Chatham School District Mission:

We support students to become independent adults by promoting exceptional education and cultural experiences.

Superintendent: David Langford

School Board Meeting

Tuesday, June 9, 2026 | 6:00 PM | ZOOM, 500 Big Dog Salmon Way, Angoon, AK 99820

Proposed Agenda

1. Call Regular Meeting to Order
2. Roll call to determine quorum
3. Flag Salute
4. Reading of the Mission Statement
5. Approval of Agenda
6. Public comment on non-agenda items
7. Presentations:
   7.1. Jessie Soder: on Chronic Absenteeism.
8. Public comment on agenda items
9. Consent Agenda
   9.1. Approve second reading of policy updates:
   1. BP 4021 - ALL PERSONNEL - DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS 2. AR 4021 - ALL PERSONNEL - DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS 3. BP 4030 – ALL PERSONNEL - NONDISCRIMINATION IN EMPLOYMENT 4. E 4030 EMPLOYEE NOTICE -— ALL PERSONNEL - PROTECTION FOR WHISTLEBLOWERS 5. BP 4111/4211/4311 - CERTIFICATED ALL PERSONNEL - RECRUITMENT AND SELECTION 6. BP 4111.2/4211.2/4311.2 -— ALL PERSONNEL - LEGAL STATUS REQUIREMENT

   9.2. Approve second reading of BP6146.1 Graduation Requirements.
   9.3. Adopt Meeting Minutes from May 12th, 2026
   9.4. Non-retention of the following Classified District Office staff:

Michelle Shatswell, Sheri Singson, Raynelle Jack.

9.5. Accept Jeff Irwin's resignation from the maintenance position in Gustavus

9.6. Approve hire of Cory Kowalczyk as the new maintenance person in Gustavus

9.7. Approve hire of Dmitreava (Mimi) Antal as the Principal/Teacher for Klukwan school FY 2027.

9.8. Approve hire of Betty Jane Bryant as Angoon Sped Teacher for FY 2027.

10. Financial Reports:

11. Action Items:

11.1. Approve FY 2027 District Calendar

11.2. Approve APRA Insurance Policy for FY 2027 in the amount of $243,708.66

11.3. Approve MOA between CSD and SERRC for HR support services during FY 2027 in the amount of $62,491.80.

11.4. Approve First Reading of Policies:

1-BP 4112.1/4312.1 - CERTIFICATED PERSONNEL AND MANAGEMENT AND SUPERVISORY PERSONNEL - CONTRACTS

2-BP 4112.5/4212.5/4312.5 - ALL PERSONNEL - SECURITY CHECK

3-AR 4112.5/4212.5/4312.5 - ALL PERSONNEL – SECURITY CHECK

4-**BP 4112.6/4212.6/4312.6 - ALL PERSONNEL - PERSONNEL RECORDS**

5-BP 4112.10 – CERTIFICATED PERSONNEL - EMPLOYMENT OF RETIRED TEACHERS

6-BP 4112.61/4212.61/4312.61 - ALL PERSONNEL - EMPLOYMENT REFERENCES

11.5. Approve the FY 2026-2027 District Calendar.

12. Information Discussion Items:

13. Special Reports:

13.1. Superintendent Verbal Report

13.2. ASB Minutes for RSB Review

14. Board Member Comment

15. Upcoming Meetings/Work Sessions:

15.1. Work Session June 23rd

15.2. July does not have any regularly scheduled meetings. However, if you feel like you will need to meet, perhaps planning one now would be beneficial.

16. For The Good Of The Order:

17. Adjournment

Note: All items listed under Agenda & Consent Agenda are considered routine by the School Board and will be approved in one motion. Items may be removed at the request of a School Board Member.

Note: The School Board reserves the right to go into executive session as and to the extent permitted by AS 44.62.310 and Board Bylaw 9321. An executive session may be called to consider the following subjects: (1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential; and (4) matters involving consideration of government records that by law are not subject to public disclosure. The motion to go into executive session must clearly specify the subject of the proposed session without defeating the purpose of addressing the subject in executive session.

Chronic Absenteeism at Gustavus School

What is chronic absenteeism?

Chronic absenteeism is defined by the U.S. Department of Education and the Alaska Department of Education and Early Development as students missing 10% or more of student contact days. (Our school had 160 student contact days this year, so if a student misses 16 days they are considered chronically absent.)

What is the rate of chronic absenteeism at the Gustavus School?

60% of Gustavus School students have been chronically absent during the 2025-26 school year, to date.

In 2023-24, 43% of Alaska's students were identified as chronically absent.

Why does it matter?

Studies show that students who are not chronically absent:

1. Have higher reading proficiency by 3rd grade
2. Have better middle school achievement
3. Have increased rates of high school graduation

Schoolwide Chronic Absences Affect ALL Students—even those who aren't absent

1. Higher levels of chronic absenteeism in a school are associated with major decreases in Math and ELA scores for *all* students.
2. High chronic absenteeism in a classroom negatively impacts individual student performance in both academics and executive functioning.
3. Chronic absenteeism has negative impacts on social emotional learning, especially in elementary and middle school.

Gustavus School Data (2025-26 School Year)

- **60%** of Gustavus School students are chronically absent
- Only **20%** of students, K-12, have fewer than 10 absences
- 1st-3rd Grade: **67%** are chronically absent
- 4th-5th Grade: **50%** are chronically absent
- Middle School: **50%** are chronically absent (these numbers DO NOT include sports travel)
- High School: **68%** are chronically absent (these numbers DO NOT include sports travel)
- **95%** of middle school/high school students are chronically absent when sports travel is counted

At the Gustavus School:

1. High school students have been absent an average of 25 days this year (not including sports travel) or 35 days (including sports travel).
2. Middle school students have been absent an average of 16 days this year (not including sports travel) or 19 days (including sports travel).
3. 4th-5th graders have been absent an average of 14 days this year.
4. 1st-3rd graders have been absent an average of 17 days this year.

Sources

Addressing Chronic Absenteeism, AK DEED: https://education.alaska.gov/attendance

Chronic Absenteeism, US Dept. of Ed: https://www.ed.gov/teaching-and-administration/supporting-students/chronic-absenteeism

New Research: Schoolwide Chronic Absence Affects All Students, March 17, 2025: **https://www.attendanceworks.org/new-research-schoolwide-chronic-absence-affects-all-students/**

7 insights about chronic absenteeism, a new normal for American schools, Aug. 24, 2025: https://hechingerreport.org/proof-points-7-insights-chronic-absenteeism/

The Effects of Absenteeism on Academic and Social-Emotional Outcomes: Lessons for COVID-19, Oct. 13. 2021: https://seis.ucla.edu/news/the-effects-of-absenteeism-on-academic-and-social-emotional/

BP 6146.1 HIGH SCHOOL GRADUATION REQUIREMENTS

The School Board intends that all District students graduate high school ready for college or a career. The Superintendent or designee shall prepare for School Board approval a plan consisting of district graduation requirements. Students shall receive diplomas of graduation from high school only after meeting the following district graduation requirements, as well as taking a college and career readiness assessment or receiving a waiver from the School Board. A total of 22 Credits is required, and they should be broken into the following subjects.

Subject	Units of Credit
Language Arts	4
Social Studies	2
Mathematics	3
Health	0.5
Junior/Senior Seminar/Workforce Rs/CTEreadines	1
Physical Education	1
Alaska History	0.5
Science	3
US Government	0.5
Electives	6.5

*Note: The three units of credit in social studies must include one-half unit of credit in Alaska history or demonstration that the student meets the Alaska history performance standards. This requirement will not apply to a student who (1) transfers into your school after the student's second year of high school; or (2) has already successfully completed a high school state history course in another state. 4 AAC 06.075.

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 6164.2 - Guidance and Counseling Services)

(cf. 6146.3 - Competency Testing)

(cf. 6184 - Virtual/Online Courses)

Legal Reference:

ALASKA STATUTES

14.03.075 College and career readiness assessment; retroactive issuance of diploma

ALASKA ADMINISTRATIVE CODE

4 AAC 06.075 High school graduation requirements

4 AAC 06.717 College and career readiness assessments

4 AAC 06.718 College and career readiness assessment after student received a certificate of achievement

4 AAC 06.721 College and career readiness assessment waivers

4 AAC 06.755-790 Statewide assessment program for students with disabilities

Adopted 1/21/2020

Revised 5/12/2020

Revised 05/12/2026 First Reading

Chatham School District

RSB Regular Meeting
Tuesday, May 12, 2026 6:00 PM Alaskan

ZOOM
500 Big Dog Salmon Way
Angoon, AK 99820

III Albert Kookesh:	Present
Stacey Proctor:	Present
Jack Strong:	Absent
Jen Todd:	Absent
LeAnn Weikle:	Present

Present: 3, Absent: 2.

1. **Budget Review and Public Budget Hearing 5:00 PM-6:00 PM**

1.1. FY 2026-2027 Draft Budget

2. Call to Order
Called to order at 6:00 PM

2.1. Reading of the Mission Statement: We support students to become independent adults by promoting exceptional educational and cultural experiences.

Reading of the mission statement done by Leann Weikle

3. Flag Salute
Flag Salute completed

4. Roll Call
Roll call to determine quorum there is quorum.

5. Recognition
Karen MccSpadden
Danielle Patrick
Deja Jarvis

Emma Demmert

Christina Ferguson

Justina Starzynski
Clara Natonabah

Megan Moody

6. Approval of the Agenda

I make a motion to amend the agenda by changing the wording on 12.5 from board chair to board president. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
I make a motion to approve the agenda as amended. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
Amend 12.5 to state "Board president" so that it aligns with board policy.

7. Presentations:

7.1. Andrew Polland, with Heating the Facilities in Angoon
completed

8. Opportunity For Public Comment On Non-Agenda Items
completed

9. Consent Agenda
I make a motion to approve the consent agenda as presented,. This motion, made by III Albert Kookesh and seconded by LeAnn Weikle, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
Nothing to be changed, added or pulled from the consent agenda.

9.1. Adopt RSB Meeting Minutes from April 14th, 27th, and amended minutes from March 31st, 2026

9.2. Approve second reading of board policies: BP 4000 Concepts and Roles, BP4020 Drug Tobacco, and Alcohol Free Workplace, E4020 Letter to Employees about Drug and Alcohol Free Workplace

9.3. Approve hire of Marinel as ELA teacher in Angoon for FY 2027.

9.4. Approve FY 2027 teacher contracts for the following Gustavus teachers: K-1 Jaquette Kowalczyk, and Math Ronald Benkelman.

9.5. Approve Extra Duty Contract for Megan Bishop Track and Field coach in Gustavus.

10. Opportunity for Public Comment on Agenda Items
No Public comment on agenda items

11. Financial Report
Christina gave a verbal summary of her report.

12. Action Items

12.1. Approve first reading of policies :
1. BP 4021 - ~~ALL PERSONNEL -~~ DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS
2. AR 4021 - ~~ALL PERSONNEL -~~ DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS
3. BP 4030 – ALL PERSONNEL - NONDISCRIMINATION IN EMPLOYMENT
4. E 4030 EMPLOYEE NOTICE – ALL PERSONNEL - PROTECTION FOR WHISTLEBLOWERS
5. BP 4111/4211/4311 - ~~CERTIFICATED~~ ALL PERSONNEL - RECRUITMENT AND SELECTION
6. BP 4111.2/4211.2/4311.2 – ALL PERSONNEL - LEGAL STATUS REQUIREMENT
I make a motion to approve the policy changes as listed. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
Policy first readings all approved, with no changes.

12.2. Approve contract between CSD and SERRC for IT in the amount of $76,900 for FY 2027.
I make a motion to approve the contract between CSD and SERRC for IT Services in the amount of $76,900 for FY 2027. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
This is a continuation of services that are currently in place for IT services.

David gave a verbal summary

12.3. Approve the contract between CSD and SERRC for FY 2027 Business Accounting Services in the amount of $93,025.07.
I make a motion to approve the contract between CSD and SERRC for FY 2027 Business Accounting Services in the amount of $93,025.07. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
This is a continuation of current services.
David gave a verbal summary

12.4. Approve FY 2027 District Calendar
I make a motion to approve the 2026-2027 district calendar. Roll call vote did not pass. This motion does not carry. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Failed.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Nay, Stacey Proctor: Nay, LeAnn

Weikle: Nay
Yea: 0, Nay: 3, Absent: 2
Discussion took place-The board is not happy with the formatting on the calendar specifically around the holiday highlighting.
They will vote no on this calendar and revisit it again at a future meeting.

12.5. Approve the removing of Elizabeth Hooge, and replacing with Stacey Proctor as the new voted in Board President beginning October 2026. .
I make a motion to approve the amended action item 12. 5 removing of Elizabeth Hooge, and replacing with Stacey Proctor as the new voted in Board President beginning October 2026. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
Stacey explained the reason behind this action item.
No questions or discussion

12.6. Approve the first reading of BP 61461 Graduation Requirements. Replacing the required credits with the proposed changes.
I make a motion to Approve the first reading of BP 61461 Graduation Requirements. Replacing the required credits with the proposed changes. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
No discssion this has been discussed in work session

12.7. Approve contract between CSD and SERRC for Psychology services for FY 2027 in the amount of $14,418.55.
I make a motion to Approve contract between CSD and SERRC for Psychology services for FY 2027 in the amount of $14,418.55. Roll call vote passed unanimously. Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
Karen gave a summary of the contract services.

12.8. Approve collaboration between CSD and Sea Alaska and ACA to provide funding to pay for the greenhouse in Angoon.
I make a motion to Approve collaboration between CSD and Sea Alaska and ACA to provide funding to pay for the greenhouse in Angoon. Roll call vote passed unanimously, Motion carries. This motion, made by LeAnn Weikle and seconded by III Albert Kookesh, Carried.
Jack Strong: Absent, Jen Todd: Absent, III Albert Kookesh: Yea, Stacey Proctor: Yea, LeAnn Weikle: Yea
Yea: 3, Nay: 0, Absent: 2
David gave a verbal summary.

13. Special Reports
No additions, changes or questions on the reports

13.1. Superintendent Report
David gave a verbal report

13.2. ASB Minutes
No questions on the minutes

14. Information/Discussion Items

14.1. Negotiations Update
Continuing to meet with the team.

14.2. Budget update
Had a budget meeting prior to this meeting. Looking at some cuts. Not sure what the budget will end up looking like until the governor approves the State budget.

14.3. 442 - Fall, Spring, and Summer OASIS reports for the 26–27 school year
Looking into outsourcing this report to ensure it is completed appropriately and timely.

15. Board Member Comments
No comments

16. Meetings/Work Sessions/and Other Announcements

16.1. The next RSB Regular Meeting will be on: June 9th.

16.2. The RSB Work Session will be on Tuesday: June 23rd

16.3. **Reminder:** *In July there are no scheduled meetings. However, a Special meeting can be called if needed.* `Regularly scheduled meetings resume in August.`

16.4. Angoon Highschool Graduation
Friday May 15th
Gustavus Highschool Graduation
Sunday May 17th

17. For The Good of the Order:
Albert commented: let me just say, let me just say congratulations to all the mothers that have graduates this year

18. Adjournment
No objections to adjournment.
Adjourned at 7:32 PM

Chatham School District
Finance Narrative – May 2026

Prepared by: Christina Ferguson, Contracted Business Manager

General Fund Overview

Through May 31, 2026, Chatham School District has recognized **$3,586,142.17 in revenue** and recorded **$3,500,182.07 in expenditures**, leaving only approximately **$85,960** between revenues received and expenditures recorded. While the budget-to-actual report reflects approximately **74% of budgeted revenue collected and 72% of budgeted expenditures incurred**, these figures significantly understate the district's actual financial position due to substantial outstanding liabilities that have not yet been recorded in the financial system.

It is important to recognize that the district will **not receive the full $3.99 million originally budgeted in Foundation funding** due to the October 2025 student count adjustment. However, subsequent discussions with the Alaska Department of Education and Early Development (DEED) resulted in a settlement agreement that will provide the district with approximately **$200,000 in additional FY26 Foundation revenue**. While this additional funding will help mitigate a portion of the revenue loss, the district still expects to receive substantially less Foundation revenue than originally budgeted and continues to face significant cash flow challenges. The timing of these funds will also be critical to the district's ability to meet its year-end obligations.

Revenue Analysis

Revenue collections remain significantly below original projections:

- **Foundation Program Revenue** collected through May totals **$3,307,390**, compared to the original budget of **$3,990,682**. The district has recently reached a settlement agreement with DEED regarding the October 2025 student count that is expected to generate approximately **$200,000 in additional FY26 Foundation funding**. While this funding will partially offset the reduction caused by the student count adjustment, the district remains significantly below its originally budgeted Foundation revenue level.
- Impact Aid revenue remains outstanding.
- E-Rate revenue remains outstanding.
- National Forest Receipts for FY25 were received and recorded during FY26; however, FY26 National Forest Receipts funding has not yet been awarded.

The district remains highly dependent on the receipt of outstanding federal revenues and grant reimbursements to maintain operations through year-end.

Cash Flow and Financial Emergency

The district's cash flow situation has continued to deteriorate during May.

Monthly fixed obligations remain significantly higher than current monthly Foundation revenue:

- Monthly payroll obligations: approximately **$260,000**

- Monthly insurance premiums: approximately **$35,000**

These fixed costs alone total approximately **$295,000 per month**, while current Foundation payments have been reduced to **$164,894 per month**.

As of this report:

- The district is currently holding approximately **$143,000 in unpaid vendor invoices and accounts payable** that cannot be paid with available cash resources.
- The district has **$178,911.85 in unposted credit card liabilities**, an increase from the prior month.
- Of this amount, **$125,213.85 remains associated with a single cardholder account**.
- No meaningful progress has been made in obtaining missing receipts and coding information needed to properly post these charges.

These liabilities represent expenses already incurred by the district and further compound the district's cash flow challenges.

The anticipated **$200,000 settlement payment from DEED** will provide important short-term relief and improve the district's ability to meet immediate obligations. However, even with this additional funding, the district continues to face substantial financial pressure due to outstanding liabilities, delayed revenue sources, and significant payroll obligations scheduled for the end of June.

Outstanding Credit Card Payables

As of June 2026, the district has **$178,911.85 in unposted credit card expenditures**.

It is important to reiterate that these charges are **not the result of delays within the finance office**. The business office cannot post expenditures without adequate supporting documentation and account coding. The delay continues to be caused by:

- Missing receipts
- Incomplete coding information
- Delayed submission of required documentation by district staff

Importantly, the credit card statements themselves have already been paid by the district. However, until supporting documentation is received, the expenditures remain in a temporary payables account and are not reflected within the appropriate expenditure categories in the financial reports.

As a result, several expenditure categories remain materially understated, particularly:

- Staff travel
- Student travel
- Airfare
- Lodging
- Conference expenses
- Operational travel costs

The district's travel expenditures shown in the current budget reports should therefore be viewed with caution. Actual travel spending is substantially higher than reported, making accurate year-end forecasting and FY27 budget development increasingly difficult.

Year-End Payroll Obligations

The district faces several significant payroll obligations during the final week of June.

Currently anticipated payroll obligations include:

- Approximately **$245,000 payroll on June 24, 2026** for June 2026 payroll
- Approximately **$135,000 payroll on June 25, 2026** for July FY26 teacher contract payments
- Approximately **$132,000 payroll on June 26, 2026** for August FY26 teacher contract payments

In addition, the district recently received National Forest Receipts funding, 25% of which must be distributed to certified staff as per the negotiated agreement. Two special payrolls are anticipated:

- Approximately **$65,000** for the first distribution
- Approximately **$68,000** for the second distribution

Collectively, these payroll obligations total approximately **$645,000** within a matter of days and create substantial pressure on the district's already strained cash position.

FY27 Obligations Due Immediately After Year-End

In addition to the significant payroll obligations scheduled for the final week of June, the district enters FY27 with substantial obligations due immediately in July.

Most notably, the district's annual general liability insurance premium is financed through an installment agreement because the district does not have sufficient cash reserves to pay the premium in full at the beginning of the policy year.

The first installment payment, due in **July 2026**, is expected to be approximately **$100,000.**

While financing the premium allows the district to spread the cost throughout the year, it also results in approximately $9,000 in annual interest expense, increasing the total cost of coverage. The district continues to utilize this financing arrangement because paying the full annual premium upfront is not financially feasible.

When combined with the reduced Foundation funding that will continue through March 2027, this large July obligation further constrains the district's cash flow as FY27 begins.

FY26 Budget Revision Request

The Alaska Department of Education and Early Development (DEED) has requested that Chatham School District submit a revised FY26 budget prior to the close of the fiscal year. This request is part of the State's annual Fund Balance Compliance Test pursuant to 4 AAC 09.120(e).

As identified in the FY25 audit, the district ended FY25 with a negative unreserved fund balance, and DEED has determined that the original FY26 budget submitted last summer did not fully address this deficiency. As a result, the

district is required to revise its FY26 budget to more accurately reflect current financial conditions and demonstrate a plan for compliance with state fund balance requirements.

As Finance Director, I have prepared a revised FY26 budget for board consideration. Because I will not be present at the board meeting due to personal obligations, I wanted to provide the Board with a summary of the changes that were made:

1. Foundation Program Revenue was adjusted to reflect the amount the district now expects to collect during FY26, including the approximately $200,000 settlement agreement with DEED related to the October 2025 student count adjustment.
2. Impact Aid Revenue was removed from the revised budget because, as of the date of this report, it remains uncertain whether the district will receive these funds during FY26.
3. National Forest Receipts Revenue was added to the budget to reflect the funding that has been received by the district during FY26.
4. Salary and Benefit budgets were adjusted in several areas where actual expenditures are projected to be lower than originally budgeted due to staffing vacancies, unfilled positions, and employee benefit elections. These adjustments are intended to align the FY26 budget with actual spending patterns and will not impact the staffing assumptions or expenditure projections currently reflected in the proposed FY27 budget.
5. Transfers to Other Funds were increased as part of the revised budget. This adjustment is intended to address the concerns raised by DEED regarding the district's negative unreserved fund balance identified in the FY25 audit and to demonstrate compliance with the State's fund balance requirements.

