

# Board of Education Regular Meeting

Monday, November 17, 2025 6:30 PM

KIBSD Central Office Conference Room F140, 722 Mill Bay Road, Kodiak, Alaska 99615

## 1. KIBSD Board of Education

### 2. Preliminaries

2.a. Call to Order **Speaker (s)** : Board President

2.b. Legal Statements **Speaker (s)** : Board President

2.c. Public Notification of Recording **Speaker (s)** : Board President

2.d. Location of Board Meeting Agendas and Documents **Speaker (s)** : Board President

### 3. Opening Items

3.a. Pledge of Allegiance **Speaker (s)** : Board President

3.b. Alutiiq Land Acknowledgment **Speaker (s)** : Board President

3.c. Roll Call **Speaker (s)** : Board President

3.d. Approval of the Agenda **Speaker (s)** : Board President

### 4. Consent Agenda

4.a. Approval of the Consent Agenda

4.b. Board of Education Minutes

4.c. Advisory School Board Minutes

4.d. Monthly Staffing Report

### 5. Recognitions - Kodiak Seiners Association and Silver Bay Seafoods

### 6. Student Representative Report

6.a. Student Representative Report

### 7. Community Comments

7.a. Community Comments **Speaker (s)** : Board President

### 8. School Reports

8.a. Peterson Elementary Annual Presentation

8.b. Port Lions School Annual Presentation

### 9. Program Presentations

9.a. FY26 Demographics Report

9.b. FY27 Budget Update

**Speaker (s) :** Dr. Cyndy  
A. Mika,  
Superintendent

**10. Action Items**

10.a. FY26 Budget Revision and Public Hearing

10.b. Grant Summary Report

10.c. Monthly Financial Report

10.d. **Board Policy Update - BP 5141.3  
*Health Examinations, BP 5141.31 Immunizations, BP 5141.51  
At-Risk Youths, and BP 5141.52 Suicide Prevention (2nd  
Reading and Public Hearing)***

10.e. **Board Policy Update - BP 1312.2 *Public  
Complaints Concerning Instruction Materials, BP 1312.3 Public  
Complaints Concerning Discrimination, BP 4180 Residency and  
Remote Work, BP 5111 Admission, BP 6151 Class Size,  
and BP 10000 Series - Charter Schools (First Reading)***

10.f. Advisory School Board Election  
Certification - Chiniak and Old Harbor

10.g. FY27 Leave of Absence Request

**11. Community Comments**

11.a. Community Comments

**12. Reports**

12.a. Superintendent's Report

**Speaker (s) :**  
Superintendent

12.b. Board Committee Reports

**13. Board Comments**

13.a. Board Comments

**Speaker (s) :** Board  
President

**14. Adjournment**

14.a. Adjournment

**15. Informational Items**

**Speaker (s) :** Board  
President



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 11/17/2025	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
<b>Subject:</b>	<b>BOARD OF EDUCATION MINUTES</b>				
<b>Presenter or Contact Person:</b>	Cyndy A. Mika, Superintendent				
<b>Summary:</b>	The Secretary to the Board of Education has prepared draft minutes for approval.				
<b>Financial Implications:</b>	There are no financial implications to the budget.				
<b>Attachments:</b>	Minutes - October 16 2025 SM Minutes - October 20 2025 RM Minutes - November 3 2025 SM				
<b>Recommendation:</b>	Administration recommends the Board review the Board of Education minutes for adoption, as submitted.				
<b>Motion:</b>	<b>Move to approve Special Meeting Minutes of October 16 and November 3, 2025, and Regular Meeting Minutes of October 20, 2025.</b>				

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
Special Meeting – October 16, 2025**

The Board of Education of the Kodiak Island Borough School District met in a Special Meeting on Thursday, October 16, 2025 in Central Office small Conference Room F143. School Board President KERRY IRONS called the meeting to order at 12:12 p.m.

**ROLL CALL** was taken, and the following members were present:

KERRY IRONS  
JIM PRYOR  
DUNCAN FIELDS  
JESSE MICKELSON

Board members absent: MIKE LITZOW

A quorum was established.

**COMMUNITY COMMENTS:** None.

**EXECUTIVE SESSION:**

- 5.a. Executive Session to Discuss a Personnel Matter** - This was an executive session, per Board Bylaw 9321, to discuss a Personnel Matter, a subject which may tend to prejudice the reputation and character of any person, provided the person may request a public discussion.

**MOTION**

JIM PRYOR moved to enter into an executive session, per Board Bylaw 9321, to discuss a Personnel Matter, a subject which may tend to prejudice the reputation and character of any person, provided the person may request a public discussion, and to include Superintendent Mika, Kim Saunders, Graham Edwards, and Laurie Pardoe. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

President IRONS recessed the special meeting and convened the Executive Session at 12:45 p.m. At 1:12 p.m., she closed the Executive Session and reconvened the Special Meeting.

- 5.b. Actions Resulting From Executive Session (If Needed)**

**MOTION**

JIM PRYOR moved to accept Superintendent Dr. Mika's resignation effective June 30, 2026. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

**MOTION**

JESSE MICKELSON moved to share a letter to the community from the Board of Education through social media and in the newspaper. JIM PRYOR seconded the motion, and it carried unanimously by a roll call vote of all members present.

**BOARD COMMENTS**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION SPECIAL MEETING  
October 16, 2025  
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**ADJOURNMENT**

**7.a. Adjournment**

**MOTION**

JIM PRYOR moved to adjourn the special meeting. JESSE MICKELSON seconded the motion, and it carried unanimously by a voice vote of all members present.

Without objection, and there being no further business, Board President KERRY IRONS adjourned the meeting at 1:18 p.m. on October 16, 2025.

Respectfully Submitted,

Laurie Pardoe  
Secretary to the Board

Approved by the Kodiak Island Borough School District Board of Education at their Regular Meeting of November 17, 2025.

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Jesse Mickelson  
Clerk of the Board

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
Regular Meeting – October 20, 2025**

The Board of Education of the Kodiak Island Borough School District met in a Regular Meeting on Monday, October 20, 2025 in the District Services Conference Room. School Board Vice President JIM PRYOR called the meeting to order at 6:30 p.m.

**ROLL CALL** was taken, and the following members were present:

KERRY IRONS\*  
JIM PRYOR  
DUNCAN FIELDS  
MIKE LITZOW  
JESSE MICKELSON

Board members absent: None.

A quorum was established.

**OATH OF OFFICE:** Superintendent Mika administered the Oath of Office to JIM PRYOR, who was re-elected in the 2025 Municipal Election.

**REORGANIZATION OF THE BOARD:**

**MOTION**

DUNCAN FIELDS nominated all current board officers to continue to serve in their present role. There were no further nominations. The nominations were approved unanimously by a voice vote of all members present.

**APPROVAL OF THE AGENDA:**

**MOTION**

JESSE MICKELSON moved to approve the agenda as submitted. MIKE LITZOW seconded the motion, and it carried unanimously by a voice vote of all members present.

**APPROVAL OF THE CONSENT AGENDA:**

**4.a Approval of the Consent Agenda**

**MOTION**

MIKE LITZOW moved to approve the Consent Agenda to include: Facility Joint Use agreements, Advisory School Board Minutes, Board of Education Minutes, the October Staffing Report and the Grants Summary Report, as submitted. JESSE MICKELSON seconded the motion, and it carried unanimously by a voice vote of all members present.

**4.b Facilities Joint Use Agreements**

**MOTION**

The motion to approve the 2025-2026 Facility Joint Use Agreements as submitted, was approved under the consent agenda.

**4.c ASB Minutes**

**MOTION**

The motion to acknowledge receipt of the Advisory School Board Minutes, was approved under the consent agenda.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION REGULAR MEETING  
October 20, 2025  
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**4.d Board of Education Minutes**

**MOTION**

The motion to approve Regular Meeting Minutes of September 15, 2025, was approved under the consent agenda.

**4.e October Staffing Report**

**MOTION**

The motion to acknowledge receipt of the October Staffing Report, was approved under the consent agenda.

**4.f Grants Summary Report**

**MOTION**

The motion to approve acceptance of the following grants as presented: AK Literacy in the amount of \$24,257.44; Career Technical Education (CTE) in the amount of \$58,394.00; CLSD 2024 Cohort in the amount of \$350,000.00; Early Learning in the amount of \$577,018.10; Imagination Library in the amount of \$5,500.00; School Improvement in the amount of \$20,000.00; Section 619 in the amount of \$17,905.00; and Title VI-B in the amount of \$652,124.00, was approved under the consent agenda.

**COMMUNITY COMMENTS – None.**

**PROGRAM PRESENTATIONS:**

**7.a Alaska Family Engagement Center Grant Presentation –** AASB Representative Emily Ferry presented the report.

**7.b AKTeach Annual Board Presentation –** Principal Peggy Azuyak and Teacher Heidi Hargraves presented the report.

**7.c Kodiak High School Annual Board Presentation –** Jonathan Acker, Principal of Kodiak High School presented the report.

**7.d Maintenance and Facilities Summer Work Report –** Maintenance Director Adam Powers and Jessica Moore presented the report.

\*At 8:58 p.m. KERRY IRONS, who had attended virtually, left the meeting.

**NEW BUSINESS:**

**8.a Advisory School Board Election Certification**

**MOTION**

DUNCAN FIELDS moved to certify the 2025 Rural Advisory School Board election results for Akhiok, Ouzinkie and Port Lions, as presented. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

**8.b Monthly Financial Report**

**MOTION**

DUNCAN FIELDS moved to acknowledge the receipt of the September Report of Revenues and Expenditures, with Year-to-Date General Fund Revenues in the amount of \$7,609,958.14 and Year-to-Date General Fund Expenditures in the amount of \$5,736,065.13. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

- 8.c Board Policy Update - BP 4118 *Suspension/ Disciplinary Action*, BP 4119.41 *Employees with Infectious Disease*, BP 4131 *Staff Development*, BP 4132 *Publication or Creation of Materials*, BP 4218 *Dismissal/Suspension/ Disciplinary Action*, and BP 4313.1 *Load/Scheduling/Hours of Employment* (Second Reading and Public Hearing)**

**MOTION**

MIKE LITZOW moved to adopt Board Policies BP 4118, BP 4119.41, BP 4131, BP 4132, BP 4218, and BP 4313.1 in second reading, as presented. DUNCAN FIELDS seconded the motion.

Vice President PRYOR opened a public hearing at 9:40 p.m. There were no public comments and he immediately closed the public hearing.

The motion carried unanimously by a roll call vote of all members present.

- 8.d Board Policy Update - BP 5141.3 *Health Examinations*, BP 5141.31 *Immunizations*, BP 5141.51 *At-Risk Youths*, and BP 5141.52 *Suicide Prevention* (First Reading)**

**MOTION**

MIKE LITZOW moved to revise Board Policies BP 5141.3, BP 5141.31, BP 5141.51 and BP 5141.52 in first reading, as presented, and forward the policies to the November 17, 2025, Regular Meeting for a second reading and public hearing. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

- 8.e Asset Sale: KHS Construction Banya**

**MOTION**

DUNCAN FIELDS moved to approve the sale of KHS Construction Banya through the Public Silent Bid process, as presented. MIKE LITZOW seconded the motion, and it carried unanimously by a roll call vote of all members present.

