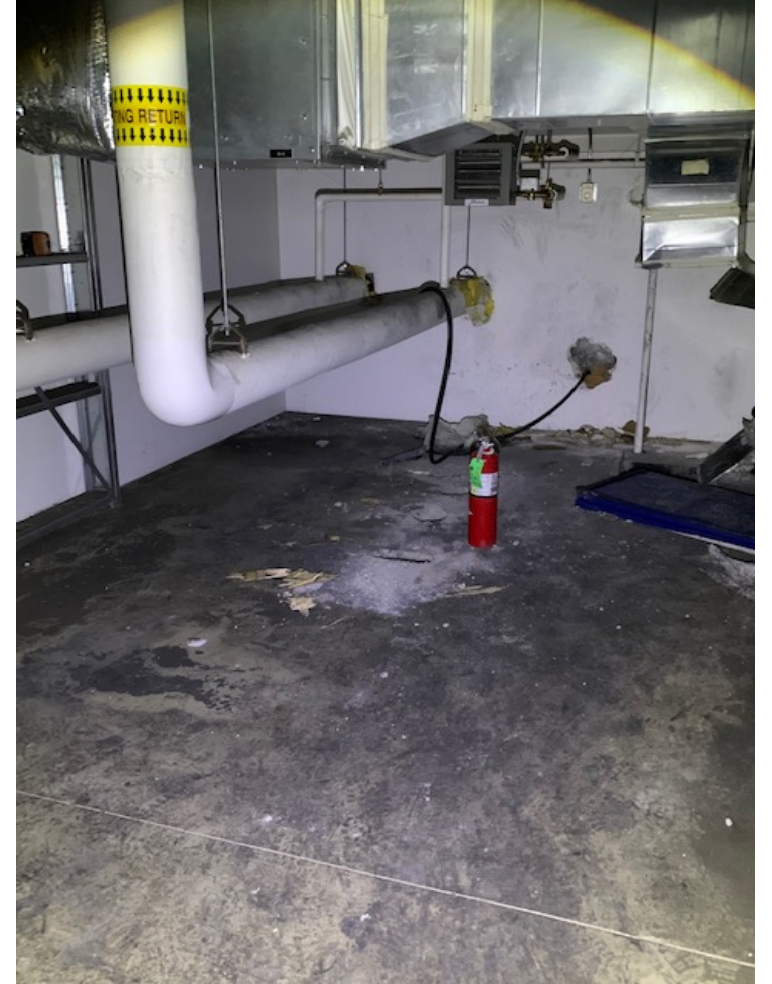


**ARSON FIRE 10.6.2020**

Melted / burned ABS plumbing vent



Some of the damage caused by the fire and putting out the fire



Author of Report: Anthony Graham  
 Department/Location: Technology  
 Date of Regional School Board Meeting: November 2020

**Mission Statement**

To educate all children to be successful in any environment.

**Vision Statement**

All members of the community are proud and committed to our school system. Students have a positive learning environment, speak the Yup'iaq language, know their culture, attend school regularly and graduate prepared to be successful in any environment. The majority of our teachers and school staff are Yup'ik and speak their language, and the curriculum and instruction is based in Yup'ik values and traditions. Our community members, elders, parents and students feel ownership in our schools

**Values**

Love for Children, Spirituality, Sharing, Humility, Hard Work, Respect for Others and Their Property, Cooperation, Family Roles, Knowledge of Family Tree, Hunter Success, Domestic Skills, Knowledge of Language, Avoid Conflict, Humor, Respect for Land, Respect for Nature

**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
Daily	IT Support	Troubleshooting this month included: Reorganizing server rooms at AKI and TLT school and purging outdated technology, reconnected printers to network, provided support with calendar and drive.	Students Succeed Culturally and Academically  Education System Change
November	1:1 Devices and School to Home Connection	Decision made to not continue with 1:1 device discussions or GCI's home connect option. Purchasing some devices is currently being discussed.	Students Succeed Culturally and Academically  Education System Change
November	YSD Mobile App	Disseminated YSD mobile app to staff. Waiting until after shut down to train staff on SchoolMessenger app.	Education System Change
November	Quotes	Gathered additional quotes for phone system replacement and worked with several vendors. Options are limited because of the location of our district.	Education System Change
November	Konica Minolta	Worked with Konica Minolta to visit sites and service all copy machines. Generated quotes for new machines. Implement summer 2020.	Education System Change
November	PowerSchool	Generated list of PowerSchool improvement projects for an MOA to be generated for PowerSchool support.	Students Succeed Culturally and Academically
November	Networking Equipment	Waiting to install core switches until after shut down in AKI and TLT. KKI (school and DO, business office and maintenance office) is running completely on new switching equipment.	Education System Change



Author of Report: Anthony Graham  
 Department/Location: Human Resources  
 Date of Regional School Board Meeting: November 2020

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**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
November	Hired Staff	<ul style="list-style-type: none"> <li>• KKI: N/A</li> <li>• AKI: SPED Teacher (transfer from another position)</li> <li>• TLT: N/A</li> </ul>	Students Succeed Culturally and Academically  Staff Recruitment and Retention  Education System Change
November	Open Positions	<ul style="list-style-type: none"> <li>• KKI: SPED Teacher (temporary fill with aide)</li> <li>• AKI: Literacy Coach</li> <li>• TLT: LA Teacher (temporary fill with long-term sub)</li> </ul>	Students Succeed Culturally and Academically  Staff Recruitment and Retention  Education System Change
November	Personnel	Consulted with site administrators and district office staff regarding various personnel matters.	Staff Recruitment and Retention
November	PowerSchool HR	Started implementation of PowerSchoolHr. Implementation will take a few months to get all applications configured.	Staff Recruitment and Retention  Education System Change
November	HR Plan	Generated HR projects and improvement plan.	Education System Change
November	Recruiting and Retention	Participated in Alaska Equity Plan revisions session 2 and 3.	Staff Recruitment and Retention  Education System Change

Author of Report: Cassandra Bennett  
 Department/Location: Yupit School District  
 Date of Regional School Board Meeting: November 19, 2020

**Mission Statement**

To educate all children to be successful in any environment.

**Vision Statement**

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**Strategic Goal Areas:**

1. Students Succeed Culturally and Academically
2. Community, Parents and Elder Involvement
3. Staff Recruitment and Retention
4. Education System Change

Date(s)	Activity	Details	Connection to YSD Mission, Objectives, Strategic Goals and/or School Goals
November 2020	ORGANIZATION AND ADMINISTRATION	1-Attending zoom meetings with YKHC, DEED and ASA on the Smart Start plan to re-enter. 2-Conversing with Yukon Kuskokwim Health Corporation medical team. 3-Planning meetings with the Committee to open schools. Committee includes, Business, Personnel, Curriculum, Principal Rep, Maintenance, and Superintendent 4-Google drive file set up for Principals and Directors to drop files for Superintendent. 5-Working on mid-year evaluations for Directors and Principals.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change Education system change
November 2020	COMMUNICATIONS	1-Weekly Leadership meetings with District Office changed to Tuesdays at 1:30 pm. 2-Tuesday meetings with principals and state coaches at 4:00 pm weekly 3-ASA meetings with Commissioner Johnson and superintendents have continued since COVID began. 4-School messenger is up and running. Thank you, Anthony. 5-Tribal Memos have gone out to all staff regarding village lockdowns and mandates. Akiachak and Tuluksak schools remain in lockdown with teachers staggering. DO staff are also on a schedule. 6- Telework agreement is active for some employees. 7-Biweekly meetings with Superintendent mentor, Dan Polta.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	PERSONNEL MANAGEMENT	1-Several employees have requested leave for medical surgeries (documented by doctor's letter) outside the village. 5-Planning meeting in December to work on staffing for SY 21-22.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	SCHOOL CLIMATE	1-Teachers are concerned about the increase in covid cases in the Delta Region with neighboring communities and Akiachak. 2- Meeting with the community/tribal leaders are being set up to discuss the plans for opening school, possible mid-January.	1-Students Succeed Culturally and Academically 3-Staff Recruitment and Retention 4-Education System Change

Yupit School District  
 PO Box 51190  
 Akiachak, AK 99551  
 Regional School Board Report

		3- Some staff have responded with input for COVID and teaching. Our desire is to assure both staff and parents are working together to keep the students safe and healthy.	
November 2020	RELATIONSHIP WITH STUDENTS	1-Teachers are keeping communication logs with students. 2-ANE funding is hiring additional Community Education coordinators to assist with packet collection, student tutoring and parent communication.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 4-Education System Change
November 2020	INSTRUCTIONAL MANAGEMENT	1-The Open School committee is looking at technology use for instruction on ipads and various apps and programs students may use for instruction and catch-up. 2-Reading will be a priority in ensuring students are back on track. 3-We will immediately begin with LLI for catch up intervention when in school but needing alternative reading approach when out of school. 4-Teacher Apprenticeship program with AK Dept of Labor and Caliste. 5-Teachers are encouraged to teach AK Standards.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	FISCAL MANAGEMENT	1 Continue to work with ASA, Coach and DEED Coaches for improvement. Meeting has been called with Kaylin Charles, John Stackhouse and Carl Chamblee for GMS planning and review.- 2-Audit meeting is close. John and Kaylin completed an excellent audit.	1.Students succeed culturally and academically 4.Education System change and alignment
November 2020	FACILITIES MANAGEMENT	1-Maintenance Director is out of the village and Ray and Aaron are the leads. 2-Dishwasher in Akiachak is on a priority list for installation 3-Conference call with DEED facilities ie. school playgrounds. 4-CIP returned from state with playgrounds a priority based on available funding. Tim referred me to some companies and other districts that have used these companies for installation and purchase.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	BOARD RELATIONS	1-Sent memos, minutes and info to the board through email weekly. 2-Lillian Alexie joins the November meeting. 3-Board chair nominations and election this month.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	COMMUNITY RELATIONS	1-Memo prepared for staff and community regarding the return and quarantine of staff after Holidays. 2-Assurances given to the villages concerning the precautions the district will take to assure health and safety. 3-Weekly meetings with YKHC on Thursday mornings. Also weekly meetings with ASA and statewide superintendent's meeting. 4- Meeting with Senator Murkowski and other regional superintendents on Monday November 2, 2020.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change
November 2020	PERSONAL CHARACTERISTICS	1-Superintendent license is confirmed with DEED and filed with the district. 2- Continue to work with ASA, Coach and DEED Coaches for improvement. Meeting has been called with Kaylin Charles, John Stackhouse and Carl Chamblee for GMS planning and review.	1-Students Succeed Culturally and Academically 2-Community, Parents and Elder Involvement 3-Staff Recruitment and Retention 4-Education System Change

Yupiiit School District  
 PO Box 51190  
 Akiachak, AK 99551  
 Regional School Board Report

November 2020	Items to be Addressed	<p>1-YKHC is strongly recommending schools in the Delta Region not open until January.          I would like to know the board members thoughts on reopening school.</p> <p>2-Discussion of Strategic Action Steps? Need a planning session scheduled.</p> <p>3-Goals approved by the board for the superintendent to focus on for the district during SY 20-21 continues to be an item for discussion. Superintendents contract also remains an open item.</p> <p>4-Fire starters in Tuluksak</p> <p>5-AR written to the age limit of HS students per board policy</p> <p>6-Powerschool assistance and training for Edna and others.</p> <p>7-Teacher Apprenticeship Program to be shared by Lance Jackson.</p>	<p>1-Students Succeed Culturally and Academically</p> <p>2-Community, Parents and Elder Involvement</p> <p>3-Staff Recruitment and Retention</p> <p>4-Education System Change</p>

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item A

The 3<sup>rd</sup> Reading of BP 4112.10 Employment of Retired Teachers is presented for your approval.

**EMPLOYMENT OF RETIRED TEACHERS**

Note: Effective November 8, 2018, AS 14.20.136 authorizes schools districts to hire retired teachers in cases of teacher shortages. Retired teachers hired under this statutory provision may elect to continue receiving TRS benefit payments during the period of reemployment. A contract for reemployment of a retired teacher hired under AS 14.20.136 may not be for more than 12 consecutive months. If the teacher retired under the defined benefit retirement system, the teacher must be retired for at least 60 days if 62 years of age or older, or at least six months if under 62 years of age, before reemployment. In addition, if the teacher is reemployed by the same district that employed the teacher upon retirement, the teacher must certify that there was no prearranged agreement with the school district to hire the teacher after retirement.

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

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

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

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

(cf. 4111 Recruitment and Selection)

Legal ReferenceALASKA STATUTES

14.20.136 *Employment of member of teachers' retirement system*

14.25.043 *Reemployment of retired members*

14.20.165 *Restoration of tenure rights*

*Added 8/2020*

# Yupiit School District

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Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item B

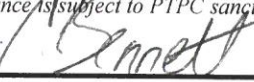
The Projected ADM is presented for your approval.

**State of Alaska**

Department of Education & Early Development  
 Finance & Support Services

**Average Daily Membership (ADM) Report**

**PROJECTED FY2022**

Prepared By: John Stackhouse, Director of Administrative Services
District Name: <u>Yupit School District</u>
Email: <u>jstackhouse@yupit.org</u>
I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).
Superintendent's Signature: 
Date: 3-Nov-20



**DUE: NOVEMBER 5, 2020**

School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
--------------------------------------	---------	----------	-----------	----------------

Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.

**YUPIIT**

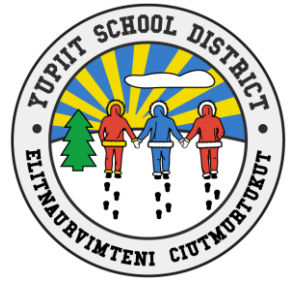
Akiachak School	132.00	87.00	<b>219.00</b>	0.00
Akiak School	89.00	58.00	<b>147.00</b>	3.00
Tuluksak School	69.00	73.00	<b>142.00</b>	2.00
<b>TOTAL</b>	290.00	218.00	508.00	5.00

Correspondence ADM Only



# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item C

The Alaska Communications is presented for your approval at the approximate amount of \$26,458.49.

### Contract Type

- New  
  Amendment / Order to Contract ID #  
  Renewal, Effective Date Type Here  
 Co-terminus with Existing Agreement, Date Type Here

### Business/ Customer Information

<u>Business Name: Yupiit School District</u>	<u>Account Number: TBD</u>
<u>Billing Address Line 1: PO Box 51190</u>	<u>Service Street Address*: PO Box 51190</u>
<u>Billing Address Line 2:</u>	<u>Service Address – Line 2:</u>
<u>City/State/Zip: Akiachak, AK, 99551</u>	<u>Service City/State/Zip*: Akiachak, AK, 99551</u>
<u>Order Contact: Anthony Graham</u>	<u>Contact Phone Number:</u>
<u>Contact Email: agraham@yupiit.org</u>	<u>*If different from Billing Address:</u>

### Scope of Services

Inside wiring:  Yes

Products and Services	Service Descriptions Attachments	Exhibits
Professional Services		Exhibit 1: SOW Exhibit 2: Service Pricing [or pricing is per notes, below]

Cost are incremental to any existing services:

Term No Term      Monthly Recurring Charges: \$0 Initial Non-Recurring Charges: \$26,458.49

- Letter of Authorization (For Local and Long Distance Carrier Changes)  
 I desire to change the Services marked below to Alaska Communications for the numbers listed on the Service Order. I authorize orders to be placed for me on my behalf by Alaska Communications.
- Local Telephone Service  
  In-State Long Distance  
  Out-of-State Long Distance
- I agree that Alaska Communications may provide Customer Proprietary Network Information detail to me at my request, without prior password authentication, based on the methods specified in the Privacy section of the ACSA.
- Yes! I would like to receive information on Alaska Communications’ products, promotions, and services.
- Yes! I would like to receive information from Alaska Communications’ contractual affiliates on products, promotions, and services.
- I acknowledge that I have read and understand the ACSA and all applicable exhibits and attachments, including the pricing applicable to all Services I have chosen.
- I am authorized to sign this ACSA and agree to be bound by it. I UNDERSTAND AND AGREE THAT EARLY TERMINATION MAY RESULT IN EARLY TERMINATION CHARGES.**
- I AGREE TO THE ALASKA COMMUNICATIONS TERMS AND CONDITIONS AT [ALASKACOMMUNICATIONS.COM/BUSINESSTERMSANDCONDITIONS](http://ALASKACOMMUNICATIONS.COM/BUSINESSTERMSANDCONDITIONS) AS THEY MAY BE AMENDED.

## Service Details

---

Multi - Function Printers

Attachments

Exhibit 1 & 2 - Quote 27964

CHANGES TO TERMS CONDITIONS, SERVICES DESCRIPTIONS, EXHIBITS, AND THIS FORM GO HERE AND REQUIRE LEGAL DEPARTMENT APPROVAL. INITIALS OF LEGAL TEAM REP (REQUIRED IF TEXT IS ENTERED BELOW) \_\_\_\_\_ Date \_\_\_\_\_

### Customer

### Alaska Communications

---

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

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

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

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

Business Name: Yupiit School District  
\_\_\_\_\_

Business Name: Alaska Communications  
\_\_\_\_\_

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

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



We have prepared a quote for you

2020 - Yupiit School District - Multi-Function Printers Quote

Quote # 027964 Version 1



alaska  
COMMUNICATIONS®

Prepared for:


Yupiit School District

Anthony Graham  
agraham@yupiit.org

Prepared by:


Alaska Communications Services, Inc.