These revisions are administrative in nature and are intended to ensure that the FY26 budget more accurately reflects actual revenues and expenditures while addressing DEED's compliance concerns. They do not represent a change in the district's FY27 budget development process or long-term financial planning assumptions.

Conclusion

The district's financial position has continued to worsen as FY26 approaches year-end.

The combination of:

- Reduced Foundation funding despite the DEED settlement adjustment
- Uncertainty surrounding Impact Aid revenue
- Lack of available cash reserves
- Approximately **$143,000 in unpaid vendor obligations**
- **$178,911.85 in unposted credit card liabilities**
- Significant year-end payroll obligations exceeding **$640,000**
- **A $100,000 liability insurance installment payment due in July 2026**
- Ongoing operational costs necessary to maintain school operations

has created a situation where the district faces serious challenges meeting its obligations without immediate financial intervention and careful cash flow management.

Most concerning is that the reduction in Foundation funding is not limited to FY26. The reduced monthly payments will continue through **March 2027**, meaning the district will begin FY27 under the same reduced revenue structure for the first nine months of the fiscal year. Without significant operational adjustments, additional revenues, or other corrective measures, the district's financial challenges will extend well beyond the current fiscal year.

The immediate priorities remain:

- Weekly cash flow monitoring
- Aggressive collection of documentation for outstanding credit card expenditures
- Prioritization of legally required and mission-critical expenditures
- Maximization of grant reimbursements and indirect cost recovery
- Development of FY27 expenditure reduction strategies
- Ongoing communication with the Board regarding cash flow risks and operational impacts

The district's financial position remains extremely challenging as FY26 approaches year-end. While the recent settlement agreement with DEED is expected to provide approximately **$200,000 in additional Foundation revenue**, this funding only partially offsets the revenue reduction caused by the October 2025 student count adjustment and does not eliminate the district's underlying cash flow concerns.

Please feel free to contact me at **christinaf@serrc.org** if you have questions or would like more information on any aspect of this report.

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
031-Earnings on Investments	-50.00	-35.77	-35.77		-14.23
040-Other Local Revenues	-20,000.00	-21,835.78	-21,835.78		1,835.78
046-Rental Income	-1,500.00	-300.00	-300.00		-1,200.00
047-E-Rate	-352,000.00				-352,000.00
051-Foundation Program Revenue	-3,990,682.00	-3,307,390.00	-3,307,390.00		-683,292.00
056-TRS On-Behalf Revenue	-239,389.00				-239,389.00
057-PERS On-Behalf Revenue	-44,785.00				-44,785.00
090-Other State Revenues	-1,000.00	-1,074.00	-1,074.00		74.00
110-Impact Aid	-206,204.00				-206,204.00
181-Oth Rev from Fed State of AK		-255,506.62	-255,506.62		255,506.62
Total Revenue	-4,855,610.00	-3,586,142.17	-3,586,142.17		-1,269,467.83
311-Certified Superintendent	124,000.00	68,750.00	68,750.00		55,250.00
313-Certified Principal	176,110.00	162,868.00	162,868.00		13,242.00
315-Certified Teacher	950,986.00	826,930.95	826,930.95		124,055.05
316-Certified Extra Duty Pay	20,400.00	57,825.08	57,825.08		-37,425.08
323-Non-Certified Aide	199,963.00	176,563.50	176,563.50		23,399.50
324-Non-Certified Support Staff	276,186.00	257,930.97	257,930.97		18,255.03
325-Non Cert Maintenance Custodial	167,199.00	170,967.96	170,967.96		-3,768.96
329-Non-Certified Subsitute/Temp	56,800.00	96,900.14	96,900.14		-40,100.14
361-Life/Health Insurance	381,968.00	198,224.73	198,224.73		183,743.27
362-Unemployment Insurance	9,865.00	14,669.30	14,669.30		-4,804.30
363-Workers' Compensation	29,387.00	27,839.06	27,839.06		1,547.94
364-FICA Contribution	71,932.00	74,169.36	74,169.36		-2,237.36
365-TRS	398,731.00	135,851.11	135,851.11		262,879.89
366-PERS	181,810.00	133,017.08	133,017.08		48,792.92
369-Other Employee Benefits		4,636.30	4,636.30		-4,636.30
380-Housing Allowance/Subsidy		8,551.00	8,551.00		-8,551.00
390-Transportation Allowance	20,000.00	11,250.00	11,250.00		8,750.00
410-Professional Technical Service	253,000.00	200,466.17	200,466.17		52,533.83
412-Auditing Accounting Service	88,000.00	62,952.50	62,952.50		25,047.50
414-Legal Services	10,000.00	2,596.60	2,596.60		7,403.40
420-Staff Travel & Per Diem	73,000.00	28,211.78	28,211.78		44,788.22
425-Student Travel	70,000.00	9,832.72	9,832.72		60,167.28
430-Utility Services	250.00				250.00
431-Water & Sewer	33,520.00	22,347.15	22,347.15		11,172.85
432-Garbage	3,680.00	2,467.64	2,467.64		1,212.36
433-Communications	470,700.00	50,498.10	50,498.10		420,201.90
434-Other Utility Services	400.00	3,089.00	3,089.00		-2,689.00
435-Energy	31,350.00	31,516.92	31,516.92		-166.92
436-Electricity	197,896.00	137,019.61	137,019.61		60,876.39
438-Heating Fuel	119,382.00	87,823.05	87,823.05		31,558.95
440-Other Purchased Services	58,600.00	93,592.65	93,592.65		-34,992.65
441-Rentals/Leases	22,700.00	18,194.62	18,194.62		4,505.38
442-Building Repair & Maintenance	19,000.00	10,807.88	10,807.88		8,192.12
443-Equipment Repair & Maintenance	8,700.00	15,198.77	15,198.77		-6,498.77
446-Property Insurance	121,120.00	154,753.18	154,753.18		-33,633.18

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
447-Liability Insurance	62,117.00	86,476.43	86,476.43		-24,359.43
450-Supplies	17,600.00	24,612.74	24,612.74		-7,012.74
452-Maintenance Supplies	10,200.00	13,905.94	13,905.94		-3,705.94
453-Janitorial Supplies	10,050.00	3,866.22	3,866.22		6,183.78
454-Office Supplies	4,800.00	4,162.33	4,162.33		637.67
458-Vehicle Gasoline, Diesel, Oil	2,225.00	2,577.01	2,577.01		-352.01
471-Textbooks	1,500.00	1,140.18	1,140.18		359.82
479-Other Supplies Materials Media	500.00	1,365.81	1,365.81		-865.81
490-Other Expenses	2,360.00	235.24	235.24		2,124.76
491-Dues and Fees	18,945.00	12,620.91	12,620.91		6,324.09
493-Interest Expense	2,000.00	4,188.92	4,188.92		-2,188.92
495-Indirect Cost Recovery	-75,000.00	-22,627.36	-22,627.36		-52,372.64
510-Equipment		9,344.82	9,344.82		-9,344.82
550-Transfer to Other Funds	151,678.00				151,678.00
Total Expenditures	4,855,610.00	3,500,182.07	3,500,182.07		1,355,427.93

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 370-Staff Housing (370), Fund Class: Unrestricted (UNRESTRICT)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
046-Rental Income	-78,000.00	-84,591.64	-84,591.64		6,591.64
Total Revenue	-78,000.00	-84,591.64	-84,591.64		6,591.64
431-Water & Sewer	5,000.00	3,120.00	3,120.00		1,880.00
432-Garbage	1,500.00	960.00	960.00		540.00
436-Electricity	9,500.00	10,666.71	10,666.71		-1,166.71
437-Natural or Bottled Gas	800.00	1,432.00	1,432.00		-632.00
438-Heating Fuel	26,000.00	22,641.16	22,641.16		3,358.84
443-Equipment Repair & Maintenance	5,000.00				5,000.00
446-Property Insurance	22,000.00				22,000.00
452-Maintenance Supplies	8,100.00	4,100.86	4,100.86		3,999.14
491-Dues and Fees	100.00	145.37	145.37		-45.37
Total Expenditures	78,000.00	43,066.10	43,066.10		34,933.90

This report also includes bank accounts that only have balances.

No.: B001, Date Filter: 05/01/26..05/31/26

Check Date	Check No.	Description	Amount	Printed Amount	Voided Amount	Entry Status	Original Entry Status	Bal. Account Type	Bal. Account No.	Entry No.
B001	**General Fund Checking**									
	Phone No.									
05/05/26	34806	CSED	1,403.62	0.00	1,403.62	Voided	Printed	Vendor	CSED	57294
05/05/26	34807	Equitable Equi-Vest Unit	7,150.00	0.00	7,150.00	Voided	Printed	Vendor	EQUITABLE	57295
05/05/26	34808	NEA - Alaska	381.00	0.00	381.00	Voided	Printed	Vendor	NEA - AK	57296
05/05/26	34806	CSED	1,403.62	1,403.62	0.00	Posted		Vendor	CSED	57297
05/05/26	34807	Equitable Equi-Vest Unit	7,150.00	7,150.00	0.00	Posted		Vendor	EQUITABLE	57298
05/05/26	34808	NEA - Alaska	381.00	381.00	0.00	Posted		Vendor	NEA - AK	57299
05/07/26	35124	AK Communications Systems	2,361.00	2,361.00	0.00	Posted		Vendor	ACS	57300
05/07/26	35125	AK Department of Labor	2,224.77	2,224.77	0.00	Posted		Vendor	AK DOL	57301
05/07/26	35126	Apptegy, Inc.	5,402.25	5,402.25	0.00	Posted		Vendor	APPTEGY	57302
05/07/26	35127	Aspen Hotels - Juneau	441.18	441.18	0.00	Posted		Vendor	ASPEN HOTELS	57303
05/07/26	35128	Autogrow Systems LLC	44,194.00	44,194.00	0.00	Posted		Vendor	AUTOGROW	57304
05/07/26	35129	Byte Networking, LLC	579.00	579.00	0.00	Posted		Vendor	BYTE	57305
05/07/26	35130	Calvin Van Doren	688.92	688.92	0.00	Posted		Vendor	CALVIN VAN	57306
05/07/26	35131	Doug Wessen	1,200.00	1,200.00	0.00	Posted		Vendor	DOUG WESSON	57307
05/07/26	35132	Frank Coenraad	243.90	243.90	0.00	Posted		Vendor	FRANK	57308
05/07/26	35133	Home Depot Credit Svcs	1,552.69	1,552.69	0.00	Posted		Vendor	HOME DEPOT	57309
05/07/26	35134	Icy Strait Wholesale	255.76	255.76	0.00	Posted		Vendor	ICY STRAIT	57310
05/07/26	35135	Jennifer Marschke	35.00	35.00	0.00	Posted		Vendor	JENNIFER	57311
05/07/26	35136	Jessica Shanahan	1,118.18	1,118.18	0.00	Posted		Vendor	JESSICA	57312
05/07/26	35137	Jordan Wagner	500.00	500.00	0.00	Posted		Vendor	JORDAN	57313
05/07/26	35138	Yeilthgahkoogei Karlie Spud	250.00	250.00	0.00	Posted		Vendor	KARLIE SPUD	57314
05/07/26	35139	Laura Strong	77.45	77.45	0.00	Posted		Vendor	LAURA STRONG	57315
05/07/26	35140	Olerud's Inc.	64.89	64.89	0.00	Posted		Vendor	OLERUDS	57316
05/07/26	35141	Pitney Bowes Global Financial Services LLC	201.00	201.00	0.00	Posted		Vendor	PITNEY BOWES GLOBAL	57317
05/07/26	35142	S.E. Extinguisher Service	891.25	891.25	0.00	Posted		Vendor	SOUTHEAST EXTINGUISH	57318
05/07/26	35143	Stacie Powlison	242.58	242.58	0.00	Posted		Vendor	STACIE	57319
05/07/26	35144	Tenakee Springs Electric	337.88	337.88	0.00	Posted		Vendor	TENAKEE	57320
05/07/26	35145	Tiffany Dewitt	3,580.40	3,580.40	0.00	Posted		Vendor	TIFFANY	57321
05/07/26	35146	Tower Farms	3,768.04	3,768.04	0.00	Posted		Vendor	TOWER FARMS	57322
05/27/26	34809	CSED	1,403.62	1,403.62	0.00	Posted		Vendor	CSED	57460
05/27/26	34810	Equitable Equi-Vest Unit	7,150.00	7,150.00	0.00	Posted		Vendor	EQUITABLE	57461
05/27/26	34811	NEA - Alaska	381.00	381.00	0.00	Posted		Vendor	NEA - AK	57462
05/28/26	35147	Andrew Lee	525.00	0.00	525.00	Financially Voided	Posted	Vendor	ANDREW LEE	57463
05/29/26	35148	Mary Zika	1,750.00	1,750.00	0.00	Posted		Vendor	MARY ZIKA	57464
	General Fund Checking		99,289.00	89,829.38	9,459.62					

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: Null Value (000)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
031-Earnings on Investments	-50.00	-35.77	-35.77		-14.23
040-Other Local Revenues	-20,000.00	-21,835.78	-21,835.78		1,835.78
046-Rental Income	-1,500.00	-300.00	-300.00		-1,200.00
047-E-Rate	-352,000.00				-352,000.00
051-Foundation Program Revenue	-3,990,682.00	-3,307,390.00	-3,307,390.00		-683,292.00
056-TRS On-Behalf Revenue	-239,389.00				-239,389.00
057-PERS On-Behalf Revenue	-44,785.00				-44,785.00
090-Other State Revenues	-1,000.00	-1,074.00	-1,074.00		74.00
110-Impact Aid	-206,204.00				-206,204.00
181-Oth Rev from Fed State of AK		-255,506.62	-255,506.62		255,506.62
Total Revenue	-4,855,610.00	-3,586,142.17	-3,586,142.17		-1,269,467.83

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: Angoon (060)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
313-Certified Principal	98,784.00	82,320.00	82,320.00		16,464.00
315-Certified Teacher	370,194.00	371,004.81	371,004.81		-810.81
316-Certified Extra Duty Pay	7,000.00	16,750.08	16,750.08		-9,750.08
323-Non-Certified Aide	50,738.00	49,464.91	49,464.91		1,273.09
324-Non-Certified Support Staff	40,725.00	38,383.23	38,383.23		2,341.77
325-Non Cert Maintenance Custodial	81,579.00	82,435.03	82,435.03		-856.03
329-Non-Certified Subsitute/Temp	18,500.00	28,334.42	28,334.42		-9,834.42
361-Life/Health Insurance	65,076.00	45,766.90	45,766.90		19,309.10
362-Unemployment Insurance	3,444.00	4,918.60	4,918.60		-1,474.60
363-Workers' Compensation	10,121.00	10,282.05	10,282.05		-161.05
364-FICA Contribution	21,485.00	23,098.09	23,098.09		-1,613.09
365-TRS	149,491.00	58,114.80	58,114.80		91,376.20
366-PERS	50,504.00	37,367.18	37,367.18		13,136.82
410-Professional Technical Service	5,200.00	11,266.50	11,266.50		-6,066.50
420-Staff Travel & Per Diem	12,000.00	4,248.10	4,248.10		7,751.90
425-Student Travel	35,000.00	4,790.01	4,790.01		30,209.99
430-Utility Services	250.00				250.00
431-Water & Sewer	11,520.00	7,680.00	7,680.00		3,840.00
432-Garbage	2,220.00	1,600.00	1,600.00		620.00
433-Communications	195,000.00	21,082.97	21,082.97		173,917.03
435-Energy	31,350.00	31,516.92	31,516.92		-166.92
436-Electricity	117,500.00	68,238.49	68,238.49		49,261.51
438-Heating Fuel	4,000.00	3,157.76	3,157.76		842.24
441-Rentals/Leases	10,000.00	6,304.41	6,304.41		3,695.59
442-Building Repair & Maintenance	8,000.00				8,000.00
443-Equipment Repair & Maintenance	4,000.00	2,480.83	2,480.83		1,519.17
446-Property Insurance	52,548.00	80,338.17	80,338.17		-27,790.17
450-Supplies	6,700.00	3,712.74	3,712.74		2,987.26
452-Maintenance Supplies	3,000.00	6,198.46	6,198.46		-3,198.46
453-Janitorial Supplies	5,000.00	1,717.18	1,717.18		3,282.82
454-Office Supplies	700.00	1,741.43	1,741.43		-1,041.43
458-Vehicle Gasoline, Diesel, Oil	1,575.00	2,379.01	2,379.01		-804.01
471-Textbooks	500.00	439.00	439.00		61.00
479-Other Supplies Materials Media	500.00	657.23	657.23		-157.23
490-Other Expenses	100.00				100.00
491-Dues and Fees	1,150.00	138.05	138.05		1,011.95
510-Equipment		6,499.00	6,499.00		-6,499.00
550-Transfer to Other Funds	50,000.00				50,000.00
Total Expenditures	1,525,454.00	1,114,426.36	1,114,426.36		411,027.64

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: Gustavus (062)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
313-Certified Principal	77,326.00	80,548.00	80,548.00		-3,222.00
315-Certified Teacher	370,125.00	298,839.27	298,839.27		71,285.73
316-Certified Extra Duty Pay	6,400.00	6,775.00	6,775.00		-375.00
323-Non-Certified Aide	72,290.00	80,171.23	80,171.23		-7,881.23
324-Non-Certified Support Staff	31,066.00	27,646.56	27,646.56		3,419.44
325-Non Cert Maintenance Custodial	47,578.00	41,259.46	41,259.46		6,318.54
329-Non-Certified Subsitute/Temp	11,000.00	34,121.45	34,121.45		-23,121.45
361-Life/Health Insurance	178,354.00	96,579.37	96,579.37		81,774.63
362-Unemployment Insurance	3,079.00	4,797.55	4,797.55		-1,718.55
363-Workers' Compensation	9,238.00	8,803.83	8,803.83		434.17
364-FICA Contribution	18,971.00	20,100.61	20,100.61		-1,129.61
365-TRS	142,193.00	48,895.12	48,895.12		93,297.88
366-PERS	42,763.00	29,310.10	29,310.10		13,452.90
369-Other Employee Benefits		2,306.70	2,306.70		-2,306.70
380-Housing Allowance/Subsidy		8,551.00	8,551.00		-8,551.00
390-Transportation Allowance	10,000.00				10,000.00
410-Professional Technical Service	13,400.00	9,626.27	9,626.27		3,773.73
420-Staff Travel & Per Diem	9,000.00	2,903.06	2,903.06		6,096.94
425-Student Travel	35,000.00	5,042.71	5,042.71		29,957.29
431-Water & Sewer	22,000.00	14,667.15	14,667.15		7,332.85
432-Garbage	1,460.00	867.64	867.64		592.36
433-Communications	105,000.00	12,471.40	12,471.40		92,528.60
436-Electricity	30,845.00	36,280.18	36,280.18		-5,435.18
438-Heating Fuel	32,704.00	25,377.80	25,377.80		7,326.20
441-Rentals/Leases	5,000.00	6,398.52	6,398.52		-1,398.52
442-Building Repair & Maintenance	5,000.00	7,306.04	7,306.04		-2,306.04
443-Equipment Repair & Maintenance	4,000.00	6,683.55	6,683.55		-2,683.55
446-Property Insurance	26,702.00	19,624.25	19,624.25		7,077.75
450-Supplies	6,000.00	7,183.18	7,183.18		-1,183.18
452-Maintenance Supplies	3,000.00	1,043.07	1,043.07		1,956.93
453-Janitorial Supplies	2,000.00	1,891.20	1,891.20		108.80
454-Office Supplies	1,000.00	1,732.51	1,732.51		-732.51
458-Vehicle Gasoline, Diesel, Oil	400.00	38.68	38.68		361.32
471-Textbooks	500.00	701.18	701.18		-201.18
479-Other Supplies Materials Media		708.58	708.58		-708.58
490-Other Expenses	500.00				500.00
491-Dues and Fees	750.00				750.00
510-Equipment		2,845.82	2,845.82		-2,845.82
550-Transfer to Other Funds	25,000.00				25,000.00
Total Expenditures	1,349,644.00	952,098.04	952,098.04		397,545.96

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: Correspondence Program (064)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
323-Non-Certified Aide	21,347.00	22,311.38	22,311.38		-964.38
324-Non-Certified Support Staff	8,930.00	13,657.21	13,657.21		-4,727.21
325-Non Cert Maintenance Custodial	10,436.00	8,515.50	8,515.50		1,920.50
329-Non-Certified Subsitute/Temp		371.91	371.91		-371.91
362-Unemployment Insurance	204.00	448.57	448.57		-244.57
363-Workers' Compensation	611.00	672.87	672.87		-61.87
364-FICA Contribution	3,115.00	3,431.50	3,431.50		-316.50
366-PERS	4,304.00	7,913.10	7,913.10		-3,609.10
410-Professional Technical Service	3,200.00	3,761.78	3,761.78		-561.78
420-Staff Travel & Per Diem		189.00	189.00		-189.00
433-Communications	63,000.00	2,734.80	2,734.80		60,265.20
434-Other Utility Services	400.00	3,089.00	3,089.00		-2,689.00
438-Heating Fuel	17,000.00	14,212.67	14,212.67		2,787.33
440-Other Purchased Services	47,600.00	83,046.45	83,046.45		-35,446.45
441-Rentals/Leases	700.00	16.98	16.98		683.02
442-Building Repair & Maintenance	3,000.00				3,000.00
443-Equipment Repair & Maintenance	500.00				500.00
446-Property Insurance	15,735.00	15,295.97	15,295.97		439.03
450-Supplies	200.00				200.00
452-Maintenance Supplies	100.00	1,898.25	1,898.25		-1,798.25
453-Janitorial Supplies	50.00	199.28	199.28		-149.28
491-Dues and Fees	45.00	45.00	45.00		
Total Expenditures	200,477.00	181,811.22	181,811.22		18,665.78