**COMMUNITY COMMENTS – None.**

**REPORTS:**

- 10.a Superintendent’s Report – Superintendent Cyndy Mika presented the report.**

- 10.b Board Committee Reports – None.**

**BOARD COMMENTS**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION REGULAR MEETING  
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**ADJOURNMENT:**

**MOTION**

DUNCN FIELDS moved to adjourn the Regular Meeting. MIKE LITZOW seconded the motion, and it carried unanimously by a voice vote of all members present.

Without objection, and there being no further business, Board Vice President JIM PRYOR adjourned the meeting at 10:06 p.m. on October 20, 2025.

Respectfully Submitted,

Laurie Pardoe  
Secretary to the Board

Approved by the Kodiak Island Borough School District Board of Education at their Regular Meeting of November 17, 2025.

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Jesse Mickelson  
Clerk of the Board

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
Special Meeting – November 3, 2025**

The Board of Education of the Kodiak Island Borough School District met in a special meeting on Monday, November 3, 2025, in the District Services Conference Room. School Board President KERRY IRONS called the meeting to order at 6:30 p.m.

**ROLL CALL** was taken, and the following members were present:

KERRY IRONS  
JIM PRYOR  
DUNCAN FIELDS  
MIKE LITZOW  
JESSE MICKELSON

Board members absent: None.

A quorum was established.

**COMMUNITY COMMENTS:** Brian Himmelbloom

**NEW BUSINESS:**

**5.a AASB Superintendent Search Proposal**

**MOTION**

DUNCAN FIELDS moved to retain AASB's services for the KIBSD Superintendent Search and to authorize Board President Irons to finalize the proposed contract, and to extent practicable to permit Katie Oliver to fulfill the contract. MIKE LITZOW seconded the motion, and it carried unanimously by a roll call vote of all members present.

**5.b FY26 Certificated Contracts**

**MOTION**

MIKE LITZOW moved to approve the FY26 Certificated Contracts, as presented. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

**5.c Immigration Legal Services**

**MOTION**

MIKE LITZOW moved to approve the change of vendor from Ford Murray to Fisher Phillips for immigration related legal services to include the transfer of the previously approved purchase over \$50,000 as presented. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

**5.d BSA Increase Salary Adjustment for the Superintendent**

**MOTION**

MIKE LITZOW moved to authorize an increase to the Superintendent salary consistent with the salary increase to be received by KIBSD staff resulting from an increased BSA.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
BOARD OF EDUCATION SPECIAL MEETING  
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JESSE MICKELSON seconded the motion. The motion carried Four to One: Pryor, Litzow, Fields, and Irons (Yes) and Mickelson (No).

**ADJOURNMENT  
6.a Adjournment**

**MOTION**

MIKE LITZOW moved to adjourn the meeting. JESSE MICKELSON seconded the motion, and it carried unanimously by a voice vote of all members present.

Without objection, and there being no further business, Board President KERRY IRONS adjourned the meeting at 7:48 p.m. on November 3, 2025.

Respectfully Submitted,

Laurie Pardoe  
Secretary to the Board

Approved by the Kodiak Island Borough School District Board of Education at their Regular Meeting of December 8, 2025.

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Jesse Mickelson  
Clerk of the Board



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 11-17-2025	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
<b>Subject:</b>	ADVISORY SCHOOL BOARD MINUTES				
<b>Presenter or Contact Person:</b>	Cyndy A. Mika, Superintendent				
<b>Summary:</b>	The District has received Advisory School Board Minutes from Chiniak, Old Harbor, and Ouzinkie Advisory School Board(s).				
<b>Financial Implications:</b>	There are no financial implications to the budget.				
<b>Attachments:</b>	Chiniak ASB Minutes 8.27.25 Chiniak ASB Minutes 10.30.25 Old Harbor ASB Minutes 9.17.25 Old Harbor ASB Minutes 10.29.25 Ouzinkie ASB Minutes 10.14.25				
<b>Recommendation:</b>	Administration recommends the Board acknowledge receipt of the Advisory School Board Minutes as submitted.				
<b>Motion:</b>	I move the Board acknowledge receipt of the Advisory School Board Minutes as submitted.				

Advisory School Board meeting  
August 27, 2025

In person: Sandy D, Rochelle A

TEAMS: Peggy A, Christy Stark, Jon Stark, Marilyn G, Mary Jane K, Darlene C, Monique L

Sandy D introduce general process of ASB of Chiniak. Introduce Christina and Jon Stark. They are looking forward to working with everyone and are thankful for the opportunities Chiniak has.

Marilyn G rural school councilor tries to come out to schools often. Monique L is a parent. Darlene C is a parent. Cynthia S is a parent and joined us.

1) Bus waivers; In the past families have had their students ride the bus to town. Monique L last information she had received it was limited information. Peggy A only two families as of right now have permission to have students to come to Kodiak from Chiniak. This will not affect school related activities. Ro and I always confirm with the family to make sure the travel is correct.

2) Chiniak Water situation; Sandy D asks if a family would move into Chiniak community as there is a home up for sale. Will we be able to come back to this and reverse the decision.

Peggy A has heard that there is a spa that may become a water tester type 1. That may help Chiniak community in the future.

Monique L asks why it matters that there is 25 people as appose to 26 people. Why is the testing happening for 25 and under 26 people. Why is this the policy- can we figure out a better way for this?

Sandy D did you read that the school facility would have to have 25 or 26 people for at a period of 6 months. Rochelle A all the years that she has had a student which is about 10 years that the water has been a problem. It has always been an issue for all families.

Boil water notice dated from 2016. Peggy A said that it is only applies to community event of 25 or more people in the building. Sandy D this is ongoing that we need to fix this.

--Sorry I lost service and missed part of Monique L had commented. Sandy D has recommended to get a committee to work with KIB and KIBSD. Lobby for funds to get this rolling for testing.

MJ K added that sticking with getting informed, getting the right information, and moving forward with a committee to get clear and correct information on this matter. My experience from the last 3 years.

Sandy D thinks we need to lobby for this to get answers and make the changes that need to be made.

Marilyn G is the question about 60 days answered? Is it being not answered because we do not want to tip the box? Peggy A waivers were denied because the school will be fined if student population reaches 25+ while testing is not being mitigated correctly.

Monique L wants to clarify that we will not be fined on the first day. That is not how ADEC runs things. They look for people who are flying under the raider. They will look at the situation and ask for an engineer's report.

Sandy D does the school district send water out to Chiniak School. PA when we receive a bad test results is when we will have to switch to boil water only. Monique L suggest that we have a new engineer report focused to land use. Sandy D would KIBSD consider approving the waiver and not put the family or students in a transition to public school.

Superintendent Cyndy Mika joined meeting and Sandy D recap what has gone over in meeting.

S. Cyndy M the DEC wants us to go over that threshold before we fill out the form. KIBSD does not have enough funds for the water system.

The reason they were denied KIBSD does work with KIB, but the KIBSD does not have the money for this project. They do not have 2million is the funds account right now.

Meeting started recording at this point.  
Next meeting set to September 22<sup>nd</sup> at 4pm

Meeting adjourns at 5:15

Sandy Daws

Mark [unclear]  
Keshell [unclear]

# CHINIAK October 30, 2025

## 4:00 p.m. Chiniak School/TEAMS

4:04pm meeting starts

Rochelle, Sara, Daisy, Christy, John, Sandy and MJ  
Peggy A on TEAMS

Sept. 26<sup>th</sup>. meeting minutes approved.

Water system committee; Woody K, Sandy D, Monique L,

Facilities Peggy is working on an up-date. Peggy can share with Sandy from the new system which she has access to complete list but not projects that are open still.

Peggy showed group how to look up maintenance requests.

Sandy suggests adding any projects to even if it is long term. The auditors are on a hold until the government shut down. So, we may see something about the Audit in December.

John S. asks will the pump house/well house be painted? He was curious about if that is on the list and he does not think it is a priority.

Peggy A did not find the Ouzinkie trailer. It may have gotten damaged on retinal from Ouzinkie and sat behind of the KHS.

John S. asks if the generator and the pipes be removed or sold.

Christy S. Talking about the Facilities Mike L. was out today visiting the school, he knows about the tsunami trail, and the water system. He wants to hear the schools needs and wants to support.

John S. B. Aaron had donated funds to help support the wood shop. \$2000.00 would be more than enough but the major expense is plywood.

Sandy D suggest to work with the KHS show teacher on a wood order for future projects.

Sandy S. asks what the budget looks like for general funds for this year. Peggy will look up the budget and have Amber fallow up on the snow removal contract. General funds looks like about right now \$5,000.00 for school supplies. Student Funds is at \$8,596.00 right now.

Sara F. asks where is the "father son" sculpture is in Kodiak and at a welding shop. This maybe a spring project when they get done with it and reset it in the playground.

John S. Could we see about getting a car port or storage shed for the teachers to store their personal.

Painting of the building is all done.

Fundraising CherryDale fundraising was a great hit and we raised over \$7,000. Ro will be sending Amber the deposit and forms to CherryDale.

Sandy D. Will we be doing the sweatshirt sale again? Not currently we have not talked about it.

Sandy D. Peggy, will travel will have to go before the board.

Christy S. would Lesnoi be able to help with community and school events. Like in Akhiok had elder's lunches, or a Veteran's lunch-in with students at school. Peggy agrees that is a great idea.

John and MJ will work with Library and Elizbeth Bender.

### Administrative report

We still have 18 students.

Parent conferences were last week, and it was great to meet with parents and families. Halloween party is tomorrow, and the student were pretty much in charge of it all. We want to do a Christmas program, John

wants to work Red ribbon week is this week also and we have been doing great lesson on that. Sports we missed out deadline for actual volleyball tournament's. Students are working on ideas for PROM, like possibly have it at the Armory so student's have another hour to have to be able to visit longer and not have to leave early. Veterans day we would like to have veterans to have a lunch with us on Nov. 11<sup>th</sup>. Sue Baker and the kids got to the tiles and plan to install at the school in June of 2026. Wood shop is going well, John and Josh build a talbe to utiliza a shelf-table and a shelf over head to store supplies. Next week will be the starting of clubs, Mondays will be chess club and Tuesdays will be art club and MJ offered to help kids with ride to home because they are an after-school club. Todd helped get 6<sup>th</sup> graders and up to join a hunter and safety course starting next week.

Graduation date, with Daisy, Rochelle you both will have families

Christy S had a supportive conversation with Sterling Lewis at the Aeronautic facility in Pasagshak.

Peggy A is setting up a Scholarship fair on February 5<sup>th</sup> and February 6<sup>th</sup> do activities.

The two seats the BOE will approve Sara and John and we can sorn in them at our next meeting date set for Nov. 24<sup>th</sup> at 4pm.