William Pryor  
William.Pryor@acsalaska.com


 Statement of Work

\* MATERIAL SALE ONLY - NO ALASKA COMMUNICATIONS PROFESSIONAL SERVICES \*

\* FOB 1 MAIN ST AKIACHAK, AK 99551 \*


 Change Control

From time to time scope and requirement changes may occur throughout the progress of this project. In the event a situation occurs during the delivery of this solution that requires a modification to the currently proposed Statement of Work, Materials, Licenses, Subscriptions, or Professional Services related to this quote, Alaska Communications will prepare a Project Change Order.

Project Change Orders will have a clear Statement of Work, associated costs enumerated, and will be agreed upon prior to delivery of the associated change.

Project schedule and implementation plans will be coordinated with project stakeholders and approved by both the customer and Alaska Communications.

## Hardware

Description	Price	Qty	Ext. Price
HP INC. : HP Laserjet Enterprise M634z (PPM-55) (DPI-Up to 1200 x 1200 dpi) (DC-Up to 300,000 pages)	\$4,420.66	4	\$17,682.64
Subtotal:			\$17,682.64

## 2020 - Yupiit School District - Multi-Function Printers Quote

**Prepared by:**

 Alaska Communications Services,  
 Inc.

William Pryor

(907) 564-7266

Fax (907) 375-1188

William.Pryor@acsalaska.com

**Prepared for:**

Yupiit School District

PO Box 51190

Akiachak, AK, AK 99551-0190

Anthony Graham

agraham@yupiit.org

**Quote Information:**

Quote #: 027964

Version: 1

Delivery Date: 10/23/2020

Expiration Date: 11/23/2020

### Quote Summary

Description	Amount
Hardware	\$17,682.64
Subtotal:	\$17,682.64
Shipping:	\$8,775.85
Total:	\$26,458.49

Alaska Communications generates billing and/or recognizes revenue for work performed on a monthly basis. This may consist of material delivered and accepted by the customer for storage at the customers location or if agreed upon at an Alaska Communications facility, non-tangible software licenses or subscriptions, and professional services performed to date. Please see <https://www.alaskacommunications.com/BusinessTermsandConditions> for additional Terms and Conditions. Acceptance of this quote is expressly limited to the terms and conditions contained herein and at the link in the prior sentence and any contrary or additional terms and conditions do not apply.

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item D

The Alaska Enterprise Solutions Quote is presented for your approval.



**ALASKA ENTERPRISE SOLUTIONS**  
*Alaska Focus, Worldwide Support*

557 E Fireweed Ln, Suite A Anchorage, AK 99503  
 P: 907-561-5100

**SALES QUOTE**

**Sales Quote No:** QT1303

**Date:** 10/21/20

**Account No:** YS01

**Bill To:** Yupiit School District  
 Attn: Accounts Payable  
 P.O. Box 51190  
 Akiachak, Alaska 99551

**Ship To:** Yupiit School District  
 Attn: Anthony Graham  
 1 Main Street  
 Akiachak, Alaska 99551

Sales Person	P.O. Number	Ship Method	Payment Terms	Quote Expires On
Berta Amico		Delivery	Net 30	11/20/20

**Notes**

Quote Questions - Berta Amico @ 907-561-5103

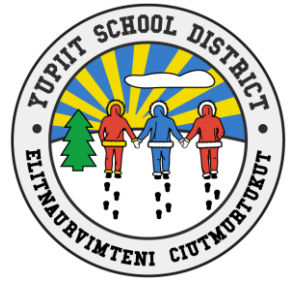
Item No	Description	Quantity	UM	Price	Disc	Amount
B605/XM	Xerox VersaLink B605/XM Multifunction Printer (60 Month FMV Lease @ \$86.10 per month / 36 Month FMV Lease @ \$126.60 per month)	1.00	EA	\$86.10	0.00	\$86.10
15 AMP	15 AMP Line Conditioner - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
497K16750	Wireless Network Adapter - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
097S04948	2000 Sheet High Capacity Feeder - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
Customer Ed	Customer Education Training - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
Analyst	Analyst Fees - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
RSDU	Product Setup, Carrier/Rigger Delivery & Setup - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
Shipping	Shipping Cost - *INCLUDED	1.00	EA	\$0.00	0.00	\$0.00
Monthly Base Rate Charge	Monthly Base Maintenance Charge of \$10.00	1.00	EA	\$0.00	0.00	\$0.00
Meter Reading Fee	Meter Reading Rates - Color @ \$0.0119 per print	1.00	EA	\$0.00	0.00	\$0.00
Documentation	Onetime Documentation Processing Fee for Leasing/Financing Paperwork of \$125.00	1.00	EA	\$0.00	0.00	\$0.00

<b>Subtotal</b>	\$86.10
<b>Discount</b>	\$0.00
<b>Freight</b>	\$0.00
<b>Sales Tax</b>	\$0.00
<b>Sales Order Total</b>	\$86.10



# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item E

The Konica Minolta Proposal is presented for your approval.



3330 Arctic Blvd.  
 Suite 202  
 Anchorage, Alaska 99703  
 Phone: 907-290-7405  
 Mobile: 907-947-1397

**Proposal for  
 Yupiit School District  
 Bizhub 450i Imaging System**

Bizhub 450i 45 ppm b/w COPIER/PRINTER - Includes PS, PCL & XPS Controller, 8 GB Standard Memory, Web Browser, Duplex Unit, 250 GB HDD, USB Interfaces for Scan-to-USB Thumb Drive/Print-from-USB Thumb Drive, USB Local Printing / UK-21



<b>bizhub 450i COPIER/PRINTER - Includes PS, PCL &amp; XPS Controller, 4 GB Standard Memory, Web Browser, Duplex Unit, 250 GB HDD, USB Interfaces for Scan-to-USB Thumb Drive/Print-from-USB Thumb Drive, USB Local Printing / UK-211</b>
PC-416 Large Capacity Cassette
FS-539 50-SHEET STAPLE FINISHER
ESP Diagnostic Power Filter 120V/15A
bizhub SECURE
Shipping



**60 Month (\$1 Buyout) Capital Lease: \$253.50\* (includes maintenance)**

**Cash Purchase Price: \$6004.60**

**\*Pricing includes KMBS One Rate Service Agreement. Unlimited color and b/w prints with all supplies and services included within the lease payment. No more meter reads, print overage charges and consistent pricing for the term of the lease. If cash purchase, monthly cost: \$122**

Presented by [Vince Dixon](#) • Desk (907) 290-7405 • Cell (907) 947-1397 • [vdixon@kmbs.konicaminolta.us](mailto:vdixon@kmbs.konicaminolta.us)

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item F

The 2020 Final Audit is presented for your approval.

# YUPIIT SCHOOL DISTRICT

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

Year Ended June 30, 2020

**YUPIIT SCHOOL DISTRICT**

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

Year Ended June 30, 2020

YUPIIT SCHOOL DISTRICT

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YUPIIT SCHOOL DISTRICT

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YUPIIT SCHOOL DISTRICT

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## **Independent Auditor's Report**

Members of the School Board  
Yupiit School District  
Akiachak, Alaska

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

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

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

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedules of the District's Proportionate Share of Net Pension and OPEB Liabilities and Contributions for the Public Employees' Retirement System and Teachers' Retirement System on page 44-51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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 the missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Yupiiit School District's basic financial statements. The "Additional Supplementary Information" listed in the table of contents which include Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the School Operating Fund, Title I-A Basic Special Revenue Fund, and Alaska Native Education 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 (where applicable) – Special Revenue Funds and Capital Project Funds; Schedule of Changes in Assets and Liabilities – Student Activity Agency Fund; Schedule of Compliance - AS 14.17.505; Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audit*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020, on our consideration of the Yupit 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 Yupit 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 Yupit School District internal control over financial reporting and compliance.



Anchorage, Alaska  
October 23, 2020

## YUPIIT SCHOOL DISTRICT

## Statement of Net Position

June 30, 2020

	<u>Governmental Activities</u>
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 2,699,674
Investments	1,508,618
Accounts receivable	1,384,443
Inventory	237,505
Prepays	209,953
Total current assets	<u>6,040,193</u>
Non-current:	
Capital assets, net of depreciation	36,490,841
Net OPEB assets	305,147
Total non-current assets	<u>36,795,988</u>
Deferred outflows of resources -	
Pension and OPEB deferrals	<u>987,521</u>
Total assets and deferred outflows of resources	<u>\$ 43,823,702</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	156,212
Accrued payroll liabilities	281,353
Due to student groups	55,486
Unearned revenues	178,158
Total current liabilities	<u>671,209</u>
Non-current liabilities -	
Net pension and OPEB liabilities	<u>5,996,005</u>
Deferred inflows of resources -	
Pension and OPEB deferrals	<u>888,671</u>
Total liabilities and deferred inflows of resources	<u>7,555,885</u>
<u>Net Position</u>	
Net investment in capital assets	36,490,841
Unrestricted	<u>(223,024)</u>
Total net position	<u>36,267,817</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 43,823,702</u>

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

YUPIIT SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	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	\$ 5,924,190	-	1,198,649	-	(4,725,541)
Special education instruction	768,033	-	63,001	-	(705,032)
Special education support services students	229,483	-	49,888	-	(179,595)
Support services - students	255,788	-	(57,409)	-	(313,197)
Support services - instruction	2,294,735	-	10,796	-	(2,283,939)
School administration	355,366	-	(45,095)	-	(400,461)
School administration support services	139,242	-	39,150	-	(100,092)
District administration	497,425	-	(7,847)	-	(505,272)
District administration support services	1,390,023	-	189,334	-	(1,200,689)
Operations and maintenance of plant	4,092,764	161,190	76,520	52,981	(3,802,073)
Student activities	220,760	-	-	-	(220,760)
Student transportation	430	-	917	-	487
Food service	544,932	30,702	353,763	-	(160,467)
Total governmental activities	\$ <u>16,713,171</u>	<u>191,892</u>	<u>1,871,667</u>	<u>52,981</u>	<u>(14,596,631)</u>
General revenues:					
Investment					33,266
E-rate					2,078,374
Grants and contributions not restricted to specific programs					11,647,717
Other					68,804
Total general revenues					<u>13,828,161</u>
Change in net position					(768,470)
Net position, beginning of year, as originally stated					<u>36,120,957</u>
Prior period adjustment					915,330
Net position, beginning of year, as restated					<u>37,036,287</u>
Net position, end of year					\$ <u>36,267,817</u>

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

## YUPIIT SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2020

	School Operating Fund	Title I-A Basic Special Revenue Fund	Alaska Native Education	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 2,699,674	-	-	-	2,699,674
Investments	1,508,618	-	-	-	1,508,618
Accounts receivable	-	706,655	391,217	286,571	1,384,443
Due from other funds	1,370,787	-	-	667,009	2,037,796
Inventory	237,505	-	-	-	237,505
Prepays	209,953	-	-	-	209,953
Total assets	<u>\$ 6,026,537</u>	<u>706,655</u>	<u>391,217</u>	<u>953,580</u>	<u>8,077,989</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	76,313	-	-	79,899	156,212
Accrued payroll liabilities	177,641	2,199	-	24,893	204,733
Due to other funds	667,009	704,456	391,217	275,114	2,037,796
Due to student groups	55,486	-	-	-	55,486
Unearned revenues	-	-	-	178,158	178,158
Total liabilities	<u>976,449</u>	<u>706,655</u>	<u>391,217</u>	<u>558,064</u>	<u>2,632,385</u>
Fund Balances:					
Nonspendable:					
Inventory	237,505	-	-	-	237,505
Prepays	209,953	-	-	-	209,953
Committed:					
Scholarships	-	-	-	3,457	3,457
Student transportation	-	-	-	1,089	1,089
Food services	-	-	-	22,012	22,012
Assigned:					
Capital projects	-	-	-	416,901	416,901
Impact aid	4,572,536	-	-	-	4,572,536
Unassigned	30,094	-	-	(47,943)	(17,849)
Total fund balances	<u>5,050,088</u>	<u>-</u>	<u>-</u>	<u>395,516</u>	<u>5,445,604</u>
Total liabilities and fund balances	<u>\$ 6,026,537</u>	<u>706,655</u>	<u>391,217</u>	<u>953,580</u>	<u>8,077,989</u>

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

## YUPIIT SCHOOL DISTRICT

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

June 30, 2020

Amounts reported as fund balances on the governmental funds balance sheet		\$	5,445,604
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and are not reported in the funds			36,490,841
Long term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the fund financial statements.			
Accrued leave			(76,620)
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(2,994,446)		
TRS	<u>(3,001,559)</u>		(5,996,005)
Proportionate share of the collective OPEB assets:			
PERS	13,224		
TRS	<u>291,923</u>		305,147
Deferred inflows and outflows of resources are the results of timing differences in the actuarial report.			
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:			
PERS	622,398		
TRS	<u>365,123</u>		987,521
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(515,854)		
TRS	<u>(372,817)</u>		<u>(888,671)</u>
Net position of governmental activities		\$	<u><u>36,267,817</u></u>

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

## YUPIIT SCHOOL DISTRICT

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

Year Ended June 30, 2020

	School Operating Fund	Title I-A Basic Special Revenue Fund	Alaska Native Education	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Local sources:					
Charges for services	\$ -	-	-	191,892	191,892
Earnings on investments	33,266	-	-	-	33,266
E-rate	2,078,374	-	-	-	2,078,374
Other	68,804	-	-	-	68,804
Intergovernmental:					
State of Alaska	7,504,407	-	-	69,845	7,574,252
Federal sources	4,996,254	858,824	391,217	995,250	7,241,545
Total revenues	<u>14,681,105</u>	<u>858,824</u>	<u>391,217</u>	<u>1,256,987</u>	<u>17,188,133</u>
<b>Expenditures:</b>					
Current:					
Instruction	4,549,269	615,076	274,492	380,890	5,819,727
Special education instruction	936,556	-	-	98,552	1,035,108
Special education support services - students	194,960	-	390	56,574	251,924
Support services - students	415,058	-	-	-	415,058
Support services - instruction	2,361,613	-	256	-	2,361,869
School administration	480,473	-	-	-	480,473
School administration support services	158,176	-	-	26,565	184,741
District administration	574,439	-	-	3,580	578,019
District administration support services	1,265,549	103,748	116,079	60,813	1,546,189
Operations and maintenance of plant	3,238,325	-	-	951,891	4,190,216
Student activities	220,760	-	-	-	220,760
Student transportation	-	-	-	430	430
Food service	-	-	-	551,431	551,431
Total expenditures	<u>14,395,178</u>	<u>718,824</u>	<u>391,217</u>	<u>2,130,726</u>	<u>17,635,945</u>
Excess (deficiency) of revenues over expenditures	<u>285,927</u>	<u>140,000</u>	<u>-</u>	<u>(873,739)</u>	<u>(447,812)</u>
Other financing sources (uses):					
Transfers in	-	-	-	810,742	810,742
Transfers out	(670,742)	(140,000)	-	-	(810,742)
Net other financing sources (uses)	<u>(670,742)</u>	<u>(140,000)</u>	<u>-</u>	<u>810,742</u>	<u>-</u>
Net changes in fund balances	(384,815)	-	-	(62,997)	(447,812)
Fund balances, beginning of year, as originally stated	<u>4,519,573</u>	<u>-</u>	<u>-</u>	<u>458,513</u>	<u>4,978,086</u>
Prior period adjustment	915,330	-	-	-	915,330
Fund balances, beginning of year, as restated	<u>5,434,903</u>	<u>-</u>	<u>-</u>	<u>458,513</u>	<u>5,893,416</u>
Fund balances, end of year	<u>\$ 5,050,088</u>	<u>-</u>	<u>-</u>	<u>395,516</u>	<u>5,445,604</u>

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



## YUPIIT 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, 2020

Net change in fund balances - total government funds	\$	(447,812)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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.</p>		
<p style="padding-left: 20px;">Change in the unfunded net pension and OPEB liabilities and assets:</p>		
PERS	1,229,877	
TRS	<u>893,239</u>	2,123,116
<p>Changes in deferred inflows and outflows of resources are the results of timing differences in the actuarial report.</p>		
<p style="padding-left: 20px;">Contributions to the pension plan in the current fiscal year are included in the fund financial statements and are presented as changes in deferred outflows of resources in the government-wide statements.</p>		
PERS	(497,646)	
TRS	<u>(586,551)</u>	(1,084,197)
<p>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.</p>		
Change in accrued leave		(17,829)
<p>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.</p>		
<p style="padding-left: 20px;">This is the amount by which depreciation expense exceeded capital outlay in the current period:</p>		
Capital outlay	175,054	
Depreciation expense	<u>(1,516,802)</u>	<u>(1,341,748)</u>
Change in net position of governmental activities	\$	<u><u>(768,470)</u></u>

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

## YUPIIT SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2020

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Earnings on investments	\$ -	-	33,266	33,266
E-rate	1,598,907	1,598,907	2,078,374	479,467
Other	-	-	68,804	68,804
Intergovernmental:				
State of Alaska	6,915,687	7,007,672	7,504,407	496,735
Federal sources	3,562,334	3,562,334	4,996,254	1,433,920
Total revenues	<u>12,076,928</u>	<u>12,168,913</u>	<u>14,681,105</u>	<u>2,512,192</u>
Expenditures:				
Current:				
Instruction	3,697,237	4,450,771	4,549,269	(98,498)
Special education instruction	702,055	1,006,345	936,556	69,789
Special education support services - students	278,214	309,002	194,960	114,042
Support services - students	380,065	418,931	415,058	3,873
Support services - instruction	2,074,407	1,569,216	2,361,613	(792,397)
School administration	412,175	452,481	480,473	(27,992)
School administration support services	140,578	142,206	158,176	(15,970)
District administration	467,829	490,568	574,439	(83,871)
District administration support services	573,072	1,177,140	1,265,549	(88,409)
Operations and maintenance of plant	1,837,336	2,037,033	3,238,325	(1,201,292)
Student activities	122,800	166,002	220,760	(54,758)
Total expenditures	<u>10,685,768</u>	<u>12,219,695</u>	<u>14,395,178</u>	<u>(2,175,483)</u>
Excess (deficiency) of revenues over expenditures	1,391,160	(50,782)	285,927	336,709
Other financing sources (uses):				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(670,742)</u>	<u>(170,742)</u>
Net change in fund balance	\$ <u>891,160</u>	<u>(550,782)</u>	(384,815)	<u>165,967</u>
Fund balance, beginning of year, as originally stated			<u>4,519,573</u>	
Prior period adjustment			915,330	
Fund balance, beginning of year, as restated			<u>5,434,903</u>	
Fund balance, end of year			\$ <u>5,050,088</u>	

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

YUPIIT SCHOOL DISTRICT  
Student Activity Agency Fund  
Statement of Fiduciary Assets and Liabilities  
Year Ended June 30, 2020

<u>Assets</u>	
Cash	\$ <u>55,486</u>
<u>Liabilities</u>	
Due to student groups	\$ <u>55,486</u>

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

# YUPIIT SCHOOL DISTRICT

## Notes to the Financial Statements

June 30, 2020

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

In 1985, the Legislature of the State of Alaska established the Yupiit School District. At that time, assets to be used by the District were turned over by direct transfer or by use permits from the State of Alaska. The schools were previously operated by the Lower Kuskokwim School District and the Bureau of Indian Affairs. The State of Alaska has retained budget approval powers.