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: Klukwan (067)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
315-Certified Teacher	210,667.00	157,086.87	157,086.87		53,580.13
316-Certified Extra Duty Pay	7,000.00	6,300.00	6,300.00		700.00
323-Non-Certified Aide	55,588.00	24,615.98	24,615.98		30,972.02
324-Non-Certified Support Staff	20,363.00	7,213.61	7,213.61		13,149.39
325-Non Cert Maintenance Custodial	27,606.00	38,757.97	38,757.97		-11,151.97
329-Non-Certified Subsitute/Temp	3,500.00	17,902.36	17,902.36		-14,402.36
361-Life/Health Insurance	98,737.00	42,656.01	42,656.01		56,080.99
362-Unemployment Insurance	1,624.00	2,307.72	2,307.72		-683.72
363-Workers' Compensation	4,871.00	3,841.09	3,841.09		1,029.91
364-FICA Contribution	11,347.00	10,952.77	10,952.77		394.23
365-TRS	68,198.00	17,494.82	17,494.82		50,703.18
366-PERS	30,132.00	20,800.05	20,800.05		9,331.95
410-Professional Technical Service	3,200.00	9,488.12	9,488.12		-6,288.12
420-Staff Travel & Per Diem	21,000.00	8,557.12	8,557.12		12,442.88
433-Communications	103,000.00	10,750.72	10,750.72		92,249.28
436-Electricity	44,725.00	29,850.57	29,850.57		14,874.43
438-Heating Fuel	65,678.00	45,074.82	45,074.82		20,603.18
441-Rentals/Leases	4,000.00	2,884.15	2,884.15		1,115.85
442-Building Repair & Maintenance	3,000.00	3,501.84	3,501.84		-501.84
443-Equipment Repair & Maintenance	200.00	4,826.94	4,826.94		-4,626.94
446-Property Insurance	26,135.00	24,525.12	24,525.12		1,609.88
450-Supplies	3,700.00	6,461.17	6,461.17		-2,761.17
452-Maintenance Supplies	4,000.00	4,766.16	4,766.16		-766.16
453-Janitorial Supplies	3,000.00	58.56	58.56		2,941.44
454-Office Supplies	1,000.00	598.44	598.44		401.56
458-Vehicle Gasoline, Diesel, Oil	250.00	159.32	159.32		90.68
471-Textbooks	500.00				500.00
490-Other Expenses		235.24	235.24		-235.24
Total Expenditures	823,021.00	501,667.54	501,667.54		321,353.46

Chatham School District

Revenue & Expense Accounts

Budget vs Actual - Actual, Encumbrance

For the Period from July 1, 2025 to May 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)

School: District Wide (099)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
311-Certified Superintendent	124,000.00	68,750.00	68,750.00		55,250.00
316-Certified Extra Duty Pay		28,000.00	28,000.00		-28,000.00
324-Non-Certified Support Staff	175,102.00	171,030.36	171,030.36		4,071.64
329-Non-Certified Subsitute/Temp	23,800.00	16,170.00	16,170.00		7,630.00
361-Life/Health Insurance	39,801.00	13,222.45	13,222.45		26,578.55
362-Unemployment Insurance	1,514.00	2,196.86	2,196.86		-682.86
363-Workers' Compensation	4,546.00	4,239.22	4,239.22		306.78
364-FICA Contribution	17,014.00	16,586.39	16,586.39		427.61
365-TRS	38,849.00	11,346.37	11,346.37		27,502.63
366-PERS	54,107.00	37,626.65	37,626.65		16,480.35
369-Other Employee Benefits		2,329.60	2,329.60		-2,329.60
390-Transportation Allowance	10,000.00	11,250.00	11,250.00		-1,250.00
410-Professional Technical Service	228,000.00	166,323.50	166,323.50		61,676.50
412-Auditing Accounting Service	88,000.00	62,952.50	62,952.50		25,047.50
414-Legal Services	10,000.00	2,596.60	2,596.60		7,403.40
420-Staff Travel & Per Diem	31,000.00	12,314.50	12,314.50		18,685.50
433-Communications	4,700.00	3,458.21	3,458.21		1,241.79
436-Electricity	4,826.00	2,650.37	2,650.37		2,175.63
440-Other Purchased Services	11,000.00	10,546.20	10,546.20		453.80
441-Rentals/Leases	3,000.00	2,590.56	2,590.56		409.44
443-Equipment Repair & Maintenance		1,207.45	1,207.45		-1,207.45
446-Property Insurance		14,969.67	14,969.67		-14,969.67
447-Liability Insurance	62,117.00	86,476.43	86,476.43		-24,359.43
450-Supplies	1,000.00	7,255.65	7,255.65		-6,255.65
452-Maintenance Supplies	100.00				100.00
454-Office Supplies	2,100.00	89.95	89.95		2,010.05
490-Other Expenses	1,760.00				1,760.00
491-Dues and Fees	17,000.00	12,437.86	12,437.86		4,562.14
493-Interest Expense	2,000.00	4,188.92	4,188.92		-2,188.92
495-Indirect Cost Recovery	-75,000.00	-22,627.36	-22,627.36		-52,372.64
550-Transfer to Other Funds	76,678.00				76,678.00
Total Expenditures	957,014.00	750,178.91	750,178.91		206,835.09

FY 2026 General Fund Summary - Proposed Budget Revision 6.5.26

	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining
Revenues				
Beginning Balance	-	-		
Total Local Revenue	373,550	373,550	22,172	(622)
Total State Revenue	4,275,856	3,957,564	3,308,464	967,392
Total Federal Revenue	206,204	526,737	526,737	(320,533)
Transfers In	-	-	-	-
Total Revenue	**4,855,610**	**4,857,851**	**3,857,373**	**646,237**
Expenditures	4,856,370	4,857,851	3,469,636	1,387,077
Total General Fund Expenditures/Encumbrances	**4,856,370**	**4,857,851**	**3,469,636**	**1,387,077**
Excess of Revenues over/(under) Expenditures	***(760)***	**-**	***387,736***	***(740,840)***

Expenditures by site:	**FY 26 approved budget**	**FY 26 approved budget**
Angoon	**$ 1,525,454**	**$ 1,448,190**
Gustavus	**$ 1,349,644**	**$ 1,280,138**
Tenakee	**$ 200,477**	**$ 237,677**
Klukwan	**$ 823,021**	**$ 781,176**
District Wide	**$ 957,774**	**$ 1,110,670**
Total	**$ 4,856,370**	**$ 4,857,851**

Revenue	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining
Beginning Balance	$ -		$ -	$ -
Local				
100-031 Earnings/Investments	**$ 50**	**$ 50**	$ 36	$ 14
100-040 Other Local	**$ 20,000**	**$ 20,000**	$ 21,836	$ (1,836)
100-046 Rental Revenue	**$ 1,500**	**$ 1,500**	$ 300	$ 1,200
100-047 E Rate	**$ 352,000**	**$ 352,000**	$ -	$ -
Total Local Revenue	**373,550**	**373,550**	**22,172**	**(622)**
State				
100-050 Revenue from State Sources	**-**	**-**	-	-
100-051 Foundation	**3,990,682**	**3,672,390**	3,307,390	683,292
HB 281 -	**-**	**-**	-	-
100-056 TRS Relief	**239,389**	**239,389**	-	239,389
100-057 PERS Relief	**44,785**	**44,785**	-	44,785
100-090 Other State Revenue	**1,000**	**1,000**	1,074	(74)
Total State Revenue	**$ 4,275,856**	**$ 3,957,564**	**$ 3,308,464**	**$ 967,392**
Federal				
100-110 PL 81-874 (Title VIII)	**$ 206,204**	**$ -**	$ -	$ 206,204
100-181 Forest Receipts - Unrestricted	**$ -**	**$ 526,737**	**$ 526,737**	**$ (526,737)**
Total Federal Revenue	**$ 206,204**	**$ 526,737**	**$ 526,737**	**$ (320,533)**
Transfers In	$ -	**$ -**	$ -	**$ -**
Total Revenue	**$ 4,855,610**	**$ 4,857,851**	**$ 3,857,373**	**$ 646,237**

Chatham School District

Revenue

Function - Undistributed (0000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Unrecharged Overheads**	*****	*****	*****	*****
R&M - Other Infrastructure	20,000.00	10,000.00	10,000.00	0.00%
R&M Buildings	11,000.00	5,500.00	5,500.00	0.00%
R&M Equipment	10,000.00	5,000.00	0.00	100.00%
Unrecharged Overheads**	*****	*****	*****	*****
R&M - Non-Vehicle - Engine Reserves	3,000,000.00	2,211,000.00	2,211,000.00	100.00%
R&M - Other Infrastructure Reserves	1,000,000.00	737,000.00	737,000.00	100.00%
R&M - Vehicle Maintenance Reserves	50,000.00	36,850.00	0.00	100.00%
R&M Buildings Reserves	50,000.00	36,850.00	0.00	100.00%
R&M Engine Shed	250,000.00	0.00	0.00	250,000.00
R&M - Other Technical Reserves (Rangefinder	0.00	122,750.00	122,747.50	(122,747.50)
R&M - Portable Plant Other Reserves	0.00	0.00	0.00	0.00
Total Revenue	**4,341,000**	**3,087,100**	**3,087,247.50**	**1,253,852.50**

Chatham School District

Expense

Variance - engagement (2019)

Function - Sale of Goods (1000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	300,000.00	0.00	0.00	300,000.00
Net Cost Recovery Activity Tax	0.00	0.00	13,948.00	(13,948.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	13,948.00	(13,948.00)
Net Salary&W Cost Centre	57,000.00	57,000.00	55,571.00	1,429.00
Net Salary&W Cost Centre	57,000.00	57,000.00	55,571.00	1,429.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Vehicle Overhead	30,270.00	22,702.50	22,702.50	7,567.50
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	3,000.00	2,250.00	2,250.00	750.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
R&M - Other Technical Services	0.00	0.00	0.00	0.00
Net Vehicle Overhead	30,270.00	22,702.50	22,702.50	7,567.50
Net Telephone	300.00	225.00	0.00	300.00
R&M - Non-Vehicle - Engine Reserves Receipt	0.00	0.00	0.00	0.00
R&M - Other Technical	300.00	225.00	0.00	300.00
R&M Other Infrastructure	300.00	225.00	0.00	300.00
Net Abandoned	0.00	0.00	1,000.00	(1,000.00)
Total Expenditure	**683,870.00**	**512,902.50**	**512,942.00**	**170,928.00**

Airport - Engineer (900)

Function - Sports Education And Non-Elite (2000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	1,500.00	1,125.00	1,125.00	375.00
Net Cost Recovery Activity Tax - Fuel	1,500.00	1,125.00	1,125.00	375.00
Net Salary&W Cost Centre	75,000.00	56,250.00	57,375.00	17,625.00
Net Salary&W Cost Centre	75,000.00	56,250.00	0.00	75,000.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Vehicle Overhead	30,270.00	22,702.50	22,702.50	7,567.50
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	3,000.00	2,250.00	2,250.00	750.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
R&M - Other Technical Services	0.00	0.00	0.00	0.00	- Abandoned Plant/Vehicle/Equipment
R&M - Abandoned Plant/Vehicle/Equipment	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	5,000.00	3,750.00	0.00	5,000.00
R&M Buildings	5,000.00	3,750.00	0.00	5,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
Total Expenditure	**306,270.00**	**229,702.50**	**213,102.50**	**93,169.50**

Airport - Engineer (900)

Function - Rugged Construction - Construction (3000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Professional Technical Services	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	180,000.00	135,000.00	135,000.00	45,000.00
R&M - Supplies	300.00	150.00	0.00	300.00
Total Expenditure	**180,300.00**	**135,150.00**	**135,000.00**	**45,300.00**

Airport - Engineer (900)

Function - Value Added Activities Inc LUMS

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	60,000.00	45,000.00	45,000.00	15,000.00
Net Cost Recovery Activity Tax	10,700.00	8,025.00	8,025.00	2,675.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	10,000.00	7,500.00	7,500.00	2,500.00
Net Salary&W Cost Centre	10,000.00	7,500.00	7,500.00	2,500.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	10,090.00	7,567.50	7,567.50	2,522.50
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	750.00	750.00	250.00
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
R&M - Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	1,000.00	750.00	0.00	1,000.00
R&M Buildings	1,000.00	750.00	0.00	1,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
Total Expenditure	**179,790.00**	**134,842.50**	**80,542.50**	**99,247.50**

Airport - Engineer (900)

Function - Value Added Activities Support Services (4000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	47,700.00	35,775.00	35,775.00	11,925.00
Net Cost Recovery Activity Tax - Fuel	47,700.00	35,775.00	35,775.00	11,925.00
Net Salary&W Cost Centre	7,000.00	5,250.00	5,250.00	1,750.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**124,710.00**	**93,532.50**	**91,547.50**	**33,162.50**

Airport - Engineer (900)

Function - Operations And Maintenance of Plant (1400)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	750.00	750.00	250.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	2,000.00	1,500.00	0.00	2,000.00
R&M Buildings	2,000.00	1,500.00	0.00	2,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**34,210.00**	**25,657.50**	**16,397.50**	**17,812.50**

Airport - Engineer (900)

Function - Student Activities (5000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	1,000.00	1,000.00	10,000.00	(9,000.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	10,000.00	(10,000.00)
Net Salary&W Cost Centre	0.00	0.00	150.00	(150.00)
Net Service Transportation	500.00	500.00	500.00	0.00
Net Service Transportation	500.00	500.00	500.00	0.00
Net Vehicle Overhead	30.00	22.50	22.50	7.50
Net Service Cost Ctr	500.00	500.00	500.00	0.00
Net Service Cost Ctr	500.00	500.00	500.00	0.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	27.00	20.25	0.00	27.00
R&M Buildings	27.00	20.25	0.00	27.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	10,000.00	10,000.00	10,000.00	0.00
R&M Other Equipment	1,000.00	1,000.00	0.00	1,000.00
Total Expenditure	**14,084.00**	**13,563.00**	**22,672.50**	**(8,588.50)**

Airport - Engineer (900)

Function - Office Processing Hire (8000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
R&M Facilities for Other Hunter	10,000.00	10,000.00	0.00	10,000.00
Planning Expenditure	10,000.00	10,000.00	0.00	10,000.00
Total Degree	**2,925,224.00**	**2,422,729.00**	**2,282,230.00**	**642,994.00**

Chatham School District

School - Quickwave (0012)

Function - Sale of Goods (1000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	1,000,000.00	0.00	0.00	1,000,000.00
Net Cost Recovery Activity Tax	0.00	0.00	49,824.00	(49,824.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	49,824.00	(49,824.00)
Net Salary&W Cost Centre	1,000.00	1,000.00	10,000.00	(9,000.00)
Net Salary&W Cost Centre	151,000.00	113,250.00	82,571.00	68,429.00
Net Cost Centre Overhead	1,200.00	900.00	900.00	300.00
Net Service Transportation	5,000.00	3,750.00	3,750.00	1,250.00
Net Service Transportation	5,000.00	3,750.00	3,750.00	1,250.00
Net Vehicle Overhead	50,450.00	37,837.50	37,837.50	12,612.50
Net Service Cost Ctr	85,000.00	63,750.00	0.00	85,000.00
Net Service Cost Ctr	85,000.00	63,750.00	0.00	85,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	1,000.00	1,000.00	0.00
Net Service Cost Ctr	85,000.00	63,750.00	0.00	85,000.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	1,000.00	1,000.00	0.00	1,000.00
R&M Buildings	1,000.00	1,000.00	0.00	1,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	0.00	0.00	0.00	0.00
R&M Other Equipment	1,000.00	1,000.00	0.00	1,000.00
Total Expenditure	**1,477,650.00**	**1,032,487.50**	**1,021,203.50**	**456,446.50**

Airport - Engineer (900)

Function - Sports Education And Non-Elite (2000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	10,000.00	10,000.00	0.00	10,000.00
Net Cost Recovery Activity Tax - Fuel	10,000.00	10,000.00	0.00	10,000.00
Net Salary&W Cost Centre	75,000.00	56,250.00	57,375.00	17,625.00
Net Salary&W Cost Centre	75,000.00	56,250.00	0.00	75,000.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Vehicle Overhead	30,270.00	22,702.50	22,702.50	7,567.50
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	3,000.00	2,250.00	2,250.00	750.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	5,000.00	3,750.00	0.00	5,000.00
R&M Buildings	5,000.00	3,750.00	0.00	5,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	10,000.00	5,000.00	0.00	10,000.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**306,270.00**	**229,702.50**	**109,827.50**	**196,442.50**

Airport - Engineer (900)

Function - Rugged Construction - Construction (3000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Professional Technical Services	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	180,000.00	135,000.00	135,000.00	45,000.00
R&M - Supplies	300.00	150.00	0.00	300.00
Total Expenditure	**180,300.00**	**135,150.00**	**135,000.00**	**45,300.00**

Airport - Engineer (900)

Function - Value Added Activities Inc LUMS

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	60,000.00	45,000.00	45,000.00	15,000.00
Net Cost Recovery Activity Tax	10,700.00	8,025.00	8,025.00	2,675.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	10,000.00	7,500.00	7,500.00	2,500.00
Net Salary&W Cost Centre	10,000.00	7,500.00	7,500.00	2,500.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	10,090.00	7,567.50	7,567.50	2,522.50
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	750.00	750.00	250.00
Net Service Cost Ctr	50,000.00	37,500.00	0.00	50,000.00
R&M - Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	1,000.00	750.00	0.00	1,000.00
R&M Buildings	1,000.00	750.00	0.00	1,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M - Supplies	300.00	150.00	0.00	300.00
Total Expenditure	**179,790.00**	**134,842.50**	**80,542.50**	**99,247.50**

Airport - Engineer (900)

Function - Value Added Activities Support Services (4000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	47,700.00	35,775.00	35,775.00	11,925.00
Net Cost Recovery Activity Tax - Fuel	47,700.00	35,775.00	35,775.00	11,925.00
Net Salary&W Cost Centre	7,000.00	5,250.00	5,250.00	1,750.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**124,710.00**	**93,532.50**	**91,547.50**	**33,162.50**

Airport - Engineer (900)

Function - Operations And Maintenance of Plant (1400)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	750.00	750.00	250.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	2,000.00	1,500.00	0.00	2,000.00
R&M Buildings	2,000.00	1,500.00	0.00	2,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**34,210.00**	**25,657.50**	**16,397.50**	**17,812.50**

Airport - Engineer (900)

Function - Student Activities (5000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	1,000.00	1,000.00	10,000.00	(9,000.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	10,000.00	(10,000.00)
Net Salary&W Cost Centre	0.00	0.00	150.00	(150.00)
Net Service Transportation	500.00	500.00	500.00	0.00
Net Service Transportation	500.00	500.00	500.00	0.00
Net Vehicle Overhead	30.00	22.50	22.50	7.50
Net Service Cost Ctr	500.00	500.00	500.00	0.00
Net Service Cost Ctr	500.00	500.00	500.00	0.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	27.00	20.25	0.00	27.00
R&M Buildings	27.00	20.25	0.00	27.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	10,000.00	10,000.00	10,000.00	0.00
R&M Other Equipment	1,000.00	1,000.00	0.00	1,000.00
Total Expenditure	**14,084.00**	**13,563.00**	**22,672.50**	**(8,588.50)**

Airport - Engineer (900)

Function - Office Processing Hire (8000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
R&M Facilities for Other Hunter	10,000.00	10,000.00	0.00	10,000.00
Planning Expenditure	10,000.00	10,000.00	0.00	10,000.00
Total Degree	**2,925,224.00**	**2,422,729.00**	**2,282,230.00**	**642,994.00**

Chatham School District

School - Tumaburn (0016)

Function - Sale of Goods (1000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	20,100.00	15,075.00	15,075.00	5,025.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	15,075.00	(15,075.00)
Net Salary&W Cost Centre	57,000.00	57,000.00	55,571.00	1,429.00
Net Salary&W Cost Centre	57,000.00	57,000.00	55,571.00	1,429.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Service Transportation	3,000.00	2,250.00	2,250.00	750.00
Net Vehicle Overhead	30,270.00	22,702.50	22,702.50	7,567.50
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
Net Vehicle Overhead	0.00	0.00	0.00	0.00
Non-Cost Overhead Expenses	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	3,000.00	2,250.00	2,250.00	750.00
Net Service Cost Ctr	51,000.00	38,250.00	0.00	51,000.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	5,000.00	3,750.00	0.00	5,000.00
R&M Buildings	5,000.00	3,750.00	0.00	5,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	10,000.00	5,000.00	0.00	10,000.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**306,250.00**	**229,662.50**	**170,581.50**	**135,667.50**

Airport - Engineer (900)

