

**FY 2027 General Fund Summary - Proposed Budget - Draft #2 - updated 5.6.26**

	FY 26 Approved Budget	07.01.25 - 05.06.26 Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2
<b>Revenues</b>					
Beginning Balance	-				-
Total Local Revenue	373,550	19,268	2,282	368,550	368,550
Total State Revenue	4,275,856	3,143,480	1,132,376	4,382,380	3,887,527
Total Federal Revenue	206,204	255,507	(177,094)	383,298	386,511
Transfers In	-	-	-	-	-
<b>Total Revenue</b>	<b>4,855,610</b>	<b>3,418,254</b>	<b>957,565</b>	<b>5,134,228</b>	<b>4,642,588</b>
<b>Expenditures</b>	4,856,370	3,147,618	1,709,095	5,462,724	4,819,198
<b>Total General Fund Expenditures/Encumbrances</b>	<b>4,856,370</b>	<b>3,147,618</b>	<b>1,709,095</b>	<b>5,462,724</b>	<b>4,819,198</b>
<i>Excess of Revenues over/(under) Expenditures</i>	<i>(760)</i>	<i>270,636</i>	<i>(751,530)</i>	<i>(328,496)</i>	<i>(176,610)</i>

Expenditures by site:	FY 26 approved budget	FY 27 budget projection - draft #1	FY 27 budget projection - draft #2
Angoon	\$ 1,525,454	\$ 1,778,660	\$ 1,559,059
Gustavus	\$ 1,349,644	\$ 1,522,631	\$ 1,394,782
Tenakee	\$ 200,477	\$ 264,633	\$ 297,133
Klukwan	\$ 823,021	\$ 865,440	\$ 732,954
District Wide	\$ 957,774	\$ 1,031,360	\$ 835,269
<b>Total</b>	<b>\$ 4,856,370</b>	<b>\$ 5,462,724</b>	<b>\$ 4,819,198</b>

Revenue	FY 26	07.01.25 - 05.06.26		Proposed FY 27	Proposed FY 27	
	Approved Budget	Year To Date - Actual	Budget Remaining	budget - Draft #1	budget - Draft #2	Comments
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -	0	
<b>Local</b>						
100-031 Earnings/Investments	\$ 50	\$ 29	\$ 21	\$ 50	\$ 50	
100-040 Other Local	\$ 20,000	\$ 18,939	\$ 1,061	\$ 15,000	\$ 15,000	
100-046 Rental Revenue	\$ 1,500	\$ 300	\$ 1,200	\$ 1,500	\$ 1,500	
100-047 E Rate	\$ 352,000	\$ -	\$ -	\$ 352,000	\$ 352,000	
<b>Total Local Revenue</b>	<b>373,550</b>	<b>19,268</b>	<b>2,282</b>	<b>368,550</b>	<b>368,550</b>	
<b>State</b>						
100-050 Revenue from State Sources	-	-	-	-	-	
100-051 Foundation	3,990,682	3,142,406	848,276	3,998,845	3,591,538	12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive
HB 281 -	-	-	-	-	-	
100-056 TRS Relief	239,389	-	239,389	330,413	253,366	FY 27 rate - 21.46%
100-057 PERS Relief	44,785	-	44,785	52,122	41,623	FY 27 rate - 7.84%
100-090 Other State Revenue	1,000	1,074	(74)	1,000	1,000	PFD Raffle
<b>Total State Revenue</b>	<b>\$ 4,275,856</b>	<b>\$ 3,143,480</b>	<b>\$ 1,132,376</b>	<b>\$ 4,382,380</b>	<b>\$ 3,887,527</b>	
<b>Federal</b>						
100-110 PL 81-874 (Title VIII)	\$ 206,204	\$ -	\$ 78,413	\$ 127,791	\$ 127,791	4 yr avg 206K; DEED est 12/2025 \$127K
100-181 Forest Receipts - Unrestricted	\$ -	\$ 255,507	\$ (255,507)	\$ 255,507	\$ 258,720	
<b>Total Federal Revenue</b>	<b>\$ 206,204</b>	<b>\$ 255,507</b>	<b>\$ (177,094)</b>	<b>\$ 383,298</b>	<b>\$ 386,511</b>	
<b>Transfers In</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 4,855,610</b>	<b>\$ 3,418,254</b>	<b>\$ 957,565</b>	<b>\$ 5,134,228</b>	<b>\$ 4,642,588</b>	

Chatham School District							
Revenue							
Function: Undesignated (000)	<b>FY 26</b>	07.01.25 - 05.06.26					
	<b>Approved Budget</b>	<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
031-Earnings on Investments	50.00	28.84		21.16	50.00	50.00	
040-Other Local Revenues	20,000.00	18,938.74		1,061.26	15,000.00	15,000.00	Reduced based on past utilization - isolation of SHI award to a separate fund (not general fund)
046-Rental Income	1,500.00	300.00		1,200.00	1,500.00	1,500.00	
047-E-Rate	352,000.00	0.00	352,000.00	0.00	352,000.00	352,000.00	Estimated federal reimbursement
050-Revenue from State sources	0.00	0.00		0.00	0.00	0.00	
051-Foundation Program Revenue	3,990,682.00	3,142,406.00		848,276.00	3,998,845.00	3,591,538.00	Draft 1 used: 12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive Draft 2 used updated FY26 actual close projection figures from 4.1.26
056-TRS On-Behalf Revenue	239,389.00	0.00		239,389.00	330,413.01	253,366.35	FY 27 rate - 21.46%
057-PERS On-Behalf Revenue	44,785.00	0.00		44,785.00	52,122.12	41,623.12	FY 27 rate - 7.84%
090-Other State Revenues	1,000.00	1,074.00		-74.00	1,000.00	1,000.00	PFD raffle
110-Impact Aid	206,204.00	0.00	127,791.00	78,413.00	127,791.00	127,791.00	4 yr avg 206K; DEED est 12/2025 \$127K
181-Other Federal Revenue through SOA	0.00	255,506.62		-255,506.62	255,506.62	258,719.58	SRS - Authorized by Congress for FY25 or FY26 - subaward notice for FY26 received on 3.13.26, FY27 amount based on 5-year avg receipts)
250 - Transfers from Other Funds	0.00	0.00		0.00	0.00	0.00	
<b>Total Revenue</b>	<b>4,855,610</b>	<b>3,418,254.20</b>	<b>479,791.00</b>	<b>957,564.80</b>	<b>5,134,227.75</b>	<b>4,642,588.05</b>	
Chatham School District							
Angoon							
<b>School: Angoon (060)</b>							
Function: 100 Instruction (100)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
315-Certified Teacher	290,430.00	277,021.86		13,408.14	408,201.12	296,503.66	4 FTE (v2.0 removes 1 FTE)
316-Certified Extra Duty Pay	0.00	2,500.00		-2,500.00	0.00	0.00	
329-Non-Certified Substitute/Temp	10,000.00	10,099.19		-99.19	10,000.00	10,000.00	
361-Life/Health Insurance	27,692.00	26,048.88		1,643.12	42,471.00	49,593.12	
362-Unemployment Insurance	1,502.00	1,764.45		-262.45	6,423.02	4,747.55	
363-Workers' Compensation	4,506.00	4,488.36		17.64	10,970.03	8,177.59	
364-FICA Contribution	4,976.00	4,964.81		11.19	5,918.92	4,299.30	
365-TRS	36,478.00	35,143.79		1,334.21	51,270.06	37,240.86	12.56% TRS
365-TRS on behalf	55,240.00	0.00		55,240.00	87,599.96	63,629.69	21.46% on behalf
366-PERS	0.00	0.00		0.00	0.00	0.00	No PERS on Obj 329
366-PERS on behalf	0.00	0.00		0.00	0.00	0.00	No PERS on Obj 329
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional/Technical Services	0.00	0.00		0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	2,249.52		-249.52	2,000.00	2,000.00	Cannot adjust proj until CC are posted
425-Student Travel	0.00	0.00		0.00	0.00	0.00	
440-Other Purchased Services	0.00	0.00		0.00	0.00	0.00	
450-Supplies	5,000.00	2,756.47		2,243.53	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	0.00		500.00	500.00	500.00	
479 - Other Supplies Materials/Media	500.00	126.23		373.77	500.00	500.00	