The District is operated under the exclusive oversight, management, and control of the locally-elected, seven-member School Board. The School Board is the level of government which has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the Yupiit School District. The District receives funding from state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental reporting entity as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since the School Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

The School Board does not exercise oversight responsibility over any other entity. No other entity engages in activities which benefit the School District, nor do any special financial relationships exist between the District and any other entity. Therefore, the School District does not have any component units, as defined in General Accounting Standards Board statements.

#### B. Government wide and Fund Financial Statements

The basic financial statements consist of government-wide statements and fund financial statements which provide a more detailed level of financial information.

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 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 District does not presently have any business-type activities.

## Notes to the Financial Statements, Continued

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) fees, fines and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Investment income and other items not properly included among program revenues are reported instead as *general revenues*.

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

Separate financial statements are provided for governmental 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. Nonmajor funds are aggregated and presented in a single column titled "Other Governmental Funds".

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

The government-wide 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. All assets and liabilities associated with the operation of the District are included in the Statement of Financial Position.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Summarized below are the major sources of revenue, which are susceptible to accrual and the applicable recognition policies:

#### Intergovernmental Revenue:

State of Alaska foundation revenue and pupil transportation revenue is recorded in the year to which it relates and is susceptible to accrual.

Federal Impact Aid receipts are recorded as revenues in the year monies are received.

State of Alaska and federal government cost reimbursable grants and contracts revenues are recorded to the extent of allowable expenditures in the period incurred.

On-behalf payments are recognized in the year to which they relate.

# YUPIIT SCHOOL DISTRICT

## Notes to the Financial Statements, Continued

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

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development. This manual sets guidelines for financial reporting and requirements for basic accounting systems, which are uniform throughout Alaska.

### Local Revenues:

Interest earnings on investments in the School Operating Fund are recognized as earned. Other revenues are considered to be measurable and available if received within 60 days of year end.

The District reports the following major governmental funds:

The *School Operating Fund* is the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *Title I-A Basic Special Revenue Fund* is used to account for revenues and expenditures associated with the Title I-A grant.

The *Alaska Native Education Special Revenue Fund* is used to account for revenues and expenditures associated with the Alaska Native Education grant.

Additionally, the District reports the following funds:

*Special Revenue Funds* are used to account for the proceeds for specific revenues sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

*Capital Project Funds* are used to account for the acquisition of construction or construction of major capital facilities.

The *Student Activity Fund* is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the District holds on behalf of the student organizations in an agency capacity.

### Use of Estimates

The preparation of the basic 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.

## Notes to the Financial Statements, Continued

**D. Assets, Liabilities and Net Position or Fund Balance****1. Cash and Investments**

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

**2. Receivables and Payables**

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

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

**3. Inventories and Prepaid Items**

Inventories are valued at cost (first-in, first-out). Inventory in the School Operating Fund consists of fuel, and in the Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the items are used or consumed. Year-end inventories are recorded as assets and classified as nonspendable fund balance, indicating that such amounts do not represent available spendable resources.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. Prepaid items are accounted for based on the consumption method. The prepaid assets do not reflect current available resources and, thus, an equivalent portion of fund balance is classified as nonspendable in the Fund Financial Statements.

**4. Capital Assets**

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

All purchased capital assets are valued at cost. Donated capital assets are recorded at acquisition value at the date of donation. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure.

All reported capital assets except land and construction in progress are depreciated. Depreciation is computed on the straight line method over the estimated useful life of the assets, generally 3 to 7 years for equipment and vehicles and 40 years for buildings.

## Notes to the Financial Statements, Continued

Maintenance and repairs of a routine nature that do not add to the value of the asset are charged as expenditures as incurred and are not capitalized.

**5. Compensated Absences**

All permanent employees earn and accrue annual leave. Unused annual leave is accrued utilizing current salary cost as earned by employees and recorded in the government-wide statements.

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

**6. Unearned Revenue**

Amounts received, which are restricted as to use and have not been expended for the intended use are shown as unearned revenue.

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

**8. 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.

**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.



## Notes to the Financial Statements, Continued

- 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 Balances**

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

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

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

**Committed Fund Balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the school board, the District’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

**Unassigned Fund Balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund Balances in other governmental funds.

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

## Notes to the Financial Statements, Continued

**11. Interfund Transactions**

During the course of normal operations, the District has numerous transactions between funds, including expenditures and transfers of resources to provide services and construct assets. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

The classification of amounts recorded as subsidies, advances, or transfers is determined by District management. The effects of the interfund transactions are eliminated in the government-wide statement of activities.

**12. Deferred Outflows/Inflows of Resources**

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

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

**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 all governmental fund types except capital project funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of certain federal funding.

School Operating Fund

The adopted School Operating Fund budget is submitted to the School Board for review and approval. The approved budget is also submitted 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 originally adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent.

Notes to the Financial Statements, Continued

Special Revenue Funds

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' funding and are reviewed and approved by the School Board. All special revenue funds, with the exception of the Food Service and Student Transportation Funds are expenditure driven. Management's expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. There are no line item or category limitations on management's authority to amend special revenue fund budgets subject to granting agency approval. Unexpended balances and appropriations of grants from the state and federal government for the special revenue funds lapse at June 30, with the exception of certain federal programs which lapse at various month-ends of July, August and September.

Capital Projects Fund

Project budgets are adopted for the capital project fund based on the construction projects, which are project length budgets.

**B. Encumbrances**

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

**C. Excess of Expenditures over Appropriations**

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

School Operating Fund:		
Instruction	\$	98,498
Support services - instruction		792,397
School administration		27,992
School administration support services		15,970
District administration		83,871
District administration support services		88,409
Operations and maintenance of plant		1,201,292
Student activities		54,758

Excess of expenditures over appropriations were funded through available revenues and fund balance.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The District uses a central treasury concept for cash of all funds except for school agency funds, which are maintained separately. Each funds' portion of central treasury is reported on the balance sheet or Statement of Net Position as "cash and cash equivalents" or amounts "due to/from other funds."

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

The District's bank accounts are insured by the Federal Depository Insurance Corporation (FDIC) to a maximum of \$250,000. Amounts in excess of FDIC insurance and third party collateralization were \$81,891 as of June 30, 2020.

All deposits are carried at fair market value 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, 2020, the District's deposits were fully insured or collateralized, in accordance with District policy.

Investments

At year end the District had the following investments and maturities:

<u>Investment type:</u>	Fair Value	<u>Investment Maturity (in years)</u>		
		Less than 1 year	1-5	6-10
Certificates of Deposit	\$ 1,508,618	745,299	763,319	-

In addition to the investments listed above, the District also had cash equivalents of \$2,699,674 at year end.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2020:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Certificates of Deposit	\$ 1,508,618	1,508,618	-	-

**B. Receivables**

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

	<u>Title I-A Basic</u>	<u>Alaska Native Education</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Grants	\$ 706,655	391,217	286,571	1,384,443

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

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

**C. Capital Assets**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	58,844,495	-	-	58,844,495
Equipment	679,887	135,194	-	815,081
Vehicles	229,520	39,860	-	269,380
Total capital assets being depreciated	\$ 59,753,902	175,054	-	59,928,956
Less accumulated depreciation	(21,921,313)	(1,516,802)	-	(23,438,115)
Net governmental capital assets	\$ 37,832,589	(1,341,748)	-	36,490,841

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

Instruction	\$ 1,348,970
Support services - instruction	11,714
District administration support services	563
Operations and maintenance of plant	151,540
Food service	4,015
Total	\$ 1,516,802

**D. Interfund Receivables and Payables and Transfers**

Interfund receivables and payables are shown as "Due to other funds" and "Due from other funds" in each of the individual funds. These balances at June 30, 2020 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Title I-A Basic	\$ 704,456
School Operating Fund	Alaska Native Education	391,217
School Operating Fund	Other Governmental Fund	275,114
Other Governmental Funds	School Operating Fund	667,009
Total		\$ 2,037,796

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.

Interfund transfers:

<u>Transfer in:</u>	<u>Transfer out:</u>	<u>Amount</u>
Teacher Housing	Title I-A Basic	\$ 140,000
Teacher Housing	School Operating Fund	503,776
Food Service	School Operating Fund	166,966
Total		\$ 810,742

Notes to the Financial Statements, Continued

Transfers are used to move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provide as subsidies or matching funds for various grant programs.

**E. Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due within One year
Accrued leave	\$ 58,791	173,250	(155,421)	76,620	76,620

**F. Self-Insurance**

The District created a health and medical benefit program, which covers all full time employees. The District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss insurance limits the District's liability for individual and aggregate claims. Stop-loss limits were \$80,000 for individual claims and an aggregate stop loss that is calculated by multiplying the monthly single enrollment units for the year by \$1,107, and the monthly enrollment units with dependents by \$1,255 for aggregate claims. Gross health and medical insurance expenditure totaled \$1,497,156 for the year ended June 30, 2020, and consisted of paid claims, stop-loss premiums, administrative fees, and the change in estimated liability for incurred but unreported claims at fiscal year-end.

As of June 30, 2020, an estimated liability for incurred but unreported claims of approximately \$125,979 was recorded in the General (School Operating) Fund. This estimate was calculated based on subsequent to year-end claims filed and past experience.

Changes in the balances of claims liabilities for the year ending June 30 are as follows:

	2020	2019
Unpaid claims, beginning of year	\$ 125,979	108,855
Incurred claims (including IBNR's)	1,371,994	1,492,636
Claim payments	(1,371,994)	(1,475,512)
Unpaid claims, end of year	\$ 125,979	125,979

**IV. OTHER INFORMATION**

**A. Risk Management**

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, and (e) workers compensation.

## Notes to the Financial Statements, Continued

The District currently participates in the Alaska Public Entity Insurance (APEI), a member driven risk pool, which covers property and contents, torts, general and auto liability, school leaders' errors and omissions, workers' compensation, and earthquakes and floods. The APEI's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year at the discretion of the Board. Supplemental contributions are based on each member's annual contribution in comparison to the aggregate annual deposit contributions of all members. No supplemental contributions have been assessed for the last several years. The District has no coverage for environmental damages.

The District maintains other commercial insurance policies relating to faithful performance blanket bonds covering all employees and travel accidents. Coverage limits and the deductibles for the commercial policies have stayed relatively constant for several years. No losses in excess of insurance coverage have been realized over the past three years.

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

The District participates in Public Education Health Trust, which provides insurance coverage for a health and medical benefit program which covers all permanent full-time employees.

**B. Contingencies**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, 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.

The District receives a substantial portion of its revenue from state and local grants. Significant changes in these revenue sources could have a material effect (positive or negative) on the operations of the District.

The District, from time to time, may be a participant in legal proceeding related to the conduct of business. In the normal course of business, it also has various commitments and contingent liabilities, any current legal proceedings, commitments or contingent liabilities will not materially affect the financial position of the District.

**C. 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.

Notes to the Financial Statements, Continued

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

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

*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	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Cost-sharing, Defined Contribution OPEB

**Other Postemployment Benefit Plans (OPEB)**

*Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2020 the employer contribution rate is 0.72% for PERS peace officers/firefighters, 0.26% for all others in PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2019 (latest available report):

Membership	PERS	TRS
Active plan members	22,311	5,218
Participating employers	154	57



## Notes to the Financial Statements, Continued

*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, 2019 (latest available information) employer contributions were 4.88% for PERS and 4.15% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2018 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,059	13,239
Inactive plan members entitled to but not yet receiving benefits	7,361	799
Inactive plan members not entitled to benefits	10,808	1,811
Active plan members	12,316	4,087
Total plan membership	66,544	19,936

*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, 2020 employer contributions were 1.32% for PERS and 1.09% for TRS. Membership in the plan consists of the following at June 30, 2019 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	34	14
Inactive plan members entitled to but not yet receiving benefits	1,412	706
Inactive plan members not entitled to benefits	13,248	2,642
Active plan members	22,311	5,218
Total plan membership	37,005	8,580

*Healthcare Reimbursement Arrangement Plan*

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2019 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	40	13
Inactive plan members entitled to but not yet receiving benefits	1,412	706
Inactive plan members not entitled to benefits	13,248	2,642
Active plan members	22,311	5,218
Total plan membership	37,011	8,579

## Notes to the Financial Statements, Continued

**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, 2019 (latest available report) for the DB Pension Plan for PERS and TRS is 5.88% and 5.85%, for the ARHCT plan is 6.03% and 6.02%, for the ODD Plan is 6.22% and 6.15%, and for the RMP is 6.21% and 6.16%, respectively.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans:

<b><u>Asset Class</u></b>	<b><u>Long-Term Expected Real Rate of Return</u></b>
Broad Domestic Equity	8.16%
Global Equity (non-U.S.)	7.51%
Intermediate Treasuries	1.58%
Opportunistic	3.96%
Real Assets	4.76%
Private Equity	11.39%
Cash Equivalents	0.83%

*Discount Rate:* The discount rate used to measure the total pension and OPEB liabilities is 7.38%, which represents a decrease of 0.62% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes.

## Notes to the Financial Statements, Continued

Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities 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. 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 2.79% as of June 30, 2019.

*Employer and Other Contribution Rates.* There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

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

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

*GASB Rate:* This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Employer Contribution rates for PERS and TRS for the year ended June 30, 2020 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
<b>PERS:</b>			
Pension	15.72%	23.73%	6.62%
OPEB	6.28%	4.89%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>28.62%</u>	<u>6.62%</u>
<b>TRS:</b>			
Pension	8.03%	26.56%	17.91%
OPEB	4.53%	3.91%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>30.47%</u>	<u>17.91%</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 or TRS Administrator. For fiscal year 2020 the past service rate for PERS is 17.44%.

*Actuarial Assumptions:* The total pension and OPEB liabilities on June 30, 2019 (latest available) were determined by an actuarial valuation as of June 30, 2018 which was rolled forward to the measurement date June 30, 2019. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.

Notes to the Financial Statements, Continued

TRs Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drugs: 8.5% grading down to 4.5% EGWP: 8.5% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Based on recent experience, the healthcare cost trend assumptions were updated.
2. Per capita claims costs were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect a Cadillac Tax load.