Function - Sports Education And Non-Elite (2000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	1,000.00	1,000.00	10,000.00	(9,000.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	10,000.00	(10,000.00)
Net Salary&W Cost Centre	0.00	0.00	150.00	(150.00)
Net Service Transportation	500.00	500.00	500.00	0.00
Net Service Transportation	500.00	500.00	500.00	0.00
Net Vehicle Overhead	30.00	22.50	22.50	7.50
Net Service Cost Ctr	500.00	500.00	500.00	0.00
Net Service Cost Ctr	500.00	500.00	500.00	0.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	27.00	20.25	0.00	27.00
R&M Buildings	27.00	20.25	0.00	27.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	10,000.00	10,000.00	10,000.00	0.00
R&M Other Equipment	1,000.00	1,000.00	0.00	1,000.00
Total Expenditure	**14,084.00**	**13,563.00**	**22,672.50**	**(8,588.50)**

Airport - Engineer (900)

Function - Rugged Construction - Construction (3000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Fixed Term Services	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	47,700.00	35,775.00	35,775.00	11,925.00
R&M - Other Utility Services	180.00	150.00	0.00	180.00
R&M Professional Fees & Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditure	**47,880.00**	**35,925.00**	**35,775.00**	**12,105.00**

Airport - Tumaburn (900)

Function - Value Added Activities Inc LUMS - 5000

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Professional Technical Services	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
R&M - Other Utility Services	0.00	0.00	0.00	0.00
R&M - Supplies	0.00	0.00	0.00	0.00
Total Expenditure	**0.00**	**0.00**	**0.00**	**0.00**

Airport - Tumaburn (900)

Function - Value Added Activities Support Services (4000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	47,700.00	35,775.00	35,775.00	11,925.00
Net Salary&W Cost Centre	10,000.00	7,500.00	7,500.00	2,500.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**124,710.00**	**93,532.50**	**91,547.50**	**33,162.50**

Airport - Engineer (900)

Function - Operations And Maintenance of Plant (1400)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	0.00	0.00	0.00	0.00
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	0.00	0.00
Net Salary&W Cost Centre	1,000.00	750.00	750.00	250.00
Net Cost Centre Overhead	480.00	360.00	360.00	120.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Service Transportation	1,000.00	750.00	750.00	250.00
Net Vehicle Overhead	5,050.00	3,787.50	3,787.50	1,262.50
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
Net Service Cost Ctr	6,000.00	4,500.00	4,500.00	1,500.00
R&M Other Technical Services	0.00	0.00	0.00	0.00
R&M Staff Costs & Ext Trainin	2,000.00	1,500.00	0.00	2,000.00
R&M Buildings	2,000.00	1,500.00	0.00	2,000.00
R&M Engine Shed	0.00	0.00	0.00	0.00
R&M Equipment	0.00	0.00	0.00	0.00
R&M Other Equipment	300.00	225.00	0.00	300.00
Total Expenditure	**34,210.00**	**25,657.50**	**16,397.50**	**17,812.50**

Airport - Engineer (900)

Function - Student Activities (5000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Net Cost Recovery Activity Tax	1,000.00	1,000.00	10,000.00	(9,000.00)
Net Cost Recovery Activity Tax - Fuel	0.00	0.00	10,000.00	(10,000.00)
Net Salary&W Cost Centre	0.00	0.00	150.00	(150.00)
Net Service Transportation	500.00	500.00	500.00	0

Account / Description	Opening Balance	Budget Adjustments	Year To Date - Actual	Budget Remaining
Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**
Total Surplus	**(94,270.00)**	**(47,270.00)**	**(94,540.00)**	**(0.00)**

"EFFERY" RESERVOIR (100 L)

Account / 100 Litres (100L)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5015 Auditing Expenses	500.00	0.00	500.00	0.00
5016 Rent For Plant	0.00	0.00	0.00	0.00
5017 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5018 Electricity for Plant Operations	2,000.00	2,000.00	4,000.00	4,000.00
5019 Electrical Repairs	250.00	250.00	500.00	500.00
5020 Rates	0.00	0.00	0.00	0.00
5021 Water Supply	0.00	0.00	0.00	0.00
5022 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5023 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5024 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5025 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5026 Mechanical Repairs	0.00	0.00	0.00	0.00
5027 Plant Overhaul	20.00	20.00	40.00	40.00
5028 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**

Account / Balance (BAL)

Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**

Account / Balance (BAL)

Expenses - Support Services - Administration (1010)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5029 Professional Services	0.00	0.00	0.00	0.00
5030 Administration	150,000.00	150,000.00	300,000.00	300,000.00
5031 Insurance	250.00	250.00	500.00	500.00
Total Expenditure	**150,250.00**	**150,250.00**	**300,500.00**	**300,500.00**

Account / Balance (BAL)

Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0

Chatham School District

Budget Document Orientation

Alphabet Soup – Acronyms you'll notice

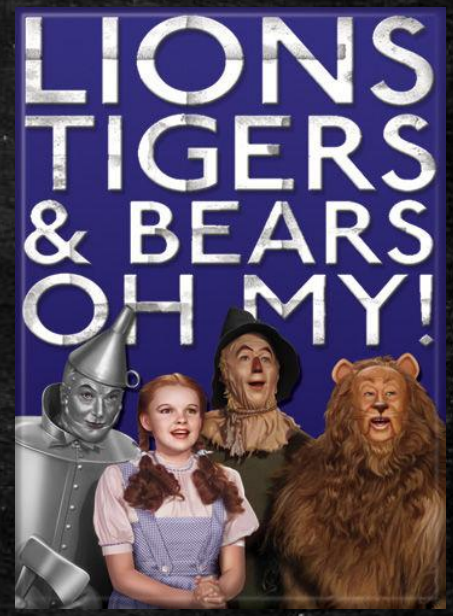
- FY = fiscal year
- Est. = estimate
- Inc. = Increase
- Proj. = projection
- FTE = full-time equivalent
- CC = credit card
- ADM = average daily membership or the average number of students enrolled in the school
- AK DEED = Alaska Department of Education
- CIP = Capital Improvement Program
- TRS = Teacher Retirement System
- PERS = Public Employee Retirement System
- SERRC = Southeast Regional Resource Center
- SPED = Special Education

Budget File Format

- Page 1 – District Level Summary of Revenue and Expenses with a table for Expenditures by Site (location) at the bottom of the page.
- Page 2 – Revenue Details
- Page 3 to end – Site level and Function level expenditure details by Object code

Sites, Functions, and Objects – oh my!

- Sites
  - 060 – Angoon
  - 062 – Gustavus
  - 064 – Tenakee
  - 067 – Klukwan
  - 099 – Districtwide



Sites, Functions and Objects – oh my!

- Functions (in Fund 100)
  - 100 – INSTRUCTION - refers to activities where teachers directly interact with students, whether in classrooms, alternative settings, or through approved technologies, including the staff and resources used in teaching. It covers related costs like salaries, supplies, and equipment, but excludes teacher training and professional development.
  - 200 – SPECIAL EDUCATION INSTRUCTION - involves direct teaching of students with special needs, including specialized staff, services, and resources to support their development. It includes related costs and specialized staff training, but excludes general instructional training.
  - 220 – SPECIAL ED SUPPORT SERVICES - includes services that assess and support the well-being and development of students with special needs, as outlined in their IEPs. This covers specialized staff and related costs for services like counseling, therapy, and health support.
  - 350 – SUPPORT SERVICES INSTRUCTION - activities that support teaching, such as curriculum development, library services, and teacher training. It covers related staff, resources, and costs that enhance instructional effectiveness.
  - 400 – SCHOOL ADMINISTRATION - the leadership and management of school operations, including supervision of staff and coordination of instructional activities by principals and similar staff. It includes related administrative costs but excludes general office expenses.
  - 450 – SCHOOL ADMIN SUPPORT SERVICES - activities that assist school leadership in managing operations, primarily through non-certificated staff like secretaries and clerks. It covers their related costs, such as salaries, supplies, and equipment.
  - 510/511 – DISTRICT ADMINISTRATION - overall district-wide leadership and governance, including the superintendent, school board (511), and central administrative functions like planning and public relations. It includes related administrative costs such as salaries, services, and travel.
  - 550 – DISTRICT ADMIN SUPPORT SERVICES - services such as accounting, payroll, budgeting, data processing, and reporting. It covers related staff and costs needed to manage financial and operational information.
  - 600 – OPERATIONS - This includes maintaining school buildings, equipment, and grounds to keep them operational, supported by custodial and maintenance staff. It covers related operating costs but excludes construction and capital improvements.
  - 700 - STUDENT ACTIVITIES - This includes non-instructional, school-sponsored student activities such as clubs and athletics. It covers related staff, travel, and activity expenses.
  - 900 – OTHER FINANCING USES - includes transfers of funds between accounts to support programs or meet funding requirements, such as subsidizing services or matching grants.

Sites, Functions and Objects – oh my!

- Object Codes – codes describe the financial activity represented by a specific transaction.
- Cover all types of revenue and expenditures within a school district's finance system
- Are broken down and defined in the AK DEED Chart of Accounts
- Some examples within the Chatham Budget are:
  - 051 – Foundation Program Revenue
  - 315 – Certified Teacher
  - 361 – Life/Health Insurance
  - 365 – TRS
  - 420 – Staff Travel
  - 425 – Student Travel
  - 450 – Supplies
  - 510 - Equipment

QUESTIONS?



CSD Budget Highlights – Draft 1

- FY26 costs analyzed – actual FY26 staffing costs/FTE rolled to FY27
- Steps added for certified staff
- 2% COLA added (placeholder – negotiations in progress) for certified
- Classified staff rolled flat – no COLA
- FY26 changes (not in FY26 adopt budget)
  - Spec Ed Director $20,000 and Psych Services $10,000 = total $43,369
  - Add back add'l 2 hrs/day for secretaries and district admin staff = total $65,072
  - Change from Droplet to Jotform = savings of $6,000
  - Remove extra duty contract for grants = savings of $14,000
- Materials, Supplies and Travel lines cannot be updated until all credit card transactions are forecasted – then adjustments to forecasted expenses can be made in a future draft
- National Forest Receipts Revenue Added = total $255,506.62
  - Also added anticipated additional staffing costs due to clause in Certified contract about 25% of revenue to teacher salaries = estimated expense of $89,088.78 including fringe

CSD Budget Highlights – Draft 2

- Updated FY27 revenue projection based on information from DEED on 3.28.26 - net reduction in revenue of ≅ $407K
  - Does not include potential for revenue add back that DEED is currently modeling
- District Administration Restructuring - savings of ≅ $134K
- Removed National Forest Receipts payables - savings of ≅ $65K
- Angoon
  - Removed custodian - savings of ≅ $11K
  - Removed secretary - savings of ≅ $35K
  - Removed 1.0 FTE Math teacher - savings of ≅ $126K
- Gustavus
  - Removed HS ELA/SS position - savings of ≅ $133K
- Klukwan
  - Updated anticipated range/step for vacant position - savings of ≅ $32K
  - Removed 1.0 FTE teaching position - savings of ≅ $90K
- Districtwide
  - Added 2.5% increase to health insurance premiums for certified and classified staff - cost of ≅ $8,900 more than FY26
  - Added potential contract for OASIS reporting - $12K
  - Reduced indirect revenue to $45K from $75K - more accurate based on FY26 and FY25

CSD Budget Highlights - Draft 3

- All changes from Draft 2 carried forward
- 200K of additional Foundation revenue forecasted.
- Still only a 2% COLA for certified staff budgeted
- No COLA for classified staff budgeted
- Materials and Supplies likely understated on travel since an accurate forecast of expenses cannot be done without the unposted credit card charges coded.
- Overall, this budget, although balanced, still does not give the district any margin for emergencies or unplanned expenses (like boilers going out or other major maintenance concerns)

FY 2027 General Fund Summary - Proposed Budget - Draft #3 - updated 5.31.26

	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3
Revenues							
Beginning Balance	-	-				-	-
Total Local Revenue	373,550	373,550	22,172	(622)	368,550	368,550	368,550
Total State Revenue	4,275,856	3,957,564	3,308,464	967,392	4,382,380	3,887,527	4,087,527
Total Federal Revenue	206,204	526,737	526,737	(320,533)	383,298	389,013	389,013
Transfers In	-	-	-	-	-	-	-
Total Revenue	**4,855,610**	**4,857,851**	**3,857,373**	**646,237**	**5,134,228**	**4,645,090**	**4,845,090**
Expenditures	4,856,370	4,857,851	3,469,636	1,387,077	5,462,724	4,819,198	4,845,090
Total General Fund Expenditures/Encumbrances	**4,856,370**	**4,857,851**	**3,469,636**	**1,387,077**	**5,462,724**	**4,819,198**	**4,845,090**
Excess of Revenues over/(under) Expenditures	***(760)***	-	***387,736***	***(740,840)***	***(328,496)***	***(174,107)***	***0***

Expenditures by site:	**FY 26 approved budget**	**FY 26 approved budget**	**FY 27 budget projection - draft #1**	**FY 27 budget projection - draft #2**	**FY 27 budget projection - draft #3**
Angoon	**$ 1,525,454**	**$ 1,448,190**	**$ 1,778,660**	**$ 1,559,059**	**$ 1,564,689**
Gustavus	**$ 1,349,644**	**$ 1,280,138**	**$ 1,522,631**	**$ 1,394,782**	**$ 1,389,152**
Tenakee	**$ 200,477**	**$ 237,677**	**$ 264,633**	**$ 297,133**	**$ 297,133**
Klukwan	**$ 823,021**	**$ 781,176**	**$ 865,440**	**$ 732,954**	**$ 735,295**
District Wide	**$ 957,774**	**$ 1,110,670**	**$ 1,031,360**	**$ 835,269**	**$ 858,821**
Total	**$ 4,856,370**	**$ 4,857,851**	**$ 5,462,724**	**$ 4,819,198**	**$ 4,845,090**

Revenue	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	*Proposed FY 27 budget - Draft #1*	*Proposed FY 27 budget - Draft #2*	*Proposed FY 27 budget Draft #3*	Comments
Beginning Balance	$ -		$ -	$ -	**$ -**	**0**	**0**	
Local								
100-031 Earnings/Investments	**$ 50**	**$ 50**	$ 36	$ 14	**$ 50**	**$ 50**	**$ 50**	
100-040 Other Local	**$ 20,000**	**$ 20,000**	$ 21,836	$ (1,836)	**$ 15,000**	**$ 15,000**	**$ 15,000**	
100-046 Rental Revenue	**$ 1,500**	**$ 1,500**	$ 300	$ 1,200	**$ 1,500**	**$ 1,500**	**$ 1,500**	
100-047 E Rate	**$ 352,000**	**$ 352,000**	$ -	$ -	**$ 352,000**	**$ 352,000**	**$ 352,000**	
Total Local Revenue	**373,550**	**373,550**	**22,172**	**(622)**	**368,550**	**368,550**	**$ 368,550**	
State								
100-050 Revenue from State Sources	-	-	-	-	**-**	**-**	**-**	
100-051 Foundation	**3,990,682**	**3,672,390**	3,307,390	683,292	**3,998,845**	**3,591,538**	**$ 3,791,538**	12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive
HB 281 -	-	-	-	-	**-**	**-**	**$ -**	
100-056 TRS Relief	**239,389**	**239,389**	-	239,389	**330,413**	**253,366**	**$ 253,366**	FY 27 rate - 21.46%
100-057 PERS Relief	**44,785**	**44,785**	-	44,785	**52,122**	**41,623**	**$ 41,623**	FY 27 rate - 7.84%
100-090 Other State Revenue	**1,000**	**1,000**	1,074	(74)	**1,000**	**1,000**	**$ 1,000**	PFD Raffle
Total State Revenue	**$ 4,275,856**	**$ 3,957,564**	**$ 3,308,464**	**$ 967,392**	**$ 4,382,380**	**$ 3,887,527**	**$ 4,087,527**	
Federal							**$ 1,000**	
100-110 PL 81-874 (Title VIII)	**$ 206,204**	**$ -**	$ -	$ 206,204	**$ 127,791**	**$ 127,791**	**$ 127,791**	4 yr avg 206K; DEED est 12/2025 $127K
100-181 Forest Receipts - Unrestricted	**$ -**	**$ 526,737**	**$ 526,737**	**$ (526,737)**	**$ 255,507**	**$ 261,222**	**$ 261,222**	
Total Federal Revenue	**$ 206,204**	**$ 526,737**	**$ 526,737**	**$ (320,533)**	**$ 383,298**	**$ 389,013**	**$ 389,013**	
Transfers In	$ -	**$ -**	$ -	**$ -**	$ -	$ -	$ -	
Total Revenue	**$ 4,855,610**	**$ 4,857,851**	**$ 3,857,373**	**$ 646,237**	**$ 5,134,228**	**$ 4,645,090**	**$ 4,845,090**	

Chatham School District								
Revenue								
Function: Undesignated (000)	**FY 26**	**FY 26**	07.01.25 - 05.31.26					
	Approved Budget	**PROPOSED Budget Revision**	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
031-Earnings on Investments	50.00	**50.00**	35.77	14.23	50.00	50.00	50.00	
040-Other Local Revenues	20,000.00	**20,000.00**	21,835.78	-1,835.78	15,000.00	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	**1,500.00**	300.00	1,200.00	1,500.00	1,500.00	1,500.00	
047-E-Rate	352,000.00	**352,000.00**	0.00	0.00	352,000.00	352,000.00	352,000.00	Estimated federal reimbursement
050-Revenue from State sources	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
051-Foundation Program Revenue	3,990,682.00	**3,672,390.00**	3,307,390.00	683,292.00	3,998,845.00	3,591,538.00	3,791,538.00	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 Draft 3 uses FY26 actual close projection + $200,000 DEED ADM Settlement
056-TRS On-Behalf Revenue	239,389.00	**239,389.00**	0.00	239,389.00	330,413.01	253,366.35	253,366.35	FY 27 rate - 21.46%
057-PERS On-Behalf Revenue	44,785.00	**44,785.00**	0.00	44,785.00	52,122.12	41,623.12	41,623.12	FY 27 rate - 7.84%
090-Other State Revenues	1,000.00	**1,000.00**	1,074.00	-74.00	1,000.00	1,000.00	1,000.00	PFD raffle
110-Impact Aid	206,204.00	**0.00**	0.00	206,204.00	127,791.00	127,791.00	127,791.00	4 yr avg 206K; DEED est 12/2025 $127K
181-Other Federal Revenue through SOA	0.00	**526,737.05**	526,737.05	-526,737.05	255,506.62	261,221.75	261,221.75	SRS - Authorized by Congress for FY25 or FY26 - subaward notice for FY25 received on 3.13.26 ($255,506.62) and FY26 rec'd 5.21.26 ($271,230.43), FY27 amount based on 5-year avg receipts)
250 - Transfers from Other Funds	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Revenue	**4,855,610**	**4,857,851**	**3,857,372.60**	**646,237.40**	**5,134,227.75**	**4,645,090.22**	**4,845,090.22**	

Chatham School District								
Angoon								
School: Angoon (060)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 26 budget Draft #3**	**Comments**
315-Certified Teacher	290,430.00	**290,430.00**	309,985.53	-19,555.53	408,201.12	296,503.66	296,503.66	4 FTE (v2.0 removes 1 FTE)
316-Certified Extra Duty Pay	0.00	**0.00**	2,500.00	-2,500.00	0.00	0.00	0.00	
329-Non-Certified Subsitute/Temp	10,000.00	**10,000.00**	10,389.89	-389.89	10,000.00	10,000.00	10,000.00	
361-Life/Health Insurance	27,692.00	**27,692.00**	29,575.63	-1,883.63	42,471.00	49,593.12	49,593.12	
362-Unemployment Insurance	1,502.00	**1,502.00**	2,109.01	-607.01	6,423.02	4,747.55	4,747.55	
363-Workers' Compensation	4,506.00	**4,506.00**	5,005.18	-499.18	10,970.03	8,177.59	8,177.59	
364-FICA Contribution	4,976.00	**4,976.00**	5,482.41	-506.41	5,918.92	4,299.30	4,299.30	
365-TRS	36,478.00	**36,478.00**	39,284.03	-2,806.03	51,270.06	37,240.86	37,240.86	12.56% TRS
365-TRS on behalf	55,240.00	**55,240.00**	0.00	55,240.00	87,599.96	63,629.69	63,629.69	21.46% on behalf
366-PERS	0.00	**0.00**	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	0.00	0.00	No PERS on Obj 329
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional/Technical Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	2,249.52	-249.52	2,000.00	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	0.00	0.00	
440-Other Purchased Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
450-Supplies	5,000.00	**5,000.00**	2,756.47	2,243.53	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
479 - Other Supplies Materials/Media	500.00	**500.00**	126.23	373.77	500.00	500.00	500.00	
490-Other Expenses	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	
491-Dues and Fees	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	