490-Other Expenses	100.00	0.00		100.00	100.00	100.00	
491-Dues and Fees	100.00	0.00		100.00	100.00	100.00	
510-Equipment	0.00	5,000.00		-5,000.00	0.00	0.00	FY26 Exp Killisnoo Harbor (Greenhouse exp reimbursed with local revenue) will not repeat in FY27
<b>Total Expenditures</b>	<b>439,024.00</b>	<b>372,163.56</b>	<b>0.00</b>	<b>66,860.44</b>	<b>631,054.11</b>	<b>482,391.77</b>	
School: Angoon (060)							
Function: Special Education Instruction (200)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
315-Certified Teacher	79,764.00	54,239.36		25,524.64	82,986.18	66,931.80	1 FTE
316-Certified Extra Duty Pay	2,000.00	2,550.08		-550.08	0.00	0.00	
323-Non-Certified Aide	50,738.00	42,665.94		8,072.06	54,738.75	54,738.75	1.36 FTE
329-Non-Certified Substitute/Temp	500.00	1,579.24		-1,079.24	500.00	500.00	
361-Life/Health Insurance	13,292.00	0.00		13,292.00	13,292.00	13,626.20	
362-Unemployment Insurance	665.00	722.38		-57.38	2,065.87	1,825.06	
363-Workers' Compensation	1,995.00	1,528.64		466.36	3,716.81	3,284.32	
364-FICA Contribution	5,106.00	4,275.06		830.94	5,390.81	5,158.02	
365-TRS	10,270.00	7,132.77		3,137.23	10,423.06	8,406.63	12.56% TRS
365-TRS on behalf	15,347.00	0.00		15,347.00	17,808.83	14,363.56	21.46% on behalf
366-PERS	11,162.00	9,582.29		1,579.71	12,042.53	12,042.53	22% PERS
366-PERS on behalf	3,212.00	0.00		3,212.00	4,291.52	4,291.52	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410 - Professional/Technical Services	0.00	0.00		0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	0.00		2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	106.94		393.06	500.00	500.00	Cannot adjust proj until CC are posted
491-Dues & Fees	0.00	0.00		0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>196,551.00</b>	<b>124,382.70</b>	<b>0.00</b>	<b>72,168.30</b>	<b>209,756.36</b>	<b>187,668.39</b>	
School: Angoon (060)							
Function: Support Services - Instruction (350)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
410-Professional Technical Service	0.00	0.00		0.00	0.00	0.00	
430-Utility Services	250.00	0.00		250.00	250.00	250.00	
433-Communications	180,000.00	12,294.00		167,706.00	180,000.00	180,000.00	\$144k erate; \$36,000 district
450 - Supplies	200.00	54.79		145.21	200.00	200.00	
<b>Total Expenditures</b>	<b>180,450.00</b>	<b>12,348.79</b>	<b>0.00</b>	<b>168,101.21</b>	<b>180,450.00</b>	<b>180,450.00</b>	
School: Angoon (060)							
Function: School Administration (400)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
313-Certified Principal	98,784.00	74,088.00		24,696.00	100,759.68	100,957.25	1 FTE
316-Certified Extra Duty Pay	0.00	350.00		-350.00	0.00	0.00	Acting Admin

361-Life/Health Insurance	13,292.00	9,640.12		3,651.88	13,292.00	13,626.20	
362-Unemployment Insurance	494.00	332.78		161.22	1,511.40	1,514.36	
363-Workers' Compensation	1,481.00	1,116.57		364.43	2,518.99	2,523.93	
364-FICA Contribution	1,432.00	1,079.31		352.69	1,461.02	1,463.88	
365-TRS	12,047.00	9,347.78		2,699.22	12,655.42	12,680.23	12.56% TRS
365-TRS on behalf	18,542.00	0.00		18,542.00	21,623.03	21,665.43	21.46% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional/Technical Services	3,200.00	7,146.50		-3,946.50	5,100.00	5,100.00	Frontline
420-Staff Travel & Per Diem	5,000.00	0.00		5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
433-Communications	15,000.00	7,487.10		7,512.90	15,000.00	15,000.00	telephone service
441-Rentals/Leases	10,000.00	6,304.41		3,695.59	10,000.00	10,000.00	copy machine lease
454-Office Supplies	500.00	1,021.84		-521.84	500.00	500.00	
491-Dues and Fees	0.00	113.05		-113.05	120.00	120.00	professional dues
510-Equipment	0.00	1,499.00		-1,499.00	0.00	0.00	Apple computer - not needed in FY27
<b>Total Expenditures</b>	<b>179,772.00</b>	<b>119,526.46</b>	<b>0.00</b>	<b>60,245.54</b>	<b>189,541.54</b>	<b>190,151.28</b>	
School: Angoon (060)							
Function: School Administration Support Services (450)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
323-Non-Certified Aide		15.74		-15.74	0.00	0.00	Move via JE
324-Non-Certified Support Staff	40,725.00	35,728.83		4,996.17	51,635.40	27,443.40	0.69 FTE (reduced in v2.0)
329-Non-Certified Substitute/Temp	1,000.00	5,043.97		-4,043.97	1,000.00	1,000.00	
361-Life/Health Insurance	7,200.00	4,500.00		2,700.00	7,200.00	2,484.00	
362-Unemployment Insurance	208.00	452.89		-244.89	774.53	411.65	
363-Workers' Compensation	626.00	679.32		-53.32	1,549.06	823.30	
364-FICA Contribution	3,192.00	3,464.57		-272.57	3,950.11	2,099.42	
366-PERS	8,959.00	7,905.96		1,053.04	11,359.79	6,037.55	22% PERS
366-PERS on Behalf	2,642.00	0.00		2,642.00	4,048.22	2,151.56	7.84% on behalf
454-Office Supplies	200.00	719.59		-519.59	200.00	200.00	Cannot adjust proj until CC are posted
<b>Total Expenditures</b>	<b>64,752.00</b>	<b>58,510.87</b>	<b>0.00</b>	<b>6,241.13</b>	<b>81,717.11</b>	<b>42,650.88</b>	
School: Angoon (060)							
Function: Operations and Maintenance of Plant (600)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
325-Non Cert Maintenance Custodial	81,579.00	73,298.45		8,280.55	89,640.32	82,320.00	1.0 FTE (reduced in v2.0)
329-Non-Certified Substitute/Temp	2,000.00	7,071.07		-5,071.07	7,000.00	7,000.00	
361-Life/Health Insurance	3,600.00	300.00		3,300.00	3,600.00	3,600.00	
362-Unemployment Insurance	420.00	806.69		-386.69	1,344.60	1,234.80	
363-Workers' Compensation	1,253.00	1,210.04		42.96	2,689.21	2,469.60	
364-FICA Contribution	6,394.00	6,171.20		222.80	6,857.48	6,297.48	
366-PERS	17,948.00	15,563.22		2,384.78	19,720.87	18,110.40	22% PERS
366-PERS on behalf	5,164.00	0.00		5,164.00	7,027.80	6,453.89	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional Technical Service	2,000.00	4,120.00		-2,120.00	2,000.00	2,000.00	
420-Staff Travel & Per Diem	2,000.00	273.80		1,726.20	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	11,520.00	7,680.00		3,840.00	11,520.00	11,520.00	
432-Garbage	2,220.00	1,600.00		620.00	2,220.00	2,220.00	