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

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

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

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

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

## Notes to the Financial Statements, Continued

Currently there are 154 employers participating in PERS defined benefit plan, including the State of Alaska and 153 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2019 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,059
Inactive plan members entitled to but not receiving benefits	7,361
Inactive members not entitled to benefits	10,808
Active plan members	<u>12,316</u>
Total DB plan membership	<u>66,544</u>

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

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

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

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

YUPIIT SCHOOL DISTRICT

Notes to the 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.* The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2020, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	224,823	110,683	335,506

**Public Employees Retirement Plans**

For the year ended June 30, 2020 the State of Alaska contributed \$133,843 (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, 2019 to a total of (\$45,372), to represent the pension/OPEB expense (benefit) attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2020, the District reported liabilities 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, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	2,899,194
State's proportionate share of the net pension liability		<u>1,151,527</u>
Total	\$	<u>4,050,721</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability	\$	78,708
State's proportionate share of the ARHCT OPEB liability		<u>31,224</u>
Total	\$	<u>109,932</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(13,224)</u>
District's proportionate share of the RMP OPEB liability	\$	<u>16,544</u>
Total District's share of net pension and OPEB liabilities	\$	<u>2,981,222</u>



YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

The net pension and OPEB liabilities were measured as of June 30, 2019, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2021 through FY2039, as determined by projections based on the June 30, 2019 valuation.

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

	June 30, 2018 Measurement	June 30, 2019 Measurement	Change
Pension	0.0703%	0.0530%	(0.0173%)
OPEB:			
ARHCT	0.0703%	0.0530%	(0.0173%)
ODD	0.0682%	0.0545%	(0.0137%)
RMP	0.0682%	0.0692%	0.0010%

Based on the measurement date of June 30, 2019, the District recognized pension and OPEB expense of \$319,459 and (\$747,403), respectively, for the year ended June 30, 2020. At June 30, 2020, 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	\$ 88,760	(42,919)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	41,569	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(288,544)
District contributions subsequent to the measurement date	224,823	-
Total	\$ 355,152	(331,463)
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(52,890)
Changes of assumptions	104,445	-
Net difference between projected and actual earnings on OPEB plan investments	-	(34,466)
Changes in proportion and differences between District contributions and proportionate share of contributions	40,450	(88,517)
District contributions subsequent to the measurement date	93,506	-
Total	\$ 238,401	(175,873)

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(4,123)
Changes of assumptions	-	(253)
Net difference between projected and actual earnings on OPEB plan investments	-	(87)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,214	(2,143)
District contributions subsequent to the measurement date	2,827	-
Total	\$ <u>5,041</u>	<u>(6,606)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(1,225)
Changes of assumptions	8,008	-
Net difference between projected and actual earnings on OPEB plan investments	-	(183)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,446	(504)
District contributions subsequent to the measurement date	14,350	-
Total	\$ <u>23,804</u>	<u>(1,912)</u>

\$224,823 and \$110,683 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities in the year ended June 30, 2020, 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		OPEB	OPEB	OPEB
June 30,	Pension	ARHCT	ODD	RMP
2020	\$ (196,580)	(23,302)	(742)	849
2021	(30,691)	(26,790)	(742)	849
2022	11,794	8,292	(621)	1,287
2023	14,343	10,822	(619)	1,279
2024	-	-	(659)	1,112
Thereafter	-	-	(1,009)	2,166
Total	\$ <u>(201,134)</u>	<u>(30,978)</u>	<u>(4,392)</u>	<u>7,542</u>

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

For the year ended June 30, 2020, the District recognized (\$230,810) and (\$49,225) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

*Sensitivity of the Net Pension and OPEB Liabilities 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 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	<b>1% Decrease (6.38%)</b>	<b>Current Rate (7.38%)</b>	<b>1% Increase (8.38%)</b>
Net pension liability	\$ 3,826,427	2,899,194	2,122,666
Net OPEB ARHCT liability (asset)	\$ 633,111	78,708	(377,348)
Net OPEB ODD liability (asset)	\$ (12,544)	(13,224)	(13,774)
Net OPEB RMP liability (asset)	\$ 41,553	16,544	(2,284)

*Sensitivity of the District's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates.* The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability 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:

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT liability (asset)	\$ (430,687)	78,708	700,363
Net OPEB ODD liability (asset)	N/A	(13,224)	N/A
Net OPEB RMP liability (asset)	(5,088)	16,544	46,156

**Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)**

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. 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% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.32% for the retiree medical plan (DB), 0.26% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. 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%

Notes to the Financial Statements, Continued

The School District contributed \$139,141 for the year ended June 30, 2020, which included forfeitures of \$23,721 which has been applied against contributions.

**Teachers Retirement System (TRS) – Defined Benefit Plan (DB)**

*Plan Description.* The School District participates in the Teacher’s 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 Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

The DB Plan’s membership consisted of the following at June 30, 2019 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,239
Inactive plan members entitled to but not receiving benefits	799
Inactive plan members not entitled to benefits	1,811
Active plan members	<u>4,087</u>
Total DB plan membership	<u>19,936</u>

*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.

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2020, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	103,408	97,814	201,222

**Teachers Retirement Plans**

For the year ended June 30, 2020 the State of Alaska contributed \$719,101 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$578,142), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2020, the District reported liabilities 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, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 3,001,559
State's proportionate share of the net pension liability	<u>4,449,460</u>
Total	<u>\$ 7,451,019</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (244,730)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(364,049)</u>
Total	<u>\$ (608,779)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (24,068)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (23,125)</u>
Total District's share of net pension and OPEB liabilities	<u>\$ 2,709,636</u>

The net pension and OPEB liabilities were measured as of June 30, 2019, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2021 through FY2039, as determined by projections based on the June 30, 2019 valuation.

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

	June 30, 2018 Measurement	June 30, 2019 Measurement	Change
Pension	0.1642%	0.1606%	(0.0036%)
OPEB:			
ARHCT	0.1637%	0.1601%	(0.0036%)
ODD	0.7222%	0.5986%	(0.1236%)
RMP	0.7222%	0.6028%	(0.1194%)

Based on the measurement date of June 30, 2019, the District recognized pension expense of \$796,778 and OPEB expense of (\$1,461,428), respectively, for the year ended June 30, 2020. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(81,394)
Changes of assumptions	-	(21,242)
Net difference between projected and actual earnings on pension plan investments	77,095	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(83,772)
District contribution subsequent to the measurement date	103,408	-
Total	<u>\$ 180,503</u>	<u>(186,408)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(44,786)
Changes of assumptions	23,863	(73,952)
Net difference between projected and actual earnings on pension plan investments	-	(37,872)
Changes in proportion and differences between District contributions and proportionate share of contributions	25,063	-
District contribution subsequent to the measurement date	62,875	-
Total	<u>\$ 111,801</u>	<u>(156,610)</u>

YUPIIT SCHOOL DISTRICT

Notes to the Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,717)
Changes of assumptions	-	(27)
Net difference between projected and actual earnings on pension plan investments	-	(170)
Changes in proportion and differences between District contributions and proportionate share of contributions	5,810	-
District contribution subsequent to the measurement date	2,390	-
Total	<u>\$ 8,200</u>	<u>(2,914)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,447	(1,894)
Changes of assumptions	10,584	(24,387)
Net difference between projected and actual earnings on pension plan investments	-	(604)
Changes in proportion and differences between District contributions and proportionate share of contributions	7,039	-
District contribution subsequent to the measurement date	32,549	-
Total	<u>\$ 64,619</u>	<u>(26,885)</u>

\$103,408 and \$97,814 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2020	\$ (100,668)	(99,752)	242	(175)
2021	(55,890)	(29,940)	242	(175)
2022	21,074	9,634	427	1,267
2023	26,171	12,374	437	1,246
2024	-	-	380	692
Thereafter	-	-	1,168	2,330
Total	<u>\$ (109,313)</u>	<u>(107,684)</u>	<u>2,896</u>	<u>5,185</u>

Notes to the Financial Statements, Continued

For the year ended June 30, 2020, the District recognized \$224,242 and \$55,280 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

*Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate:* The following presents the net pension and OPEB liabilities of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	<b>1% Decrease (6.38%)</b>	<b>Current Rate (7.38%)</b>	<b>1% Increase (8.38%)</b>
Net pension liability (asset)	\$ 4,323,829	3,001,559	1,891,351
Net OPEB ARHCT liability (asset)	\$ 1,207,867	(244,730)	(68,150)
Net OPEB ODD liability (asset)	\$ (24,151)	(24,068)	(24,020)
Net OPEB RMP liability (asset)	\$ 40,523	(23,125)	(70,460)

*Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates.* The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability 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:

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT liability (asset)	\$ (138,609)	(244,730)	1,299,059
Net OPEB ODD liability (asset)	\$ N/A	(24,068)	N/A
Net OPEB RMP liability (asset)	\$ (77,134)	(23,125)	51,694

**Teachers Retirement System (TRS) – Defined Contribution Plan (DC)**

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 1.09% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Plan members are 100% vested with their contributions. 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%



## Notes to the Financial Statements, Continued

The School District contributed \$287,585 for the year ended June 30, 2020, which included forfeitures of \$209,084 which has been applied against contributions.

**D. Prior Period Adjustment**

The District recorded an opening balance adjustment to decrease accounts payable and increase beginning fund balance in the School Operating Fund. The balance of accounts payable was overstated in FY19 by \$915,330. Opening net position was adjusted as follows:

Governmental Activities:		
Beginning net position, as originally stated	\$	36,120,957
Prior period adjustment		<u>915,330</u>
Beginning net position, as restated	\$	<u>37,036,287</u>
School Operating Fund:		
Beginning fund balance, as originally stated	\$	4,519,573
Prior period adjustment		<u>915,330</u>
Beginning net position, as restated	\$	<u>5,434,903</u>

**E. Subsequent Accounting Pronouncements**

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 84 *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2019.
- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 90 *Majority Equity Interests*. Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligation*. Effective for fiscal years beginning after December 15, 2021.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statements 90, 91, 93, 94, and 97 are not expected to have any significant impact on the financial statements of the District.

## Notes to the Financial Statements, Continued

GASB Statement No. 84, the objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

Notes to the Financial Statements, Continued

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No.84, No.88, No. 89, No. 90, No. 91, No.92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

## YUPIIT SCHOOL DISTRICT

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

## Public Employees' Retirement System (PERS)

June 30, 2020

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0461%	\$ 2,150,430	\$ 1,710,603	\$ 3,861,033	\$ 1,681,437	128%	62.37%
2016	0.0742%	\$ 3,599,028	\$ 964,909	\$ 4,563,937	\$ 1,758,933	205%	63.96%
2017	0.0693%	\$ 3,871,440	\$ 489,861	\$ 4,361,301	\$ 1,961,859	197%	59.55%
2018	0.0535%	\$ 2,767,564	\$ 1,031,503	\$ 3,799,067	\$ 1,935,751	143%	63.37%
2019	0.0703%	\$ 3,494,314	\$ 1,013,498	\$ 4,507,812	\$ 2,203,425	159%	65.19%
2020	0.0530%	\$ 2,899,194	\$ 1,151,527	\$ 4,050,721	\$ 1,876,136	155%	63.42%

**Notes to Schedule:**

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

YUPIIT SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2020

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.0536%	\$ 452,583	\$ 168,690	\$ 621,273	\$ 1,935,751	23.38%	89.68%
2019	0.0703%	\$ 721,349	\$ 209,924	\$ 931,273	\$ 2,203,425	32.74%	88.12%
2020	0.0530%	\$ 78,708	\$ 31,224	\$ 109,932	\$ 1,876,136	4.20%	98.13%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.0764%	\$ (10,845)	\$ -	\$ (10,845)	\$ 1,935,751	-0.56%	212.97%
2019	0.0682%	\$ (13,326)	\$ -	\$ (13,326)	\$ 2,203,425	-0.60%	270.62%
2020	0.0545%	\$ (13,224)	\$ -	\$ (13,224)	\$ 1,876,136	-0.70%	297.43%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.0764%	\$ 3,986	\$ -	\$ 3,986	\$ 616,628	0.65%	93.98%
2019	0.0682%	\$ 8,672	\$ -	\$ 8,672	\$ 502,309	1.73%	88.71%
2020	0.0692%	\$ 16,544	\$ -	\$ 16,544	\$ 502,309	3.29%	83.17%

**Notes to Schedule:**

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

## YUPIIT SCHOOL DISTRICT

## Schedule of the District's Contributions (Pensions)

## Public Employees' Retirement System (PERS)

June 30, 2020

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 170,086	\$ (170,086)	\$ -	\$ 1,758,933	9.67%
2016	\$ 213,671	\$ (213,671)	\$ -	\$ 1,961,859	10.89%
2017	\$ 221,671	\$ (221,671)	\$ -	\$ 1,935,751	11.45%
2018	\$ 241,747	\$ (241,747)	\$ -	\$ 2,203,425	10.97%
2019	\$ 221,267	\$ (221,267)	\$ -	\$ 1,876,136	11.79%
2020	\$ 236,831	\$ (224,823)	\$ 12,008	\$ 2,049,664	11.55%

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

## Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 2.5% per annum.
- Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officers/Firefighters. Ranges from 6.75% to 2.75% based on age and service for all others.
- Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.5% and a real rate of return of 4.88%.
- Retirement age: Retirement rates based upon the 2013-2017 actual experience.
- Mortality: Mortality rates based upon the 2013-2017 actual experience.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

## YUPIIT SCHOOL DISTRICT

## Schedule of the District's Contributions (OPEB)

## Public Employees' Retirement System (PERS)

June 30, 2020

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	\$ 73,707	\$ (73,707)	\$ -	\$ 2,203,425	3.35%
2019	\$ 70,633	\$ (84,084)	\$ -	\$ 1,876,136	3.76%
2020	\$ 93,506	\$ (93,506)	\$ -	\$ 2,049,664	4.56%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 1,234	\$ (1,234)	\$ -	\$ 2,203,425	0.06%
2019	\$ 2,227	\$ (2,937)	\$ -	\$ 1,876,136	0.12%
2020	\$ 2,827	\$ (2,827)	\$ -	\$ 2,049,664	0.14%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 7,944	\$ (7,944)	\$ -	\$ 502,309	1.58%
2019	\$ 8,115	\$ (8,115)	\$ -	\$ 502,309	1.62%
2020	\$ 14,350	\$ (14,350)	\$ -	\$ 524,636	2.74%

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

## Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 2.5% per annum.
- Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officers/Firefighters. Ranges from 6.75% to 2.75% based on age and service for all others.
- Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.5% and a real rate of return of 4.88%.
- Retirement age: Retirement rates based upon the 2013-2017 actual experience.
- Mortality: Mortality rates based upon the 2013-2017 actual experience.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.



YUPIIT SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2020

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0365%	\$ 1,094,112	\$ 10,507,673	\$ 11,601,785	\$ 2,914,658	37.54%	55.70%
2016	0.1624%	\$ 3,020,660	\$ 4,831,946	\$ 7,852,606	\$ 4,540,371	66.53%	73.82%
2017	0.1982%	\$ 4,525,156	\$ 5,381,885	\$ 9,907,041	\$ 4,709,751	96.08%	68.40%
2018	0.1121%	\$ 2,271,084	\$ 3,963,506	\$ 6,234,590	\$ 4,600,632	49.36%	72.39%
2019	0.1642%	\$ 3,142,443	\$ 4,674,449	\$ 7,816,892	\$ 3,615,917	86.91%	74.09%
2020	0.1606%	\$ 3,001,559	\$ 4,449,460	\$ 7,451,019	\$ 3,264,482	91.95%	74.68%

**Notes to Schedule:**

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

YUPIIT SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2020

<u>Year</u>	<u>District's Proportion of the Net OPEB Liability (Asset)</u>	<u>District's Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>State of Alaska Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Total Net OPEB Liability (Asset)</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.1119%	\$ 205,763	\$ 360,675	\$ 566,438	\$ 4,600,632	4.47%	93.75%
2019	0.1637%	508,849	212,049	720,898	3,615,917	14.07%	90.23%
2020	0.1601%	(244,730)	(364,049)	(608,779)	3,264,482	-7.50%	105.50%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.8008%	\$ (26,171)	\$ -	\$ (26,171)	\$ 4,600,632	-0.57%	1342.59%
2019	0.7222%	(25,321)	-	(25,321)	3,615,917	-0.70%	1304.81%
2020	0.5986%	(24,068)	-	(24,068)	3,264,482	-0.74%	1409.77%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.8008%	\$ (37,959)	\$ -	\$ (37,959)	\$ 1,147,033	-3.31%	118.16%
2019	0.7222%	(23,096)	-	(23,096)	1,843,527	-1.25%	109.56%
2020	0.6028%	(23,125)	-	(23,125)	1,843,527	-1.25%	110.03%

**Notes to Schedule:**

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

YUPIIT SCHOOL DISTRICT  
 Schedule of the District's Contributions (Pensions)  
 Teachers' Retirement System (TRS)  
 June 30, 2020

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 68,141	\$ (68,141)	\$ -	\$ 4,540,371	1.50%
2016	\$ 68,270	\$ (68,270)	\$ -	\$ 4,709,751	1.45%
2017	\$ 95,205	\$ (95,205)	\$ -	\$ 4,600,632	2.07%
2018	\$ 104,885	\$ (104,885)	\$ -	\$ 3,615,917	2.90%
2019	\$ 107,333	\$ (107,333)	\$ -	\$ 3,264,482	3.29%
2020	\$ 111,519	\$ (103,408)	\$ 8,111	\$ 3,891,775	2.87%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
7. Inflation: 2.5% per annum.
8. Salary increases: Ranges from 6.75% to 2.75% based on service.
9. Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
10. Retirement age: Retirement rates based upon the 2013-2017 actual experience.
11. Mortality: Mortality rates are based upon 2013-2017 actual experience.
12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