Meeting adjourn at 5:02pm

Sandra Daws

Christy Staylor  
John M. Staylor

Alvin K...  
Rochelle Andrews



## Kodiak Island Borough School District

### Old Harbor Advisory School Board Minutes 9-17-25

**Call to Order:** 5:00 – Starts off with our land acknowledgment

**2. Roll Call:** Gabe Azuyak, Phyllis Clough, Lianna Peterson-phone, Glen Clough and Ross Elvehjem (Excused Absent)

**3. Establishment of quorum:** 4/5

**4. Guests:** Peggy Azuyak, Nataniel Tinambacan

**5. Reading and approval of last meeting minutes:** Lianna made a motion to pass the last meeting minutes for May 15, 2025, and it was seconded by Gabe. Motion carried

**6. Approval of agenda:** Lianna made a motion to pass the agenda and Glen seconded. Motion carried

**7. Public Comment:** None

#### **Director of Rural Schools- Report -Mrs. Peggy Azuyak**

- Fall benchmark testing in progress: K–3 foundational reading/math this week, grades 3–11 MAP growth testing next week.
- Volleyball: No local coach yet; one applicant off-island. Suggested intramurals or “Little Dribblers” basketball for younger students.
- Reading/math interventions will start by end of month. Teachers will review data in October.
- New math program *Ascend Math* will be used for extra support.

#### **Head Teacher Report- Mr. Nataniel Tinambacan**

- Enrollment: 38 students (K–12). Breakdown by grade shared.
- Teachers: Emily (K–2), Charmaine (3–6), Marcus (7–12), Nat supporting K–12 intervention and special ed.
- Recent events: Sound Alarm visit, SEL support visit, assessments started, and Peggy assisted with testing.
- Upcoming events: Fire drill September 29. Suicide prevention talks September 18 (upper end students will join KANA)

#### **9. Old Business:**

- **Special Education:**

- Nat confirmed reading/math interventions are happening in classrooms and pull-outs.
- Special ed aide supports will expand once the open position is filled.

#### **10. New Business:**

- **School Schedule:**

- Start/end times changed to 8:45–3:45 to align with Kodiak and the whole Island.
- Some parents were worried about students walking home at 4:00 during the winter darkness.
- Peggy explained alignment helps with shared teacher meetings and possible Kodiak HS classes (auto shop, electives).
- Board agreed to monitor concerns and revisit if needed.

- **Junior High Building:**

- Glen raised concerns about the idea of turning it into teacher housing.
- He said it is still needed for storage (paper, food, supplies).
- He questioned if teachers would want to live next to the playground.
- Peggy suggested other community buildings (like the Old Tribal Building) might be a better option.

- **ASB Election:**

- One nomination was received.

- Election scheduled for Oct. 7, but official election workers will be out of town.
- Board discussed moving date to Sept. 30 or after AFN. Peggy will help prepare ballots.

**11. Board Comments:**

- *Phyllis: Thanked the substitutes Charmaine and Marcus, she said that they are "amazing substitute teachers." Appreciated Peggy and Kim for bringing them. Said the school year is off to a good start.*
- *Glen: thanked the School District especially the Maintenance Département, Adam, and Jessica for the new freezer in the kitchen and the new water bottle fillers.*
- *Lianna: Thanked new teachers and asked about the copier replacement (Peggy confirmed it is being replaced)*
- *Gabe: Thanked all the staff at the Old Harbor School.*

**12. Adjournment: 6:15**

**13. Next Meeting Date:** October \_\_\_\_ 2025

ASB Board President: \_\_\_\_\_

ASB Board Secretary: \_\_\_\_\_





# Kodiak Island Borough School District

## Old Harbor Advisory School Board Minutes 10-29-25

1. **Call to Order:** 5:00

2. **Roll Call:** Lianna-Teams, Gabe-Teams, Ross, Glen, Phyllis present.

3. **Establishment of quorum:** 5/5

4. **Guests:** Peggy Azuyak, Nataniel Tinambacan

5. **Reading and approval of last meeting minutes:** Lianna made a motion to pass the last meeting minutes for September 17<sup>th</sup>, 2025, and it was seconded by Gabe. Motion carried 5/5

6. **Approval of agenda:** Lianna made a motion to pass the agenda and Gabe seconded. Motion carried 5/5

7. **Public Comment:** None

**Director of Rural Schools- Report -Mrs. Peggy Azuyak**

### Assessment Results:

- **Reading (MAP):** 28% proficient; majority below grade level but showing strong growth.
- **Math (MAP):** 87% below proficiency; 13% low average. High school results impacted by testing beyond current coursework.
- **Language Usage:** 27% proficient; most showing good growth.
- **DIBELS (K-3):** 30% above proficiency; 60% well below—receiving daily intervention.
- **School Improvement:** Old Harbor remains above state threshold but dropped from index score 25 to 9. Focus needed on grade-level instruction and student motivation.

### Discussion Highlights:

- Shared plans for targeted instruction and intervention scheduling.
- Discussed students' lack of accountability and readiness for employment after graduation.
- Emphasized that students need to be employable upon graduation and urged stronger expectations.
- Agreed and noted that many graduates lack basic math and workplace skills.
- Encouraged maintaining academic focus and believing in students' potential.
- Supported after-school programs and family involvement to boost motivation and help with low test scores and higher academic support.

**Head Teacher Report- Mr. Nataniel Tinambacan**

- Conducted drills, parent-teacher conferences, health screenings, and Red Ribbon Week.
- Reading and math interventions ongoing for all grades.
- School garden started with Old Harbor Native Corporation support.
- Halloween activities scheduled for October 31.

### 9. Old Business:

- ASB Election November 4<sup>th</sup> -for our one open position
- Computer Monitoring (Students) Network access controls improved. Teachers to receive Apple Classroom training.
- Student Behaviors-"Think sheets" and office referrals in use; continued focus on accountability

- The board discussed ongoing issues with student cell phone use during school hours. It was recommended that the **ASB Handbook clearly outlines the consequences** for not following the cell phone policy. This clarification will help ensure that students, staff, and parents understand the expectations and disciplinary steps when the policy is violated.
- Absenteeism -Some improvement but tardiness persists. AFN absences to be coded as school activities.

**10. New Business:**

**Open Positions:** Two aide positions remain open: a 5.5-hour aide (no benefits) and a 3-hour aide (grant-funded, no benefits). No new local applicants have been received. Funding constraints prevent combining the two positions.

**AFN Chaperones:** Concerns were raised regarding unsafe lodging during the AFN trip. The district will work with the corporation to ensure improved oversight, planning, and student safety for future travel.

**Upcoming Visitors:** District and project representatives are scheduled to visit on November 7. The superintendent replacement process is currently underway.

**11. Board Comments:**

- Lianna thanked staff for their dedication and emphasized improving student outcomes.
- Glen supported teachers and stressed consistency in behavior management with the help of our Handbook.
- Gabe suggested reinstating Spelling Bee and Battle of the Books; Peggy will coordinate book orders and coaching.
- Phyllis praised Red Ribbon Week and encouraged continued focus on student success.

**12. Next Meeting Date:** November 24<sup>th</sup>, 2025, 5:00

**13. Adjournment:** 6:05

ASB Board President:



ASB Board Secretary:



## OUZINKIE ADVISORY SCHOOL BOARD MEETING

October 14, 2025

5:00 PM

Minutes

### **Current ASB Members:**

Melodi Anderson

Larissa Boskofsky

Danica Clarion

Elijah Jackson

Michelle Johnson

Bliss Peterson

### **1. Roll Call:**

Members present: Bliss Peterson, Michelle Johnson, Elijah Jackson, Danica Clarion & Melodi Anderson.

Excused: Larissa Boskofsky

Staff: Estella Bryans & Sheila Leinberger

### **2. Approval of Minutes:**

- N/A

### **3. Approval of Agenda**

- N/A

### **4. Community Comments**

### **5. Correspondence**

- None

### **6. School Report**

Ms. Bryans gave an update:

- 14 Students in total
- Students receive PE points for participating in the Alutiiq dance group
- Peggy and Dr. Mika have visited Ouzinkie, Marilyn will be rescheduled for next week

- Thank you to the volunteers- Bliss helping with Math, Elijah helping with PE
- Kids ran 2.5 KM in PE today – maybe become an annual event invite the public to attend, possibly fundraise for ASB
- Volleyball – KIBSD is looking for a rural coach like last year.
- Contract available for Aid 3 hours/day
- Currently 1 student is attending AFN, also attended the Future Leaders Summit
- Coast Guard Wives Association sent letters for the kids to fill out and they have been sent back in. Government is currently shut down. - Santa to the Villages

#### 7. Old Business:

- Swim trip – Travel to Seward for swim trip needs to involve swimming. Miss Bryans will look into doing swimming lessons at a local pool in Seward.

#### 8. New Business:

- Veterans Day

Students will be making something and be attending

-Christmas

Coast Guard Wives Association (Santa to the Villages) sent letters to the kids to fill out and send them back. The Government is currently shutdown – hopefully it will be over by then. -  
PUT ON NEXT AGENDA

#### 9. Items for Future Agenda

- Thanksgiving
- Santa to the villages
- Xmas Bazaar

Closing of meeting/date of next meeting:

The next ASB meeting will be on November 4, 2025, at 5:00 PM

Motion to Adjourn was made by Melodi Anderson and seconded by Elijah Jackson

Meeting was adjourned at 5:47 PM

Minutes submitted by Michelle Johnson





# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 11.17.25 RM	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
<b>Subject:</b>	<b>FY27 Peterson Elementary Annual Report</b>				
<b>Presenter or Contact Person:</b>	Damon Hargraves, Peterson Principal				
<b>Summary:</b>	Peterson Elementary's annual report, covering assessment data, staffing, and major projects.				
<b>Financial Implications:</b>	There is no financial implication to the budget.				
<b>Attachments:</b>	20251117 Peterson Yearly Report.pdf				
<b>Recommendation:</b>	<b>No recommendation is necessary.</b>				
<b>Motion:</b>	<i>No motion is necessary.</i>				

# Peterson Elementary





# Volunteer Recognition



**Nicole Lewis & Kelsey Owens**



# Student Recognition

**Brookleigh Foster**

**Owen Nault**

**Maxine Manuel**

**William Filipowicz**



# Uniquely Peterson

- Located out of town near USCG Base, about 10min from KHS
- Serves students living on Base or around Base
- Serves students living in the Bells Flats area
- Many of our students walk to school from home on Base through a gate in the fence
- Our school was first built as a military office facility and later converted to a school
- About 30% of our students enroll and unenroll each year due to military movement
- We often enroll large groups of students within just a couple of weeks of school starting
- We play lots of chess









# Enrollment

Grade			New	Grade Total	Demographics
K	Johnson – 15	Lonheim – 13	28	28	Male - 104
1	Button – 15	Saliba – 18	9	33	Female - 97
2	Biladeau – 21	Coons – 21	10	42	IEP - 48
3	Reyes - 16	McWethy - 16	10	32	ELAP - 3
4	Hicks – 19	Milligan – 20	5	39	504 - 3
5	Schmitt – 27		8	27	GT - 8
					Migrant – 31
			Total 70		
<b>GRAND TOTAL</b>				<b>201</b>	