435-Energy	31,350.00	31,516.92		-166.92	31,350.00	31,350.00	
436-Electricity	117,500.00	68,238.49		49,261.51	117,500.00	117,500.00	
438-Heating Fuel	4,000.00	3,157.76		842.24	4,000.00	4,000.00	
442-Building Repair & Maintenance	8,000.00	0.00		8,000.00	8,000.00	8,000.00	
443-Equipment Repair & Maintenance	4,000.00	2,480.83		1,519.17	4,000.00	4,000.00	
446-Property Insurance	52,548.00	0.00		52,548.00	52,548.00	52,548.00	
452-Maintenance Supplies	3,000.00	6,566.38		-3,566.38	3,000.00	3,000.00	
453-Janitorial Supplies	5,000.00	1,717.18		3,282.82	5,000.00	5,000.00	
458-Vehicle Gasoline, Diesel, Oil	1,575.00	2,379.01		-804.01	3,000.00	3,000.00	FY27 Inc based on utilization
491-Dues & Fees	50.00	0.00		50.00	50.00	50.00	
<b>Total Expenditures</b>	<b>363,121.00</b>	<b>234,151.04</b>	<b>0.00</b>	<b>128,969.96</b>	<b>384,068.28</b>	<b>373,674.17</b>	
School: Angoon (060)							
Function: Student Activities (700)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
316-Certified Extra Duty Pay	5,000.00	11,350.00		-6,350.00	5,000.00	5,000.00	.15 FTE
329-Non-Certified Substitute/Temp	5,000.00	1,250.00		3,750.00	5,000.00	5,000.00	.15 FTE
361-Life/Health Insurance	0.00	343.48		0.00	0.00	0.00	
362-Unemployment Insurance	155.00	126.00		29.00	150.00	150.00	
363-Workers' Compensation	260.00	189.00		71.00	275.00	275.00	
364-FICA Contribution	385.00	734.49		-349.49	455.00	455.00	
365-TRS	628.00	464.72		163.28	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	0.00		939.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	1,100.00	229.39		870.61	1,100.00	1,100.00	22% PERS
366-PERS on behalf	317.00	0.00		317.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	1,724.78		-724.78	1,000.00	1,000.00	Cannot adjust proj until CC are posted
425-Student Travel	35,000.00	4,790.01		30,209.99	35,000.00	35,000.00	Cannot adjust proj until CC are posted
450-Supplies	1,000.00	1,421.62		-421.62	1,000.00	1,000.00	Cannot adjust proj until CC are posted
491-Dues and Fees	1,000.00	0.00		1,000.00	1,000.00	1,000.00	ASAA annual fees
<b>Total Expenditures</b>	<b>51,784.00</b>	<b>22,623.49</b>	<b>0.00</b>	<b>29,503.99</b>	<b>52,073.00</b>	<b>52,073.00</b>	
School: Angoon (060)							
Function: Other Financing Uses (900)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
550-Transfer to Other Funds	50,000.00	0.00		50,000.00	50,000.00	50,000.00	Transfer to Food Service
<b>Total Expenditures</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	
<b>Total Angoon</b>	<b>1,525,454.00</b>	<b>943,706.91</b>	<b>0.00</b>	<b>582,090.57</b>	<b>1,778,660.40</b>	<b>1,559,059.49</b>	
School: Gustavus (062)							
Function: 100 Instruction (100)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>

315-Certified Teacher	350,793.00	265,362.01		85,430.99	399,995.04	314,296.68	4 FTE (v2.0 removes 1 FTE)
323-Non-Certified Aide		7,114.19		-7,114.19	8,718.87	8,718.87	QT - not budgeted in function 100 (200) - CF will review/adjust
329-Non-Certified Substitute/Temp	4,000.00	20,851.36		-16,851.36	4,000.00	4,000.00	
361-Life/Health Insurance	111,428.00	37,684.26		73,743.74	124,720.00	114,129.26	
362-Unemployment Insurance	1,775.00	2,372.29		-597.29	6,130.71	4,845.23	
363-Workers' Compensation	5,322.00	4,552.51		769.49	10,261.45	8,118.99	
364-FICA Contribution	5,393.00	6,186.16		-793.16	6,466.62	5,223.99	
365-TRS	44,060.00	33,412.51		10,647.49	50,239.38	39,475.66	12.56% TRS
365-TRS on behalf	65,844.00	0.00		65,844.00	85,838.94	67,448.07	21.46% on behalf
366-PERS		1,565.13		-1,565.13	1,918.15	1,918.15	22% PERS
366-PERS on behalf		0.00		0.00	683.56	683.56	7.84% on behalf
369-Leave Buy Out	0.00	2,306.70		-2,306.70	0.00	0.00	
380-Housing Allowance/Subsidy	10,000.00	7,248.00		2,752.00	10,000.00	10,000.00	rent stipends (based on 3 staff @10 months)
410-Professional Technical Service	200.00	139.99		60.01	200.00	200.00	
420-Staff Travel & Per Diem	2,000.00	0.00		2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	5,000.00	6,439.86		-1,439.86	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	1,386.96		-886.96	500.00	500.00	Cannot adjust proj until CC are posted
490-Other Expenses	500.00	0.00		500.00	500.00	500.00	
491-Dues and Fees	200.00	0.00		200.00	200.00	200.00	
<b>Total Expenditures</b>	<b>607,015.00</b>	<b>396,621.93</b>	<b>0.00</b>	<b>210,393.07</b>	<b>717,372.72</b>	<b>587,258.46</b>	
School: Gustavus (062)							
Function: Special Education Instruction (200)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
313-Certified Principal		11,276.72		-11,276.72	19,718.13	19,756.79	KM shows up on line 313, not 315; changed budget for FY27
315-Certified Teacher	19,332.00	0.00		19,332.00			KM shows up on line 313, not 315; changed budget for FY27
323-Non-Certified Aide	72,290.00	60,733.93		11,556.07	88,064.32	88,064.32	2.76 FTE
329-Non-Certified Substitute/Temp	500.00	7,278.47		-6,778.47	0.00	0.00	
361-Life/Health Insurance	5,201.00	3,467.06		1,733.94	18,492.60	18,955.74	
362-Unemployment Insurance	460.00	764.53		-304.53	1,616.73	1,617.31	
363-Workers' Compensation	1,382.00	1,243.47		138.53	3,134.88	3,135.85	
364-FICA Contribution	5,849.00	5,418.80		430.20	7,022.83	7,023.39	
365-TRS	2,428.00	1,869.92		558.08	2,476.60	2,481.45	12.56% TRS
365-TRS on behalf	3,629.00	0.00		3,629.00	4,231.51	4,239.81	21.46% on behalf
366-PERS	15,907.00	10,742.76		5,164.24	19,374.15	19,374.15	22% PERS
366-PERS on behalf	4,576.00	0.00		4,576.00	6,904.24	6,904.24	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
390-Other Employee Benefits	0.00	0.00		0.00	0.00	0.00	rent stipends (based on 1 staff @ 10 months)
410-Professional/Technical Services	0.00	0.00		0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	0.00		2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	83.07		416.93	500.00	500.00	Cannot adjust proj until CC are posted
<b>Total Expenditures</b>	<b>134,054.00</b>	<b>102,878.73</b>	<b>0.00</b>	<b>31,175.27</b>	<b>173,535.99</b>	<b>174,053.05</b>	
School: Gustavus (062)							
Function: Support Services - Instruction (350)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					