510-Equipment	0.00	**0.00**	5,000.00	-5,000.00	0.00	0.00	0.00	FY26 Exp Killisnoo Harbor (Greenhouse exp reimbursed with local revenue) will not repeat in FY27
Total Expenditures	**439,024.00**	**439,024.00**	**414,463.90**	**24,560.10**	**631,054.11**	**482,391.77**	**482,391.77**	
School: Angoon (060)								
Function: Special Education Instruction (200)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
315-Certified Teacher	79,764.00	**50,000.00**	31,019.28	48,744.72	82,986.18	66,931.80	66,931.80	1 FTE
316-Certified Extra Duty Pay	2,000.00	**2,000.00**	2,550.08	-550.08	0.00	0.00	0.00	
323-Non-Certified Aide	50,738.00	**50,738.00**	49,833.73	904.27	54,738.75	54,738.75	54,738.75	1.36 FTE
329-Non-Certified Subsitute/Temp	500.00	**500.00**	1,978.54	-1,478.54	500.00	500.00	500.00	
361-Life/Health Insurance	13,292.00	**13,292.00**	0.00	13,292.00	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	665.00	**665.00**	865.85	-200.85	2,065.87	1,825.06	1,825.06	
363-Workers' Compensation	1,995.00	**1,995.00**	1,743.85	251.15	3,716.81	3,284.32	3,284.32	
364-FICA Contribution	5,106.00	**5,106.00**	4,952.25	153.75	5,390.81	5,158.02	5,158.02	
365-TRS	10,270.00	**10,270.00**	7,984.33	2,285.67	10,423.06	8,406.63	8,406.63	12.56% TRS
365-TRS on behalf	15,347.00	**15,347.00**	0.00	15,347.00	17,808.83	14,363.56	14,363.56	21.46% on behalf
366-PERS	11,162.00	**11,162.00**	11,159.20	2.80	12,042.53	12,042.53	12,042.53	22% PERS
366-PERS on behalf	3,212.00	**3,212.00**	0.00	3,212.00	4,291.52	4,291.52	4,291.52	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410 - Professional/Technical Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	**500.00**	106.94	393.06	500.00	500.00	500.00	Cannot adjust proj until CC are posted
491-Dues & Fees	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**196,551.00**	**166,787.00**	**112,194.05**	**84,356.95**	**209,756.36**	**187,668.39**	**187,668.39**	
School: Angoon (060)								
Function: Support Services - Instruction (350)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Professional Technical Service	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
430-Utility Services	250.00	**250.00**	0.00	250.00	250.00	250.00	250.00	
433-Communications	180,000.00	**180,000.00**	12,294.00	167,706.00	180,000.00	180,000.00	180,000.00	$144k erate; $36,000 district
450 - Supplies	200.00	**200.00**	54.79	145.21	200.00	200.00	200.00	
Total Expenditures	**180,450.00**	**180,450.00**	**12,348.79**	**168,101.21**	**180,450.00**	**180,450.00**	**180,450.00**	
School: Angoon (060)								
Function: School Administration (400)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
313-Certified Principal	98,784.00	**98,784.00**	82,320.00	16,464.00	100,759.68	100,957.25	100,957.25	1 FTE
316-Certified Extra Duty Pay	0.00	**0.00**	350.00	-350.00	0.00	0.00	0.00	Acting Admin
361-Life/Health Insurance	13,292.00	**13,292.00**	10,747.79	2,544.21	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	494.00	**494.00**	415.10	78.90	1,511.40	1,514.36	1,514.36	
363-Workers' Compensation	1,481.00	**1,481.00**	1,240.05	240.95	2,518.99	2,523.93	2,523.93	
364-FICA Contribution	1,432.00	**1,432.00**	1,198.67	233.33	1,461.02	1,463.88	1,463.88	
365-TRS	12,047.00	**12,047.00**	10,381.72	1,665.28	12,655.42	12,680.23	12,680.23	12.56% TRS
365-TRS on behalf	18,542.00	**18,542.00**	0.00	18,542.00	21,623.03	21,665.43	21,665.43	21.46% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	

410-Professional/Technical Services	3,200.00	**3,200.00**	7,146.50	-3,946.50	5,100.00	5,100.00	5,100.00	Frontline
420-Staff Travel & Per Diem	5,000.00	**5,000.00**	0.00	5,000.00	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
433-Communications	15,000.00	**10,000.00**	8,788.97	6,211.03	15,000.00	15,000.00	15,000.00	telephone service
441-Rentals/Leases	10,000.00	**10,000.00**	6,304.41	3,695.59	10,000.00	10,000.00	10,000.00	copy machine lease
454-Office Supplies	500.00	**500.00**	1,021.84	-521.84	500.00	500.00	500.00	
491-Dues and Fees	0.00	**0.00**	113.05	-113.05	120.00	120.00	120.00	professional dues
510-Equipment	0.00	**0.00**	1,499.00	-1,499.00	0.00	0.00	0.00	Apple computer - not needed in FY27
Total Expenditures	**179,772.00**	**174,772.00**	**131,527.10**	**48,244.90**	**189,541.54**	**190,151.28**	**190,151.28**	
School: Angoon (060)								
Function: School Administration Support Services (450)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
323-Non-Certified Aide			15.74	-15.74	0.00	0.00	0.00	Move via JE
324-Non-Certified Support Staff	40,725.00	**40,725.00**	38,383.23	2,341.77	51,635.40	27,443.40	27,443.40	0.69 FTE (reduced in v2.0)
329-Non-Certified Subsitute/Temp	1,000.00	**1,000.00**	7,322.34	-6,322.34	1,000.00	1,000.00	1,000.00	
361-Life/Health Insurance	7,200.00	**7,200.00**	4,800.00	2,400.00	7,200.00	2,484.00	2,484.00	
362-Unemployment Insurance	208.00	**208.00**	505.21	-297.21	774.53	411.65	411.65	
363-Workers' Compensation	626.00	**626.00**	757.81	-131.81	1,549.06	823.30	823.30	
364-FICA Contribution	3,192.00	**3,192.00**	3,864.87	-672.87	3,950.11	2,099.42	2,099.42	
366-PERS	8,959.00	**8,959.00**	8,489.93	469.07	11,359.79	6,037.55	6,037.55	22% PERS
366-PERS on Behalf	2,642.00	**2,642.00**	0.00	2,642.00	4,048.22	2,151.56	2,151.56	7.84% on behalf
454-Office Supplies	200.00	**200.00**	719.59	-519.59	200.00	200.00	200.00	Cannot adjust proj until CC are posted
Total Expenditures	**64,752.00**	**64,752.00**	**64,858.72**	**-106.72**	**81,717.11**	**42,650.88**	**42,650.88**	
School: Angoon (060)								
Function: Operations and Maintenance of Plant (600)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
325-Non Cert Maintenance Custodial	81,579.00	**81,579.00**	82,050.47	-471.47	89,640.32	82,320.00	82,320.00	1.0 FTE (reduced in v2.0)
329-Non-Certified Subsitute/Temp	2,000.00	**2,000.00**	7,393.65	-5,393.65	7,000.00	7,000.00	7,000.00	
361-Life/Health Insurance	3,600.00	**3,600.00**	300.00	3,300.00	3,600.00	3,600.00	3,600.00	
362-Unemployment Insurance	420.00	**420.00**	897.43	-477.43	1,344.60	1,234.80	1,234.80	
363-Workers' Compensation	1,253.00	**1,253.00**	1,346.16	-93.16	2,689.21	2,469.60	2,469.60	
364-FICA Contribution	6,394.00	**6,394.00**	6,865.40	-471.40	6,857.48	6,297.48	6,297.48	
366-PERS	17,948.00	**17,948.00**	17,488.66	459.34	19,720.87	18,110.40	18,110.40	22% PERS
366-PERS on behalf	5,164.00	**5,164.00**	0.00	5,164.00	7,027.80	6,453.89	6,453.89	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	2,000.00	**2,000.00**	4,120.00	-2,120.00	2,000.00	2,000.00	2,000.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	273.80	1,726.20	2,000.00	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	11,520.00	**11,520.00**	7,680.00	3,840.00	11,520.00	11,520.00	11,520.00	
432-Garbage	2,220.00	**2,220.00**	1,600.00	620.00	2,220.00	2,220.00	2,220.00	
435-Energy	31,350.00	**31,350.00**	31,516.92	-166.92	31,350.00	31,350.00	31,350.00	
436-Electricity	117,500.00	**75,000.00**	68,238.49	49,261.51	117,500.00	117,500.00	117,500.00	
438-Heating Fuel	4,000.00	**4,000.00**	3,157.76	842.24	4,000.00	4,000.00	4,000.00	
442-Building Repair & Maintenance	8,000.00	**8,000.00**	0.00	8,000.00	8,000.00	8,000.00	8,000.00	
443-Equipment Repair & Maintenance	4,000.00	**4,000.00**	2,480.83	1,519.17	4,000.00	4,000.00	4,000.00	
446-Property Insurance	52,548.00	**52,548.00**	80,338.17	-27,790.17	52,548.00	52,548.00	58,178.00	
452-Maintenance Supplies	3,000.00	**3,000.00**	6,566.38	-3,566.38	3,000.00	3,000.00	3,000.00	
453-Janitorial Supplies	5,000.00	**5,000.00**	1,717.18	3,282.82	5,000.00	5,000.00	5,000.00	
458-Vehicle Gasoline, Diesel, Oil	1,575.00	**1,575.00**	2,379.01	-804.01	3,000.00	3,000.00	3,000.00	FY27 Inc based on utilization
491-Dues & Fees	50.00	**50.00**	0.00	50.00	50.00	50.00	50.00	

Total Expenditures	**363,121.00**	**320,621.00**	**326,410.31**	**36,710.69**	**384,068.28**	**373,674.17**	**379,304.17**	
School: Angoon (060)								
Function: Student Activities (700)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
316-Certified Extra Duty Pay	5,000.00	**5,000.00**	11,350.00	-6,350.00	5,000.00	5,000.00	5,000.00	.15 FTE
329-Non-Certified Subsitute/Temp	5,000.00	**5,000.00**	1,250.00	3,750.00	5,000.00	5,000.00	5,000.00	.15 FTE
361-Life/Health Insurance	0.00	**0.00**	343.48	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	155.00	**155.00**	126.00	29.00	150.00	150.00	150.00	
363-Workers' Compensation	260.00	**260.00**	189.00	71.00	275.00	275.00	275.00	
364-FICA Contribution	385.00	**385.00**	734.49	-349.49	455.00	455.00	455.00	
365-TRS	628.00	**628.00**	464.72	163.28	628.00	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	**939.00**	0.00	939.00	1,073.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	1,100.00	**1,100.00**	229.39	870.61	1,100.00	1,100.00	1,100.00	22% PERS
366-PERS on behalf	317.00	**317.00**	0.00	317.00	392.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	**1,000.00**	1,724.78	-724.78	1,000.00	1,000.00	1,000.00	Cannot adjust proj until CC are posted
425-Student Travel	35,000.00	**35,000.00**	4,790.01	30,209.99	35,000.00	35,000.00	35,000.00	Cannot adjust proj until CC are posted
450-Supplies	1,000.00	**1,000.00**	1,421.62	-421.62	1,000.00	1,000.00	1,000.00	Cannot adjust proj until CC are posted
491-Dues and Fees	1,000.00	**1,000.00**	0.00	1,000.00	1,000.00	1,000.00	1,000.00	ASAA annual fees
Total Expenditures	**51,784.00**	**51,784.00**	**22,623.49**	**29,503.99**	**52,073.00**	**52,073.00**	**52,073.00**	
School: Angoon (060)								
Function: Other Financing Uses (900)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
550-Transfer to Other Funds	**50,000.00**	**50,000.00**	0.00	50,000.00	50,000.00	50,000.00	50,000.00	Transfer to Food Service
Total Expenditures	**50,000.00**	**50,000.00**	0.00	50,000.00	50,000.00	50,000.00	50,000.00	
Total Angoon	**1,525,454.00**	**1,448,190.00**	**1,084,426.36**	**441,371.12**	**1,778,660.40**	**1,559,059.49**	1,564,689.49	
School: Gustavus (062)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
315-Certified Teacher	350,793.00	**350,793.00**	298,839.27	51,953.73	399,995.04	314,296.68	314,296.68	4 FTE (v2.0 removes 1 FTE)
323-Non-Certified Aide			8,879.36	-8,879.36	8,718.87	8,718.87	8,718.87	QT - not budgeted in function 100 (200) - CF will review/adjust
329-Non-Certified Subsitute/Temp	4,000.00	**4,000.00**	23,726.03	-19,726.03	4,000.00	4,000.00	4,000.00	
361-Life/Health Insurance	111,428.00	**55,000.00**	42,477.10	68,950.90	124,720.00	114,129.26	114,129.26	
362-Unemployment Insurance	1,775.00	**1,775.00**	2,769.50	-994.50	6,130.71	4,845.23	4,845.23	
363-Workers' Compensation	5,322.00	**5,322.00**	5,148.30	173.70	10,261.45	8,118.99	8,118.99	
364-FICA Contribution	5,393.00	**5,393.00**	7,031.77	-1,638.77	6,466.62	5,223.99	5,223.99	
365-TRS	44,060.00	**44,060.00**	37,617.26	6,442.74	50,239.38	39,475.66	39,475.66	12.56% TRS
365-TRS on behalf	65,844.00	**65,844.00**	0.00	65,844.00	85,838.94	67,448.07	67,448.07	21.46% on behalf
366-PERS			1,953.47	-1,953.47	1,918.15	1,918.15	1,918.15	22% PERS
366-PERS on behalf			0.00	0.00	683.56	683.56	683.56	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	2,306.70	-2,306.70	0.00	0.00	0.00	
380-Housing Allowance/Subsidy	10,000.00	**10,000.00**	8,551.00	1,449.00	10,000.00	10,000.00	10,000.00	rent stipends (based on 3 staff @10 months)
410-Professional Technical Service	200.00	**200.00**	139.99	60.01	200.00	200.00	200.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted

450-Supplies	5,000.00	**5,000.00**	6,439.86	-1,439.86	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	**500.00**	1,409.76	-909.76	500.00	500.00	500.00	Cannot adjust proj until CC are posted
490-Other Expenses	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
491-Dues and Fees	200.00	**200.00**	0.00	200.00	200.00	200.00	200.00	
Total Expenditures	**607,015.00**	**550,587.00**	**447,289.37**	**159,725.63**	**717,372.72**	**587,258.46**	**587,258.46**	
School: Gustavus (062)								
Function: Special Education Instruction (200)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
313-Certified Principal			16,109.60	-16,109.60	19,718.13	19,756.79	19,756.79	KM shows up on line 313, not 315; changed budget for FY27
315-Certified Teacher	19,332.00	**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	**72,290.00**	69,664.24	2,625.76	88,064.32	88,064.32	88,064.32	2.76 FTE
329-Non-Certified Subsitute/Temp	500.00	**500.00**	7,278.47	-6,778.47	0.00	0.00	0.00	
361-Life/Health Insurance	5,201.00	**5,201.00**	4,045.42	1,155.58	18,492.60	18,955.74	18,955.74	
362-Unemployment Insurance	460.00	**460.00**	864.73	-404.73	1,616.73	1,617.31	1,617.31	
363-Workers' Compensation	1,382.00	**1,382.00**	1,414.70	-32.70	3,134.88	3,135.85	3,135.85	
364-FICA Contribution	5,849.00	**5,849.00**	6,137.99	-288.99	7,022.83	7,023.39	7,023.39	
365-TRS	2,428.00	**2,428.00**	2,181.97	246.03	2,476.60	2,481.45	2,481.45	12.56% TRS
365-TRS on behalf	3,629.00	**3,629.00**	0.00	3,629.00	4,231.51	4,239.81	4,239.81	21.46% on behalf
366-PERS	15,907.00	**15,907.00**	12,197.27	3,709.73	19,374.15	19,374.15	19,374.15	22% PERS
366-PERS on behalf	4,576.00	**4,576.00**	0.00	4,576.00	6,904.24	6,904.24	6,904.24	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
390-Other Employee Benefits	0.00	**0.00**	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	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	**500.00**	83.07	416.93	500.00	500.00	500.00	Cannot adjust proj until CC are posted
Total Expenditures	**134,054.00**	**134,054.00**	**119,977.46**	**14,076.54**	**173,535.99**	**174,053.05**	**174,053.05**	
School: Gustavus (062)								
Function: Support Services - Instruction (350)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Professional Technical Service	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
433-Communications	**100,000.00**	**100,000.00**	4,048.00	95,952.00	100,000.00	100,000.00	100,000.00	$80k Erate; $20k district
450-Supplies	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**100,000.00**	**100,000.00**	**4,048.00**	**95,952.00**	**100,000.00**	**100,000.00**	**100,000.00**	
School: Gustavus (062)								
Function: School Administration (400)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
313-Certified Principal	77,326.00	**77,326.00**	64,438.40	12,887.60	78,872.50	79,027.16	79,027.16	.80 FTE (other 20% in SPED)
316-Certified Extra Duty Pay	1,400.00	**1,400.00**	0.00	1,400.00	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	**20,803.00**	16,181.78	4,621.22	20,802.40	21,318.16	21,318.16	
362-Unemployment Insurance	394.00	**394.00**	381.31	12.69	1,183.09	1,185.41	1,185.41	
363-Workers' Compensation	1,181.00	**1,181.00**	1,042.35	138.65	1,971.81	1,975.68	1,975.68	
364-FICA Contribution	1,142.00	**1,142.00**	1,007.53	134.47	1,143.65	1,145.89	1,145.89	
365-TRS	9,888.00	**9,888.00**	8,727.70	1,160.30	9,906.39	9,925.81	9,925.81	12.56% TRS
365-TRS on behalf	14,777.00	**14,777.00**	0.00	14,777.00	16,926.04	16,959.23	16,959.23	21.46% on behalf

369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Services	3,200.00	**3,200.00**	3,343.28	-143.28	3,200.00	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	435.00	1,565.00	2,000.00	2,000.00	2,000.00	
433-Communications	5,000.00	**5,000.00**	8,423.40	-3,423.40	5,000.00	5,000.00	5,000.00	phone service
441-Rentals/Leases	5,000.00	**5,000.00**	6,398.52	-1,398.52	5,000.00	5,000.00	5,000.00	copy machine rental
454-Office Supplies	500.00	**500.00**	1,859.83	-1,359.83	500.00	500.00	500.00	
490-Other Expenses	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	Professional Dues
Total Expenditures	**142,611.00**	**142,611.00**	**112,239.10**	**30,371.90**	**147,905.88**	**148,637.34**	**148,637.34**	
School: Gustavus (062)								
Function: School Administration Support Services (450)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
324-Non-Certified Support Staff	31,066.00	**31,066.00**	29,274.19	1,791.81	30,613.20	30,613.20	30,613.20	1 FTE
329-Non-Certified Subsitute/Temp	1,000.00	**1,000.00**	849.96	150.04	0.00	0.00	0.00	
361-Life/Health Insurance	40,622.00	**40,622.00**	33,851.70	6,770.30	40,622.00	41,638.43	41,638.43	
362-Unemployment Insurance	160.00	**160.00**	301.26	-141.26	459.20	459.20	459.20	
363-Workers' Compensation	481.00	**481.00**	451.84	29.16	918.40	918.40	918.40	
364-FICA Contribution	2,454.00	**2,454.00**	2,304.52	149.48	2,341.91	2,341.91	2,341.91	
366-PERS	6,834.00	**6,834.00**	6,082.25	751.75	6,734.90	6,734.90	6,734.90	22% PERS
366-PERS on behalf	1,966.00	**1,966.00**	0.00	1,966.00	2,400.07	2,400.07	2,400.07	7.84% on behalf
454-Office Supplies	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	**85,083.00**	**85,083.00**	**73,115.72**	**11,967.28**	**84,589.68**	**85,606.11**	**85,606.11**	
School: Gustavus (062)								
Function: Operations and Maintenance of Plant (600)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
325-Non Cert Maintenance Custodial	47,578.00	**44,000.00**	41,259.46	6,318.54	58,097.76	58,097.76	58,097.76	1.38 FTE
329-Non-Certified Subsitute/Temp	500.00	**500.00**	166.99	333.01	500.00	500.00	500.00	
362-Unemployment Insurance	240.00	**240.00**	414.25	-174.25	871.47	871.47	871.47	
363-Workers' Compensation	722.00	**722.00**	621.39	100.61	1,742.93	1,742.93	1,742.93	
364-FICA Contribution	3,678.00	**3,678.00**	3,169.13	508.87	4,444.48	4,444.48	4,444.48	
366-PERS	10,468.00	**10,468.00**	9,077.11	1,390.89	12,781.51	12,781.51	12,781.51	22% PERS
366-PERS on behalf	3,012.00	**3,012.00**	0.00	3,012.00	4,554.86	4,554.86	4,554.86	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	10,000.00	**6,500.00**	6,143.00	3,857.00	10,000.00	10,000.00	10,000.00	Sprinkler inspection, snow removal
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	1,266.00	734.00	2,000.00	2,000.00	2,000.00	Maintenance conference
431-Water & Sewer	22,000.00	**16,000.00**	14,667.15	7,332.85	22,000.00	22,000.00	22,000.00	
432-Garbage	1,460.00	**1,460.00**	867.64	592.36	1,460.00	1,460.00	1,460.00	
436-Electricity	30,845.00	**30,845.00**	36,280.18	-5,435.18	30,845.00	30,845.00	30,845.00	
438-Heating Fuel	32,704.00	**32,704.00**	25,377.80	7,326.20	32,704.00	32,704.00	32,704.00	
442-Building Repair & Maintenance	5,000.00	**5,000.00**	7,306.04	-2,306.04	5,000.00	5,000.00	5,000.00	
443-Equipment Repair & Maintenance	4,000.00	**4,000.00**	6,683.55	-2,683.55	4,000.00	4,000.00	4,000.00	
446-Property Insurance	26,702.00	**26,702.00**	19,624.25	7,077.75	26,702.00	26,702.00	21,072.00	
452-Maintenance Supplies	3,000.00	**3,000.00**	1,401.89	1,598.11	3,000.00	3,000.00	3,000.00	
453-Janitorial Supplies	2,000.00	**2,000.00**	1,891.20	108.80	2,000.00	2,000.00	2,000.00	
458-Vehicle Gasoline, Diesel, Oil	400.00	**400.00**	38.68	361.32	400.00	400.00	400.00	
491-Dues and Fees	50.00	**50.00**	0.00	50.00	50.00	50.00	50.00	vehicle registration
510-Equipment	0.00	**0.00**	2,845.82	-2,845.82	0.00	0.00	0.00	
Total Expenditures	**206,359.00**	**193,281.00**	**179,101.53**	**27,257.47**	**223,154.01**	**223,154.01**	**217,524.01**	