# Peterson Staff



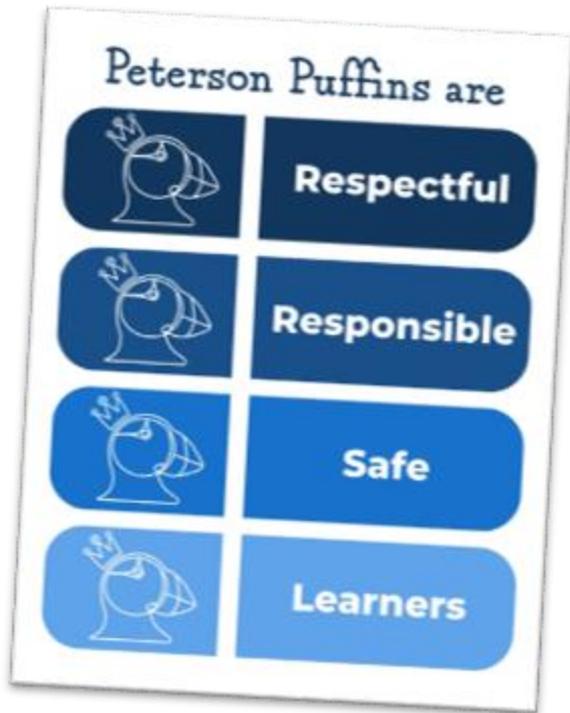
## Certificated

1. Damon Hargraves
2. Melissa Griffin\*
3. Breanna Peterson
4. Melissa Johnson\*
5. Kristi Lonheim\*
6. Stacey Button\*
7. Erin Saliba\*
8. Lindsay Biladeau
9. Margie Coons
10. Lianne Reyes
11. Ann McWethy
12. Chris Hicks
13. Emily Milligan
14. Maggie Schmitt
15. Michelle Luna\*
16. Nori De Asis\*
17. Tim Wolcott
18. Amanda Knutzen

## Classified

1. Joni Ferguson
2. Erin Edwards
3. Teresa Jacobson
4. Joey Mendoza
5. Miranda Stohl
6. Megan Nault\*
7. Rebekah Ogden
8. Katie Hill
- 9. Alicia Wallace**
- 10. Nina Krumrey**
- 11. Heidi Dagen**
- 12. Tawnee Demucha**
- 13. Rica Mangrobang**
- 14. Amanda Moore**
- 15. Julie Coyle**
- 16. Sarah Williams**

\* = schoolwide interventionists

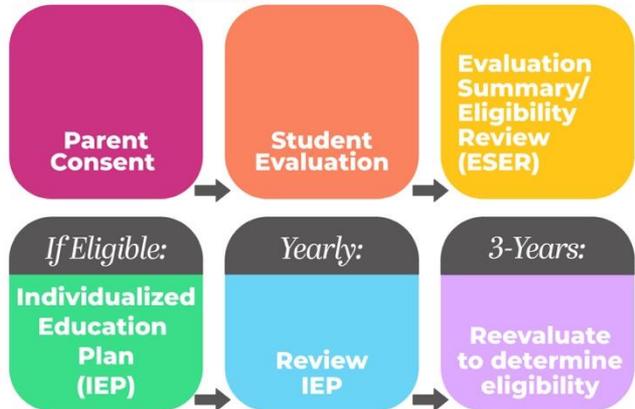




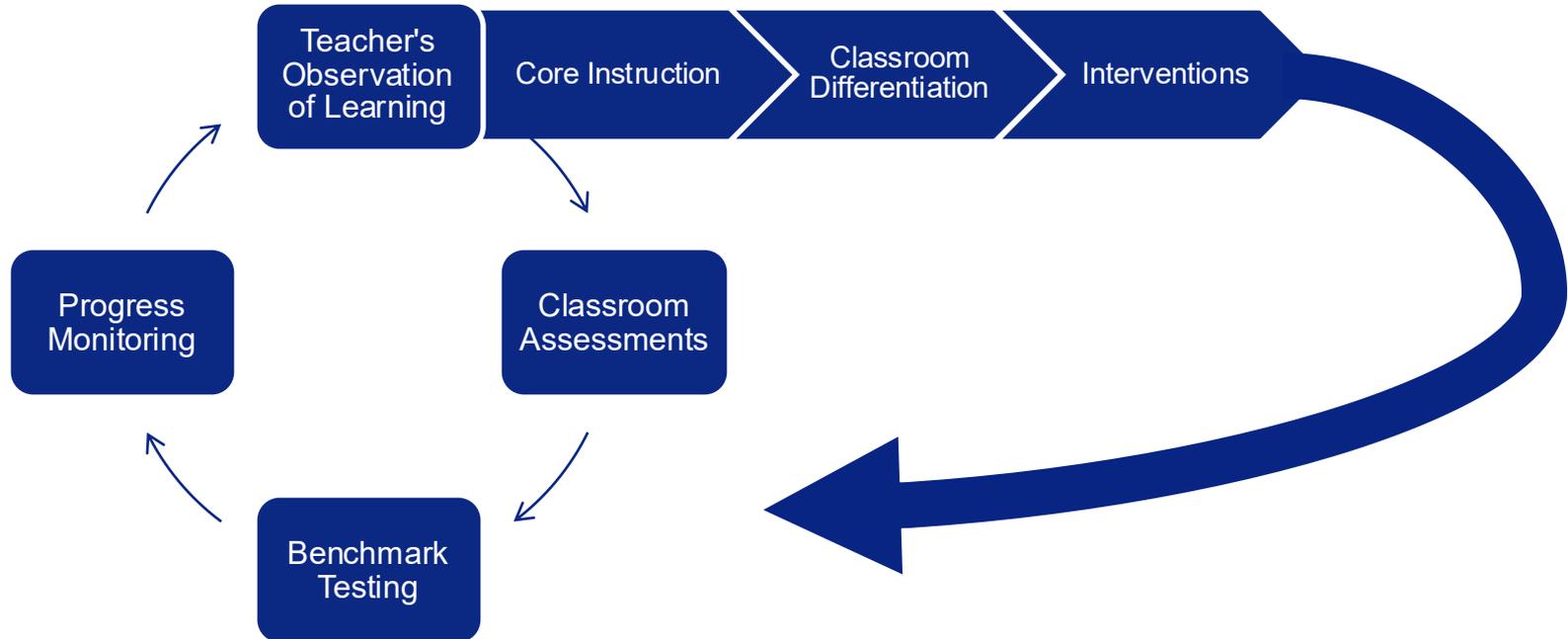
## IEP Evaluation Process

In order to qualify for special education, following must be met:

1. Data supports disability
2. Disability adversely affects educational performance
3. Student requires specially designed instruction



# Assessments & Interventions





# Weekly Collaborating

## PLC Team

- Grade Level Teachers
- Instructional Coach
- Principal
- Counselor

## Instructional Support Team

- Instructional Coach
- Counselor
- Principal
- Psychologist
- Special Ed teachers
- GT teacher
- Specialists



# K-3 Composite Reading Data

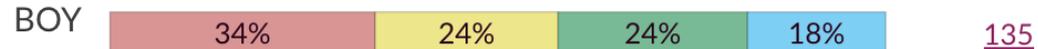
FY25 Levels

Students



FY26 Levels

Students



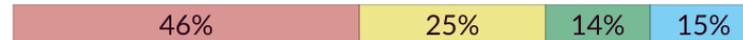
Well Below Benchmark Below Benchmark At Benchmark Above Benchmark

# Kinder Composite Reading Data

Grade K

Composite Score

BOY



28

Well Below Benchmark

Below Benchmark

At Benchmark

Above Benchmark

# 1<sup>st</sup> Grade Composite Reading Data

Grade K

Composite Score



Grade 1

Composite Score



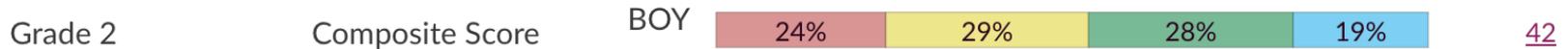
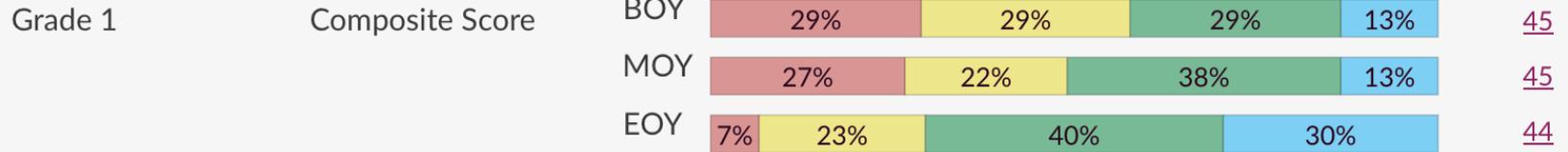
Well Below Benchmark

Below Benchmark

At Benchmark

Above Benchmark

# 2<sup>nd</sup> Grade Composite Reading Data

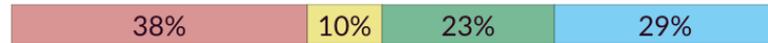


# 3<sup>rd</sup> Grade Composite Reading Data

Grade 2

Composite Score

BOY



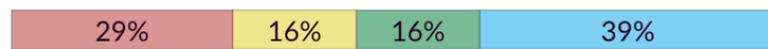
31

MOY



31

EOY

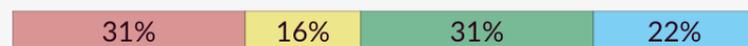


31

Grade 3

Composite Score

BOY



32

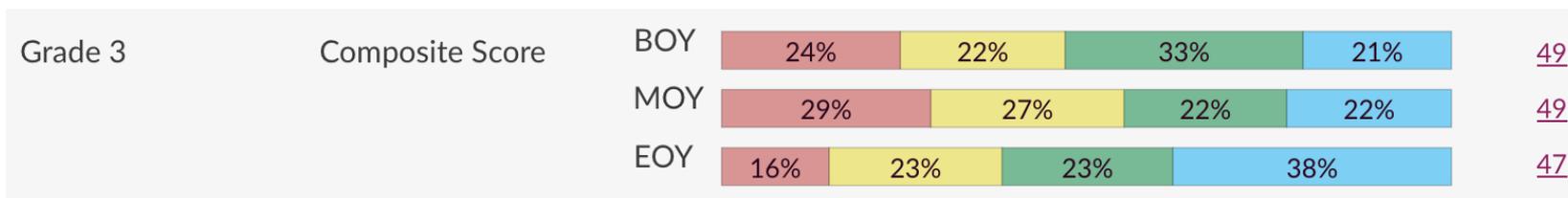
Well Below Benchmark

Below Benchmark

At Benchmark

Above Benchmark

# Last Year's 3<sup>rd</sup> Grade Composite Reading Data



Well Below Benchmark   Below Benchmark   At Benchmark   Above Benchmark

# Map Growth Data (grades 3-5)

## Reading

### Achievement Overview

Peterson Elementary School | Reading

Grade	Achievement Fall 2025-2026 Median and Distribution	Number of Students
All Grades		97
<b>Percentiles Key</b> ● 1st - 20 <sup>th</sup> ● 21st - 40 <sup>th</sup> ● 41st - 60 <sup>th</sup> ● 61st - 80 <sup>th</sup> ● >80 <sup>th</sup> Rostered Fall 2025-2026 Tested Fall 2025-2026		