		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
410-Professional Technical Service	0.00	0.00		0.00	0.00	0.00	
433-Communications	100,000.00	4,048.00		95,952.00	100,000.00	100,000.00	\$80k Erate; \$20k district
450-Supplies	0.00	0.00		0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>100,000.00</b>	<b>4,048.00</b>	<b>0.00</b>	<b>95,952.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	
School: Gustavus (062)							
Function: School Administration (400)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
313-Certified Principal	77,326.00	61,216.48		16,109.52	78,872.50	79,027.16	.80 FTE (other 20% in SPED)
316-Certified Extra Duty Pay	1,400.00	0.00		1,400.00	1,400.00	1,400.00	CF needs to adjust this to Function 200 districtwide
361-Life/Health Insurance	20,803.00	15,601.83		5,201.17	20,802.40	21,318.16	
362-Unemployment Insurance	394.00	337.76		56.24	1,183.09	1,185.41	
363-Workers' Compensation	1,181.00	1,049.94		131.06	1,971.81	1,975.68	
364-FICA Contribution	1,142.00	1,014.87		127.13	1,143.65	1,145.89	
365-TRS	9,888.00	8,791.26		1,096.74	9,906.39	9,925.81	12.56% TRS
365-TRS on behalf	14,777.00	0.00		14,777.00	16,926.04	16,959.23	21.46% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional Technical Services	3,200.00	3,343.28		-143.28	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	435.00		1,565.00	2,000.00	2,000.00	
433-Communications	5,000.00	7,842.39		-2,842.39	5,000.00	5,000.00	phone service
441-Rentals/Leases	5,000.00	6,398.52		-1,398.52	5,000.00	5,000.00	copy machine rental
454-Office Supplies	500.00	1,859.83		-1,359.83	500.00	500.00	
490-Other Expenses	0.00	0.00		0.00	0.00	0.00	
491-Dues and Fees	0.00	0.00		0.00	0.00	0.00	Professional Dues
<b>Total Expenditures</b>	<b>142,611.00</b>	<b>107,891.16</b>	<b>0.00</b>	<b>34,719.84</b>	<b>147,905.88</b>	<b>148,637.34</b>	
School: Gustavus (062)							
Function: School Administration Support Services (450)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
324-Non-Certified Support Staff	31,066.00	25,802.59		5,263.41	30,613.20	30,613.20	1 FTE
329-Non-Certified Substitute/Temp	1,000.00	849.96		150.04	0.00	0.00	
361-Life/Health Insurance	40,622.00	30,466.53		10,155.47	40,622.00	41,638.43	
362-Unemployment Insurance	160.00	266.54		-106.54	459.20	459.20	
363-Workers' Compensation	481.00	399.77		81.23	918.40	918.40	
364-FICA Contribution	2,454.00	2,038.94		415.06	2,341.91	2,341.91	
366-PERS	6,834.00	5,318.50		1,515.50	6,734.90	6,734.90	22% PERS
366-PERS on behalf	1,966.00	0.00		1,966.00	2,400.07	2,400.07	7.84% on behalf
454-Office Supplies	500.00	0.00		500.00	500.00	500.00	
<b>Total Expenditures</b>	<b>85,083.00</b>	<b>65,142.83</b>	<b>0.00</b>	<b>19,940.17</b>	<b>84,589.68</b>	<b>85,606.11</b>	
School: Gustavus (062)							
Function: Operations and Maintenance of Plant (600)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					

		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
325-Non Cert Maintenance Custodial	47,578.00	36,809.44		10,768.56	58,097.76	58,097.76	1.38 FTE
329-Non-Certified Substute/Temp	500.00	117.65		382.35	500.00	500.00	
362-Unemployment Insurance	240.00	369.26		-129.26	871.47	871.47	
363-Workers' Compensation	722.00	553.90		168.10	1,742.93	1,742.93	
364-FICA Contribution	3,678.00	2,824.92		853.08	4,444.48	4,444.48	
366-PERS	10,468.00	8,098.10		2,369.90	12,781.51	12,781.51	22% PERS
366-PERS on behalf	3,012.00	0.00		3,012.00	4,554.86	4,554.86	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional Technical Service	10,000.00	6,143.00		3,857.00	10,000.00	10,000.00	Sprinkler inspection, snow removal
420-Staff Travel & Per Diem	2,000.00	1,266.00		734.00	2,000.00	2,000.00	Maintenance conference
431-Water & Sewer	22,000.00	14,667.15		7,332.85	22,000.00	22,000.00	
432-Garbage	1,460.00	867.64		592.36	1,460.00	1,460.00	
436-Electricity	30,845.00	36,280.18		-5,435.18	30,845.00	30,845.00	
438-Heating Fuel	32,704.00	25,377.80		7,326.20	32,704.00	32,704.00	
442-Building Repair & Maintenance	5,000.00	7,306.04		-2,306.04	5,000.00	5,000.00	
443-Equipment Repair & Maintenance	4,000.00	5,792.30		-1,792.30	4,000.00	4,000.00	
446-Property Insurance	26,702.00	19,624.25		7,077.75	26,702.00	26,702.00	
452-Maintenance Supplies	3,000.00	1,191.92		1,808.08	3,000.00	3,000.00	
453-Janitorial Supplies	2,000.00	1,868.21		131.79	2,000.00	2,000.00	
458-Vehicle Gasoline, Diesel, Oil	400.00	38.68		361.32	400.00	400.00	
491-Dues and Fees	50.00	0.00		50.00	50.00	50.00	vehicle registration
510-Equipment	0.00	2,845.82		-2,845.82	0.00	0.00	
<b>Total Expenditures</b>	<b>206,359.00</b>	<b>172,042.26</b>	<b>0.00</b>	<b>34,316.74</b>	<b>223,154.01</b>	<b>223,154.01</b>	
School: Gustavus (062)							
Function: Student Activities (700)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
316-Certified Extra Duty Pay	5,000.00	6,775.00		-1,775.00	5,000.00	5,000.00	
329-Non-Certified Substute/Temp	5,000.00	2,100.00		2,900.00	5,000.00	5,000.00	
361-Life/Health Insurance	300.00	23.37		276.63	0.00	0.00	
362-Unemployment Insurance	50.00	66.50		-16.50	150.00	150.00	
363-Workers' Compensation	150.00	125.25		24.75	275.00	275.00	
364-FICA Contribution	455.00	449.67		5.33	455.00	455.00	
365-TRS	628.00	368.19		259.81	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	0.00		939.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	0.00	0.00		0.00	1,100.00	1,100.00	22% PERS
366-PERS on behalf	0.00	0.00		0.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	1,202.06		-202.06	1,000.00	1,000.00	chaperones and coaches are coded to 425
425-Student Travel	35,000.00	4,101.53		30,898.47	35,000.00	35,000.00	
450-Supplies	500.00	174.11		325.89	500.00	500.00	
491-Dues and Fees	500.00	0.00		500.00	500.00	500.00	ASAA annual dues
<b>Total Expenditures</b>	<b>49,522.00</b>	<b>15,385.68</b>	<b>0.00</b>	<b>34,136.32</b>	<b>51,073.00</b>	<b>51,073.00</b>	
School: Gustavus (062)							
Function: Other Financing Uses (900)	<b>Approved FY 26</b>	07.01.25 - 05.06.26	07.1.19 - 2.29.20				
		Year To Date - Actual	Encumbrances	Budget Remaining	0.00	0.00	Comments
550-Transfer to Other Funds	<b>25,000.00</b>	0.00	0.00	25,000.00	25,000.00	25,000.00	Transfer to Foxes Den to reduce deficit fund balance