School: Gustavus (062)								
Function: Student Activities (700)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
316-Certified Extra Duty Pay	5,000.00	**5,000.00**	6,775.00	-1,775.00	5,000.00	5,000.00	5,000.00	
329-Non-Certified Subsitute/Temp	5,000.00	**5,000.00**	2,100.00	2,900.00	5,000.00	5,000.00	5,000.00	
361-Life/Health Insurance	300.00	**300.00**	23.37	276.63	0.00	0.00	0.00	
362-Unemployment Insurance	50.00	**50.00**	66.50	-16.50	150.00	150.00	150.00	
363-Workers' Compensation	150.00	**150.00**	125.25	24.75	275.00	275.00	275.00	
364-FICA Contribution	455.00	**455.00**	449.67	5.33	455.00	455.00	455.00	
365-TRS	628.00	**628.00**	368.19	259.81	628.00	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	**939.00**	0.00	939.00	1,073.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	0.00	**0.00**	0.00	0.00	1,100.00	1,100.00	1,100.00	22% PERS
366-PERS on behalf	0.00	**0.00**	0.00	0.00	392.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	**1,000.00**	1,202.06	-202.06	1,000.00	1,000.00	1,000.00	chaperones and coaches are coded to 425
425-Student Travel	35,000.00	**35,000.00**	4,601.53	30,398.47	35,000.00	35,000.00	35,000.00	
450-Supplies	500.00	**500.00**	174.11	325.89	500.00	500.00	500.00	
491-Dues and Fees	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	ASAA annual dues
Total Expenditures	**49,522.00**	**49,522.00**	**15,885.68**	**33,636.32**	**51,073.00**	**51,073.00**	**51,073.00**	
School: Gustavus (062)								
Function: Other Financing Uses (900)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	0.00		**0.00**	**Comments**
550-Transfer to Other Funds	**25,000.00**	**25,000.00**	0.00	25,000.00	25,000.00	25,000.00	25,000.00	Transfer to Foxes Den to reduce deficit fund balance
Total Expenditures	**25,000.00**	**25,000.00**	0.00	25,000.00	25,000.00	25,000.00	25,000.00	
Total Gustavus	**1,349,644.00**	**1,280,138.00**	**951,656.86**	**397,987.14**	**1,522,631.28**	**1,394,781.97**	1,389,151.97	
School: Tenakee (064)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
321-Non-Certified Coordinator/Director	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
323-Non-Certified Aide	21,347.00	**21,347.00**	22,311.38	-964.38	27,902.86	27,902.86	27,902.86	.49 FTE - MM
329-Non-Certified Subsitute/Temp	0.00	**0.00**	371.91	-371.91	0.00	0.00	0.00	
361-Life/Health Insurance	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	107.00	**107.00**	226.86	-119.86	418.54	418.54	418.54	
363-Workers' Compensation	320.00	**320.00**	340.26	-20.26	837.09	837.09	837.09	
364-FICA Contribution	1,633.00	**1,633.00**	1,735.30	-102.30	2,134.57	2,134.57	2,134.57	
365-TRS	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
365-TRS on behalf	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
366-PERS	3,342.00	**3,342.00**	4,908.51	-1,566.51	6,138.63	6,138.63	6,138.63	22% PERS
366-PERS on behalf	962.00	**962.00**	0.00	962.00	2,187.58	2,187.58	2,187.58	7.84% on behalf
410-Professional/Technical Services	3,200.00	**0.00**	0.00	3,200.00	3,200.00	3,200.00	3,200.00	
420-Staff Travel & Per Diem	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
433-Communications	3,000.00	**3,000.00**	0.00	3,000.00	3,000.00	3,000.00	3,000.00	Phone service
440-Other Purchased Services	47,600.00	**87,000.00**	83,046.45	-35,446.45	68,200.00	100,000.00	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	**700.00**	16.98	683.02	700.00	700.00	700.00	xerox rental
450-Supplies	200.00	**200.00**	0.00	200.00	200.00	200.00	200.00	
490-Other Expenses	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	Google Ads

Total Expenditures	**82,411.00**	**118,611.00**	**112,957.65**	**-30,546.65**	**114,919.27**	**146,719.27**	**146,719.27**	
School: Tenakee (064)								
Function: Support Services - Instruction (350)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Pro/Tech Services	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
433-Communications	**60,000.00**	**60,000.00**	0.00	60,000.00	60,000.00	60,000.00	60,000.00	$48k Erate; $12k district
434-Other Utility Services	**400.00**	**400.00**	0.00	400.00	400.00	400.00	400.00	
443-Equipment Repair & Maintenance	**500.00**	**500.00**	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	**60,900.00**	**60,900.00**	0.00	60,900.00	60,900.00	60,900.00	60,900.00	
School: Tenakee (064)								
Function: School Administration - (400)	**0.00**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	Proposed FY 27 budget Draft #3	**Comments**
441-Rentals/Leases	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Services	**0.00**	**0.00**	3,343.28	-3,343.28	3,500.00	3,500.00	3,500.00	Frontline
433-Communications	**0.00**	**0.00**	2,734.80	-2,734.80	2,000.00	2,000.00	2,000.00	AK Communications
434-Other Utility Services	**0.00**	**0.00**	3,089.00	-3,089.00	3,480.00	3,480.00	3,480.00	Starlink
450-Supplies	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**0.00**		**9,167.08**	**-9,167.08**	**8,980.00**	**8,980.00**	**8,980.00**	
School: Tenakee (064)								
Function: School Administration Support Services (450)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
324-Non-Certified Support Staff	8,930.00	**8,930.00**	13,657.21	-4,727.21	16,293.60	16,293.60	16,293.60	.35 FTE
362-Unemployment Insurance	45.00	**45.00**	136.57	-91.57	244.40	244.40	244.40	
363-Workers' Compensation	134.00	**134.00**	204.86	-70.86	488.81	488.81	488.81	
364-FICA Contribution	683.00	**683.00**	1,044.76	-361.76	1,246.46	1,246.46	1,246.46	
366-PERS	0.00	**0.00**	3,004.59	-3,004.59	3,584.59	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	1,277.42	7.84% on behalf
454-Office Supplies	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**9,792.00**	**9,792.00**	**18,047.99**	**-8,255.99**	**23,135.28**	**23,135.28**	**23,135.28**	
School: Tenakee (064)								
Function: Operations and Maintenance of Plant (600)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
325-Non Cert Maintenance Custodial	10,436.00	**10,436.00**	8,515.50	1,920.50	12,513.60	12,513.60	12,513.60	.23 FTE
329-Non-Certified Subsitute/Temp	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	52.00	**52.00**	85.14	-33.14	187.70	187.70	187.70	
363-Workers' Compensation	157.00	**157.00**	127.75	29.25	375.41	375.41	375.41	
364-FICA Contribution	799.00	**799.00**	651.44	147.56	957.29	957.29	957.29	
366-PERS	0.00	**0.00**	0.00	0.00	2,752.99	2,752.99	2,752.99	22% PERS
366-PERS on behald	0.00	**0.00**	0.00	0.00	981.07	981.07	981.07	7.84% on behalf
410-Professional/Technical Services	0.00	**0.00**	418.50	-418.50	0.00	500.00	500.00	LJ Answering/Alarm
420-Staff Travel & Per Diem	0.00	**0.00**	189.00	-189.00	0.00	200.00	200.00	

432-Garbage	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
436-Electricity	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	covered by City of Tenakee
438-Heating Fuel	17,000.00	**17,000.00**	14,212.67	2,787.33	20,000.00	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	**3,000.00**	0.00	3,000.00	3,000.00	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
446-Property Insurance	15,735.00	**15,735.00**	15,295.97	439.03	15,735.00	15,735.00	15,735.00	
452-Maintenance Supplies	100.00	**100.00**	1,898.25	-1,798.25	100.00	100.00	100.00	
453-Janitorial Supplies	50.00	**50.00**	199.28	-149.28	50.00	50.00	50.00	
491-Dues and Fees	45.00	**45.00**	45.00	0.00	45.00	45.00	45.00	City of Tenakee Springs… ?
Total Expenditures	**47,374.00**	**47,374.00**	**41,638.50**	**5,735.50**	**56,698.06**	**57,398.06**	**57,398.06**	
Total Tenakee	**200,477.00**	**237,677.00**	181,811.22	18,665.78	264,632.61	297,132.61	297,132.61	
School: Klukwan (067)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
315-Certified Teacher	142,550.00	**142,550.00**	119,125.83	23,424.17	149,257.36	72,000.00	72,000.00	0.80 FTE
316-Certified Extra Duty Pay			6,300.00	-6,300.00	0.00	0.00	0.00	Eliminated for FY27
329-Non-Certified Subsitute/Temp	2,000.00	**2,000.00**	1,519.39	480.61	0.00	0.00	0.00	
361-Life/Health Insurance	55,842.00	**20,000.00**	14,334.34	41,507.66	26,584.00	10,900.96	10,900.96	
362-Unemployment Insurance	723.00	**723.00**	1,142.93	-419.93	2,238.86	1,080.00	1,080.00	
363-Workers' Compensation	2,168.00	**2,168.00**	1,904.13	263.87	3,731.43	1,800.00	1,800.00	
364-FICA Contribution	2,220.00	**2,220.00**	3,427.79	-1,207.79	2,164.23	1,044.00	1,044.00	
365-TRS	17,905.00	**17,905.00**	12,726.92	5,178.08	18,746.72	9,043.20	9,043.20	12.56% TRS
365-TRS on behalf	26,757.00	**26,757.00**	0.00	26,757.00	32,030.63	15,451.20	15,451.20	21.46% on behalf
366-PERS	0.00	**0.00**	5,297.49	-5,297.49	0.00	0.00	0.00	22% PERS
366-PERS on behald	0.00	**0.00**	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	0.00	0.00	
380-Housing Subsidy	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional/Technical Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	10,000.00	**10,000.00**	6,794.32	3,205.68	10,000.00	10,000.00	9,500.00	Staff mileage reimbursement
450-Supplies	2,500.00	**2,500.00**	5,401.29	-2,901.29	2,500.00	2,500.00	2,500.00	
471-Text Books	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
490-Other Expenses	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**263,165.00**	**227,323.00**	**177,974.43**	**85,190.57**	**247,753.23**	**124,319.36**	**123,819.36**	
School: Klukwan (067)								
Function: Special Education Instruction (200)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
315-Certified Teacher	68,117.00	**68,117.00**	37,961.04	30,155.96	79,762.98	66,931.80	66,931.80	1 FTE
316-Extra Duty Pay	0.00	**0.00**	0.00	0.00	10,000.00	10,000.00	10,000.00	.15 FTE
323-Non-Certified Aide	55,588.00	**55,588.00**	24,231.42	31,356.58	43,912.80	43,912.80	43,912.80	1.04 FTE
329-Non-Certified Subsitute/Temp	1,000.00	**1,000.00**	2,527.36	-1,527.36	1,000.00	1,000.00	1,000.00	
361-Life/Health Insurance	26,003.00	**20,000.00**	14,637.30	11,365.70	29,603.00	17,226.20	17,226.20	
362-Unemployment Insurance	624.00	**624.00**	547.67	76.33	2,005.13	1,812.67	1,812.67	
363-Workers' Compensation	1,871.00	**1,871.00**	1,011.28	859.72	3,561.45	3,240.68	3,240.68	
364-FICA Contribution	5,317.00	**5,317.00**	2,804.05	2,512.95	4,660.89	4,776.40	4,776.40	
365-TRS	8,556.00	**8,556.00**	4,767.90	3,788.10	11,274.23	9,662.63	9,662.63	12.56% TRS
365-TRS on behalf	12,786.00	**12,786.00**	0.00	12,786.00	19,263.14	16,509.56	16,509.56	21.46% on behalf
366-PERS	12,230.00	**12,230.00**	5,330.91	6,899.09	9,660.82	9,660.82	9,660.82	22% PERS

366-PERS on behalf	4,312.00	**4,312.00**	0.00	4,312.00	3,442.76	3,442.76	3,442.76	7.84% on behalf
410-Professional Technical Services	0.00	**0.00**	5,008.84	-5,008.84	7,500.00	10,017.65	10,017.65	SERRC Sped Ed Services
420-Staff Travel	2,000.00	**2,000.00**	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
450-Supplies	1,000.00	**1,000.00**	536.78	463.22	1,000.00	1,000.00	1,041.00	
Total Expenditures	**199,404.00**	**193,401.00**	**99,364.55**	**100,039.45**	**228,647.20**	**201,193.97**	**201,234.97**	
School: Klukwan (067)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
Function: Support Services - Instruction (350)		**PROPOSED Budget Revision**	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Professional Technical Services	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	
433-Communications	**100,000.00**	**100,000.00**	9,027.90	90,972.10	100,000.00	100,000.00	100,000.00	$80k Erate; $20k district
450-Supplies	**200.00**	**200.00**	0.00	200.00	200.00	200.00	200.00	
Total Expenditures	**100,200.00**	**100,200.00**	**9,027.90**	**91,172.10**	**100,200.00**	**100,200.00**	**100,200.00**	
School: Klukwan (067)								
Function: School Administration (400)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
313-Certified Principal	0.00	**0.00**	0.00	0.00	0.00	18,000.00	18,000.00	.20 FTE
316-Certified Extra Duty Pay	7,000.00	**7,000.00**	0.00	7,000.00	7,000.00	0.00	0.00	Removed - Extra Duty Head Teacher; see line above
361-Life/Health Insurance	0.00	**0.00**	0.00	0.00	0.00	2,725.24	2,725.24	
362-Unemployment Insurance	35.00	**35.00**	0.00	35.00	105.00	270.00	270.00	
363-Workers' Compensation	105.00	**105.00**	0.00	105.00	175.00	450.00	450.00	
364-FICA Contribution	102.00	**102.00**	0.00	102.00	101.50	261.00	261.00	
365-TRS	880.00	**880.00**	0.00	880.00	879.20	2,260.80	2,260.80	12.56% TRS
365-TRS on behalf	1,314.00	**1,314.00**	0.00	1,314.00	1,502.20	3,862.80	3,862.80	21.46% on behalf
410-Pro/Tech Services	3,200.00	**3,200.00**	3,343.28	-143.28	3,200.00	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	387.00	1,613.00	2,000.00	2,000.00	2,000.00	
433-Communications	3,000.00	**3,000.00**	1,722.82	1,277.18	3,000.00	3,000.00	3,000.00	phone service
441-Rentals/Leases	4,000.00	**4,000.00**	2,884.15	1,115.85	4,000.00	4,000.00	4,000.00	copy machine rental
454-Office Supplies	500.00	**500.00**	967.52	-467.52	500.00	500.00	500.00	
490-Other Expenses	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**22,136.00**	**22,136.00**	**9,304.77**	**12,831.23**	**22,462.90**	**40,529.84**	**40,529.84**	
School: Klukwan (067)								
Function: School Administration Support Services (450)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
324-Non-Certified Support Staff	20,363.00	**20,363.00**	7,213.61	13,149.39	31,244.40	31,244.40	31,244.40	.75FTE
329-Non-Certified Subsitute/Temp	500.00	**500.00**	13,855.61	-13,355.61	500.00	500.00	500.00	
361-Life/Health Insurance	3,600.00	**3,600.00**	1,500.00	2,100.00	3,600.00	3,600.00	3,600.00	
362-Unemployment Insurance	104.00	**104.00**	225.70	-121.70	468.67	468.67	468.67	
363-Workers' Compensation	313.00	**313.00**	338.53	-25.53	937.33	937.33	937.33	
364-FICA Contribution	1,596.00	**1,596.00**	1,726.54	-130.54	2,390.20	2,390.20	2,390.20	
366-PERS	4,480.00	**4,480.00**	1,560.30	2,919.70	6,873.77	6,873.77	6,873.77	22% PERS
366-PERS on behalf	1,289.00	**1,289.00**	0.00	1,289.00	2,449.56	2,449.56	2,449.56	7.84% on behalf
420-Staff Travel and Per Diem	5,000.00	**5,000.00**	0.00	5,000.00	5,000.00	5,000.00	5,000.00	staff mileage reimbursement
454-Office Supplies	500.00	**500.00**	340.02	159.98	500.00	500.00	500.00	

Total Expenditures	**37,745.00**	**37,745.00**	**26,760.31**	**10,984.69**	**53,963.93**	**53,963.93**	**53,963.93**	
School: Klukwan (067)								
Function: Operations and Maintenance of Plant (600)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
325-Non Cert Maintenance Custodial	27,606.00	**27,606.00**	39,142.53	-11,536.53	35,307.36	35,307.36	35,307.36	.75 FTE
329-Non-Certified Subsitute/Temp	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
361-Life/Health Insurance	13,292.00	**13,292.00**	12,184.37	1,107.63	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	138.00	**138.00**	391.42	-253.42	529.61	529.61	529.61	
363-Workers' Compensation	414.00	**414.00**	587.15	-173.15	1,059.22	1,059.22	1,059.22	
364-FICA Contribution	2,112.00	**2,112.00**	2,994.39	-882.39	2,701.01	2,701.01	2,701.01	
366-PERS	6,073.00	**6,073.00**	8,611.35	-2,538.35	7,767.62	7,767.62	7,767.62	22% PERS
366-PERS on behalf	1,748.00	**1,748.00**	0.00	1,748.00	2,768.10	2,768.10	2,768.10	7.84% on behalf
410-Professional Technical Service	0.00	**0.00**	1,136.00	-1,136.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	1,375.80	624.20	2,000.00	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	0.00	**0.00**	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	0.00	0.00	FY 26 services to be provided by CIV
436-Electricity	44,725.00	**44,725.00**	29,850.57	14,874.43	44,725.00	44,725.00	44,725.00	
438-Heating Fuel	65,678.00	**65,678.00**	45,074.82	20,603.18	65,678.00	65,678.00	65,678.00	
442-Building Repair & Maintenance	3,000.00	**3,000.00**	3,501.84	-501.84	3,000.00	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	200.00	**200.00**	4,826.94	-4,626.94	200.00	200.00	3,000.00	
446-Property Insurance	26,135.00	**26,135.00**	24,525.12	1,609.88	26,135.00	26,135.00	26,135.00	
452-Maintenance Supplies	4,000.00	**4,000.00**	4,766.16	-766.16	4,000.00	4,000.00	4,000.00	
453-Janitorial Supplies	3,000.00	**3,000.00**	58.56	2,941.44	3,000.00	3,000.00	3,000.00	
458-Vehicle Gasoline, Diesel, Oil	250.00	**250.00**	159.32	90.68	250.00	250.00	250.00	
490-Other Expenses	0.00	**0.00**	49.24	-49.24	0.00	0.00	0.00	
491-Dues & Fees	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**200,371.00**	**200,371.00**	**179,235.58**	**21,135.42**	**212,412.92**	**212,747.12**	**215,547.12**	
Total Klukwan	**823,021.00**	**781,176.00**	**501,667.54**	**321,353.46**	**865,440.18**	**732,954.22**	735,295.22	
School: District Wide (099)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
316-Extra Duty - National Forest Receipt payment	0.00	**0.00**	0.00	0.00	63,876.66	0.00	0.00	Forest Receipts tenatively removed pending negotiations - 25% clause in certified CBA
361-Life/Health Insurance	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	0.00	**0.00**	0.00	0.00	958.15	0.00	0.00	
363-Workers' Compensation	0.00	**0.00**	0.00	0.00	1,596.92	0.00	0.00	
364-FICA Contribution	0.00	**0.00**	0.00	0.00	926.21	0.00	0.00	
365-TRS	0.00	**0.00**	0.00	0.00	8,022.91	0.00	0.00	12.56% TRS
365-TRS on behalf	0.00	**0.00**	0.00	0.00	13,707.93	0.00	0.00	21.46% on behalf
410-Professional Technical Service	35,000.00	**20,000.00**	16,866.34	18,133.66	20,000.00	20,000.00	20,000.00	PowerSchool, back ground checks and other services
440-Other Purchased Services	11,000.00	**11,000.00**	10,546.20	453.80	7,000.00	7,000.00	7,000.00	Droplet/Jotform
450-Supplies	1,000.00	**1,000.00**	6,273.88	-5,273.88	1,000.00	1,000.00	1,000.00	
490-Other Expenses	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	**47,500.00**	**32,500.00**	**33,686.42**	**13,813.58**	**117,588.78**	**28,500.00**	**28,500.00**	
School: District Wide (099)								
Function: Special Education Support Services - Students (220)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					