### Achievement Overview

Peterson Elementary School | Reading

Grade	Achievement Spring 2024-2025 Median and Distribution	Number of Students
All Grades		94
<b>Percentiles Key</b> ● 1st - 20 <sup>th</sup> ● 21st - 40 <sup>th</sup> ● 41st - 60 <sup>th</sup> ● 61st - 80 <sup>th</sup> ● >80 <sup>th</sup> Rostered Spring 2024-2025 Tested Spring 2024-2025		

## Math

### Achievement Overview

Peterson Elementary School | Math K-12

Grade	Achievement Fall 2025-2026 Median and Distribution	Number of Students
All Grades		97
<b>Percentiles Key</b> ● 1st - 20 <sup>th</sup> ● 21st - 40 <sup>th</sup> ● 41st - 60 <sup>th</sup> ● 61st - 80 <sup>th</sup> ● >80 <sup>th</sup> Rostered Fall 2025-2026 Tested Fall 2025-2026		

### Achievement Overview

Peterson Elementary School | Math K-12

Grade	Achievement Spring 2024-2025 Median and Distribution	Number of Students
All Grades		92
<b>Percentiles Key</b> ● 1st - 20 <sup>th</sup> ● 21st - 40 <sup>th</sup> ● 41st - 60 <sup>th</sup> ● 61st - 80 <sup>th</sup> ● >80 <sup>th</sup> Rostered Spring 2024-2025 Tested Spring 2024-2025		

# Highlighting the Specifics

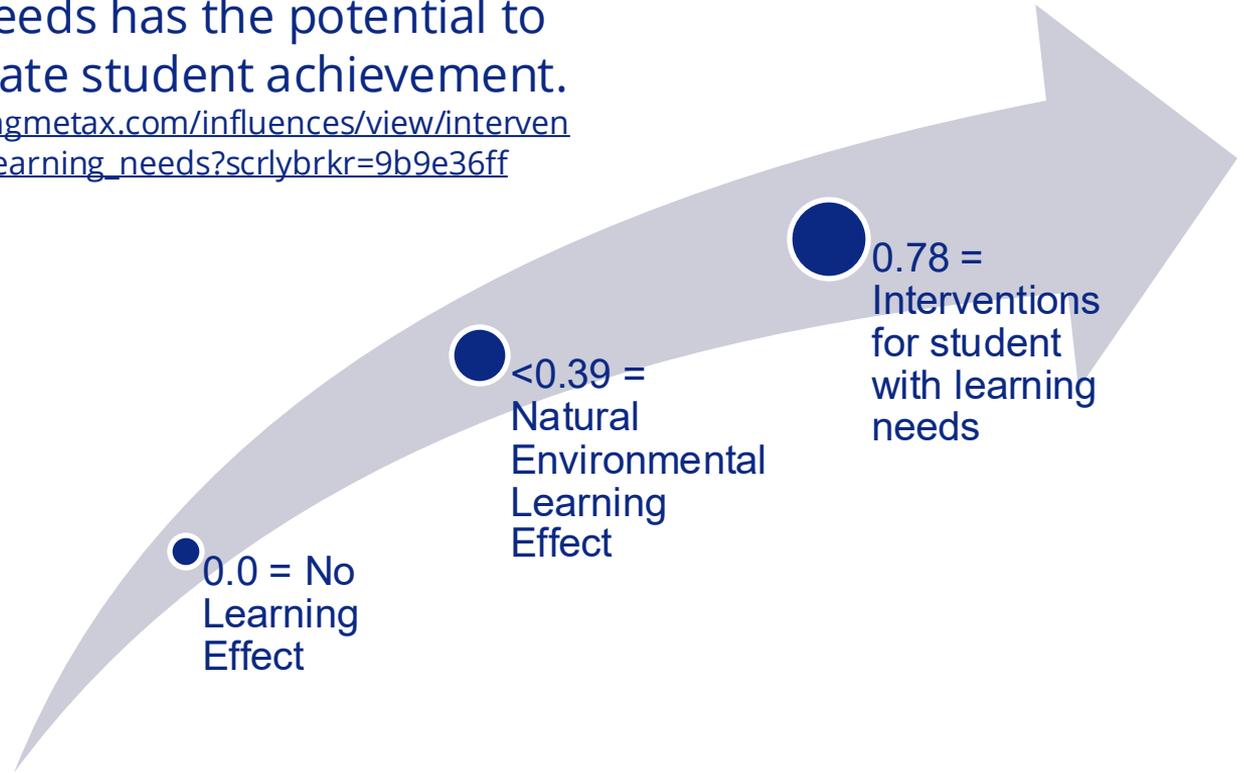
22	31	40	41
7	7	9	11
12	30		28
21	32	31	35
15	27	23	28
15	24	33	41
0	2	1	0

- 2nd Grade Progress Monitoring Data from DIBELS
- After 8 weeks of interventions

# Importance of Interventions

Interventions designed for students with identified learning needs has the potential to considerably accelerate student achievement.

- [https://www.visiblelearningmetax.com/influences/view/interventions\\_for\\_students\\_with\\_learning\\_needs?scrybrkr=9b9e36ff](https://www.visiblelearningmetax.com/influences/view/interventions_for_students_with_learning_needs?scrybrkr=9b9e36ff)





# Instructional Coach - Major Roles

## Instructional Coaching

- Our instructional coaches directly support teachers in their ongoing professional development, helping them to improve their teaching practices through goal-oriented coaching cycles. The coaches are in the rooms of our teachers providing input, advice, and perspective that improves instruction. They work with our new teachers and our veteran teachers alike with a mindset of continuous improvement.

## Test Administration

- Modern education is data informed. Alaska mandates a summative test and three benchmark tests each year. In addition to these tests, we have progress monitoring assessments that must be given to a subset of students on a weekly basis. There are different tests for different grades, which include MAP Growth, the Alaska Science Assessment, AKSTAR, DIBELS Reading, and DIBELS Math. Each test is on a different platform, has a different roster, has a different way of managing student accommodations, and has different ways of facilitating the test. Our instructional coach keeps all of these assessments running smoothly for our teachers and students through training, facilitating, and in-the-moment support. Additionally, our instructional coaches help us all to make use of this data. This testing can be valuable, but only as much as we can use the data to inform our instruction. Accessing the data, repackaging the data if necessary, and then helping our teachers to make use of the data is unique to our coaches.

## Intervention Coordination

- One of the main ways that we use our testing data is to inform the development of our building interventions. These interventions are some of the most effectual ways in which we work with students, and our instructional coaches are the ones who take the lead on coordinating our interventions. The instructional coaches help teachers to develop their own small groups and support them with extra training as needed, and they help to coordinate pull-out interventions with multiple staff as well. They also work alongside our teachers to conduct these interventions. All of this plays a major part in implementing the new state mandated Individualized Reading Improvement Plans (IRIP).



- # Peterson School Counselor Tiers of Support

- ## Tier 1

- All students receive at least 30 min of class lessons a week that align with American School Counselor Association Mindsets and Behaviors (11 weekly lessons)

- ## Tier 2

- Offering weekly lunch bunches or small group meetups for new students, transferring students, students with deployed parents, etc. (currently facilitating 12 groups)

- ## Tier 3

- May include intermittent individual meetings over the course of six weeks, which include more direct support or skill development
- Student crisis response

# ● Peterson School Counselor Other Projects

## Puffin Pals

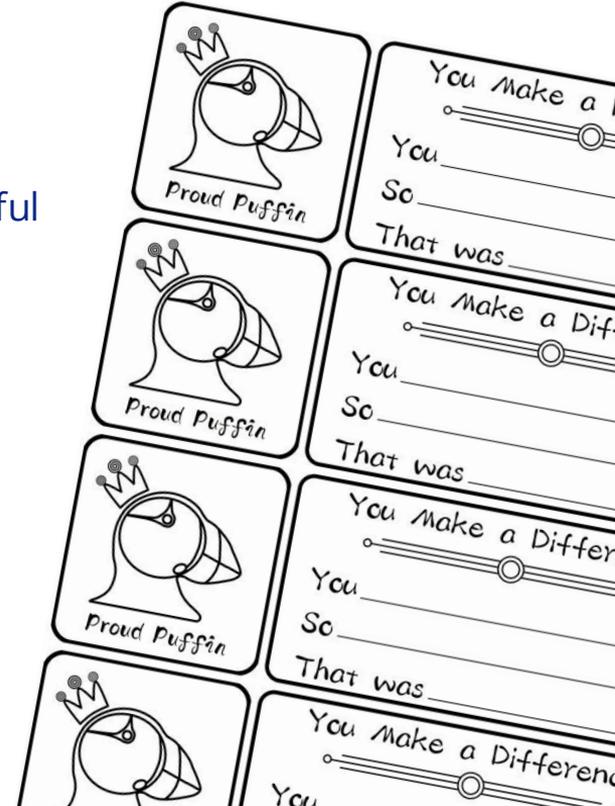
- Facilitates the school job program for everyone who wants to participate
- Jobs develop leadership, accountability, pride, responsibility, excitement, positive connection, and community in a meaningful way

## Very Important Peterson Puffin (VIPP)

- Organize and facilitate this longstanding Peterson tradition

## Staff Training and Support

- Presentations
- Staff collaboration
- Creation of visuals



# Peterson Pals



- Morning News Crew
- Bulletin Board Crew
- Breakfast Buddies
- Recycle Crew
- Groundskeepers
- Library Assistants
- Puffin Podcast
- Lost & Found Crews
- Set-up Crew
- Welcome Crew
- Sunshine Crew
- **Culinary Crew\***
- **Flag Bearer\***



<https://puffinpress.substack.com/podcast> - Check out the latest episode to hear from our Puffin Podcast Team and learn more about Puffin Pals



I feel...

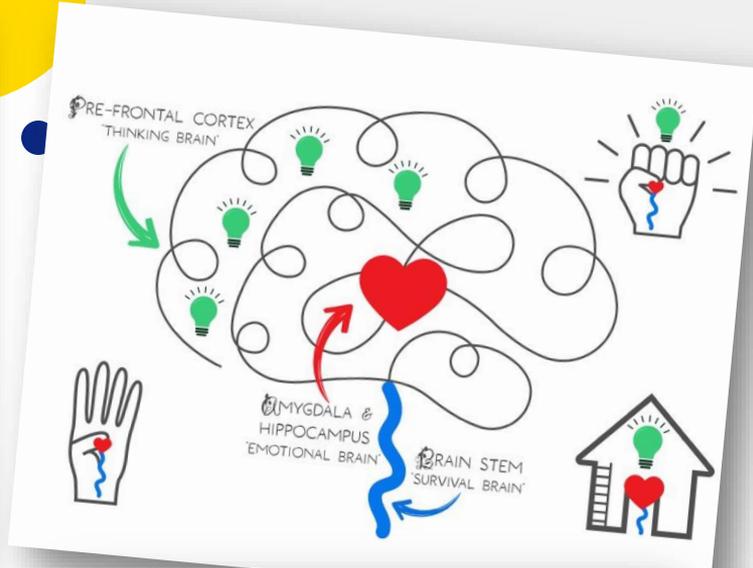
My brain is...