## YUPIIT SCHOOL DISTRICT

## Schedule of the District's Contributions (OPEB)

## Teachers' Retirement System (TRS)

June 30, 2020

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	\$ 57,039	\$ (57,039)	\$ -	\$ 3,615,917	1.58%
2019	\$ 50,674	\$ (50,674)	\$ -	\$ 3,264,482	1.55%
2020	\$ 62,875	\$ (62,875)	\$ -	\$ 3,891,775	1.62%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ -	\$ -	\$ -	\$ 3,615,917	0.00%
2019	\$ 1,868	\$ (1,868)	\$ -	\$ 3,264,482	0.06%
2020	\$ 2,390	\$ (2,390)	\$ -	\$ 3,891,775	0.06%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 23,623	\$ (23,623)	\$ -	\$ 1,843,527	1.28%
2019	\$ 18,597	\$ (18,597)	\$ -	\$ 1,843,527	1.01%
2020	\$ 32,549	\$ (32,549)	\$ -	\$ 2,289,689	1.42%

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

## Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 2.5% per annum.
- Salary increases: Ranges from 6.75% to 2.75% based on service.
- Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
- Retirement age: Retirement rates based upon the 2013-2017 actual experience.
- Mortality: Mortality rates are based upon 2013-2017 actual experience.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

**ADDITIONAL SUPPLEMENTARY  
INFORMATION**

## YUPIIT SCHOOL DISTRICT

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – School Operating Fund

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
<b>Revenues:</b>			
Local sources:			
Earnings on investments	\$ -	33,266	33,266
E-rate	1,598,907	2,078,374	479,467
Other local revenue	-	68,804	68,804
Total local sources	<u>1,598,907</u>	<u>2,180,444</u>	<u>581,537</u>
State of Alaska:			
Foundation	6,158,294	6,414,012	255,718
Quality schools	26,013	27,560	1,547
TRS on-behalf	530,000	719,101	189,101
PERS on-behalf	120,000	133,843	13,843
Other State revenues	173,365	209,891	36,526
Total State of Alaska	<u>7,007,672</u>	<u>7,504,407</u>	<u>496,735</u>
Federal sources:			
Impact aid	<u>3,562,334</u>	<u>4,996,254</u>	<u>1,433,920</u>
Total revenues	<u>12,168,913</u>	<u>14,681,105</u>	<u>2,512,192</u>
<b>Expenditures:</b>			
Instruction:			
Certificated salaries	2,479,263	2,427,804	51,459
Non-certificated salaries	332,884	431,725	(98,841)
Employee benefits	1,489,624	1,415,864	73,760
Professional and technical services	-	724	(724)
Staff travel	4,000	37,609	(33,609)
Student travel	-	7,835	(7,835)
Utility services	-	2,054	(2,054)
Supplies, materials and media	145,000	187,487	(42,487)
Other	-	38,167	(38,167)
Total instruction	<u>4,450,771</u>	<u>4,549,269</u>	<u>(98,498)</u>
Special education instruction:			
Certificated salaries	428,536	392,283	36,253
Non-certificated salaries	243,832	202,228	41,604
Employee benefits	330,977	331,299	(322)
Transportation allowance	-	1,550	(1,550)
Professional and technical services	-	7,549	(7,549)
Staff travel	1,000	-	1,000
Supplies, materials and media	2,000	1,647	353
Total special education instruction	<u>1,006,345</u>	<u>936,556</u>	<u>69,789</u>
Special education support services – students:			
Certificated salaries	96,110	46,151	49,959
Non-certificated salaries	-	3,352	(3,352)
Employee benefits	50,852	28,455	22,397
Transportation allowance	48,040	30,504	17,536
Professional and technical services	95,000	70,931	24,069
Staff travel	15,000	5,085	9,915
Student travel	1,000	-	1,000
Supplies, materials and media	3,000	7,233	(4,233)
Other	-	3,249	(3,249)
Total special education support services – students	<u>309,002</u>	<u>194,960</u>	<u>114,042</u>

## YUPIIT SCHOOL DISTRICT

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – School Operating Fund, Continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
Support services – students:			
Certificated salaries	\$ 273,972	259,474	14,498
Employee benefits	144,959	153,462	(8,503)
Staff travel	-	2,122	(2,122)
Total support services – students	<u>418,931</u>	<u>415,058</u>	<u>3,873</u>
Support services – instruction:			
Certificated salaries	81,054	105,855	(24,801)
Non-certificated salaries	95,763	84,947	10,816
Employee benefits	36,476	170,010	(133,534)
Professional and technical services	7,500	-	7,500
Staff travel	5,000	7,298	(2,298)
Utility services	1,332,423	1,910,483	(578,060)
Other purchased services	2,500	11,179	(8,679)
Supplies, materials and media	8,500	40,140	(31,640)
Equipment	-	31,701	(31,701)
Total support services – instruction	<u>1,569,216</u>	<u>2,361,613</u>	<u>(792,397)</u>
School administration:			
Certificated salaries	293,625	287,823	5,802
Employee benefits	155,356	175,607	(20,251)
Staff travel	3,500	8,093	(4,593)
Travel allowance	-	1,000	(1,000)
Supplies, materials and media	-	6,108	(6,108)
Other	-	1,842	(1,842)
Total school administration	<u>452,481</u>	<u>480,473</u>	<u>(27,992)</u>
School administration support services:			
Non-certificated salaries	100,414	95,913	4,501
Employee benefits	41,792	62,263	(20,471)
Total school administration support services	<u>142,206</u>	<u>158,176</u>	<u>(15,970)</u>
District administration:			
Certificated salaries	120,000	120,000	-
Non-certificated salaries	127,272	157,127	(29,855)
Employee benefits	109,786	128,894	(19,108)
Professional and technical services	35,000	46,684	(11,684)
Staff travel	72,160	64,044	8,116
Supplies, materials and media	7,400	14,166	(6,766)
Other	18,950	43,524	(24,574)
Total district administration	<u>490,568</u>	<u>574,439</u>	<u>(83,871)</u>

(continued)

## YUPIIT SCHOOL DISTRICT

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – School Operating Fund, Continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
District administration support services:			
Certificated salaries	\$ 27,018	28,768	(1,750)
Non-certificated salaries	313,363	332,031	(18,668)
Employee benefits	146,068	209,844	(63,776)
Travel allowance	-	1,011	(1,011)
Professional and technical services	65,000	30,683	34,317
Staff travel	25,000	49,250	(24,250)
Student travel	-	313	(313)
Utility services	444,141	452,282	(8,141)
Other purchased services	41,500	17,124	24,376
Insurance and bond premiums	61,800	61,811	(11)
Supplies, materials and media	43,250	51,757	(8,507)
Other	10,000	157,156	(147,156)
Indirect costs	-	(126,481)	126,481
Total district administration support services	<u>1,177,140</u>	<u>1,265,549</u>	<u>(88,409)</u>
Operations and maintenance of plant:			
Non-certificated salaries	333,298	497,254	(163,956)
Employee benefits	134,981	251,283	(116,302)
Professional and technical services	2,000	214,331	(212,331)
Staff travel	9,000	12,813	(3,813)
Utility services	330,000	315,250	14,750
Energy	885,600	1,035,003	(149,403)
Other purchased services	-	58,595	(58,595)
Insurance and bond premiums	170,000	335,861	(165,861)
Supplies, materials and media	172,154	452,734	(280,580)
Equipment	-	63,362	(63,362)
Other	-	1,839	(1,839)
Total operations and maintenance of plant	<u>2,037,033</u>	<u>3,238,325</u>	<u>(1,201,292)</u>
Student activities:			
Certificated salaries	20,250	9,100	11,150
Non-certificated salaries	10,000	23,283	(13,283)
Employee benefits	15,752	9,305	6,447
Professional and technical services	-	7,168	(7,168)
Staff travel	1,500	5,103	(3,603)
Student travel	99,000	144,438	(45,438)
Other purchased services	-	3,536	(3,536)
Supplies, materials and media	15,000	13,891	1,109
Other	4,500	4,780	(280)
Travel allowance	-	156	(156)
Total student activities	<u>166,002</u>	<u>220,760</u>	<u>(54,758)</u>
Total expenditures	<u>12,219,695</u>	<u>14,395,178</u>	<u>(2,175,483)</u>
Excess (deficiency) of revenues over expenditures	(50,782)	285,927	336,709
Other financing sources (uses):			
Transfers out - Teacher Housing Special Revenue Fund	(400,000)	(503,776)	(103,776)
Transfers out - Food Service Special Revenue Fund	(100,000)	(166,966)	(66,966)
Total other financing sources (uses)	<u>(500,000)</u>	<u>(670,742)</u>	<u>(170,742)</u>
Net change in fund balance	<u>\$ (150,782)</u>	<u>(384,815)</u>	<u>269,743</u>
Fund balance, beginning of year, as originally stated		<u>4,519,573</u>	
Prior period adjustment		915,330	
Fund balance, beginning of year, as restated		<u>5,434,903</u>	
Fund balance, end of year		<u>\$ 5,050,088</u>	



## YUPIIT SCHOOL DISTRICT

## Title I-A Basic Special Revenue Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 1,076,018	858,824	(217,194)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	243,700	237,481	6,219
Non-certificated salaries	188,360	154,379	33,981
Employee benefits	176,160	161,223	14,937
Staff travel	19,445	11,673	7,772
Student travel	57,740	10,226	47,514
Supplies, materials and media	104,803	23,294	81,509
Tuition - students and stipends	18,000	16,800	1,200
Total instruction	<u>808,208</u>	<u>615,076</u>	<u>193,132</u>
District administration support services - Indirect costs	<u>127,810</u>	<u>103,748</u>	<u>24,062</u>
Total expenditures	<u>936,018</u>	<u>718,824</u>	<u>217,194</u>
Excess of revenues over expenditures	140,000	140,000	-
Other financing sources:			
Transfers out:			
Teacher Housing Special Revenue Fund	<u>(140,000)</u>	<u>(140,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

YUPIIT SCHOOL DISTRICT

Alaska Native Education Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources	\$ 862,959	391,217	(471,742)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	225,000	29,805	195,195
Non-certificated salaries	125,000	568	124,432
Employee benefits	163,795	2,957	160,838
Professional and technical services	199,000	68,358	130,642
Staff travel	17,183	4,690	12,493
Student travel	51,000	1,548	49,452
Supplies, materials and media	26,668	116,807	(90,139)
Stipends	20,000	42,954	(22,954)
Other	11,400	6,805	4,595
Total instruction	<u>839,046</u>	<u>274,492</u>	<u>564,554</u>
Special education support services - students			
Professional and technical services	-	390	(390)
Support services - instruction:			
Non-certificated salaries		116	(116)
Employee benefits		140	(140)
Total support services - instruction	<u>-</u>	<u>256</u>	<u>(256)</u>
District administration support services:			
Non-certificated salaries		85,000	(85,000)
Employee benefits		31,079	(31,079)
Indirect costs	23,913	-	23,913
Total district administration support services	<u>23,913</u>	<u>116,079</u>	<u>(92,166)</u>
Total expenditures	<u>862,959</u>	<u>391,217</u>	<u>471,742</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2020

	Special Revenue Funds							
	Student Transportation	Alaska Pilot Pre-Kindergarten	Early Literacy	Staff Development	Targeted Resources Moore Settlement	School Improvement	Food Service	Title I-C Migrant Education
<u>Assets</u>								
Accounts receivable	\$ -	-	-	16,513	-	115,541	-	11,708
Due from School Operating Fund	1,089	21,191	61,942	-	44,842	-	27,451	-
Total assets	\$ 1,089	21,191	61,942	16,513	44,842	115,541	27,451	11,708
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	-	-	-	3,241	-
Accrued payroll	-	-	-	-	-	-	2,198	-
Due to School Operating Fund	-	-	-	16,513	-	115,541	-	11,708
Unearned revenues	-	21,191	61,942	-	44,842	-	-	-
Total liabilities	-	21,191	61,942	16,513	44,842	115,541	5,439	11,708
Fund balances:								
Committed	1,089	-	-	-	-	-	22,012	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	1,089	-	-	-	-	-	22,012	-
Total liabilities and fund balances	\$ 1,089	21,191	61,942	16,513	44,842	115,541	27,451	11,708

(continued)

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, Continued

<u>Assets</u>	Special Revenue Funds							
	<u>Migrant Literacy</u>	<u>Preschool Disabled</u>	<u>Title III- A English Language Acquisition</u>	<u>CARES Act</u>	<u>Math in a Cultural Context</u>	<u>Title VI-B</u>	<u>Carl Perkins - Secondary</u>	<u>Improving Literacy Through School Libraries</u>
Accounts receivable	\$ 2,572	2,011	578	98,558	-	13,413	267	-
Due from School Operating Fund	-	-	-	-	7,221	-	-	42,962
<b>Total assets</b>	<b>\$ 2,572</b>	<b>2,011</b>	<b>578</b>	<b>98,558</b>	<b>7,221</b>	<b>13,413</b>	<b>267</b>	<b>42,962</b>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	11,457	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to School Operating Fund	2,572	2,011	578	87,101	-	13,413	267	-
Unearned revenues	-	-	-	-	7,221	-	-	42,962
<b>Total liabilities</b>	<b>2,572</b>	<b>2,011</b>	<b>578</b>	<b>98,558</b>	<b>7,221</b>	<b>13,413</b>	<b>267</b>	<b>42,962</b>
Fund balances:								
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,572</b>	<b>2,011</b>	<b>578</b>	<b>98,558</b>	<b>7,221</b>	<b>13,413</b>	<b>267</b>	<b>42,962</b>

(continued)

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, Continued

Assets	Special Revenue Funds				Capital Project Funds			Total Other Governmental Funds
	Indian Education	Teacher Housing	Scholarship Fund	Total Special Revenue Funds	General CIP Projects	Impact Aid 7007A	Total Capital Project Funds	
Accounts receivable	\$ 25,410	-	-	286,571	-	-	-	286,571
Due from School Operating Fund	-	39,953	3,457	250,108	311,287	105,614	416,901	667,009
<b>Total assets</b>	<b>\$ 25,410</b>	<b>39,953</b>	<b>3,457</b>	<b>536,679</b>	<b>311,287</b>	<b>105,614</b>	<b>416,901</b>	<b>953,580</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts payable	-	65,201	-	79,899	-	-	-	79,899
Accrued payroll	-	22,695	-	24,893	-	-	-	24,893
Due to School Operating Fund	25,410	-	-	275,114	-	-	-	275,114
Unearned revenues	-	-	-	178,158	-	-	-	178,158
<b>Total liabilities</b>	<b>25,410</b>	<b>87,896</b>	<b>-</b>	<b>558,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>558,064</b>
<b>Fund balances:</b>								
Committed	-	-	3,457	26,558	-	-	-	26,558
Assigned	-	-	-	-	311,287	105,614	416,901	416,901
Unassigned	-	(47,943)	-	(47,943)	-	-	-	(47,943)
<b>Total fund balances</b>	<b>-</b>	<b>(47,943)</b>	<b>3,457</b>	<b>(21,385)</b>	<b>311,287</b>	<b>105,614</b>	<b>416,901</b>	<b>395,516</b>
<b>Total liabilities and fund balances</b>	<b>\$ 25,410</b>	<b>39,953</b>	<b>3,457</b>	<b>536,679</b>	<b>311,287</b>	<b>105,614</b>	<b>416,901</b>	<b>953,580</b>

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2020

	Special Revenue Funds						
	Student Transportation	Early Literacy	Staff Development	Alaska Pilot Pre-Kindergarten	School Improvement	Food Service	Title I-C Migrant Education
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	30,702	-
Intergovernmental:							
State of Alaska	917	5,043	-	63,885	-	-	-
Federal sources	-	-	17,943	-	113,598	353,066	53,408
Total revenues	<u>917</u>	<u>5,043</u>	<u>17,943</u>	<u>63,885</u>	<u>113,598</u>	<u>383,768</u>	<u>53,408</u>
Expenditures:							
Current:							
Instruction	-	5,043	17,943	63,885	113,598	2,671	21,280
Special education instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-	26,565
District administration	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	-	5,563
Operations and maintenance of plant	-	-	-	-	-	-	-
Student transportation	430	-	-	-	-	-	-
Food service	-	-	-	-	-	548,063	-
Total expenditures	<u>430</u>	<u>5,043</u>	<u>17,943</u>	<u>63,885</u>	<u>113,598</u>	<u>550,734</u>	<u>53,408</u>
Excess (deficiency) of revenues over expenditures	487	-	-	-	-	(166,966)	-
Other financing sources:							
Transfers in	-	-	-	-	-	166,966	-
Net change in fund balances	487	-	-	-	-	-	-
Fund balances, beginning of year	602	-	-	-	-	22,012	-
Fund balances, end of year	\$ <u>1,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,012</u>	<u>-</u>

(continued)