		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
316-Certified Extra Duty Pay	0.00	**20,000.00**	25,000.00	-25,000.00	30,000.00	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	**0.00**	3,322.45	-3,322.45	3,000.00	3,000.00	3,000.00	
362-Unemployment Insurance	0.00	**0.00**	76.11	-76.11	160.00	160.00	160.00	
363-Workers' Compensation	0.00	**0.00**	280.30	-280.30	450.00	450.00	450.00	
364-Fica Contributions	0.00	**0.00**	270.96	-270.96	360.00	360.00	360.00	
365-TRS	0.00	**0.00**	2,347.13	-2,347.13	3,768.00	3,768.00	3,768.00	12.56% TRS
365-TRS on behalf	0.00	**0.00**	0.00	0.00	5,631.00	5,631.00	5,631.00	21.46% on behalf
410-Professional Technical Service	70,000.00	**70,000.00**	40,749.81	29,250.19	70,000.00	47,000.00	47,000.00	SERRC - DCRS (CF to review what else is coded here)
420-Staff Travel & Per Diem	6,000.00	**6,000.00**	3,442.45	2,557.55	6,000.00	6,000.00	6,000.00	Travel for contractors
491-Dues and Fees	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	SEAS
Total Expenditures	**76,000.00**	**96,000.00**	**75,489.21**	**510.79**	**119,369.00**	**96,369.00**	**96,369.00**	
School: District Wide (099)								
Function: Support Services - Students (300)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
366-PERS on behalf	**4,500.00**	**4,500.00**	0.00	4,500.00	4,500.00	4,500.00	4,500.00	6.33% on-behalf contributions for special revenue funds
Total Expenditures	**4,500.00**	**4,500.00**	**0.00**	4,500.00	4,500.00	4,500.00	4,500.00	
Function: Support Services - Instruction (350)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Professional Technical Service	102,000.00	**102,000.00**	56,322.60	45,677.40	102,000.00	79,349.67	79,349.67	SERRC Tech contract FY27 + Tech Ops PD
433-Communications	3,000.00	**3,000.00**	682.58	2,317.42	3,000.00	3,000.00	3,000.00	
450 - Supplies	760.00	**760.00**	890.54	-130.54	760.00	760.00	760.00	OpenText - Anti Virus Subscription
490- Other Expenses	760.00	**760.00**	0.00	760.00	760.00	760.00	760.00	OpenText - Anti Virus Subscription
Total Expenditures	**106,520.00**	**106,520.00**	**57,895.72**	**48,624.28**	**106,520.00**	**83,869.67**	**83,869.67**	
School: District Wide (099)								
Function: District Administration (510)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
311-Certified Superintendent	124,000.00	**100,000.00**	68,750.00	55,250.00	100,000.00	100,000.00	100,000.00	.67 FTE (remaining FTE dedicated to Mt Edgecumbe)
316-Certified Extra Duty Pay	0.00	**0.00**	3,000.00	-3,000.00	3,000.00	3,000.00	3,000.00	District Testing Coordinator stipend
324-Non-Certified Support Staff	60,975.00	**60,975.00**	79,457.62	-18,482.62	65,010.78	16,250.00	16,250.00	.25 FTE
361-Life/Health Insurance	31,521.00	**31,521.00**	3,300.00	28,221.00	3,600.00	1,800.00	1,800.00	
362-Unemployment Insurance	924.00	**924.00**	1,163.40	-239.40	2,520.16	243.75	243.75	
363-Workers' Compensation	2,774.00	**2,774.00**	2,486.35	287.65	4,525.32	487.50	487.50	
364-FICA Contribution	6,462.00	**6,462.00**	7,568.17	-1,106.17	6,466.82	1,243.13	1,243.13	
365-TRS	15,574.00	**15,574.00**	8,999.24	6,574.76	12,936.00	12,560.00	12,560.00	12.56% TRS
365-TRS on behalf	23,275.00	**23,275.00**	0.00	23,275.00	22,103.80	21,460.00	21,460.00	21.46% on behalf
366-PERS	13,414.00	**13,414.00**	17,480.65	-4,066.65	14,302.37	3,575.00	3,575.00	22% PERS
366-PERS on behalf	3,860.00	**3,860.00**	0.00	3,860.00	5,096.85	1,274.00	1,274.00	7.84% on behalf

369-Other Employee Benefits	0.00	**0.00**	2,329.60	-2,329.60	0.00	0.00	0.00	RW Leave Payout
390-Transportation Allowance	10,000.00	**10,000.00**	11,250.00	-1,250.00	0.00	0.00	0.00	One-time Moving Costs (DL)
420-Staff Travel & Per Diem	15,000.00	**15,000.00**	6,474.64	8,525.36	15,000.00	15,000.00	15,000.00	
433-Communications	1,500.00	**1,500.00**	2,311.91	-811.91	1,500.00	1,500.00	1,500.00	
440-Other Purchased Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
454-Office Supplies	1,000.00	**1,000.00**	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
491-Dues and Fees	1,000.00	**1,000.00**	450.00	550.00	1,000.00	1,000.00	1,000.00	professional dues
Total Expenditures	**311,279.00**	**287,279.00**	**215,021.58**	**96,257.42**	**258,062.10**	**180,393.38**	**180,393.38**	
School: District Wide (099)								
Function: Board of Education (511)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
329-Non-Certified Sub/Temp	19,800.00	**19,800.00**	16,170.00	3,630.00	19,800.00	19,800.00	19,800.00	5 board members @ $165/mtg x 24 meetings
364-FICA Contribution	1,515.00	**1,515.00**	1,237.07	277.93	1,515.00	1,515.00	1,515.00	
410-Professional/Technical Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	8,000.00	**8,000.00**	1,725.00	6,275.00	8,000.00	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	0.00	0.00	
454-Office Supplies	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	
490-Other Expenses	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
491-Dues and Fees	10,000.00	**10,000.00**	7,190.00	2,810.00	10,000.00	10,000.00	10,000.00	online policy, membership dues, AASB SCCS
Total Expenditures	**39,915.00**	**39,915.00**	**26,322.07**	**13,592.93**	**39,915.00**	**39,915.00**	**39,915.00**	
School: District Wide (099)								
Function: District Administration Support Services (550)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 **Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
324-Non-Certified Support Staff	114,127.00	**95,104.00**	91,572.74	22,554.26	118,653.46	16,250.00	16,250.00	.25 FTE
361-Life/Health Insurance	8,280.00	**6,300.00**	6,600.00	1,680.00	10,800.00	1,800.00	1,800.00	
362-Unemployment Insurance	570.00	**570.00**	957.35	-387.35	1,779.50	243.75	243.75	
363-Workers' Compensation	1,712.00	**1,712.00**	1,472.57	239.43	3,559.60	487.50	487.50	
364-FICA Contribution	8,731.00	**8,731.00**	7,510.19	1,220.81	9,076.99	1,243.13	1,243.13	
366-PERS	25,108.00	**25,108.00**	20,146.00	4,962.00	26,103.76	3,575.00	3,575.00	22% PERS
366-PERS on behalf	7,225.00	**7,225.00**	0.00	7,225.00	9,302.43	1,274.00	1,274.00	7.84% on behalf
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	16,000.00	**16,000.00**	47,312.75	-31,312.75	16,000.00	100,837.00	104,388.25	SERRC Federal programs, ERate, HR Contracts, OASIS Contract with GSD, Apptegy (website)
412-Auditing Accounting Service	88,000.00	**88,000.00**	62,952.50	25,047.50	88,000.00	125,000.00	125,000.00	Altman Rogers; SERRC - Business Services
414-Legal Services	10,000.00	**10,000.00**	2,596.60	7,403.40	10,000.00	10,000.00	10,000.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
433-Communications	200.00	**200.00**	463.72	-263.72	200.00	200.00	200.00	
441-Rentals/Leases	3,000.00	**3,000.00**	2,577.60	422.40	3,000.00	3,000.00	3,000.00	copy machine rental
446-Property Insurance			14,969.67	-14,969.67		15,000.00	15,000.00	
447-Liability Insurance	62,117.00	**62,117.00**	86,476.43	-24,359.43	62,117.00	87,000.00	87,000.00	
454-Office Supplies	1,000.00	**1,000.00**	89.95	910.05	1,000.00	1,000.00	1,000.00	OSHA Posters & other supplies
490-Other Expenses	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	6,000.00	**6,000.00**	4,797.86	1,202.14	6,000.00	6,000.00	6,000.00	Monthly bank fees and other fees
493-Interest Expense	2,000.00	**2,000.00**	4,188.92	-2,188.92	2,000.00	5,000.00	5,000.00	Interest on Liability/Property Ins (monthly installment 9.5% of total premium)
495-Indirect Cost Recovery	-75,000.00	**-75,000.00**	-22,627.36	-52,372.64	-75,000.00	-45,000.00	-45,000.00	Adjust budgeted indirect based on actuals - some grants do not allow indirect
Total Expenditures	**281,070.00**	**260,067.00**	**332,057.49**	**-50,987.49**	**294,592.74**	**334,910.38**	**338,461.63**	

School: District Wide (099)								
Function: Operations and Maintenance of Plant (600)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
410-Professional Technical Service	5,000.00	**5,000.00**	5,072.00	-72.00	5,000.00	6,000.00	6,000.00	Fire Extinguisher Inspection, SERRC -CIP & CMMS, Firealarm inspection
420-Staff Travel & Per Diem	0.00	**0.00**	672.00	-672.00	0.00	0.00	0.00	
436-Electricity	4,826.00	**3,500.00**	2,650.37	2,175.63	4,826.00	4,826.00	4,826.00	
443-Equipment Repair and Maintenance	0.00	**0.00**	1,207.45	-1,207.45	1,500.00	1,500.00	1,500.00	
452-Maintenance Supplies	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	
Total Expenditures	**9,926.00**	**8,600.00**	**9,601.82**	**324.18**	**11,426.00**	**12,426.00**	**12,426.00**	
School: District Wide (099)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
Function: Student Activities (700)								
329 - Non-Certified Substitute/Temporary	4,000.00	**4,000.00**	0.00	4,000.00	4,000.00	4,000.00	4,000.00	
362-Unemployment Insurance	20.00	**20.00**	0.00	20.00	20.00	20.00	20.00	
363-Workers' Compensation	60.00	**60.00**	0.00	60.00	60.00	60.00	60.00	
364-FICA Contribution	306.00	**306.00**	0.00	306.00	306.00	306.00	306.00	
420-Staff Travel & Per Diem	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	**4,386.00**	**4,386.00**	0.00	4,386.00	4,386.00	4,386.00	4,386.00	
School: District Wide (099)								
Function: Other Financing Uses (900)	**Approved FY 26**	**FY 26 PROPOSED Budget Revision**	07.01.25 - 05.31.26 Year To Date - Actual	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
550-Transfer to other funds	**76,678.00**	**270,903.05**	0.00	76,678.00	75,000.00	50,000.00	70,000.00	Transfer to CIP special revenue fund
Total Expenditures	**76,678.00**	**270,903.05**	0.00	76,678.00	75,000.00	50,000.00	70,000.00	
Total District Wide	**957,774.00**	**1,110,670.05**	750,074.31	207,699.69	1,031,359.62	835,269.43	858,820.68	
TOTAL ALL SITES	**4,856,370.00**	**4,857,851.05**	3,469,636.29	1,387,077.19	5,462,724.09	4,819,197.72	4,845,089.97	
Difference	**-760.00**	**0.00**	**387,736.31**	**-740,839.79**	**-328,496.33**	**-174,107.50**	**0.25**	
TRS On Behalf					330,413.01	253,366.35	253,366.35	
PERS On Behalf					52,122.12	41,623.12	41,623.12	

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Alaska's Educational Resource Center
(907)586-6806 | www.serrc.org

April 06, 2026

Mr. David Langford, Superintendent
Chatham School District
P.O. Box 109
Angoon, AK 99820

Dear Mr. Langford,

Enclosed in this contract packet you will find the following:

- Cover Letter
- Services Contract HR 27-08-001 in the amount of $62,491.80 for HR Support services during FY27
- SERRC standard contract provisions
- Invoice

If acceptable, please sign and return the document electronically. You may choose to utilize an electronic signature or print, sign and scan the contract. We require the signed contract be returned before services are provided.

Thank you for choosing SERRC - Alaska's Educational Resource Center. We will do everything to ensure that you receive the best services available.

Kind regards,



Chris Reitan
Executive Director

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SERRC SERVICES CONTRACT FY27

Contract Number: HR 27-08-001
District/Client: Chatham School District
Preparation Date: March 17, 2026
Amended Date:

TERMS:
No less than 50% of agreed amount shall be due by September 30, 2026; 25% due by December 31, 2026; 25% due by March 31, 2027.

SERVICES: HR Support
• HR Services for sixty (60) days from July 1, 2026 - June 30, 2027.
• Contract Deliverables/Requirements Attached

* Additional days may be added at an additional cost.

100	Personnel Services	$1,041.53	*per day for* 60.0 *days*	$62,491.80
	Office/Travel			$0.00
200	Travel & Lodging			$0.00
	Per Diem			$0.00
300	Contractual Services			
400	Supplies/Testing Materials			
500	Equipment			
			Total:	$62,491.80

Chris Reitan 05/21/2026
SERRC Officer Date

David P. Langford 05/28/2026
Client Officer Date

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STANDARD PROVISIONS

1.) SERRC shall not be held responsible for delay or failure to perform hereunder when such delay or failure is due to fire, flood, epidemic, strikes, act of God or the public enemy, unusually severe weather, legal act of public authority, or delays or defaults caused by public carrier, which cannot reasonably be forecast or provided against.

2.) Each party shall perform any services under this agreement as an independent contractor. Each party shall be responsible exclusively with respect to its respective employees. Each party shall provide for employment-related benefits and deductions that are required by law, including but not limited to federal income tax deductions, workers' compensation coverage, and retirement system contributions, as applicable.

3.) Each party shall be responsible, to the extent required by law, only for the act, omissions, and/or negligence of its own officers, employees, or agents. Each party shall indemnify and hold harmless the other party, its officers, employees, and agents only from and against any and all claims, damages, and expenses resulting from the sole negligence of that party. Otherwise, each party is responsible for its own percentage of fault. Each party shall maintain its own Commercial General Liability, General Liability, Cyber Liability, Workman's Compensation, Umbrella Liability, Property, and Automotive insurance policy to cover services incorporated herein.

4.) Except as otherwise expressly provided in this agreement, SERRC disclaims any and all promises, representation and warranties, express or implied, with respect to the Supported Systems, corrections and the services provided hereunder, including promises, representations and warranties as to condition, the existence of any latent or patent defects, merchantability or fitness for any particular purpose, non-infringement, or any implied warranty of information content or system integration. Without limiting the generality of the foregoing disclaimer, SERRC does not warrant that its advice, systems configuration, or programming on behalf of the Customer will be error free.

5). For a period on 1 (one) month following delivery of the hereunder listed Service, SERRC shall have an obligation to correct demonstrated errors in the operation of the Supported Systems which may appear as a result of incorrect provision of Service.

6.) SERRC shall not have any obligation to correct errors in the operation of the Supported Systems if the programming code, configuration, or wiring has been modified by Customer or by any other party.

7.) SERRC disclaims all liability whatsoever to Customer or any other party for any act or omission that may result in consequential, indirect, incidental, special, or such other damages including but not limited to, any loss of performance, functionality, or data resulting from equipment, software, malware, configuration, or overall systems component interaction.

8.) Each party shall, to the extent required by the law, provide services in a manner compliant with Federal and State Special Education regulations as per the Alaska State Special Education Handbook.

9.) This agreement constitutes the entire agreement between the parties. No waiver, consent, modification or change of terms or provisions of this agreement shall bind the parties unless in writing and signed by SERRC and DISTRICT. Such waiver, consent, modification, or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this agreement.

Revised 08/2023

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CONTRACT PROVISIONS

Deliverables

Assumption: 60 staff - 2026-2027 - Expected Hiring/turnover 15%

Onboarding Support:
Assisting with the necessary paperwork for enrollment, payroll, benefits, and teacher certification. Updating Personnel Action Forms for transfers/increases.

Staff Offboarding:
Managing benefit terminations and issuing COBRA paperwork.

HR Labor Relations Support:
3rd party on behalf of the district (Supervisor support). Level II labor relations -grievance, negotiations, etc will incur additional fees

Supervisor Support:
HR Coaching for Superintendent/Principals/Supervisors

Contract Drafting/Distribution:
Draft & Distribute Teacher Contracts for 27-28 for distribution.

HR Data Management:
Maintaining and updating employee records within HRIS (or similar) system
Maintaining and updating employee records within Frontline (or similar) system

HR Reporting:
Tracking and maintaining HR lists for reporting purposes.
Upon receiving access to historical data, SERRC will complete the following required state staffing reports: the First-Day Vacancy Report, Classified Staffing Report, Certified Staffing Report, and Educator Evaluation Report.

Requirements

SERRC will require secured, individual access to HRIS or similar for historical HR files (i.e. Black Mountain, Google Drive,).

SERRC will require secured access to an email address for employee correspondence to/from HR. (ex: hr@schooldistrict.org)

Master Staffing list to be verified by the Superintendent or designee prior to submission of state staffing reports.

Main POC for SERRC will be the Superintendent or designee to be named prior to start of work.

Timely access to records,documents, systems and information reasonably necessary to complete the work is required.

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Alaska's Educational Resource Center
(907)586-6806 | www.serrc.org

Southeast Regional Resource Center
210 Ferry Way
Juneau, AK 99801
Phone: (907) 586-6806

Invoice #
10605

Contract #
HR 27-08-001

TO: Chatham School District
Attn: Mr. David Langford, Superintendent
P.O. Box 109
Angoon, AK 99820

Invoice Number	Invoice Date	HR Support Services
10605	7/1/2026	
Contract Provisions		• HR Services for sixty (60) days from July 1, 2026 - June 30, 2027. • Contract Deliverables/Requirements Attached * Additional days may be added at an additional cost.

Contract Total: $62,491.80

Contract Terms	No less than 50% of agreed amount shall be due by September 30, 2026; 25% due by December 31, 2026; 25% due by March 31, 2027.		
Description	**Date Due**	**Due**	**Paid**
50% of Contract Total	September 30, 2026		
25% of Contract Total	December 31, 2026		
25% of Contract Total	March 31, 2027		

Please Pay This Amount:

Remaining Balance: $0.00

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

certain facts and circumstances which would lead a person, through the exercise of reasonable care, to know about a certain condition. Constructive knowledge may include, but is not limited to, situations where an employer: (i) fails to complete or improperly completes the Employment Eligibility Verification Form, I-9; (ii) has information available to it that would indicate that the alien is not authorized to work, such as Labor Certification and/or an Application for Prospective Employer; or (iii) acts with reckless and wanton disregard for the legal consequences of permitting another individual to introduce an unauthorized alien into its work force or to act on its behalf. Knowledge that an employee is unauthorized to work may not be inferred from an employee's foreign appearance or accent.

All new employees shall show appropriate documents which certify that they are legally eligible to work in the United States, as required by law. Nothing in this policy is intended to preclude the employment of teachers under the Exchange Visitor program in 22 C.F.R § 62.24. *Legal Reference:*

UNITED STATES CODE

8 U.S.C. 1324 Immigration and Nationality Act, as amended by Immigration Reform and Control Act of 1986 and Immigration Act of 1990

CODE OF FEDERAL REGULATIONS

8 C.F.R. Part 274(a) Control of Employment of Aliens

22 C.F.R. §62.24 Teachers

Revised 12/2025

9/92

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WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

Note: Pursuant to AS 14.20.130 the School Board may issue contracts after January 1 each year. 4 AAC 18.010 specifies minimum requirements for teacher and administrators contracts. Contracts must be signed by at least two School Board members and the teacher.

After January 1, the School Board may issue teacher and principal/administrator contracts for the following school year. Contracts shall be approved by the School Board and signed by at least two School Board members.

Note: AS 14.20.145 grants automatic reemployment rights to teachers who are not dismissed or given notice of nonretention or layoff. Nontenured teachers must be given notice of nonretention or layoff by the end of the school year. Tenured teachers must be given notice of layoff or nonretention before May 15. (See 4117.6)

The School Board shall give or mail reemployment contracts to teachers who are not dismissed or given notice of nonretention or layoff in accordance with law. If an employee fails to notify the Superintendent or designee within 30 days after receipt of a contract of reemployment that he/she accepts reemployment, the School Board shall consider the employee to have declined reemployment and shall terminate the employee's services at the expiration of the existing contract. An employee on leave must still comply with the 30-day deadline.

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(cf. 4117.4 - Dismissal)
(cf. 4117.6 - Nonretention)
(cf. 4119.21/4219.21/4319.21 - Codes of Ethics)

Note: Pursuant to 4 AAC 18.021 substitute teachers employed for the remainder of the school term when more than 20 school days remain must be employed under employment provisions for regular teachers.

Legal Reference:

ALASKA STATUTES

14.20.130 Employment of teachers and administrators
14.20.145 Automatic Reemployment
14.20.158 Continued contract provisions
14.20.010 Teacher certificate required
14.20.020 Requirements for issuance of certificate
14.20.120 Statement of qualifications
14.20.215 Definitions
14.20.620 - 14.20.650 Interstate agreement on qualification of educational personnel
14.30.250 Teacher qualifications

ALASKA ADMINISTRATIVE CODE

4 AAC 05.080 School curriculum and personnel
4 AAC 12.300-4 AAC 12.900 Certification of professional personnel
4 AAC 18.010 Teachers' and administrators' contracts
4 AAC 18.021 Employment of substitute teachers

Revised 12/2025

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9/92

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

AASB Policy Reference Manual

BP 4112.5/4212.5/4312.5 - ALL PERSONNEL - SECURITY CHECK

Note: The following sample policy is based on material from the Juneau School District and may be modified or deleted as needed.

The School Board desires to hire personnel whose background, conduct, and behavior reflect the highest standards of integrity and professionalism, and are deemed appropriate for work with children. The District will investigate the background of all applicants (including volunteers) prior to hire in the district. This investigation will include questions related to an applicant's background and criminal history, including a background check, and may include a fingerprint check.

Falsification or omission of information during the interview or on the application shall be grounds for immediate removal from consideration for a position or dismissal from a currently held position. For certified staff, a complaint may also be made with the Alaska Professional Teaching Practices Commission (PTPC).

Revised 12/2025

9/92

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AASB Policy Reference Manual

AR 4112.5/4212.5/4312.5 - ALL PERSONNEL – SECURITY CHECK

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Note: The following sample regulation is based on material from the Juneau School District and may be modified or deleted as needed.