Total Expenditures	25,000.00	0.00	0.00	25,000.00	25,000.00	25,000.00	
<b>Total Gustavus</b>	<b>1,349,644.00</b>	<b>864,010.59</b>	<b>0.00</b>	<b>485,633.41</b>	<b>1,522,631.28</b>	<b>1,394,781.97</b>	
<b>School: Tenakee (064)</b>							
Function: 100 Instruction (100)	<b>Approved FY 26</b>	07.01.25 - 05.06.26			<b>Proposed FY 27</b>	<b>Proposed FY 27</b>	
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>budget - Draft #1</b>	<b>budget - Draft #2</b>	<b>Comments</b>
321-Non-Certified Coordinator/Director	0.00	0.00		0.00	0.00	0.00	
323-Non-Certified Aide	21,347.00	20,182.89		1,164.11	27,902.86	27,902.86	49 FTE - MM
329-Non-Certified Substitute/Temp	0.00	371.91		-371.91	0.00	0.00	
361-Life/Health Insurance	0.00	0.00		0.00	0.00	0.00	
362-Unemployment Insurance	107.00	205.57		-98.57	418.54	418.54	
363-Workers' Compensation	320.00	308.34		11.66	837.09	837.09	
364-FICA Contribution	1,633.00	1,572.47		60.53	2,134.57	2,134.57	
365-TRS	0.00	0.00		0.00	0.00	0.00	
365-TRS on behalf	0.00	0.00		0.00	0.00	0.00	
366-PERS	3,342.00	4,440.24		-1,098.24	6,138.63	6,138.63	22% PERS
366-PERS on behalf	962.00	0.00		962.00	2,187.58	2,187.58	7.84% on behalf
410-Professional/Technical Services	3,200.00	0.00		3,200.00	3,200.00	3,200.00	
420-Staff Travel & Per Diem	0.00	0.00		0.00	0.00	0.00	
433-Communications	3,000.00	0.00		3,000.00	3,000.00	3,000.00	Phone service
440-Other Purchased Services	47,600.00	81,161.90		-33,561.90	68,200.00	100,000.00	Harmony contract - 19 students @\$2800 plus 10 add'l students - needs to be adjusted based on actual Harmony invoices
441-Rentals/Leases	700.00	16.98		683.02	700.00	700.00	xerox rental
450-Supplies	200.00	0.00		200.00	200.00	200.00	
490-Other Expenses	0.00	0.00		0.00	0.00	0.00	Google Ads
<b>Total Expenditures</b>	<b>82,411.00</b>	<b>108,260.30</b>	<b>0.00</b>	<b>-25,849.30</b>	<b>114,919.27</b>	<b>146,719.27</b>	
<b>School: Tenakee (064)</b>							
Function: Support Services - Instruction (350)	<b>Approved FY 26</b>	07.01.25 - 05.06.26			<b>Proposed FY 27</b>	<b>Proposed FY 27</b>	
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>budget - Draft #1</b>	<b>budget - Draft #2</b>	<b>Comments</b>
410-Pro/Tech Services	0.00	0.00		0.00	0.00	0.00	
433-Communications	60,000.00	0.00		60,000.00	60,000.00	60,000.00	\$48k Erate; \$12k district
434-Other Utility Services	400.00	0.00		400.00	400.00	400.00	
443-Equipment Repair & Maintenance	500.00	0.00		500.00	500.00	500.00	
<b>Total Expenditures</b>	<b>60,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,900.00</b>	<b>60,900.00</b>	<b>60,900.00</b>	
<b>School: Tenakee (064)</b>							
Function: School Administration - (400)	<b>Approved FY 26</b>	07.01.25 - 05.06.26			<b>Proposed FY 27</b>	<b>Proposed FY 27</b>	
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>budget - Draft #1</b>	<b>budget - Draft #2</b>	<b>Comments</b>
441-Rentals/Leases	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Services	0.00	3,343.28	0.00	-3,343.28	3,500.00	3,500.00	Frontline
433-Communications	0.00	2,505.84		-2,505.84	2,000.00	2,000.00	AK Communications

434-Other Utility Services	0.00	3,089.00		-3,089.00	3,480.00	3,480.00	Starlink
450-Supplies	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>0.00</b>	<b>8,938.12</b>	<b>0.00</b>	<b>-8,938.12</b>	<b>8,980.00</b>	<b>8,980.00</b>	
School: Tenakee (064)							
Function: School Administration Support Services (450)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
324-Non-Certified Support Staff	8,930.00	12,067.45	0.00	-3,137.45	16,293.60	16,293.60	.35 FTE
362-Unemployment Insurance	45.00	120.67	0.00	-75.67	244.40	244.40	
363-Workers' Compensation	134.00	181.01	0.00	-47.01	488.81	488.81	
364-FICA Contribution	683.00	923.14	0.00	-240.14	1,246.46	1,246.46	
366-PERS	0.00	2,654.84	0.00	-2,654.84	3,584.59	3,584.59	22% PERS
366-PERS on behalf	0.00	0.00	0.00	0.00	1,277.42	1,277.42	7.84% on behalf
454-Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>9,792.00</b>	<b>15,947.11</b>	<b>0.00</b>	<b>-6,155.11</b>	<b>23,135.28</b>	<b>23,135.28</b>	
School: Tenakee (064)							
Function: Operations and Maintenance of Plant (600)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
325-Non Cert Maintenance Custodial	10,436.00	7,710.30		2,725.70	12,513.60	12,513.60	.23 FTE
329-Non-Certified Substitute/Temp	0.00	0.00		0.00	0.00	0.00	
362-Unemployment Insurance	52.00	77.09		-25.09	187.70	187.70	
363-Workers' Compensation	157.00	115.67		41.33	375.41	375.41	
364-FICA Contribution	799.00	589.84		209.16	957.29	957.29	
366-PERS	0.00	0.00		0.00	2,752.99	2,752.99	22% PERS
366-PERS on behalf	0.00	0.00		0.00	981.07	981.07	7.84% on behalf
410-Professional/Technical Services	0.00	418.50		-418.50	0.00	500.00	LJ Answering/Alarm
420-Staff Travel & Per Diem	0.00	189.00		-189.00	0.00	200.00	
432-Garbage	0.00	0.00		0.00	0.00	0.00	
436-Electricity	0.00	0.00		0.00	0.00	0.00	covered by City of Tenakee
438-Heating Fuel	17,000.00	14,212.67		2,787.33	20,000.00	20,000.00	FY 26 budget = building open 3 days a week; FY27 adj based on util
442-Building Repair & Maintenance	3,000.00	0.00		3,000.00	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	0.00	0.00		0.00	0.00	0.00	
446-Property Insurance	15,735.00	15,295.97		439.03	15,735.00	15,735.00	
452-Maintenance Supplies	100.00	1,898.25		-1,798.25	100.00	100.00	
453-Janitorial Supplies	50.00	199.28		-149.28	50.00	50.00	
491-Dues and Fees	45.00	45.00		0.00	45.00	45.00	City of Tenakee Springs... ?
<b>Total Expenditures</b>	<b>47,374.00</b>	<b>40,751.57</b>	<b>0.00</b>	<b>6,622.43</b>	<b>56,698.06</b>	<b>57,398.06</b>	
<b>Total Tenakee</b>	<b>200,477.00</b>	<b>173,897.10</b>	<b>0.00</b>	<b>26,579.90</b>	<b>264,632.61</b>	<b>297,132.61</b>	