Today, I commit to using...

<b>Kind Words</b> 	<b>Listening Ears</b> 	<b>Helping Hands</b> 
<b>Watching Eyes</b> 	<b>Walking Feet</b> 	<b>Calm Body</b> 

8:00am - 8:30am	
8:30am - 9:00am	
9:00am - 9:30am	
9:30am - 10:00am	
10:00am - 10:30am	
10:30am - 11:00am	
11:00am - 11:30am	

Name & Date:



### Using My Big Voice

<b>What is the problem?</b> 	<b>What would be helpful?</b> 	<b>State it, using your Big Voice</b> 
<i>I don't like it...</i> 	<i>Please...</i> 	<i>I don't like it when you cut me in line. Please go back to your spot.</i>

I feel...

My brain is...

Today, I commit to using...

<b>Kind Words</b> 	<b>Listening Ears</b> 	<b>Helping Hands</b> 
<b>Watching Eyes</b> 	<b>Walking Feet</b> 	<b>Calm Body</b> 



# PTA

Kelsey Owens, President

## Hosted Events and Projects

- Haunted Hallways
- Carnival
- Santa's Workshop
- Puffins on Ice
- Fundraising for a new school sign
- Boosting morale with food and treats all year
- \$150 for each teacher to facilitate a school benefit



*Puffin Press*

Peterson Elementary, Kodiak



Sign up now for the Peterson Elementary Newsletter. Keep tabs on current events, upcoming plans, and celebrations.



# Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date 11/17/25 RM	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
<b>Subject:</b>	<b>PORT LIONS SCHOOL REPORT</b>				
<b>Presenter or Contact Person:</b>	Shayla Deming, Head Teacher				
<b>Summary:</b>	Head Teacher, Shayla Deming, will present on Port Lions' program and progress.				
<b>Financial Implications:</b>	There is no financial impact to the budget. Port Lions Presentation				
<b>Attachments:</b>					
<b>Recommendation:</b>	<b>No Recommendation is necessary.</b>				
<b>Motion:</b>					



# Port Lions- November Board Report

Shayla Deming  
2025-2026 Head Teacher

# Honorary Volunteer

Whitney McElwain is our honorary volunteer this year!

- Put together a car wash fundraiser
- Washed the cars with the students!
- Huge success!!



# Student Recognition

Ajax Alick- Ajax is new to our school and community this fall. He has simultaneously fit in and stood out amongst our student body. His quiet leadership is reflected in his consistent work ethic and his drive to help others without seeking acknowledgment. Ajax's integrity and willingness to step up when others need help make him a valued member of our school community.

Julia McElwain- Julia has an extraordinary passion for learning. Last year, she eagerly tackled second-grade material as a first grader, and this year she's excelling in third-grade reading and math. She shows great enthusiasm for Battle of the Books and for mastering her multiplication facts. Julia is a shining example of what drive, self-motivation, and dedication can achieve.



# Celebrations

- Student Council plans for Rural Schools
- Egg Take
- Hydroponics
- Fundraisers
- Little Dribblers
- NVPL Podcast



# Enrollment

## Elementary: 12

Kinder- 4

1<sup>st</sup>- 3

2<sup>nd</sup>- 1

3<sup>rd</sup>- 2

4<sup>th</sup>- 2

## Junior High/HS: 18

5<sup>th</sup>- 3

6<sup>th</sup>- 5

7<sup>th</sup>- 1

8<sup>th</sup>- 4

10<sup>th</sup>- 2

11<sup>th</sup>- 3



# Staffing

- 3 teachers
- 1 secretary/aide
- 1 dayman
- 1 Title VI aide
  
- Vacancies: None



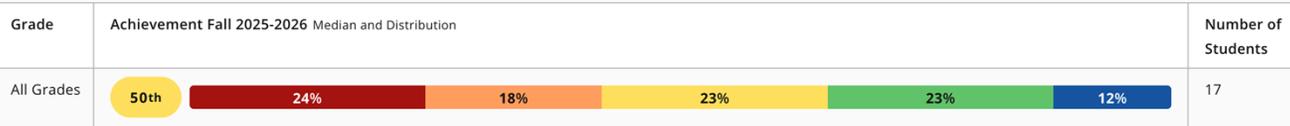
# MAP Growth: Reading

## Port Lions School

School Profile

### Achievement Overview

Port Lions School | Reading



Percentiles Key ● 1st - 20<sup>th</sup> ● 21st - 40<sup>th</sup> ● 41st - 60<sup>th</sup> ● 61st - 80<sup>th</sup> ● >80<sup>th</sup>

Rostered Fall 2025-2026  
Tested Fall 2025-2026

[More information about this chart](#)

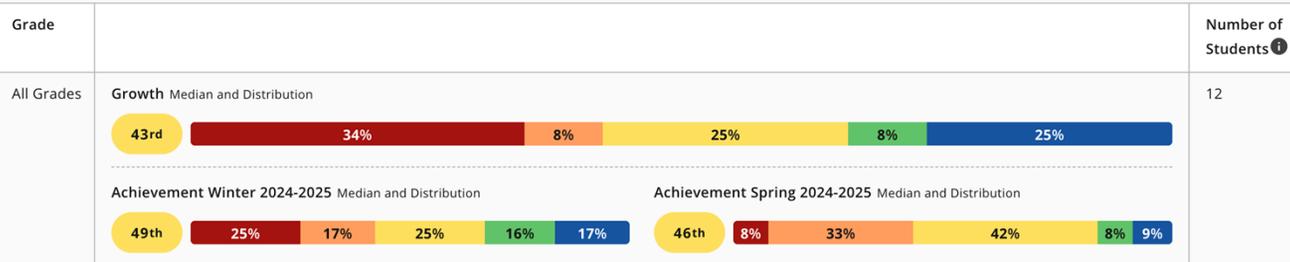
- National average
- Consistent progress
- Continue early literacy routines
- New aide working with small groups

## Port Lions School

School Profile

### Growth and Achievement Overview

Port Lions School | Reading



Percentiles Key ● 1st - 20<sup>th</sup> ● 21st - 40<sup>th</sup> ● 41st - 60<sup>th</sup> ● 61st - 80<sup>th</sup> ● >80<sup>th</sup>

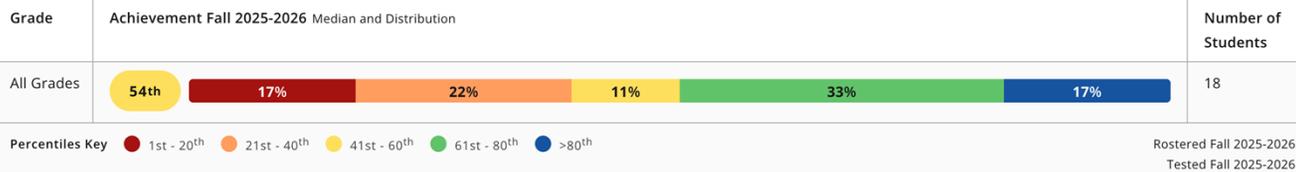
Rostered Fall 2025-2026  
Tested Winter 2024-2025 - Spring 2024-2025



# MAP Growth: Language Usage

## Port Lions School

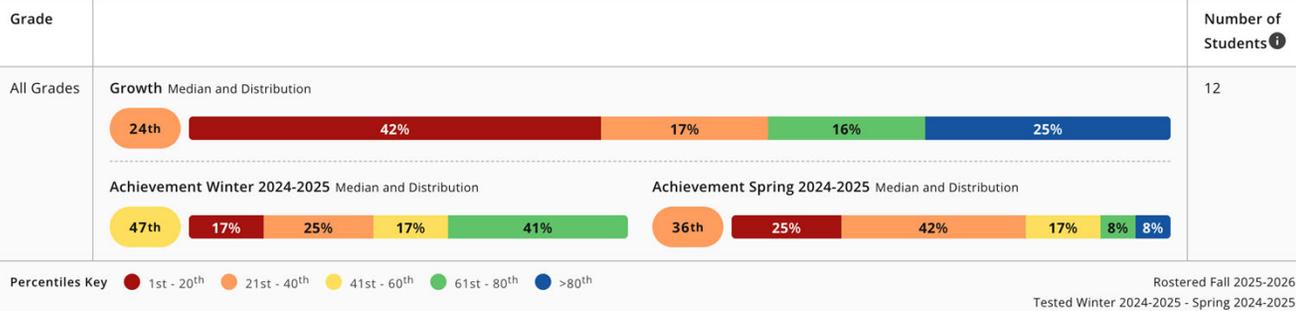
School Profile  
**Achievement Overview**  
 Port Lions School | Language Usage



- Need for consistent growth
- Rural Schools Vocabulary Supplement

## Port Lions School

School Profile  
**Growth and Achievement Overview**  
 Port Lions School | Language Usage



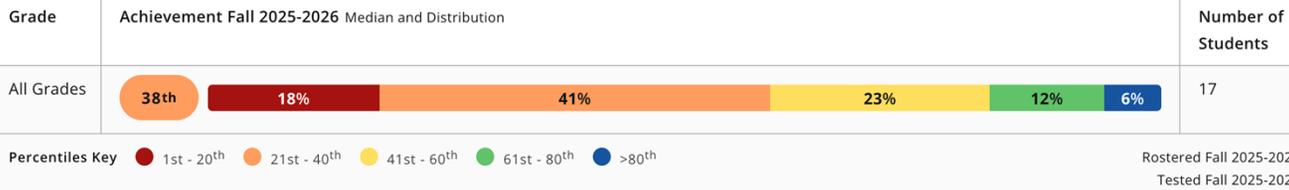
# MAP Growth: Math

## Port Lions School

School Profile

### Achievement Overview

Port Lions School | Math K-12



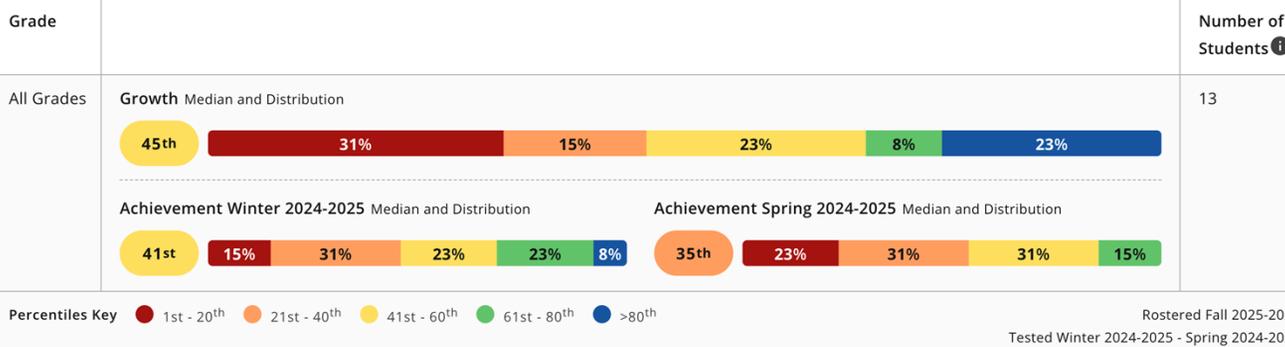
- Over half of our students fall under the 40<sup>th</sup> percentile
- Need for foundational skills
- Fact Fluency
- Number Sense