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

1. No individual will be hired by the district until a background investigation has been completed. Under emergency circumstances, the Superintendent or designee can waive this requirement to allow someone to work until the investigation is complete.
2. No person who has ever been convicted, or plead guilty or no contest (including forfeiture of bail) to a crime involving violence or sexual abuse will be hired by the district.
3. No person who has been convicted, or plead guilty or no contest (including forfeiture of bail) to (1) a felony or (2) a crime or other violation involving a controlled substance within the five years preceding the application, will be hired by the district. If more than five years have elapsed since the crime or violation, a person may apply pursuant to the following paragraph.
4. Applications from persons who have been convicted, or plead guilty or no contest (including forfeiture or bail) to any crime or violation (excluding minor traffic violations) not covered in (2) nor (3) will be considered by the Superintendent or designee on a case by case basis and notice given to the School Board prior to hire or being hired by the district.
5. If charges are pending, no action will be taken on the individual's application until disposition of the charges.

Revised 9/01
9/92

AASB Policy Reference Manual

BP 4112.6/4212.6/4312.6 - ALL PERSONNEL - PERSONNEL RECORDS

Personnel records shall be kept for all current employees and shall include information usually expected in good personnel administration. Records shall be kept for all former employees, including such information as shall seem appropriate to the administration.

Note: The Alaska Supreme Court has upheld a broad policy of public access to records and has ruled that employment applications of police chief and city manager may not be exempt from disclosure in view of the public's strong interest in high level public officials. It is likely

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

therefore that Superintendent or designee applications, and possibly other employee applications, are subject to public disclosure.

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)
(cf. 1312.1 - Complaints Concerning Personnel)

Note: 4 AAC 19.040 exempts employee evaluations from public disclosure and requires districts to establish procedures as to which supervisory personnel may have access to evaluation documents. AS 14.20.149 provides that information provided to a district under the district's certificated employee evaluation system is not a public record and is not subject to public disclosure. The Alaska Supreme Court in Anchorage Daily News has held that the evaluation of head public librarian is a public document. AASB recommends public requests for evaluations of district administrators be reviewed with district legal counsel on a case-by-case basis.

All personnel files are confidential and shall be available only to the employee, persons authorized by the employee, the Superintendent or designee, and those individuals authorized by the Superintendent or designee or School Board in accordance with administrative procedures. The School Board may collectively request to review an employee's file at an executive session of the School Board, pursuant to a specific employee action and/or complaint process, and in accordance with the Alaska Open Meetings Act.

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Employees shall be notified whenever derogatory information is to be placed in their personnel files. Employee may review and comment on the contents of their personnel file. Personnel records shall be made available for inspection by the employee at an off-duty time. Inspection shall take place in the presence of an administrator.

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Legal Reference:

ALASKA STATUTES

44.62.310 Government meetings public
40.25.120 Inspection and copying of public records
23.40.070 Declaration of Policy (PERA)
14.20.149 Employee Evaluation

ALASKA ADMINISTRATIVE CODE

4 AAC 19.040 Use of the evaluation

Municipality of Anchorage v. Anchorage Daily News, 794 P.2d 584 (Alaska 1990)
City of Kenai v. Kenai Peninsula Newspapers, Inc., 642 P.2d 1316 (Alaska 1982)

Revised 12/2025

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9/92

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

AASB Policy Reference Manual

BP 4112.10 – CERTIFICATED PERSONNEL - EMPLOYMENT OF RETIRED TEACHERS

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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. Under AS 14.20.020(g), a retired teacher may teach as a long-term substitute for not more than 165 consecutive days of a school term.
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.
The hiring of retired teachers under this policy is distinct from a teacher holding a retired teacher certificate under 4 AAC 12.380.
(cf. 4111/4211/4311 Recruitment and Selection)
Legal Reference
ALASKA 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
Revised 12/2025

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AASB POLICY REFERENCE MANUAL
9/92

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

BP 4112.61/4212.61/4312.61 - ALL PERSONNEL - EMPLOYMENT REFERENCES

The School Board desires to provide information about district employees to prospective employers to the extent that such information is factual and does not violate an employee's privacy rights.

The Superintendent or designee is responsible for processing all requests for references, letters of recommendation, or information about employee performance, including the causes or reasons for separation regarding all district employees other than the Superintendent.

References which are not secured through the Superintendent or designee reflect the personal views or opinions of the author and do not reflect the views of the District.

(cf. 4112.6/4212.6/4312.6 - Personnel Records)

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(cf. 4117.5/4217.5/4317.5 - Termination Agreements)

Legal References:

ALASKA STATUTES

AS 09.65.160 Job References

Revised 12/2025

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9/92

AASB Policy Reference Manual

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

BP 4113 - CERTIFICATED PERSONNEL - ASSIGNMENT

Note: The following sample policy may be revised or deleted to reflect district philosophy. This subject area is covered by collective bargaining laws.

The School Board recognizes strategic assignments are essential to supporting student success and maintaining a healthy, consistent school environment. While assignments must comply with applicable laws and credentialing requirements, the strengths, experiences, and well-being of district staff are important considerations. Since both students and staff benefit from stability, continuity, and positive relationships, assignment decisions should also consider the impact on school climate by minimizing unnecessary disruptions, and promoting consistency in student-teacher relationships.

The Superintendent or designee may assign certificated personnel to any position for which their preparation, certification, experience and aptitude qualify them. Teachers may be assigned to any school within the district. Teachers shall not be assigned outside the scope of their teaching certificates or their fields of study except as allowed by law.

(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)

Note: The following optional paragraph should be reviewed in conjunction with the district's collective bargaining agreement, if any, and revised or deleted as appropriate.

The assignment of certificated personnel shall comply with applicable collective bargaining agreements and alternative and charter school contracts.

Legal Reference:

ALASKA STATUTES

14.20.147 Transfer or absorption of attendance area or federal agency school
14.20.148 Intradistrict teacher assignment
14.20.158 Continued contract provisions
23.40.070 Declaration of policy (PERA)

UNITED STATES CODE, TITLE 20

Every Student Succeeds Act, P.L. 114-95

Revised 12/2025

AASB POLICY REFERENCE MANUAL
9/92

AASB Policy Reference Manual

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WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

BP 4115 – CERTIFICATED PERSONNEL - EVALUATION/SUPERVISION

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Note: AS 14.20.149 requires school districts to have a certificated employee evaluation system. The School Board is required to consider information from students, parents, community members, classroom teachers, affected collective bargaining units, and administrators in the design and periodic review of the system. The evaluation must be based on observation of the employee in the employee's work place. In addition, the law mandates a number of requirements for the system including the establishment of district performance standards, a minimum number of evaluations each year, the preparation and implementation of a plan of improvement, and opportunity for students, parents, community members, teachers, and administrators to provide information on the performance of the person being evaluated. Department of Education and Early Development regulations require a district's certificated employee evaluation system to evaluate a teacher or administrator's performance on applicable professional content standards as exemplary, proficient, basic, or unsatisfactory. In addition, overall performance must be evaluated with these same four ratings. No later than July 1, 2016, a district shall adopt for teachers and administrators standards for performance based on student learning data. 4 AAC 04.205. A district shall report to the department not later than September 15th of each year evaluation results as to tenured and non-tenured teachers, administrators and special service providers and performance levels, as prescribed in 4 AAC 19.055.The Educator Evaluation regulations are found at 4 AAC 19.010-19.099.

The School Board believes that evaluations can provide important information relevant to employment decisions, help staff improve their professional skills, improve the effectiveness of instruction, and raise student achievement levels. In accordance with the district's certificated employee evaluation system, the Superintendent or designee shall evaluate certificated personnel annually, including teachers, administrators, and special service providers. The evaluation system shall evaluate whether the certificated employee is exemplary, proficient, basic, or unsatisfactory on applicable content standards and in overall performance. The district's certificated employee evaluation system will incorporate those procedures and mandates required by law.

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WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

The district shall provide in-service training to all certificated employees subject to the evaluation system. The training will assure inter-rater reliability and address the evaluation procedures, the standards used by the district in evaluating performance, and other information that may be helpful to a thorough understanding of the evaluation system.
Individuals conducting an evaluation must hold a type B administrator certificate or be a site administrator under the supervision of a person with a type B certificate, be employed by the school district as an administrator, and complete training in the use of the district's evaluation system.
A certificated employee has a right to comment within 10 days on the evaluation and may not be retaliated against for doing so.
The certificated employee evaluation system will be periodically reviewed. The district will consider input from students, parents, community members, classroom teachers, affected collective bargaining units, and administrators. The district will make a form, template, or checklist that the district uses in the evaluation of certificated employees available to the public, including posting the form, template, or checklist on the district's website. The posting will explain how the district has considered the input of these groups in the design of the evaluation system.
(cf. 4116 - ~~Probationary/Permanent Status~~ Nontenured/Tenured)
(cf. 4117.4 - Dismissal)
(cf. 4117.6 - Nonretention)
(cf. 4315.1 - Competence in Evaluation of Teachers)
Legal Reference:
ALASKA STATUTES
14.20.149 Employee Evaluation
14.08.111 Duties
14.14.090 Duties of school boards
23.40.070 Declaration of policy (PERA)
ALASKA ADMINISTRATIVE CODE
4 AAC 19.010-4 AAC 19.099 Evaluation of professional employees
4 AAC 04.200 Professional content and performance standards
4 AAC 04.205 District performance standards
Revised 12/2025
9/92

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AASB Policy Reference Manual

BP 4117.2/4217.1/4317.2 - ALL PERSONNEL – RESIGNATION

The Superintendent or designee is authorized to accept the written resignation of any employee on behalf of the School Board, and the resignation shall become effective immediately upon

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Page 28: [1] Deleted **Michael D. Caulfield** **12/10/25 1:05:00 PM**

14-Month School Year Calendar Template

https://www.vertex42.com/calendars/school-calendar.html

Year: 2026 Start Month: 7 Start Day: 1 *1: Sunday, 2: Monday*

Option A

Chatham School District

2026-2027
School Year Calendar

July 26

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 26

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

11

September 26

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

21

October 26

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18	19	20	21	22	23	24
25	26	27	28	29	30	31

22

November 26

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22	23	24	25	26	27	28
29	30					

19

December 26

Su	M	Tu	W	Th	F	Sa
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6	7	8	9	10	11	12
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20	21	22	23	24	25	26
27	28	29	30	31		

14

January 27

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

20

February 27

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
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28						

20

March 27

Su	M	Tu	W	Th	F	Sa
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21	22	23	24	25	26	27
28	29	30	31			

18

April 27

Su	M	Tu	W	Th	F	Sa
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4	5	6	7	8	9	10
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25	26	27	28	29	30	

22

May 27

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

21

June 27

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July 27

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 27

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Vacation Days
School Closed Holiday
First Day of Class 08/262026
Last Day of Class 05/27/2027
Inservice Days
Teacher Work Days
Parent Teacher Conference Days
End of Quarter

Student Contact Days: 171
Inservice Days: 10
Teacher Works: 5
Parent Teacher Conferences: 2
Total Days: 188

INSTRUCTIONS

« Choose the **year** and **start month**

« You can insert an image of your school logo in this space

« Use the **Format Painter** to copy the format from one cell to another

« Copy and paste these **Shapes** to highlight specific days

Changing the color scheme. You can change the color scheme by going to Page Layout > Themes > Colors.

« Make a list of important dates. Enter dates as text by entering an apostrophe before the date, like 'Aug 8

Publishing your calendar. If you want to publish a school calendar, you must ensure that it includes the following note and URL in the footer: Calendar Templates by Vertex42.com - https://www.vertex42.com/calendars/school-calendar.html

Converting the calendar to a PDF. To publish a school calendar on your website, you should first convert it to a PDF. The best way to do that is to either print to a PDF driver, or in Excel 2010/2013 you can go to Save As and select PDF.

View the Print Area. To view the current print area, first view the Print Preview (Ctrl+P) then return to the Home tab. Or, go to View > Page Break Preview. The print area will become highlighted with a dashed line. To choose a new print area, select the cells you want to include and go to Page Layout > Print Area > Set Print Area.

Gustavus Advisory School Board

Monday, April 27, 2026
5:30pm

(DRAFT)

CALL TO ORDER: 5:33 pm

ROLE CALL:

- Board members: Molly Kelly, Liesl Barker, Deja Jarvis, Lizz Durco
- Principal Karen McSpadden

PUBLIC ATTENDANCE:

- Megan Graham (GBNP Education Specialist)
- Jessie Soder (Teacher)

APPROVAL OF AGENDA:

- Kelly made 1st motion, Jarvis made 2nd motion. Agenda approved by unanimous consent.

APPROVAL OF MINUTES FROM LAST MEETING:

- Jarvis made 1st motion, Durco made 2nd motion. Minutes approved by unanimous consent.

CORRESPONDENCE:

- None

PUBLIC COMMENT ON NON-AGENDA ITEMS:

- None

REPORTS:

- Administrative Report:

  Dear ASB,

  Gustavus School continues to offer meaningful, engaging opportunities that connect our students to both the arts and our community. I am pleased to share several highlights and upcoming events.

  We are excited to welcome Petersburg artist Cindi Lagoudakis to Gustavus School during the week of May 4th. Cindi will be working with students across grade levels, providing hands-on instruction in gelatin plate printing. Students will explore this accessible printmaking technique using plates, acrylic paint, and brayer rollers. Gelatin plate printing allows for creativity at all levels and introduces students to a versatile art form that can extend into collage, bookmaking, and more. Student and community artwork created through this process will be featured at the May Gateway Gallery Show, opening Friday, May 8th at 5:00 PM.

  Students will have the opportunity to attend a live performance by Matt Herskowitz, a nationally recognized jazz/classical crossover pianist, at the Gustavus Community Center. This enriching experience supports exposure to live music and the arts. An evening performance will be open to the community at 7:00 PM, and families are encouraged to attend.

  Last week, our elementary students participated in an engaging historical experience with Tin-Cup Kelly, a reenactor from the Klondike Gold Rush era. Students traveled back in time, learning about the Gold Rush through storytelling and interactive activities. Following the visit, students took Tin-Cup Kelly to Bartlett Cove, connecting local geography with historical learning.

  Students will take part in the Point Hike on May 5-6, followed by the Sea Wolf trip on May 14-15. On May 19, our 4th and 5th grade students will present their Year-Long Study projects. We have applied for the GREAT Alaska Project which focuses on building our own special education workforce in rural districts by growing teachers from within communities. The goal is to support paraprofessionals in working toward certification so we can have more local special education teachers who are more likely to stay long-term. At the same time, the project strengthens all staff capacity around reading instruction and intervention for students with disabilities. It aligns with Alaska's Reading

Strategic Plan and ESSA priorities, so it supports both compliance and improved student outcomes.

In collaboration with The Alaska Division of Vocational Rehabilitation (DVR), Summer Work Program will be providing a paid work experience for students, particularly those with disabilities while building essential employability skills and supporting successful transitions beyond high school. For Gustavus School, this program aligns directly with IDEA transition requirements and extends learning beyond classrooms by connecting students to real-world environments. Students gain valuable experience in communication, responsibility, and problem-solving, while also exploring potential career pathways in a supported setting. At the same time, local businesses benefit from an additional workforce during the peak seasons and have the opportunity to help develop and retain future employees within the community. In a rural setting like Gustavus, the program serves as a critical bridge between education and the local economy, strengthening student outcomes, supporting families, and contributing to long-term community sustainability.

Final revisions to the preschool handbook and program materials are currently underway in preparation for the submission to the state for 0.5 ADM funding through Chatham School District for Gustavus. This process includes aligning the handbook with Alaska DEED requirements, ensuring all policies, procedures, and program components reflect compliance with state expectations for early childhood programs.

Quick note on the Middle School Volleyball team, they won half of their games at the tournament in Juneau. Go Foxes!!

Gustavus School remains committed to providing well-rounded, engaging learning experiences that reflect the strengths and opportunities of our community. Thank you for your continued support of our students and staff.

Respectfully,
Karen McSpadden
Principal, Gustavus School

STUDENT COUNCIL REPORT:

- Colin Devenny (Student Council President) reported that they have obtained a few names from Kate Boesser for the plaque honoring Gustavus School graduates who have joined the military. They hope to have more names by our next meeting in May so we can order the plaque.

ITEMS FOR ADVISORY SCHOOL BOARD CONSIDERATION:

OLD BUSINESS:

- None

NEW BUSINESS:

1. Presentation by Jessie Soder regarding attendance - Jessie proposed the idea of forming an Attendance Committee. She would like it to consist of a broad variety of representatives (example: teachers, an ASB member, parents, community members, and students). There has been a rise in chronic student absences, which is defined as students missing 10% or more days in class. Studies show that students who are chronically absent are less proficient in reading, struggle with middle school achievement, and have decreased rates of high school graduation. Schoolwide chronic absences affect ALL students. It has been proven to cause decreased Math and ELA scores, and it negatively impacts social and emotional learning. Data shows that for the 2025-2026 school year, 60% of Gustavus School students were chronically absent. Middle school students were 50% absent and High School students were 68% absent. If you factor in sports, 95% of both Middle School and High School students were chronically absent. Jessie would potentially like to have an Attendance Committee in place by fall of 2026. ASB will be holding a special meeting to approve the formation of the committee. Jessie's hope is to provide information/outreach in order to reduce student absences and promote a more efficient learning environment.

2. Megan Graham, GBNP Education Specialist, discussed details of the GBNP collaborating with the school. She stressed the importance of having an official written agreement between the GBNP and Gustavus School. It's been fairly informal in the past, but it would be beneficial to have an agreement especially for some of the bigger projects, such as First Bloom or Plume and Navigation/Oceanography. Some activities that have been offered in the past are:

   Fishing
   Berry picking
   Field trip with maintenance division(potentially more career exposure in other divisions)
   Coldwater Coral
   Bird activities
   Gustavus Point Hike
   Scientist in the classroom
   Dragonfly Mercury Project

   Megan is open to ideas of how to collaborate. She would like to at least have a general agreement draft completed by June 1st. The agreement could then be revisited/modified

year to year.

3. Jarvis reviewed Gustavus School Fund. The current balance is $66,981.86. She mentioned that deposits from middle school athletics are not yet reflected in the final number of the athletics fund.

4. Kelly made 1st motion, Jarvis made 2nd motion to approve Gustavus School fund request by Jessie Soder for the Point Hike in the amount of $800. Unanimous vote yes.

5. Graduation update - Graduation will be Sunday May 17th. There will be 6 graduates. Flowers and cake have been ordered. Karen will order balloons from Juneau. Durco will be the ASB representative on the stage. ASB will set up the day before at 1:00 and will clean up after the event.

6. Community Breakfast update - The NPS Interp will be serving breakfast in May.

7. Legislative checkin - at our last meeting Leann Weikle (RSB Treasurer) spoke about current legislation. Two bills that she focused on promoting were #261 and #280. Both bills would improve funding and continuity in our school districts. As of now they both have been approved through the education committee and are currently being reviewed by the finance committee. So far there has been positive movement for both.

8. Barker made 1st motion to postpone discussion of future senior trip to the May meeting. Durco made 2nd motion. Unanimous vote yet to postpone.

BOARD MEMBER COMMENTS:

- None

DISCUSSION:

- May 6-10 is Teacher Appreciation week. ASB members will try to bring snacks throughout the week.

- ASB will hold a special meeting to approve forming an Attendance Committee

- Barker mentioned some possible grant opportunities for the future. The Rural Cap Grant and the Friends of Gustavus Grant may be possibilities. We would need to go through the proper channels to see if we qualify.

- Barker mentioned she would like to step down from being Chair after November, but will still remain on the board.

- Durco would like to make the Aramark dayboat happen for students in the fall. School will start on 9/2 and the last dayboat is 9/7 so there may be a chance it could work out. She will discuss it with Brian the GBL manager.

ITEMS FOR NEXT MEETING AGENDA:

- Community breakfast update
- Legislation check-in
- Discuss Senior Trip for future school year
- Meet & Greet Teacher night end of August

NEXT MEETING:

- May 18, 2026

MEETING ADJOURNED:

- Adjourned 7:17 pm

Gustavus Advisory School Board

Special Zoom Meeting
Monday, May 6, 2026
5:00pm

(APPROVED)

CALL TO ORDER: 5:01 pm

ROLE CALL:

- Board members: Molly Kelly, Liesl Barker, Deja Jarvis, Lizz Durco

PUBLIC ATTENDANCE:

- None

APPROVAL OF AGENDA:

- Kelly made 1st motion, Jarvis made 2nd motion. Agenda approved by unanimous consent.

APPROVAL OF MINUTES FROM LAST MEETING:

- N/A

CORRESPONDENCE:

- None

PUBLIC COMMENT ON NON-AGENDA ITEMS:

- None

REPORTS:

- Administrative Report: N/A

STUDENT COUNCIL REPORT:

- N/A

ITEMS FOR ADVISORY SCHOOL BOARD CONSIDERATION:

OLD BUSINESS:

- None

NEW BUSINESS:

1. Approve formation of Attendance and Tardiness Committee. This committee will give status updates to the ASB. The committee should consist of a broad variety of representatives (example: teachers, ASB member, parents of elementary /middle/high school, community members, and students). Principal Karen McSpadden will approve the members and provide direction to the committee. Kelly made 1st motion, Durco made 2nd motion to approve. Approved by unanimous consent.

BOARD MEMBER COMMENTS:

- None

DISCUSSION:

- N/A

ITEMS FOR NEXT MEETING AGENDA:

- N/A

NEXT MEETING:

- May 26, 2026

MEETING ADJOURNED:

- Adjourned 5:11 pm