<b>School: Klukwan (067)</b>							
Function: 100 Instruction (100)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
315-Certified Teacher	142,550.00	110,829.63		31,720.37	149,257.36	72,000.00	0.80 FTE
316-Certified Extra Duty Pay		5,600.00		-5,600.00	0.00	0.00	Eliminated for FY27
329-Non-Certified Substitute/Temp	2,000.00	368.22		1,631.78	0.00	0.00	
361-Life/Health Insurance	55,842.00	13,273.82		42,568.18	26,584.00	10,900.96	
362-Unemployment Insurance	723.00	1,041.45		-318.45	2,238.86	1,080.00	
363-Workers' Compensation	2,168.00	1,751.92		416.08	3,731.43	1,800.00	
364-FICA Contribution	2,220.00	3,209.29		-989.29	2,164.23	1,044.00	
365-TRS	17,905.00	11,597.00		6,308.00	18,746.72	9,043.20	12.56% TRS
365-TRS on behalf	26,757.00	0.00		26,757.00	32,030.63	15,451.20	21.46% on behalf
366-PERS	0.00	5,297.49		-5,297.49	0.00	0.00	22% PERS
366-PERS on behalf	0.00	0.00		0.00	0.00	0.00	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
380-Housing Subsidy	0.00	0.00		0.00	0.00	0.00	
410-Professional/Technical Services	0.00	0.00		0.00	0.00	0.00	
420-Staff Travel & Per Diem	10,000.00	5,493.68		4,506.32	10,000.00	10,000.00	Staff mileage reimbursement
450-Supplies	2,500.00	5,378.95		-2,878.95	2,500.00	2,500.00	
471-Text Books	500.00	0.00		500.00	500.00	500.00	
490-Other Expenses	0.00	186.00		-186.00	0.00	0.00	
<b>Total Expenditures</b>	<b>263,165.00</b>	<b>164,027.45</b>	<b>0.00</b>	<b>99,137.55</b>	<b>247,753.23</b>	<b>124,319.36</b>	
<b>School: Klukwan (067)</b>							
Function: Special Education Instruction (200)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
315-Certified Teacher	68,117.00	31,634.20		36,482.80	79,762.98	66,931.80	1 FTE
316-Extra Duty Pay	0.00	0.00		0.00	10,000.00	10,000.00	.15 FTE
323-Non-Certified Aide	55,588.00	21,263.36		34,324.64	43,912.80	43,912.80	1.04 FTE
329-Non-Certified Substitute/Temp	1,000.00	714.35		285.65	1,000.00	1,000.00	
361-Life/Health Insurance	26,003.00	13,168.20		12,834.80	29,603.00	17,226.20	
362-Unemployment Insurance	624.00	433.59		190.41	2,005.13	1,812.67	
363-Workers' Compensation	1,871.00	840.17		1,030.83	3,561.45	3,240.68	
364-FICA Contribution	5,317.00	2,323.60		2,993.40	4,660.89	4,776.40	
365-TRS	8,556.00	3,973.25		4,582.75	11,274.23	9,662.63	12.56% TRS
365-TRS on behalf	12,786.00	0.00		12,786.00	19,263.14	16,509.56	21.46% on behalf
366-PERS	12,230.00	4,677.94		7,552.06	9,660.82	9,660.82	22% PERS
366-PERS on behalf	4,312.00	0.00		4,312.00	3,442.76	3,442.76	7.84% on behalf
410-Professional Technical Services	0.00	5,008.84		-5,008.84	7,500.00	10,017.65	SERRC Sped Ed Services
420-Staff Travel	2,000.00	0.00		2,000.00	2,000.00	2,000.00	
450-Supplies	1,000.00	501.78		498.22	1,000.00	1,000.00	
<b>Total Expenditures</b>	<b>199,404.00</b>	<b>84,539.28</b>	<b>0.00</b>	<b>114,864.72</b>	<b>228,647.20</b>	<b>201,193.97</b>	
<b>School: Klukwan (067)</b>							
Function: Support Services - Instruction (350)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>

410-Professional Technical Services	0.00	0.00		0.00	0.00	0.00	
433-Communications	100,000.00	9,027.90		90,972.10	100,000.00	100,000.00	\$80k Erate; \$20k district
450-Supplies	200.00	0.00	0.00	200.00	200.00	200.00	
<b>Total Expenditures</b>	<b>100,200.00</b>	<b>9,027.90</b>	<b>0.00</b>	<b>91,172.10</b>	<b>100,200.00</b>	<b>100,200.00</b>	
School: Klukwan (067)							
Function: School Administration (400)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
313-Certified Principal	0.00	0.00		0.00	0.00	18,000.00	.20 FTE
316-Certified Extra Duty Pay	7,000.00	0.00		7,000.00	7,000.00	0.00	Removed - Extra Duty Head Teacher; see line above
361-Life/Health Insurance	0.00	0.00		0.00	0.00	2,725.24	
362-Unemployment Insurance	35.00	0.00		35.00	105.00	270.00	
363-Workers' Compensation	105.00	0.00		105.00	175.00	450.00	
364-FICA Contribution	102.00	0.00		102.00	101.50	261.00	
365-TRS	880.00	0.00		880.00	879.20	2,260.80	12.56% TRS
365-TRS on behalf	1,314.00	0.00		1,314.00	1,502.20	3,862.80	21.46% on behalf
410-Pro/Tech Services	3,200.00	3,343.28		-143.28	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	387.00		1,613.00	2,000.00	2,000.00	
433-Communications	3,000.00	1,722.82		1,277.18	3,000.00	3,000.00	phone service
441-Rentals/Leases	4,000.00	2,884.15		1,115.85	4,000.00	4,000.00	copy machine rental
454-Office Supplies	500.00	733.55		-233.55	500.00	500.00	
490-Other Expenses	0.00	0.00		0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>22,136.00</b>	<b>9,070.80</b>	<b>0.00</b>	<b>13,065.20</b>	<b>22,462.90</b>	<b>40,529.84</b>	
School: Klukwan (067)							
Function: School Administration Support Services (450)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
324-Non-Certified Support Staff	20,363.00	7,213.61		13,149.39	31,244.40	31,244.40	.75FTE
329-Non-Certified Subsitute/Temp	500.00	10,384.01		-9,884.01	500.00	500.00	
361-Life/Health Insurance	3,600.00	1,200.00		2,400.00	3,600.00	3,600.00	
362-Unemployment Insurance	104.00	187.98		-83.98	468.67	468.67	
363-Workers' Compensation	313.00	281.96		31.04	937.33	937.33	
364-FICA Contribution	1,596.00	1,438.01		157.99	2,390.20	2,390.20	
366-PERS	4,480.00	1,560.30		2,919.70	6,873.77	6,873.77	22% PERS
366-PERS on behalf	1,289.00	0.00		1,289.00	2,449.56	2,449.56	7.84% on behalf
420-Staff Travel and Per Diem	5,000.00	0.00		5,000.00	5,000.00	5,000.00	staff mileage reimbursement
454-Office Supplies	500.00	340.02		159.98	500.00	500.00	
<b>Total Expenditures</b>	<b>37,745.00</b>	<b>22,605.89</b>	<b>0.00</b>	<b>15,139.11</b>	<b>53,963.93</b>	<b>53,963.93</b>	
School: Klukwan (067)							
Function: Operations and Maintenance of Plant (600)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					