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds								
	Migrant Literacy	Preschool Disabled	Title III-A English Language Acquisition	Migrant Education Parent Advisory Council	CARES Act	Title VI-B	Carl Perkins - Secondary	Rural Education Achievement	Indian Education
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources	2,572	2,011	37,052	984	98,558	154,913	16,609	9,239	82,316
Total revenues	<u>2,572</u>	<u>2,011</u>	<u>37,052</u>	<u>984</u>	<u>98,558</u>	<u>154,913</u>	<u>16,609</u>	<u>9,239</u>	<u>82,316</u>
Expenditures:									
Current:									
Instruction	2,572	-	32,576	984	14,746	1,798	15,819	9,239	78,736
Special education instruction	-	399	-	-	-	98,153	-	-	-
Special education support services - students	-	1,612	-	-	-	54,962	-	-	-
School administration support services	-	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-	3,580
District administration support services	-	-	4,476	-	49,984	-	790	-	-
Operations and maintenance of plant	-	-	-	-	30,460	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-	-
Food service	-	-	-	-	3,368	-	-	-	-
Total expenditures	<u>2,572</u>	<u>2,011</u>	<u>37,052</u>	<u>984</u>	<u>98,558</u>	<u>154,913</u>	<u>16,609</u>	<u>9,239</u>	<u>82,316</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Other financing sources:									
Transfers in	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

YUPIIT SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds			Capital Project Funds			Total Other Governmental Funds
	Teacher Housing	Scholarship Fund	Total Special Revenue Funds	General CIP Services	Impact Aid 7007A	Total Capital Projects Funds	
<b>Revenues:</b>							
Local sources:							
Charges for services	\$ 161,190	-	191,892	-	-	-	191,892
Intergovernmental:							
State of Alaska	-	-	69,845	-	-	-	69,845
Federal sources	-	-	942,269	-	52,981	52,981	995,250
Total revenues	<u>161,190</u>	<u>-</u>	<u>1,204,006</u>	<u>-</u>	<u>52,981</u>	<u>52,981</u>	<u>1,256,987</u>
<b>Expenditures:</b>							
Current:							
Instruction	-	-	380,890	-	-	-	380,890
Special education instruction	-	-	98,552	-	-	-	98,552
Special education support services - students	-	-	56,574	-	-	-	56,574
School administration support services	-	-	26,565	-	-	-	26,565
District administration	-	-	3,580	-	-	-	3,580
District administration support services	-	-	60,813	-	-	-	60,813
Operations and maintenance of plant	852,909	-	883,369	68,522	-	68,522	951,891
Student transportation	-	-	430	-	-	-	430
Food service	-	-	551,431	-	-	-	551,431
Total expenditures	<u>852,909</u>	<u>-</u>	<u>2,062,204</u>	<u>68,522</u>	<u>-</u>	<u>68,522</u>	<u>2,130,726</u>
Excess (deficiency) of revenues over expenditures	(691,719)	-	(858,198)	(68,522)	52,981	(15,541)	(873,739)
Other financing sources - Transfers in	<u>643,776</u>	<u>-</u>	<u>810,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>810,742</u>
Net change in fund balances	(47,943)	-	(47,456)	(68,522)	52,981	(15,541)	(62,997)
Fund balances, beginning of year	-	3,457	26,071	379,809	52,633	432,442	458,513
Fund balances, end of year	<u>\$ (47,943)</u>	<u>3,457</u>	<u>(21,385)</u>	<u>311,287</u>	<u>105,614</u>	<u>416,901</u>	<u>395,516</u>



YUPIIT SCHOOL DISTRICT

Student Transportation Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ <u>917</u>	<u>917</u>	<u>-</u>
Expenditures:			
Current:			
Student transportation:			
Travel allowance	<u>917</u>	<u>430</u>	<u>487</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>487</u>	<u><u>487</u></u>
Fund balance, beginning of year		<u>602</u>	
Fund balance, end of year		\$ <u><u>1,089</u></u>	

YUPIIT SCHOOL DISTRICT

Early Literacy Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ <u>79,000</u>	<u>5,043</u>	<u>(73,957)</u>
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	<u>79,000</u>	<u>5,043</u>	<u>73,957</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

YUPIIT SCHOOL DISTRICT

Staff Development Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 23,500	17,943	(5,557)
Expenditures: Current: Instruction: Staff travel	23,500	17,943	5,557
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

YUPIIT SCHOOL DISTRICT

Alaska Pilot Pre-Kindergarten Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 107,100	63,885	(43,215)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	107,100	63,885	(43,215)
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

YUPIIT SCHOOL DISTRICT

School Improvement Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 180,000	113,598	(66,402)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	19,420	-
Non-certificated salaries	-	1,863	-
Employee benefits	-	6,030	-
Professional and technical services	-	44,237	-
Staff travel	-	25,215	-
Supplies, materials and media	-	14,909	-
Other	-	1,924	-
Total expenditures	180,000	113,598	66,402
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## YUPIIT SCHOOL DISTRICT

## Food Service Special Revenue Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 195,056	30,702	(164,354)
Federal sources passed through the State of Alaska:			
USDA Food Service Reimbursement	373,000	353,066	(19,934)
Total revenues	<u>568,056</u>	<u>383,768</u>	<u>(184,288)</u>
Expenditures:			
Current:			
Instruction:			
Staff travel	-	1,671	(1,671)
Supplies, materials and media	-	1,000	(1,000)
Total instruction	<u>-</u>	<u>2,671</u>	<u>(2,671)</u>
Food services:			
Non-certificated salaries	141,522	163,834	(22,312)
Employee benefits	49,534	111,279	(61,745)
Staff travel	1,500	12,475	(10,975)
Supplies, materials and media	373,000	244,536	128,464
Other	-	742	(742)
Equipment	2,500	15,197	(12,697)
Total food services	<u>568,056</u>	<u>548,063</u>	<u>19,993</u>
Total expenditures	<u>568,056</u>	<u>550,734</u>	<u>17,322</u>
Excess (deficiency) of revenues over expenditures	-	(166,966)	(166,966)
Other financing sources:			
Transfers in:			
School Operating Fund	-	166,966	166,966
Net change in fund balance	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>22,012</u>	
Fund balance, end of year		<u>\$ 22,012</u>	

## YUPIIT SCHOOL DISTRICT

## Title I-C Migrant Education Special Revenue Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 207,973	53,408	(154,565)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	6,119	3,352	2,767
Employee benefits	3,959	3,578	381
Staff travel	9,000	3,536	5,464
Student travel	43,500	1,601	41,899
Supplies, materials and media	80,519	2,013	78,506
Tuition-students and stipends	15,000	7,200	7,800
Total instruction	<u>158,097</u>	<u>21,280</u>	<u>136,817</u>
School administration support services:			
Non-certificated salaries	16,896	16,896	-
Employee benefits	9,669	9,669	-
Total school administration support services	<u>26,565</u>	<u>26,565</u>	<u>-</u>
District administration support services:			
Indirect costs	<u>23,311</u>	<u>5,563</u>	<u>17,748</u>
Total expenditures	<u>207,973</u>	<u>53,408</u>	<u>154,565</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

YUPIIT SCHOOL DISTRICT

Migrant Literacy Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	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	\$ 3,384	2,572	(812)
Expenditures:			
Current:			
Instruction:			
Supplies, material and media	<u>3,384</u>	<u>2,572</u>	<u>812</u>
Excess of revenues over expenditures	\$ <u>          -</u>	-	<u>          -</u>
Fund balance, beginning of year		<u>          -</u>	
Fund balance, end of year		\$ <u>          -</u>	



YUPIIT SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 2,011	2,011	-
Expenditures:			
Current:			
Special education instruction:			
Supplies, material and media	399	399	-
Special education support services - students:			
Professional and technical services	1,612	1,612	-
Total expenditures	2,011	2,011	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## YUPIIT SCHOOL DISTRICT

## Title III-A English Language Acquisition Special Revenue Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	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	\$ 56,937	37,052	(19,885)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	5,000	-	5,000
Staff travel	10,218	634	9,584
Supplies, material and media	34,841	31,942	2,899
Total instruction	<u>50,059</u>	<u>32,576</u>	<u>17,483</u>
District administration support services:			
Indirect costs	<u>6,878</u>	<u>4,476</u>	<u>2,402</u>
Total Expenditures	<u>56,937</u>	<u>37,052</u>	<u>19,885</u>
Excess of revenues over expenditures	\$ <u>          </u>	-	<u>          </u>
Fund balance, beginning of year		<u>          </u>	
Fund balance, end of year		\$ <u>          </u>	

YUPIIT SCHOOL DISTRICT

Migrant Education Parent Advisory Council Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 5,000	984	(4,016)
Expenditures: Current: Instruction: Staff travel	5,000	984	4,016
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## YUPIIT SCHOOL DISTRICT

## CARES Act Special Revenue Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 544,779	98,558	(446,221)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	20,836	-	20,836
Employee benefits	5,732	-	5,732
Professional and technical services	45,000	-	45,000
Supplies, materials and media	335,495	14,746	320,749
Total instruction	<u>407,063</u>	<u>14,746</u>	<u>392,317</u>
District administration support services:			
Supplies, materials and media	1,255	1,255	-
Staff travel	36,823	36,823	-
Indirect costs	65,810	11,906	53,904
Total district administration support services	<u>103,888</u>	<u>49,984</u>	<u>53,904</u>
Operations and maintenance of plant:			
Supplies, materials and media	<u>30,460</u>	<u>30,460</u>	<u>-</u>
Food services:			
Supplies, materials and media	<u>3,368</u>	<u>3,368</u>	<u>-</u>
Total expenditures	<u>544,779</u>	<u>98,558</u>	<u>446,221</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## YUPIIT SCHOOL DISTRICT

## Title VI-B Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 160,527	154,913	(5,614)
Expenditures:			
Current:			
Instruction:			
Staff travel	-	714	(714)
Supplies, materials and media	-	1,084	(1,084)
Total instruction	-	1,798	(1,798)
Special education instruction:			
Non-certificated salaries	44,896	43,661	1,235
Employee benefits	19,737	19,767	(30)
Professional and technical services	14,373	14,373	-
Staff travel	15,000	8,793	6,207
Supplies, materials and media	11,559	11,559	-
Total special education instruction	105,565	98,153	7,412
Special education support services - students:			
Professional and technical services	54,962	54,962	-
Total expenditures	160,527	154,913	5,614
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## YUPIIT SCHOOL DISTRICT

## Carl Perkins - Secondary Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal education sources passed through the State of Alaska	\$ 29,643	16,609	(13,034)
Expenditures:			
Current:			
Instruction:			
Staff travel	6,000	4,837	1,163
Student travel	7,231	5,831	1,400
Supplies, materials and media	15,000	5,151	9,849
Total instruction	<u>28,231</u>	<u>15,819</u>	<u>12,412</u>
District administration support services:			
Indirect costs	<u>1,412</u>	<u>790</u>	<u>622</u>
Total expenditures	<u>29,643</u>	<u>16,609</u>	<u>13,034</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## YUPIIT SCHOOL DISTRICT

## Rural Education Achievement Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources	\$ -	9,239	9,239
Expenditures:			
Current:			
Instruction:			
Staff travel	-	418	(418)
Student Travel	-	6,181	(6,181)
Other	-	2,640	(2,640)
Total expenditures	-	9,239	(9,239)
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## YUPIIT SCHOOL DISTRICT

## Indian Education Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources	\$ 169,057	82,316	(86,741)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	12,040	-	12,040
Staff travel	3,000	10,142	(7,142)
Student travel	83,870	59,735	24,135
Supplies, materials and media	27,000	1,059	25,941
Student stipends	-	7,800	(7,800)
Other	43,147	-	43,147
Total instruction	<u>169,057</u>	<u>78,736</u>	<u>90,321</u>
District administration:			
Staff travel	<u>-</u>	<u>3,580</u>	<u>(3,580)</u>
Total expenditures	<u>169,057</u>	<u>82,316</u>	<u>86,741</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>	



## YUPIIT SCHOOL DISTRICT

## Teacher Housing Special Revenue Fund

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

Year Ended June 30, 2020

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - other local -			
Charges for services - rent	\$ 359,433	161,190	(198,243)
Expenditures:			
Operations and maintenance of plant:			
Non-certificated salaries	150,391	299,511	(149,120)
Employee benefits	52,542	99,621	(47,079)
Staff travel	2,500	-	2,500
Energy	88,000	92,688	(4,688)
Other purchased services	58,500	65,955	(7,455)
Supplies, materials medial	7,500	295,134	(287,634)
Total expenditures	<u>359,433</u>	<u>852,909</u>	<u>(493,476)</u>
Excess (deficiency) of revenues over expenditures	-	(691,719)	(691,719)
Other financing sources:			
Transfers in:			
School Operating Fund	-	503,776	503,776
Title I-A Basic Special Revenue Fund	-	140,000	140,000
Total transfers in	<u>-</u>	<u>643,776</u>	<u>643,776</u>
Net change in fund balance	\$ <u>-</u>	(47,943)	<u>(47,943)</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>(47,943)</u>	

YUPIIT SCHOOL DISTRICT

Scholarship Fund Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

Revenues	\$	-
Expenditures		-
Excess of revenues over expenditures		<u>-</u>
Fund balance, beginning of year		<u>3,457</u>
Fund balance, end of year	\$	<u><u>3,457</u></u>

YUPIIT SCHOOL DISTRICT

General CIP Services Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

Revenues	\$	-
Expenditures:		
Operations and maintenance of plant:		
Supplies, materials media		31,331
Equipment		37,191
Total expenditures		<u>68,522</u>
Excess of revenues over expenditures		(68,522)
Fund balance, beginning of year		<u>379,809</u>
Fund balance, end of year	\$	<u><u>311,287</u></u>

YUPIIT SCHOOL DISTRICT

Impact Aid 7007A Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2020

Revenues - Intergovernmental - Federal sources - Impact Aid construction	\$	52,981
Expenditures		<u>-</u>
Excess of revenues over expenditures		52,981
Fund balance, beginning of year		<u>52,633</u>
Fund balance, end of year	\$	<u><u>105,614</u></u>

YUPIT SCHOOL DISTRICT

Student Activity Agency Fund

Schedule of Changes in Assets and Liabilities

Year Ended June 30, 2020

	<u>Balance</u> <u>July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2020</u>
<u>Assets</u>				
Cash	\$ <u>49,370</u>	<u>86,973</u>	<u>80,857</u>	<u>55,486</u>
 <u>Liabilities</u>				
Due to student groups	\$ <u>49,370</u>	<u>86,973</u>	<u>80,857</u>	<u>55,486</u>

YUPIIT SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2020

Total fund balance - School Operating Fund	\$	5,050,088	
less exemptions per 4 AAC 09.160(a):			
Inventory		237,505	
Prepaid items		209,953	
Impact Aid		<u>4,572,536</u>	
<b>Fund Balance Subject to 10% Limitation</b>	<b>\$</b>	<b><u>30,094</u></b>	
Nonexempt fund balance as a percentage of current year expenditures:			
<u>Fund balance subject to limitation</u>		<u>30,094</u>	= <u>0.21%</u>
Current year expenditures		14,395,178	

YUPIIT SCHOOL DISTRICT  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2020

Grant Title	Grant Number	Catalog of Federal Domestic Assistance Number	Total Grant Award	Federal Share of Expenditures
U.S. Department of Education:				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I-A Basic				
School Improvement	IP20YPSD01	84.010	\$ 803,727	641,495
Staff Development	SI20YPSD03	84.010	180,000	113,598
	SD20YPSD01	84.010	5,000	3,818
Total CFDA 84.010			<u>988,727</u>	<u>758,911</u>
Migrant Literacy				
Title I-C Migrant Education	MB20YPSD01	84.011	3,384	2,572
Migrant Education - Parent Advisory Council	IP20YPSD01	84.011	207,973	53,408
Staff Development	MP20YPSD01	84.011	5,000	984
	SD20YPSD01	84.011	9,000	6,872
Total CFDA 84.011			<u>225,357</u>	<u>63,836</u>
Carl Perkins - Secondary				
Staff Development	EK20YPSD01	84.048	29,643	16,609
	EK20YPSD01	84.048	4,500	3,435
Total CFDA 84.048			<u>34,143</u>	<u>20,044</u>
Special Education Cluster:				
Title VI-B	SE20YPSD01	84.027	160,527	154,913
Preschool Disabled	SE20YPSD01	84.173	2,011	2,011
Total Special Education Cluster			<u>162,538</u>	<u>156,924</u>
Title II-A				
Staff Development	IP20YPSD01	84.367	141,966	113,310
	SD20YPSD01	84.367A	5,000	3,818
Total CFDA 84.367			<u>146,966</u>	<u>117,128</u>
Title IV-A				
	IP20YPSD01	84.424a	130,325	104,019
Title III-A English Language Acquisition				
	IP20YPSD01	84.365	56,937	37,052
COVID-19 CARES Act				
	20YPSD01	84.425D	544,779	98,558
Total passed through the State of Alaska, Department of Education and Early Development:			<u>2,289,772</u>	<u>1,356,472</u>
Direct:				
Impact Aid FY19	11-AK-2019-3701	84.041	423,718	423,718
Impact Aid F20	11-AK-2020-3701	84.041	4,572,536	4,572,536
Impact Aid FY20 - Construction	11-AK-2020-3701	84.041	52,981	52,981
Total for CFDA 84.041			<u>5,049,235</u>	<u>5,049,235</u>
Alaska Native Education - Transforming Learning in Akiak	S356A180033	84.356A	2,421,676	391,217
Rural Education Achievement	S358C190018	84.358C	9,239	9,239
Indian Education Act	S060A190012	84.060A	169,057	82,316
Total direct U.S. Department of Education			<u>7,649,207</u>	<u>5,532,007</u>
U.S. Department of Agriculture:				
Passed through State of Alaska, Department of Education and Early Development-				
National School Breakfast Program				
COVID-19 National School Breakfast Program	None	10.553	72,358	72,358
	None	10.553	2,813	2,813
Total CFDA 10.553			<u>75,171</u>	<u>75,171</u>
National School Lunch Program				
COVID-19 National School Lunch Program	None	10.555	251,363	251,363
	None	10.555	9,520	9,520
Total CFDA 10.555			<u>260,883</u>	<u>260,883</u>
COVID-19 Summer Food Program				
Total Child Nutrition Cluster	None	10.559	15,013	15,013
			351,067	351,067
Food Distribution Admin Fee				
	None	10.560	1,999	1,999
Total U.S. Department of Agriculture			<u>353,066</u>	<u>353,066</u>
Total federal financial assistance			<u>\$ 10,292,045</u>	<u>7,241,545</u>

See notes to Schedule of Expenditures of Federal Awards

## YUPIIT SCHOOL DISTRICT

### Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Yupiit School District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Yupiit School District, it is not intended to and does not present the basic financial statements of Yupiit 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. The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

#### **Note 3. Subrecipient**

No federal funds were passed through to subrecipients.