## Port Lions School

School Profile

### Growth and Achievement Overview

Port Lions School | Math K-12



# Needs: Curricular

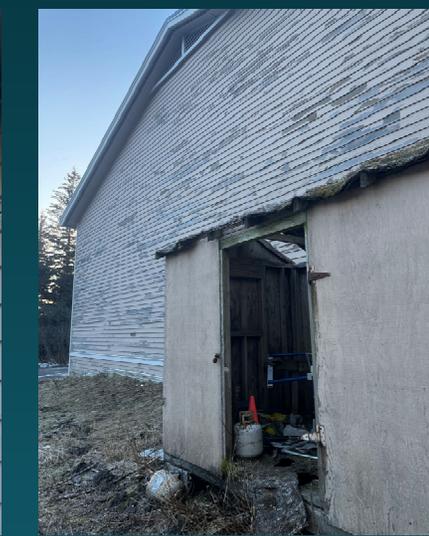
- ASB
- ARC
  - Supplementing
  - Rural Schools



# Needs: Maintenance

- All village schools
- Meeting with Dr. Mika, ASB, Head of Maintenance, and Borough
  - Fire alarm
  - Boilers
  - Zone Valves
  - Air Quality Test
  - Board Walk





# Follow Port Lions School on Facebook!

## Port Lions VPSOs Drop Quick Fire Safety Tips at School



Port Lions VPSOs David McElwain and Malu Benedicto gave students a short but powerful fire safety talk, stressing gadget risks, the importance of trusted brands, and habits that build courage, responsibility, and community safety.

## SIPPING STORIES: A TEA PARTY IN PORT LIONS SCHOOL

Today, Port Lions School buzzed with ex... See more



Look what just hit the shelves in our school store! This is only part of the treasure —plenty more goodies are hiding off-camera.





# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

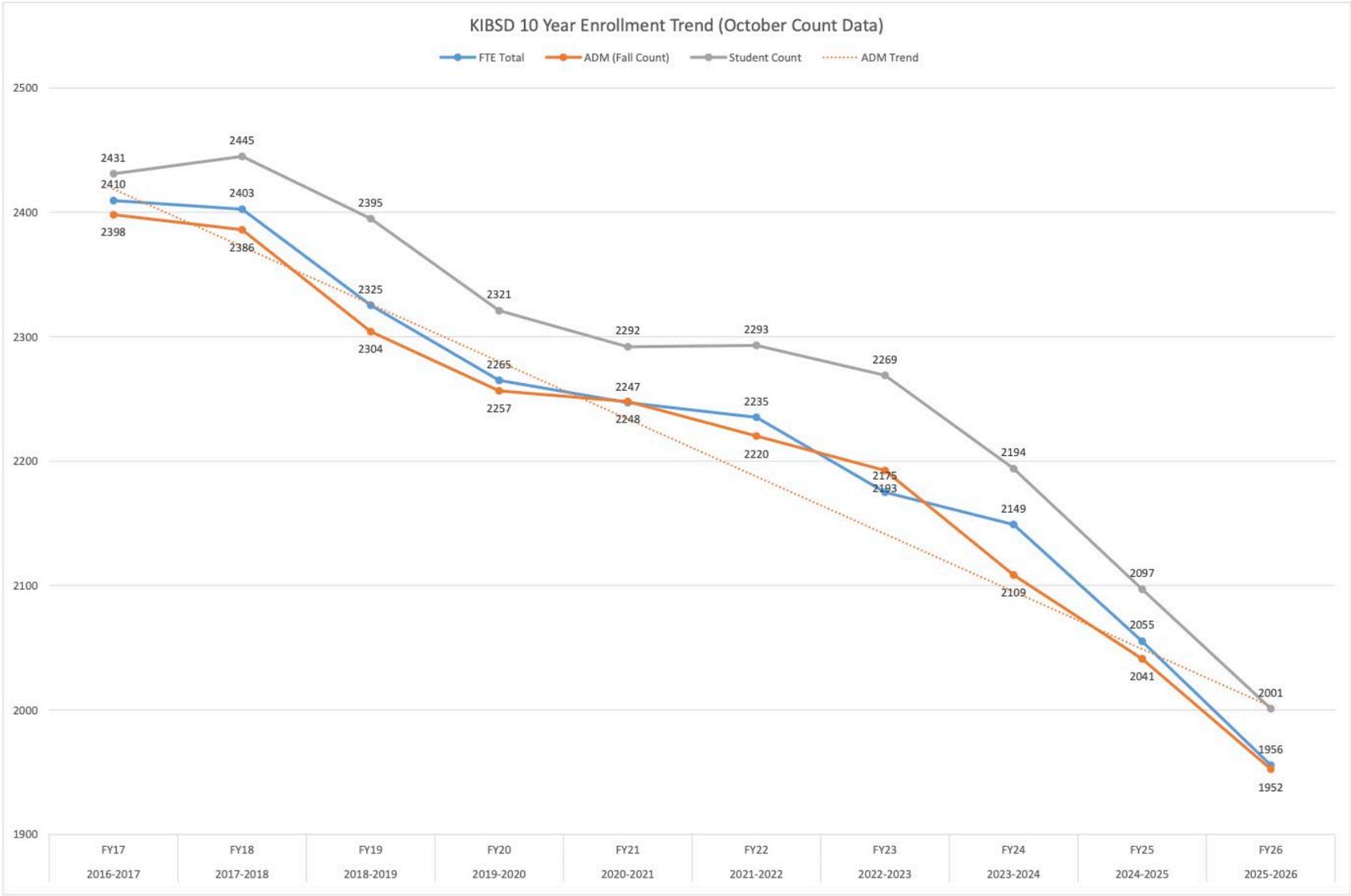
Board Mtg. Date 11/17/25 SM	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
<b>Subject:</b>	<b>FY26 DEMOGRAPHICS REPORT</b>				
<b>Presenter or Contact Person:</b>	Kim Saunders, Assistant Superintendent				
<b>Summary:</b>	Administration presents an updated demographics snapshot based on the October count data submitted to the state for FY26.				
<b>Financial Implications:</b>	There is no financial impact on the budget.				
<b>Attachments:</b>	FY26 Board Report Demographics.pdf				
<b>Recommendation:</b>	Administration recommends that the Board Review the current trend data as presented.				
<b>Motion:</b>	No Action Required				



# KIBSD Demographics

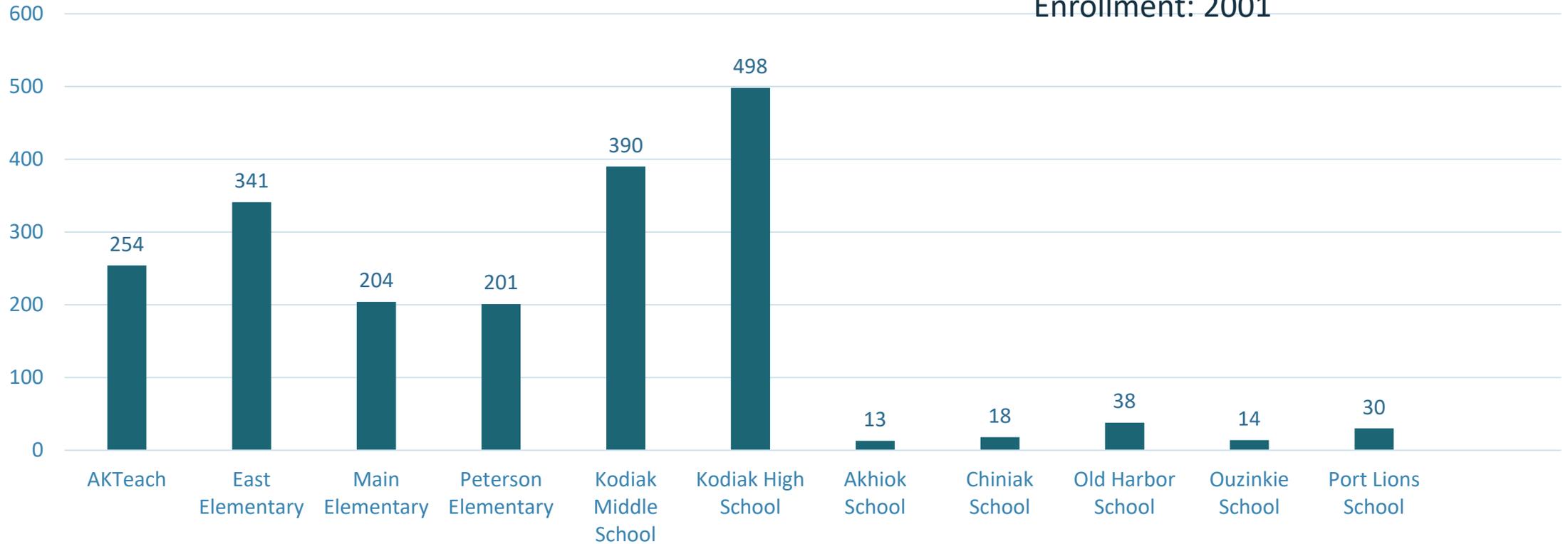
FY26

November 17, 2025



# FY26 Student Count

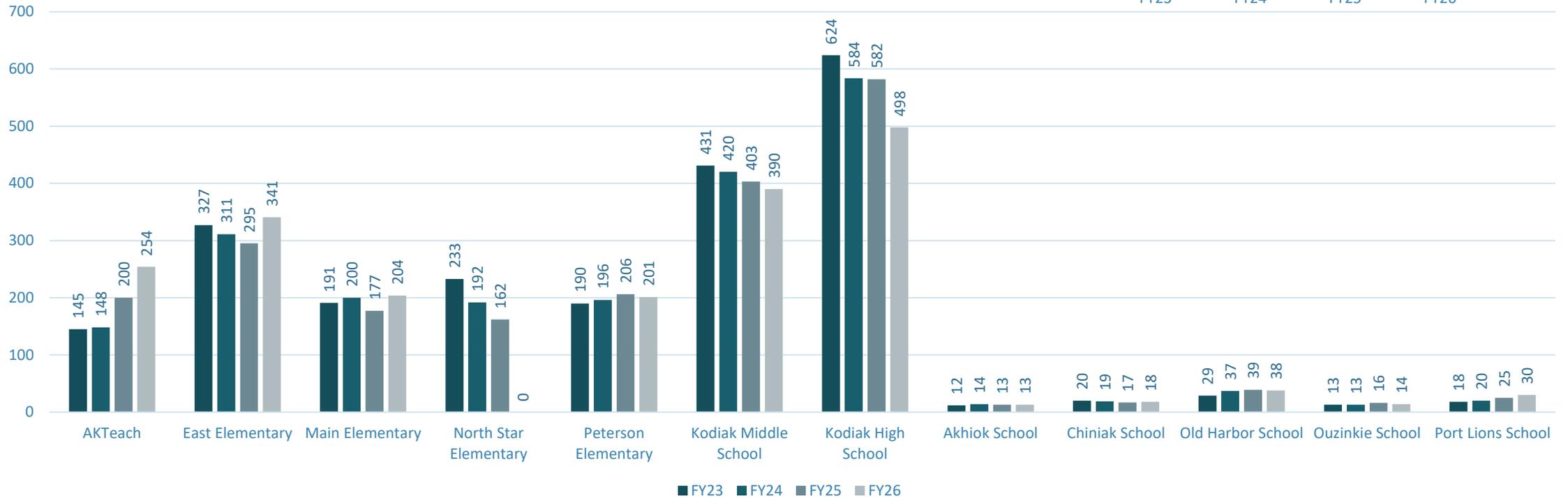
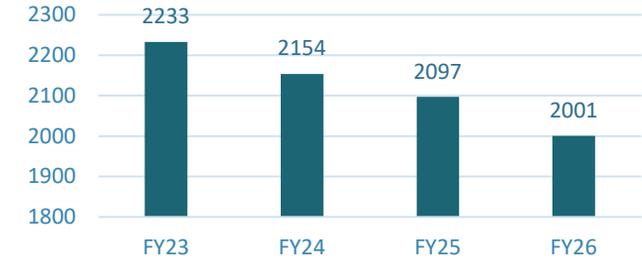
Total Student  
Enrollment: 2001