		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
325-Non Cert Maintenance Custodial	27,606.00	35,219.49		-7,613.49	35,307.36	35,307.36	.75 FTE
329-Non-Certified Substitute/Temp	0.00	0.00		0.00	0.00	0.00	
361-Life/Health Insurance	13,292.00	11,076.70		2,215.30	13,292.00	13,626.20	
362-Unemployment Insurance	138.00	352.19		-214.19	529.61	529.61	
363-Workers' Compensation	414.00	528.30		-114.30	1,059.22	1,059.22	
364-FICA Contribution	2,112.00	2,694.28		-582.28	2,701.01	2,701.01	
366-PERS	6,073.00	7,748.28		-1,675.28	7,767.62	7,767.62	22% PERS
366-PERS on behalf	1,748.00	0.00		1,748.00	2,768.10	2,768.10	7.84% on behalf
410-Professional Technical Service	0.00	1,136.00		-1,136.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	1,225.80		774.20	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	0.00	0.00		0.00	0.00	0.00	FY 26 services to be provided by CIV
432-Garbage	0.00	0.00		0.00	0.00	0.00	FY 26 services to be provided by CIV
436-Electricity	44,725.00	29,850.57		14,874.43	44,725.00	44,725.00	
438-Heating Fuel	65,678.00	45,074.82		20,603.18	65,678.00	65,678.00	
442-Building Repair & Maintenance	3,000.00	3,501.84		-501.84	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	200.00	4,826.94		-4,626.94	200.00	200.00	
446-Property Insurance	26,135.00	24,525.12		1,609.88	26,135.00	26,135.00	
452-Maintenance Supplies	4,000.00	4,766.16		-766.16	4,000.00	4,000.00	
453-Janitorial Supplies	3,000.00	58.56		2,941.44	3,000.00	3,000.00	
458-Vehicle Gasoline, Diesel, Oil	250.00	159.32		90.68	250.00	250.00	
490-Other Expenses	0.00	49.24		-49.24	0.00	0.00	
491-Dues & Fees	0.00	0.00		0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>200,371.00</b>	<b>172,793.61</b>	<b>0.00</b>	<b>27,577.39</b>	<b>212,412.92</b>	<b>212,747.12</b>	
<b>Total Klukwan</b>	<b>823,021.00</b>	<b>462,064.93</b>	<b>0.00</b>	<b>360,956.07</b>	<b>865,440.18</b>	<b>732,954.22</b>	
<b>School: District Wide (099)</b>							
Function: 100 Instruction (100)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
316-Extra Duty - National Forest Receipt payment	0.00	0.00		0.00	63,876.66	0.00	Forest Receipts tentatively removed pending negotiations
361-Life/Health Insurance	0.00	0.00		0.00	0.00	0.00	25% clause in certified CBA
362-Unemployment Insurance	0.00	0.00		0.00	958.15	0.00	
363-Workers' Compensation	0.00	0.00		0.00	1,596.92	0.00	
364-FICA Contribution	0.00	0.00		0.00	926.21	0.00	
365-TRS	0.00	0.00		0.00	8,022.91	0.00	12.56% TRS
365-TRS on behalf	0.00	0.00		0.00	13,707.93	0.00	21.46% on behalf
410-Professional Technical Service	35,000.00	16,866.34		18,133.66	20,000.00	20,000.00	PowerSchool, back ground checks and other services
440-Other Purchased Services	11,000.00	10,546.20		453.80	7,000.00	7,000.00	Droplet/Jotform
450-Supplies	1,000.00	6,273.88		-5,273.88	1,000.00	1,000.00	
490-Other Expenses	500.00	0.00		500.00	500.00	500.00	
<b>Total Expenditures</b>	<b>47,500.00</b>	<b>33,686.42</b>	<b>0.00</b>	<b>13,813.58</b>	<b>117,588.78</b>	<b>28,500.00</b>	
<b>School: District Wide (099)</b>							
Function: Special Education Support Services - Students (220)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					

		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
316-Certified Extra Duty Pay	0.00	20,000.00		-20,000.00	30,000.00	30,000.00	Spec Ed Direct - Added back in FY26 by superintendent (not in FY26 budget) Districtwide Psych Services Extra Duty contract also added for \$10,000. Not included in the adopt budget
361-Life/Health Insurance	0.00	1,389.93		-1,389.93	3,000.00	3,000.00	
362-Unemployment Insurance	0.00	0.00		0.00	160.00	160.00	
363-Workers' Compensation	0.00	114.16		-114.16	450.00	450.00	
364-Fica Contributions	0.00	110.36		-110.36	360.00	360.00	
365-TRS	0.00	955.94		-955.94	3,768.00	3,768.00	12.56% TRS
365-TRS on behalf	0.00	0.00		0.00	5,631.00	5,631.00	21.46% on behalf
410-Professional Technical Service	70,000.00	40,749.81		29,250.19	70,000.00	47,000.00	SERRC - DCRS (CF to review what else is coded here)
420-Staff Travel & Per Diem	6,000.00	3,442.45		2,557.55	6,000.00	6,000.00	Travel for contractors
491-Dues and Fees	0.00	0.00		0.00	0.00	0.00	SEAS
<b>Total Expenditures</b>	<b>76,000.00</b>	<b>66,762.65</b>	<b>0.00</b>	<b>9,237.35</b>	<b>119,369.00</b>	<b>96,369.00</b>	
School: District Wide (099)							
Function: Support Services - Students (300)	Approved FY 26	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
366-PERS on behalf	4,500.00	0.00		4,500.00	4,500.00	4,500.00	6.33% on-behalf contributions for special revenue funds
<b>Total Expenditures</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	
School: District Wide (099)							
Function: Support Services - Instruction (350)	Approved FY 26	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
410-Professional Technical Service	102,000.00	56,322.60		45,677.40	102,000.00	79,349.67	SERRC Tech contract FY27 + Tech Ops PD
433-Communications	3,000.00	682.58		2,317.42	3,000.00	3,000.00	
450 - Supplies	760.00	0.00		760.00	760.00	760.00	OpenText - Anti Virus Subscription
490- Other Expenses	760.00	0.00		760.00	760.00	760.00	OpenText - Anti Virus Subscription
<b>Total Expenditures</b>	<b>106,520.00</b>	<b>57,005.18</b>	<b>0.00</b>	<b>49,514.82</b>	<b>106,520.00</b>	<b>83,869.67</b>	
School: District Wide (099)							
Function: District Administration (510)	Approved FY 26	07.01.25 - 05.06.26					
		Year To Date - Actual	Encumbrances	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Comments
311-Certified Superintendent	124,000.00	62,500.00		61,500.00	100,000.00	100,000.00	.67 FTE (remaining FTE dedicated to Mt Edgecumbe)
316-Certified Extra Duty Pay	0.00	3,000.00		-3,000.00	3,000.00	3,000.00	District Testing Coordinator stipend
324-Non-Certified Support Staff	60,975.00	72,234.20		-11,259.20	65,010.78	16,250.00	.25 FTE
361-Life/Health Insurance	31,521.00	3,000.00		28,521.00	3,600.00	1,800.00	
362-Unemployment Insurance	924.00	1,025.67		-101.67	2,520.16	243.75	
363-Workers' Compensation	2,774.00	2,279.75		494.25	4,525.32	487.50	
364-FICA Contribution	6,462.00	6,902.01		-440.01	6,466.82	1,243.13	