YUPIIT SCHOOL DISTRICT  
 Schedule of State Financial Assistance  
 Year Ended June 30, 2020

<u>Grant Title</u>	<u>Grant Agreement Number</u>	<u>Total Grant Award</u>	<u>Eligible Expenditures</u>
State of Alaska Department of Education and Early Development:			
# Foundation	FY2020	\$ 6,414,012	6,414,012
House Bill 287	FY2020	199,157	199,157
Dividend Raffle	FY2020	3,241	3,241
Quality Schools Grant	FY2020	27,560	27,560
Pupil Transportation	FY2020	917	917
School Broadband Assistance Grant	FY2020	7,493	7,493
Early Literacy	ME 20.YPSD.01	79,000	5,043
Pre-K Program - Intervention	PK 14.054.01	107,100	63,885
Total State of Alaska Department of Education and Early Development		6,838,480	6,721,308
State of Alaska Department of Administration:			
On-behalf PERS	FY2020	133,843	133,843
# On-behalf TRS	FY2020	719,101	719,101
Total Department of Administration		852,944	852,944
Total state financial assistance		\$ 7,691,424	7,574,252

See notes to the Schedule of State Financial Assistance

YUPIIT SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2020

**Note 1. Basis of Presentation**

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

# **COMPLIANCE REPORTS**

**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  
Yupit School District  
Akiachak, 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 Yupit School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Yupit School District's basic financial statements, and have issued our report thereon dated October 23, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Yupit 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 Yupit School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Yupit School District's internal control.

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

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

Members of the School Board  
Yupiiit School District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Yupiiit 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*.

### **Yupiiit School District's Response to Finding**

Yupiiit School District's responses to the finding identified in our audit is described in the accompanying federal schedule of findings and questioned costs and corrective action plan. Yupiiit School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



Anchorage, Alaska  
October 23, 2020

**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  
Yupiit School District  
Akiachak, Alaska

**Report on Compliance for Each Major Federal Program**

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

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

### **Opinion on Each Major Federal Program**

In our opinion, Yupiit School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control Over Compliance**

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

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

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

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



Anchorage, Alaska  
October 23, 2020

YUPIIT SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

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

Unmodified

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?

X Yes No

Significant deficiency(ies) identified?

Yes X None Reported

Noncompliance material to financial statements noted?

Yes X No

Federal Awards

Internal control over major 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 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:

CFDA Number(s)/Cluster

84.041
84.356A

Name of Federal Program or Cluster

Impact Aid
Alaska Native Education

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

\$ 750,000

Auditee qualified as low-risk auditee?

Yes X No



YUPIIT SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

**Section II – Financial Statement Findings**

**Finding 2020-001**

**Internal Controls over Accounts Payable**

**Material Weakness**

**Condition/Context:**

During audit procedures performed over accounts payable in the School Operating Fund, it was determined that accounts payable were overstated in the previous year as a result of manual accounts payable entries that were not reversed.

**Criteria:**

A key component of internal controls is monitoring. Management should have adequate policies and procedures in place related to cash disbursements and the reconciliation of accounts payable in order to ensure the fair presentation of accounts payable within the financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

**Cause:**

The District lacked proper monitoring in regards to completeness and accuracy over the general ledger, which led to accounts payable to be misstated.

**Effect:**

Overstatement of accounts payable in the amount of \$915,330 which resulted in a restatement of beginning fund balance and net position.

**Recommendation:**

The District should implement stronger controls over reconciliations general ledger balances to ensure material misstatements do not occur.

**Management Response:**

Management agrees with this finding, see Corrective Action Plan.

**Section III – Federal Award Findings and Questioned Costs**

The Yupiit School District did not have any findings 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  
Yupiit School District  
Akiachak, Alaska

***Report on Compliance for Each Major State Program***

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major State Program***

In our opinion, Yupiiit School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

***Report on Internal Control Over Compliance***

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

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

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

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



Anchorage, Alaska  
October 23, 2020

YUPIIT SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

X  Yes   No

Significant deficiency(ies) identified?

Yes  X  None Reported

Noncompliance material to financial statements noted?

Yes  X  No

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified

Yes  X  No

Significant deficiency(ies) identified

Yes  X  None Reported

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

Unmodified

Dollar threshold used to distinguish a State major program:

\$ 200,000

**Section II – Financial Statement Findings**

See Federal Schedule of Findings and Questioned Costs for findings related to the financial statements.

**Section III – State Award Findings and Questioned Costs**

The Yupiit School District did not have any findings related to State awards.

# Yup'it School District

Box 51190 • Akiachak, AK 99551 • Telephone (907) 825-3600 • FAX (877) 825-2404



Status of Prior Year Findings

Year Ended June 30, 2020

## Financial Statement Findings

### Finding 2019-001

### Internal Control over Cash Disbursements

**Condition:**

During our testing of internal controls related to cash disbursement, we noted multiple instances of mis-coding of transactions in accordance with the State of Alaska Chart of Accounts. We also noted instances of credit card purchases that lacked supporting documentation.

**Status:**

This finding has been resolved.

### Finding 2019-002

### Internal Control over Payroll

**Condition:**

During our tests over internal controls over the payroll system, we noted a coding error between certificated and non-certificated expense accounts.

**Status:**

This finding has been resolved.

### Finding 2019-003

### Internal Control over Capital Assets

**Condition:**

During our review of capital assets, we noted a large balance in construction in progress. The balance had been unadjusted since FY2012.

**Status:**

This finding has been resolved.

# Yupit School District

Box 51190 • Akiachak, AK 99551 • Telephone (907) 825-3600 • FAX (877) 825-2404



## Corrective Action Plan

Year Ended June 30, 2020

### Financial Statement Findings

#### Finding 2020-001

#### Internal Control over Accounts Payable

**Name of Contact Person:** John Stackhouse, Business Manager

**Corrective Action Plan:** Accounts payable were overstated in previous years due to use of an inadequate automated accounting system. A new automated accounting system has been implemented that allows for more accurate identification of actual payables. Additionally, management will implement stronger controls over reconciliation of support to general ledger balances, in the form of more frequent reconciliations and monitoring.

**Proposed Completion Date:** July 1, 2020

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item G

The IPP letters from Akiachak, Akiak and Tuluksak Native Communities are presented for your approval.

November 15, 2020

Superintendent Cassandra Bennett:  
Yupit School District  
Akiachak, AK 99551

Dear Superintendent Bennett,

The Akiachak Native Community has a positive working relationship with the public schools in our area. The Akiachak Native Community is satisfied with the educational services and programs provided by the Yupit School District. The Yupit School District has provided the tribe with a copy of the regulations 34 CFR 222.91-94 pertaining to our rights under the Indian consultation process. We have received a copy of the IPP regulations 222.91 and 222.94 and understand the requirements being waived. We understand our rights and offer this letter as a waiver of the Impact Aid Indian Policies and Procedures requirements for the FY2021 Impact Aid application year.

If you have any questions or concerns relating to this waiver, please contact Edward George at (907) 825-4626 or [anc\\_tribalcouncils@yahoo.com](mailto:anc_tribalcouncils@yahoo.com).

Sincerely,



Edward George, Tribal Administrator



November 15, 2020

Superintendent Cassandra Bennett:  
Yupiiit School District  
Akiachak, AK 99551

Dear Superintendent Bennett,

The Akiak Native Community has a positive working relationship with the public schools in our area. The Akiak Native Community is satisfied with the educational services and programs provided by the Yupiiit School District. The Yupiiit School District has provided the tribe with a copy of the regulations 34 CFR 222.91-94 pertaining to our rights under the Indian consultation process. We have received a copy of the IPP regulations 222.91 and 222.94 and understand the requirements being waived. We understand our rights and offer this letter as a waiver of the Impact Aid Indian Policies and Procedures requirements for the FY2021 Impact Aid application year.

If you have any questions or concerns relating to this waiver, please contact Sheila Carl at (907) 765-7112 or [akiarmiu@yahoo.com](mailto:akiarmiu@yahoo.com)

Sincerely,



---

Sheila Carl, Tribal Administrator

Tuluksak Native Community  
PO Box 95  
Tuluksak, AK 99679  
PH:(907)695-6420 FAX(907)695-6932  
tuluksak99679@gmail.com

November 15, 2020

Superintendent Cassandra Bennett:

Yupit School District

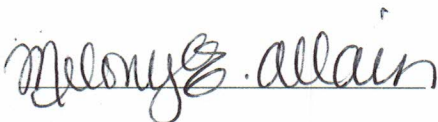
Akiachak, AK 99551

Dear Superintendent Bennett,

The Tuluksak Native Community has a positive working relationship with the public schools in our area. The Tuluksak Native Community is satisfied with the educational services and programs provided by the Yupit School District. The Yupit School District has provided the tribe with a copy of the regulations 34 CFR 222.91-94 pertaining to our rights under the Indian consultation process. We have received a copy of the IPP regulations 222.91 and 222.94 and understand the requirements being waived. We understand our rights and offer this letter as a waiver of the Impact Aid Indian Policies and Procedures requirements for the FY2021 Impact Aid application year.

If you have any questions or concerns relating to this waiver, please contact Melony Allain at (907) 695-6420 or [tuluksak99679@gmail.com](mailto:tuluksak99679@gmail.com)

Sincerely,

A handwritten signature in black ink that reads "Melony Allain". The signature is written in a cursive style with a large initial "M".

Melony Allain, Tribal Administrator

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item H

The Administration recommends transferring Amanda Byrd from Literacy Coach to Special Ed Teacher in Akiak School. This is presented for your approval.

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item I

The Administration recommends the approval of Teleworking for Teachers.

# Yupiit School District

Box 51190 · Akiachak, AK 99551 · Phone (907) 825-3600 · Fax (877) 825-2404 · www.yupiit.org



## Remote Work | Telecommuting | Telework | Virtual Workplace

### Telecommuting

-the practice of working from home, making use of the internet, email, and the telephone.

Telecommuting, also called remote work, future of work, telework, teleworking, working from home, mobile work, remote job, work from anywhere, and flexible workplace, is a work arrangement in which employees do not commute or travel to a central place of work, such as an office building, warehouse, or store.

#### Example:

- Jennifer Stackhouse - Accounts Payable
- Clare Roybt - Curriculum Director
- Anthony Graham - IT Director



### Teleworking

-'telework' or 'teleworking' refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work."

**Virtual** - A virtual workplace is a workplace that is not located in any one physical space and not tied to any geographic boundaries.

Employees and management are connected via a private network or the internet and interact with each other via phone, Skype, cloud computing programs and a whole host of other virtual options.



### Things are different



Federal Reserve  
Chairman Jerome  
Powell

The pandemic has accelerated existing trends in the economy and society, including the increasing use of **technology**, [telework](#) and automation, he said. This will have lasting effects on how people live and work.

The post-pandemic economy is also at risk of being less productive: women have been forced to quit their jobs due to child care responsibilities during the crisis, *and children aren't getting the education they deserve*, Powell said.

# Yupit School District

Box 51190 • Akiachak, AK 99551 • Telephone (907) 825-3600 • FAX (877) 825-2404



To: All Staff  
Re: Called Board Meeting  
Date: November 13, 2020

The board met today with principals and myself to discuss the increase in Covid cases in the district and your request to work remotely from your homes in the lower 48. Topics for discussion included;

- Each schools plan for teleworking was shared with the board.
- The Governor's speech encouraging state workers to work from home.
- Travel mandate throughout the state
- Process on distribution and accountability of learning packets.
- The need to collect data regarding teacher/student communication, #packets distributed and returned. (the board members are wanting percentages).
- Briefly touched on ipads for students and Internet in a Box for the homes.
- Restrictions and protocols for lockdowns in the villages.
- Health care in the villages and the Covid testing
- Community Education coordinators hired by the ANE grant to assist with tutoring and collection of packets.
- The worry, panic and desire for teachers to return home during this critical time.
- The possibility of teachers breaking contracts and leaving the schools short staffed.

Today's meeting resulted in the board hearing the voices of teachers and administrators. This Thursday, November 19, the board will make a motion to release teachers for teleworking and based on the vote, teachers may be able to leave earlier than planned. Until the board meets, I cannot open the door for staff to leave the village. It is business as usual until I am able to tell you otherwise.

In the meantime, I ask that you remain in your homes and do not socialize. If going to the store or any public place, masks must be worn at all times. Thank you for the work you do in teaching our students.

As always,

Superintendent Bennett

**Akiak School**  
P.O. Box 49  
Akiak, Alaska 99552  
Tel. (907) 765-4600

**Akiachak School**  
P.O. Box 51189  
Akiachak, Alaska 99551  
Tel. (907) 825-3665

**Tuluksak School**  
P.O. Box 115  
Tuluksak, Alaska 99679  
Tel. (907) 695-5621

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item J

The Administration recommends the approval of Internet in the Box Proposal.



# Remote and Home Learning Proposal for Yupiit School District

Using Internet-In-A-Box, 1-to-1 Devices, and a lot of training and technical support to provide meaningful learning opportunities to Yupiit School District Students during shut-down and beyond.

## WHY THE DISTRICT NEEDS INTERNET IN A BOX (SUPERINTENDENT)

Over the past year the leadership team and myself have put our thinking caps on to explore ways to teach students when they are not in a classroom seat. There is not an educator in the field who is in favor of remote learning over actual face to face teaching in a classroom. Our children are losing a year of instruction in their academic lives. We are excited to share with you an idea that is being used in developing countries that also do not have access to the internet. It is called "Internet in a Box". There are no barriers to putting this plan for teaching in place. Please allow us to share this wonderful idea with you and accept our recommendation to put this program in action as soon as possible. Cassandra

## HOW INTERNET IN A BOX WORKS (ANNALISE KLEIN)

*This information comes from a one pager I created, which you can access (and share with others) [through this link](#).*

**Imagine:** Your students are learning at home and have access to a searchable encyclopedia, dictionary, world maps, educational videos from Ted Talks, Crash Course, and Khan Academy. Internet-in-a-box (IIAB) brings students all of this learning content on a small hard drive which allows them to wirelessly connect their laptop or iPad to this database. No internet needed!

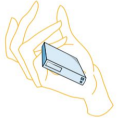
**In a nutshell:** Internet-in-a-box (IIAB) is an off-grid knowledge server. It provides access to public domain content to remote communities worldwide.

**Why this works for YSD:** IIAB gives us digital learning resources without the need to increase internet bandwidth in the village. It's simple, cost-effective, and allows teachers and students to continue their familiar modes of instruction with increased resources at home. By providing an IIAB server to each household, multiple children can simultaneously access it through their individual devices. *Other family members can use these resources too!*

## Implementation Process



Contractor will work with us to develop what resources we want on our IIAB. Currently, here is how it looks, but we can give him feedback. <http://iiab.me/yupiiit/> He will then write this data onto a microSD card and make copies.



Each household receives a server with IIAB content (raspberry pi 4) that can fit in your hand!) This server stays powered on inside the student's house.



Students join the device's standalone network (no internet required) through their iPad, laptop, phone, or desktop computer.



Students are directed to a home screen with links to different resources. Teachers can assign videos to watch, research projects, or activities through the different resources available.

Original Proposal (from Annalise) if helpful

**Teachers continue to develop two week packets. Each household will receive an internet-in-a-box (IIAB), which will allow students to use their laptops or iPads to give them *offline* access to digital content, instructional videos, an encyclopedia, etc.**

**Rationale:** Keep systems that already exist and are working. The worksheet packet pickup/dropoff seems to be a straightforward way to collect data. We don't have to invest money in too much fancy tech or bandwidth. Teachers aren't being asked to pivot to an entire new digital teaching model. Students aren't expected to navigate a digital learning model/platform on their own.

### Phase 1 (Nov-Dec)

- 1) Norm on the types of technology that we're buying for students
- 2) Buy internet-in-a-box (IIAB), one per household if funds permit (\$100-150/device)
- 3) Workshops for teachers showing the resources on the IIAB.
- 4) Teachers continue to plan two week packets *that can include watching videos, researching information, doing activities from the IIAB resources*

### Phase 2 (Jan-Mar)

- 1) Teachers make two week packets. Students pick up and drop off as before.
- 2) Maybe some classes decide to take pictures or make a video using their tech. On that individual level, we figure out how they'll turn that in... maybe it's airdropping it at school, maybe it's saving it to a thumbdrive, etc. But we're doing beta testing on layering more tech on a case by case basis, allowing interested teachers to opt in.

### Phase 3 (??)

- 1) Introduce Kolibri (Khan Academy offline, but interactive and graded work)

2) Develop streamlined system for turning in digital work w/o relying on strong internet (airdropping, thumbdrives)

## USING 1-TO-1 DEVICES

### PROVIDING TECHNICAL ASSISTANCE AND EDUCATOR SUPPORT THROUGH ALASKA PACIFIC UNIVERSITY (Matthew Turner)

A proposal is still in the works from APU. Should get some more details on this maybe Friday. I asked that their proposal meet the following objectives:

- Strategic implementation of the initiative
  - Teacher/Student/Household readiness
  - Assessment (student and teacher)
  - Organizational Strategy
    - Sharing learning and curriculum development across District
- Support to our educators for developing meaningful, culturally integrated learning and assessment measures using these devices and other methods.
  - Pre-made modules with an assessment guide
  - Glossary, one-pagers, or video tutorials for using education apps/digital learning
- Some strategies to develop household and community capacity for this type of learning.

APU, in turn, is suggesting these components to the project:

1. Community-Based Lessons
  - a. These lessons are produced by Steve and his students at APU
  - b. Clare will take the lessons and sort for different grade levels and school sites
  - c. Collaborate on how to translate these lessons to a virtual/off-line format
  - d. Distribute to teachers at the three school sites
2. APU Course
  - a. For teachers AND paraeducators
  - b. What is PBL and how do we implement?
  - c. Teacher accountability with student and parent engagement
3. Facilitate community advisory board
  - a. Meet monthly
  - b. As we roll out these community-based lessons, there needs to be an advisory board who can observe and document the strengths and weaknesses of the implementation. We would use these data points to inform the next phase: designing deeper culturally relevant/place-based learning in all three YSD school sites for the 2021-22 school year.
  - c. Purpose of the advisory board
    - i. Observe and listen
    - ii. Collect data (quantitative and qualitative)

## CURRICULUM DIRECTOR (CLARE ROBYT)

Internet in a box (iiab) is an alternative source for information when a location doesn't have internet availability. It uses a device like a hard drive with wireless connectivity so anyone with a web browser can access the content on the device being used (such as Raspberry Pi). That means any device with a web browser can connect including laptops, iPads, eReaders, and phones. All sorts of Information, programs, and any type of data can be downloaded onto the internet-in-a-box device. All free source information can be downloaded to the device. Students can then search for and access the information just like they search for and access information on the internet. [Example: The Fifth Grade social studies class is learning about all 50 states in the United States. Each student has a state to research. The student can find information about their state when accessing the information on the internet-in-a-box device. Then they could write a report, make a PowerPoint slide show, create an iMovie, or create a scrapbook about their researched state. This was an actual 5<sup>th</sup> grade lesson in one of our schools a few years ago with the only difference being that the information the students searched for was found on the real internet. With internet-in-a-box, the teacher still needs to provide the frame work for the research: what information needs to be found, what needs to be included in the final project, does the student need to present the project to a group of people? The only difference is the source of the information.](#)

One of the many resources we could have access to is Kahn Academy Lite on this device. It includes Math, Science, Economics, and some Arts and Humanities. [One use would be by using our MAP scores and the MAP-to-Kahn Academy feature from NWEA, students can access math lessons at their knowledge point. This allows students to build the necessary foundation skills needed for grade-level course work. This connects Kahn Academy with one of our benchmark assessment tools.](#)

The many resources available include: World maps and satellite imagery, a large collection of textbooks, a variety of lessons through Kolibri a web-based learning management system (similar to our ACELLUS), [Core Knowledge](#): Teaching materials in PDF format for preschool to grade 5 from Core Knowledge ([www.coreknowledge.org](http://www.coreknowledge.org)) in language arts, social studies and science. Teachers would use the systems of Kolibri and Core Knowledge by selecting pre-written lessons that match our standards and goals. [Example: A First Grade Class is learning about r-controlled vowels through our adopted reading program, Into Reading. This is new learning for the students and the teacher wants the students to know how to read and write words with r-controlled vowels. The Kolibri lessons provide students with instruction and the Core Knowledge provides the students with activities to learn and practice reading and writing r-controlled vowel words. This enables our students to continue with new learning and not just practice what was already taught \(although practice is still important to the learning process\)](#)

Great Books from Project Gutenberg, are free and open source books. These books can be made available on internet-in-a-box devices. [Teachers can assign readings from parts or all of individual books included in this book collection. The teacher would support the readings with either paper or digitally uploaded discussion questions. The teacher could set up a FB group for the students and facilitate group discussion using this social media platform. This is similar to reading books and discussing them in classrooms.](#)

The following link goes to a page listing resources available: <http://iiab.me/yupiit/>

Finally, and a bit harder to manage, the device can be dropped off over the weekend at the school and teachers can download the device with content from our district adopted programs. This system could look similar to how schools are currently doing packet exchanges. I am still investigating whether some of our district adopted internet based programs and correspondence courses (some of the reading and math online resources and companion programs and ACELLUS) can be downloaded to an internet-in-a-box device.

One thing to keep in mind, internet-in-a-box is a tool, like web-based-internet. The use of it for teaching still depends on the effectiveness of each teacher's ability to use the tool for learning. To that end, I strongly urge the district to consider the need for good training for our teachers for delivering quality remote learning lessons if we adopt this or any other remote learning tool. This training is needed for effective use of any level of technology from paper packets to internet-in-a-box. We now have a connection with APU that could provide both our local and non-local educators with quality distance education opportunities for creating, delivering, and assessing remote learning lessons.

For this to be successful in the homes, families will need to be supported with some training and on-going technical support. The schools should consider having a technical support person available to provide assistance as family's needs arise. Also in support of the learning that would be asked of students, schools should consider some sort of "Homework Helpline" where students can call in and get learning support to complete the academic assignments.

## SPED DIRECTOR (KARY DELSIGNORE)

One to one technology that has a preloaded drive can offer exceptional education students embedded accommodations, allowing them to access, use, and practice materials independently or with support while receiving remote instruction or in school instruction.

Materials that are uploaded to the memory of the device should include materials that can use the text to speech accommodation to make contents accessible to students. Students using the devices should be allowed multiple ways to show their learning whether it be typing, speech to text accessibility option or by using a record feature on the device.

In addition to grade level content that all students should have, students with exceptional need may require additional materials loaded to ensure that gaps at their instructional level can also be addressed. For instance a 5th grade student may need the 5th grade material as well as the reading material from 1st grade, if that is their instructional level. Special education teachers should be consulted about content to be loaded so that it will meet the individual needs of each student with an IEP or 504. Some students will require an oversized keyboard for typing.

Families and students may require additional training and support as they begin to use the device. It might be helpful in some instances to have step by step start up instructions written and recorded as a video on the device as additional support.

I would suggest that each site have call in support lines for technical help and subject specific tutoring available during the school day to encourage and support technology use and the completion of academic assignments for all students throughout the normal school day. Teachers could provide this support from home with district provided cell phones.

## ACCOUNTABILITY FOR THE PROGRAM (PRINCIPALS)

(Jackson)

We have to be able to look at what the implementation will look like in terms of who does and where. The concept is sound, as Anthony has said, we need to look at who, what, where and how it is going to come to us.

We can say all the nice things about the opportunity, but we need to get down to the dirt of it and figure out what is needed to make it work.

The group may want to purchase a few of these, get them in hand, connect with the various applications that we need and want to load and then develop an implementation strategy from our findings.

Mike Wright who is a computer professional that writes books and develops server side solutions for the PI devices, did mention that we may need to look into a larger device that may hold more based on the initial specifications that were first presented. But, we could also 'scale' it up later to our desired use and just start small to accommodate the need of the project.

## WHERE WILL FUNDING COME FROM? (JOHN STACKHOUSE)

CARES grant fund 319

Approx \$189K budgeted for tech devices

Accounting lines 319.010.360.450; 319.011.360.450; and 319.012.360.450

Title 1A grant fund 256 (For sustainability funding past the life of the CARES or ANE pots.)

Approx \$92K available for budgeting into tech devices or recurring costs

Accounting lines 256.010.360.450; 256.011.360.450; and 256.012.360.450

ANE grant fund 365.

Approx \$1M. Suggest that these funds focus primarily on the APU contract for multiple year training and support.

Accounting lines 365..010.360.450; 365.011.360.450; and 365.012.360.450

## COST ANALYSIS (ANTHONY GRAHAM)

**a.** Strongly recommending the district work with an outside organization to ensure this program is successful. Lynx Education is a Alaska-based competitive company and has decades of experience working in Alaska schools.

## Remote Support

\$55,000/yr

### Full Support

Educational Technology Support for full fiscal year.

Current school year, including remote access (VPN needed) as well as phone support with staff and faculty.

Support will be available during district hours with a 2 hour response and with a 12 hour response time when the district is closed. Support time will be utilized for both technology support and planning.

### Discovery/Program Assessment

2 days on site for assessment and initial discovery with administration.

Additional onsite days at \$1500 to be utilized only for emergency situations up to 3 days per month as available. These days will be available on a case by case basis depending on availability.

Additional days onsite due to weather delays will be charged an additional \$400 per day unless the district chooses to utilize onsite days from the pool.

Additional phone/remote support at \$200 hour up to 2 additional days (16 hours)

Item	Price Per Unit	Quantity	Total
Raspberry pi 4	\$50.00	300	\$15,000.00
Case	\$10.00	300	\$3,000.00
Power source	\$10.00	300	\$3,000.00
microSD card- 256GB	\$30.00	300	\$9,000.00
<b>Price per unit</b>	<i>\$100.00</i>	<b>Grand Total</b>	<i>\$30,000.00</i>
Shipping			TBD

# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



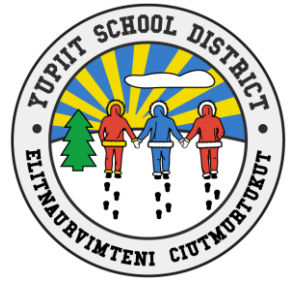
Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Action Item K

The Administration recommends the approval to purchase iPads for students. See attached document.



# Yupiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiit.org](http://www.yupiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Executive Session

We need to go into an Executive Session to discuss subjects that tend to prejudice the reputation and character of any persons provided the person may request a public discussion.

# Yupiiit School District

Box 51190 • Akiachak, AK 99551 • Phone (907) 825-3600 • Fax (877) 825-2404 • [www.yupiiit.org](http://www.yupiiit.org)



Date: November 20, 2020  
To: Regional School Board  
From: Cassandra Bennett, Superintendent  
Re: Next Regular Meeting

The next regular meeting is scheduled for December 17, 2020.

Yupit School District  
Regional School Board of Education Meetings

<b>3rd Thursday Meeting Date</b>	<b>2nd Monday Agenda Deadline</b>	<b>2nd Wednesday Packet Info &amp; Reports due @ 8:00 AM</b>	<b>2nd Friday Packets Distributed</b>
July 16, 2020	July 6, 2020	July 8, 2020	July 10, 2020
August 20, 2020	August 10, 2020	August 12, 2020	August 14, 2020
September 17, 2020	September 7, 2020	September 9, 2020	September 11, 2020
October 15, 2020	October 5, 2020	October 7, 2020	October 9, 2020
November 19, 2020	November 9, 2020	November 11, 2020	November 13, 2020
December 17, 2020	December 7, 2020	December 9, 2020	December 11, 2020
January 21, 2021	January 11, 2021	January 13, 2021	January 15, 2021
February 18, 2021	February 8, 2021	February 10, 2021	February 12, 2021
March 25, 2021	March 15, 2021	March 17, 2021	March 19, 2021
April 15, 2021	April 5, 2021	April 7, 2021	April 9, 2021
May 20, 2021	May 10, 2021	May 12, 2021	May 14, 2021
June 24, 2021	June 14, 2021	June 16, 2021	June 18, 2021
<p>BB 9320(a) Regular Meetings: The Board shall adopt a yearly calendar specifying the date, time and place of each regular meeting. The local media shall be provided with an annual calendar of regular Board meetings and shall be notified of any changes to the calendar. The Board shall hold 1 regular meeting on the <b>3<sup>rd</sup> Thursday of each month</b>. Unless changed by the Board, regular meetings shall be held at 11:00 AM at the School Library. Notice of regular meetings shall be posted at least three days prior to the meeting. <b>**not scheduled on 3<sup>rd</sup> Thursday</b></p>			

# YUPIIT SCHOOL DISTRICT

## ANNUAL GUIDELINE

DATE	ROUTINE AGENDA ITEMS
July	<ul style="list-style-type: none"> <li>-Prepare BP for Board Policy Committee per BP review cycle</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Assist with all in-service meeting arrangements as requested</li> <li>-Review district teacher evaluation plan</li> <li>-Assign Board Committees</li> </ul>
August	<ul style="list-style-type: none"> <li>-Approve CIP Application</li> <li>-Board Policy Committee meets to go over BP's</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Order Board Meeting supplies to have on hand (snacks, coffee, etc.)</li> <li>-Assist with all in-services as requested</li> <li>-Make travel arrangements for board members attended AASB</li> <li>-Welcome staff and students</li> <li>-Midyear Review of Superintendent's Goals</li> <li>-NIEA Conference</li> </ul>
September	<ul style="list-style-type: none"> <li>-Assessment Report</li> <li>-Board Policy Committee meets to go over BP's (if needed)</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Review Supt Evaluation Process</li> <li>-Review Student Assessment data</li> <li>- Curriculum review</li> </ul>
October	<ul style="list-style-type: none"> <li>-Approval of YSD Legislative Priorities</li> <li>-Board Policy Committee meets to go over BP's (if needed)</li> <li>-Make travel arrangements for board members attended AASB Conference</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-School Board Resolutions</li> <li>-AASB Annual Conference</li> <li>-New Board Orientation</li> </ul>
November	<ul style="list-style-type: none"> <li>-Enrollment projection for next year</li> <li>-Revenue projection for next year</li> <li>-Acceptance of the Annual Audit Report</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Prepare staffing sheets for subsequent year and send to the Business Manager</li> <li>-Review Audit</li> <li>-Student/Teacher/Parent/Community Survey</li> </ul>
December	<ul style="list-style-type: none"> <li>-New Calendar Work-session</li> <li>-Develop Talking points for approved Legislative Priorities</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Update work calendars for subsequent year</li> <li>-Review and update YSD New Hire Handbook</li> <li>-Review of Supt. Evaluation</li> <li>-NSBA Conference</li> <li>-Budget Revision</li> <li>-Approve New Curriculum</li> </ul>

<b>January</b>	<ul style="list-style-type: none"> <li>--Approval of School Calendar</li> <li>-Approval of Organization Chart</li> <li>-Approval of Administrator Assignments</li> <li>- Approval of Teaching Assignments</li> <li>-Superintendent evaluation and goals</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Prepare contracts for returning administrators and teachers</li> <li>-Ensure approved BP changes are updated to the website (send to AASB for processing when ready)</li> <li>-Audit Report</li> <li>-Staff evaluation process review</li> <li>-AASB Legislative Fly-In and Leadership Training</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>-Work-session: Strategic Plan Review</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Prepare for and assist with all hiring activities (posting vacancy notices, Job fairs)</li> <li>-Strategic Plan Review</li> <li>-Facilities needs planning</li> <li>- Budget Development</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>-Presentation and 1<sup>st</sup> Reading of Budget</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Assist with all hiring activities</li> <li>-Work-session: Summer Maintenance &amp; CIP</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>-2<sup>nd</sup> Reading and Approval of the Budget</li> <li>-Prepare and distribute classified PAFs authorized by the YSD budget use the staffing spreadsheets as the control document for this project)</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-New employees receive a job description to be reviewed, signed, and returned to HR</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>-3<sup>rd</sup> Reading and Approval of the Budget</li> <li>-Develop Board Goals for the new year</li> <li>-Board Meeting – post packets and minutes on website</li> <li>-Prepare Employee Housing Lease Agreements</li> <li>-Prepare employee information lists for staff to use</li> <li>-Send request to IT to set up new hires for email, etc.</li> <li>-Achievement Data Review</li> <li>-Review student handbook</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>-Board Evaluation, Goal Setting, Board Self Assessments</li> <li>-Strategic Plan Report/Review</li> <li>-Prepare Employee Housing Lease Agreements (update control worksheet for this project send control document to Business Manager and Maintenance Director when completed)</li> <li>-Review crises response plan</li> <li>- Curriculum Review</li> </ul>