365-TRS	15,574.00	8,214.24		7,359.76	12,936.00	12,560.00	12.56% TRS
365-TRS on behalf	23,275.00	0.00		23,275.00	22,103.80	21,460.00	21.46% on behalf
366-PERS	13,414.00	15,891.50		-2,477.50	14,302.37	3,575.00	22% PERS
366-PERS on behalf	3,860.00	0.00		3,860.00	5,096.85	1,274.00	7.84% on behalf
369-Other Employee Benefits	0.00	2,329.60		-2,329.60	0.00	0.00	RW Leave Payout
390-Transportation Allowance	10,000.00	11,250.00		-1,250.00	0.00	0.00	One-time Moving Costs (DL)
420-Staff Travel & Per Diem	15,000.00	6,474.64		8,525.36	15,000.00	15,000.00	
433-Communications	1,500.00	2,003.31		-503.31	1,500.00	1,500.00	
440-Other Purchased Services	0.00	0.00		0.00	0.00	0.00	
454-Office Supplies	1,000.00	0.00		1,000.00	1,000.00	1,000.00	
491-Dues and Fees	1,000.00	450.00		550.00	1,000.00	1,000.00	professional dues
<b>Total Expenditures</b>	<b>311,279.00</b>	<b>197,554.92</b>	<b>0.00</b>	<b>113,724.08</b>	<b>258,062.10</b>	<b>180,393.38</b>	
School: District Wide (099)							
Function: Board of Education (511)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
329-Non-Certified Sub/Temp	19,800.00	14,025.00		5,775.00	19,800.00	19,800.00	5 board members @ \$165/mtg x 24 meetings
364-FICA Contribution	1,515.00	1,072.96		442.04	1,515.00	1,515.00	
410-Professional/Technical Services	0.00	0.00		0.00	0.00	0.00	
420-Staff Travel & Per Diem	8,000.00	1,725.00		6,275.00	8,000.00	8,000.00	Cannot adjust forecast until CC bills are posted
425-Student Travel	0.00	0.00		0.00	0.00	0.00	
454-Office Supplies	100.00	0.00		100.00	100.00	100.00	
490-Other Expenses	500.00	0.00		500.00	500.00	500.00	
491-Dues and Fees	10,000.00	7,190.00		2,810.00	10,000.00	10,000.00	online policy, membership dues, AASB SCCS
<b>Total Expenditures</b>	<b>39,915.00</b>	<b>24,012.96</b>	<b>0.00</b>	<b>15,902.04</b>	<b>39,915.00</b>	<b>39,915.00</b>	
School: District Wide (099)							
Function: District Administration Support Services (550)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
324-Non-Certified Support Staff	114,127.00	83,006.82		31,120.18	118,653.46	16,250.00	.25 FTE
361-Life/Health Insurance	8,280.00	6,000.00		2,280.00	10,800.00	1,800.00	
362-Unemployment Insurance	570.00	865.69		-295.69	1,779.50	243.75	
363-Workers' Compensation	1,712.00	1,335.09		376.91	3,559.60	487.50	
364-FICA Contribution	8,731.00	6,809.00		1,922.00	9,076.99	1,243.13	
366-PERS	25,108.00	18,261.50		6,846.50	26,103.76	3,575.00	22% PERS
366-PERS on behalf	7,225.00	0.00		7,225.00	9,302.43	1,274.00	7.84% on behalf
369-Leave Buy Out	0.00	0.00		0.00	0.00	0.00	
410-Professional Technical Service	16,000.00	41,910.50		-25,910.50	16,000.00	100,837.00	SERRC Federal programs, ERate, HR Contracts, OASIS Contract with GSD
412-Auditing Accounting Service	88,000.00	62,952.50		25,047.50	88,000.00	125,000.00	Altman Rogers; SERRC - Business Services
414-Legal Services	10,000.00	2,596.60		7,403.40	10,000.00	10,000.00	
420-Staff Travel & Per Diem	2,000.00	0.00		2,000.00	2,000.00	2,000.00	
433-Communications	200.00	463.72		-263.72	200.00	200.00	
441-Rentals/Leases	3,000.00	2,376.60		623.40	3,000.00	3,000.00	copy machine rental
446-Property Insurance		14,969.67		-14,969.67		15,000.00	

447-Liability Insurance	62,117.00	86,476.43		-24,359.43	62,117.00	87,000.00	
454-Office Supplies	1,000.00	181.18		818.82	1,000.00	1,000.00	OSHA Posters & other supplies
490-Other Expenses	0.00	0.00		0.00	0.00	0.00	
491-Dues and Fees	6,000.00	4,197.97		1,802.03	6,000.00	6,000.00	Monthly bank fees and other fees
493-Interest Expense	2,000.00	4,188.92		-2,188.92	2,000.00	5,000.00	Interest on Liability/Property Ins (monthly installment 9.5% of total premium)
495-Indirect Cost Recovery	-75,000.00	-21,277.41		-53,722.59	-75,000.00	-45,000.00	Adjust budgeted indirect based on actuals - some grants do not allow indirect
<b>Total Expenditures</b>	<b>281,070.00</b>	<b>315,314.78</b>	<b>0.00</b>	<b>-34,244.78</b>	<b>294,592.74</b>	<b>334,910.38</b>	
School: District Wide (099)							
Function: Operations and Maintenance of Plant (600)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
410-Professional Technical Service	5,000.00	5,072.00		-72.00	5,000.00	6,000.00	Fire Extinguisher Inspection, SERRC -CIP & CMMS, Firealarm inspection
420-Staff Travel & Per Diem	0.00	672.00		-672.00	0.00	0.00	
436-Electricity	4,826.00	2,650.37		2,175.63	4,826.00	4,826.00	
443-Equipment Repair and Maintenance	0.00	1,207.45		-1,207.45	1,500.00	1,500.00	
452-Maintenance Supplies	100.00	0.00		100.00	100.00	100.00	
<b>Total Expenditures</b>	<b>9,926.00</b>	<b>9,601.82</b>	<b>0.00</b>	<b>324.18</b>	<b>11,426.00</b>	<b>12,426.00</b>	
School: District Wide (099)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
Function: Student Activities (700)		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
329 - Non-Certified Substitute/Temporary	4,000.00	0.00		4,000.00	4,000.00	4,000.00	
362-Unemployment Insurance	20.00	0.00		20.00	20.00	20.00	
363-Workers' Compensation	60.00	0.00		60.00	60.00	60.00	
364-FICA Contribution	306.00	0.00		306.00	306.00	306.00	
420-Staff Travel & Per Diem	0.00	0.00		0.00	0.00	0.00	
491-Dues and Fees	0.00	0.00		0.00	0.00	0.00	
<b>Total Expenditures</b>	<b>4,386.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,386.00</b>	<b>4,386.00</b>	<b>4,386.00</b>	
School: District Wide (099)	<b>Approved FY 26</b>	07.01.25 - 05.06.26					
Function: Other Financing Uses (900)		<b>Year To Date - Actual</b>	<b>Encumbrances</b>	<b>Budget Remaining</b>	<b>Proposed FY 27 budget - Draft #1</b>	<b>Proposed FY 27 budget - Draft #2</b>	<b>Comments</b>
550-Transfer to other funds	76,678.00	0.00	0.00	76,678.00	75,000.00	50,000.00	Transfer to CIP special revenue fund
<b>Total Expenditures</b>	<b>76,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,678.00</b>	<b>75,000.00</b>	<b>50,000.00</b>	
<b>Total District Wide</b>	<b>957,774.00</b>	<b>703,938.73</b>	<b>0.00</b>	<b>253,835.27</b>	<b>1,031,359.62</b>	<b>835,269.43</b>	
<b>TOTAL ALL SITES</b>	<b>4,856,370.00</b>	<b>3,147,618.26</b>	<b>0.00</b>	<b>1,709,095.22</b>	<b>5,462,724.09</b>	<b>4,819,197.72</b>	

Difference	-760.00	270,635.94	479,791.00	-751,530.42	-328,496.33	-176,609.68

TRS On Behalf					330,413.01	253,366.35
PERS On Behalf					52,122.12	41,623.12