# Trend FY23-FY26

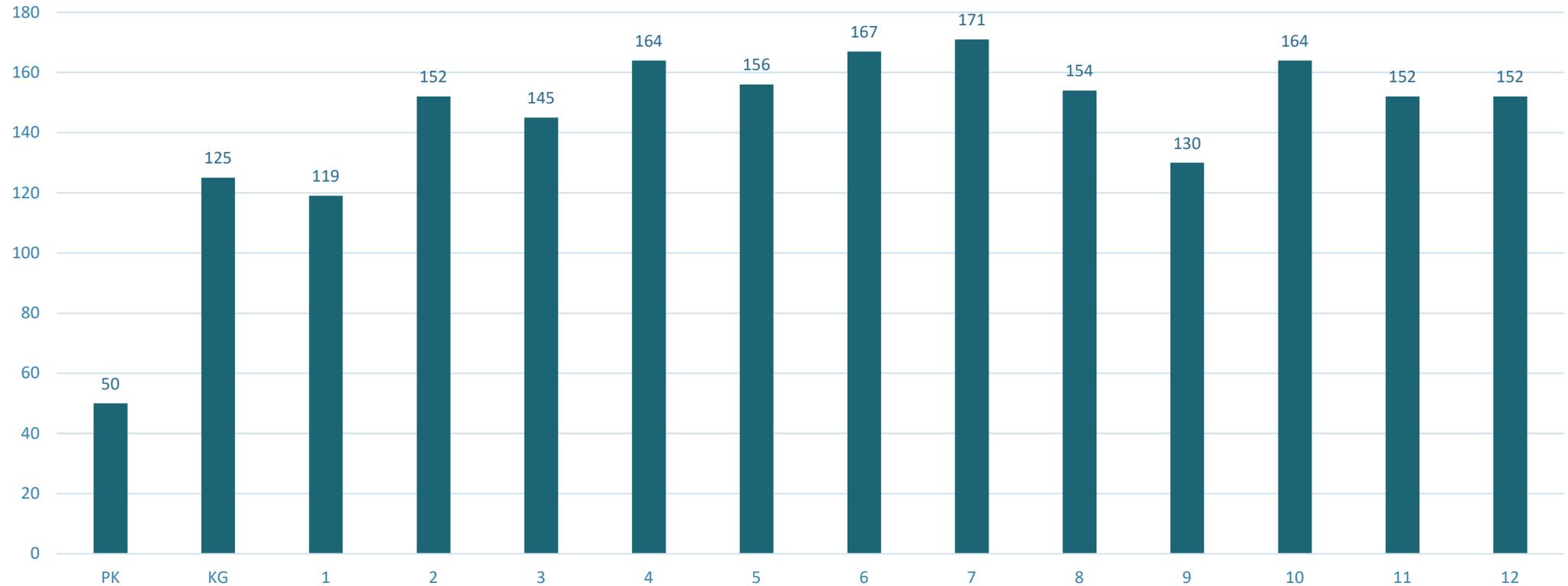
## Student Count by Building

Student Enrollment



# FY26 Student Count by Grade Level

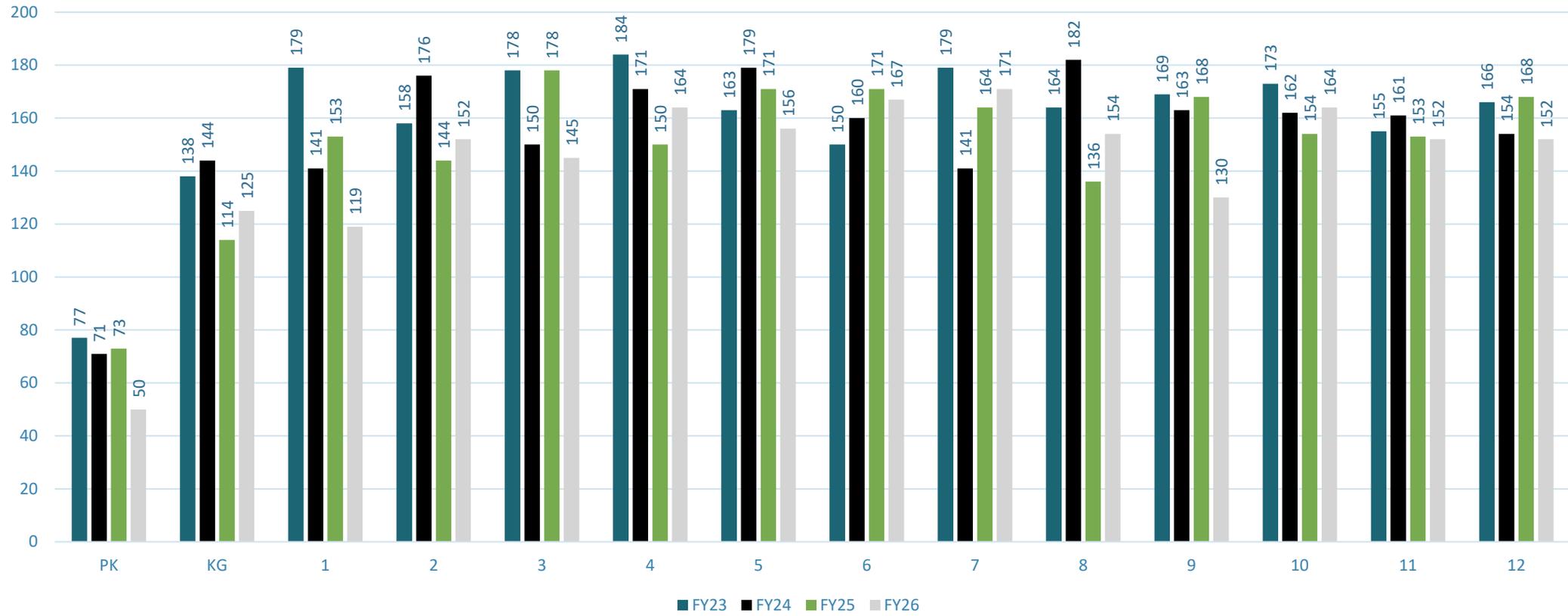
FY26 District Wide Student Count by Grade Level



# Trend FY23-FY26

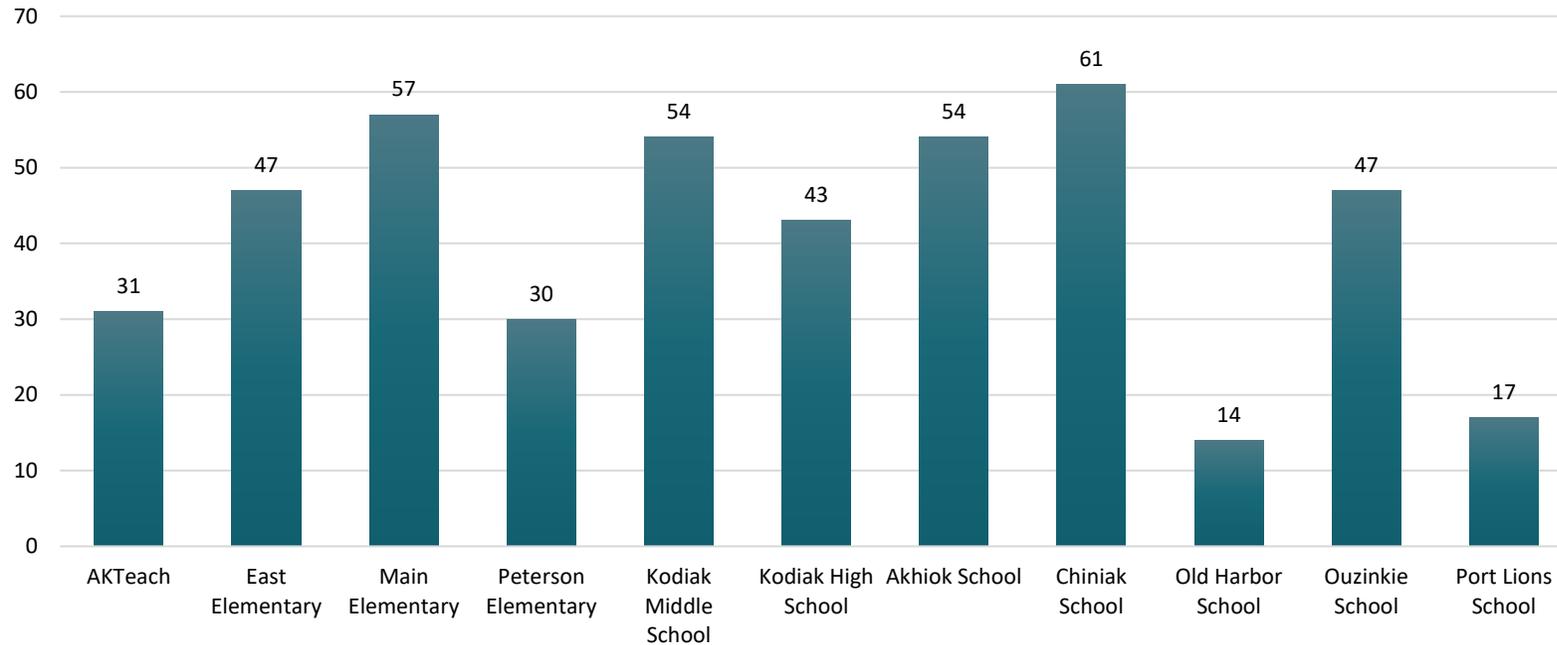
## Student Count By Grade Level

Chart Title



# FY26 Students that Qualify for Free & Reduced Meals

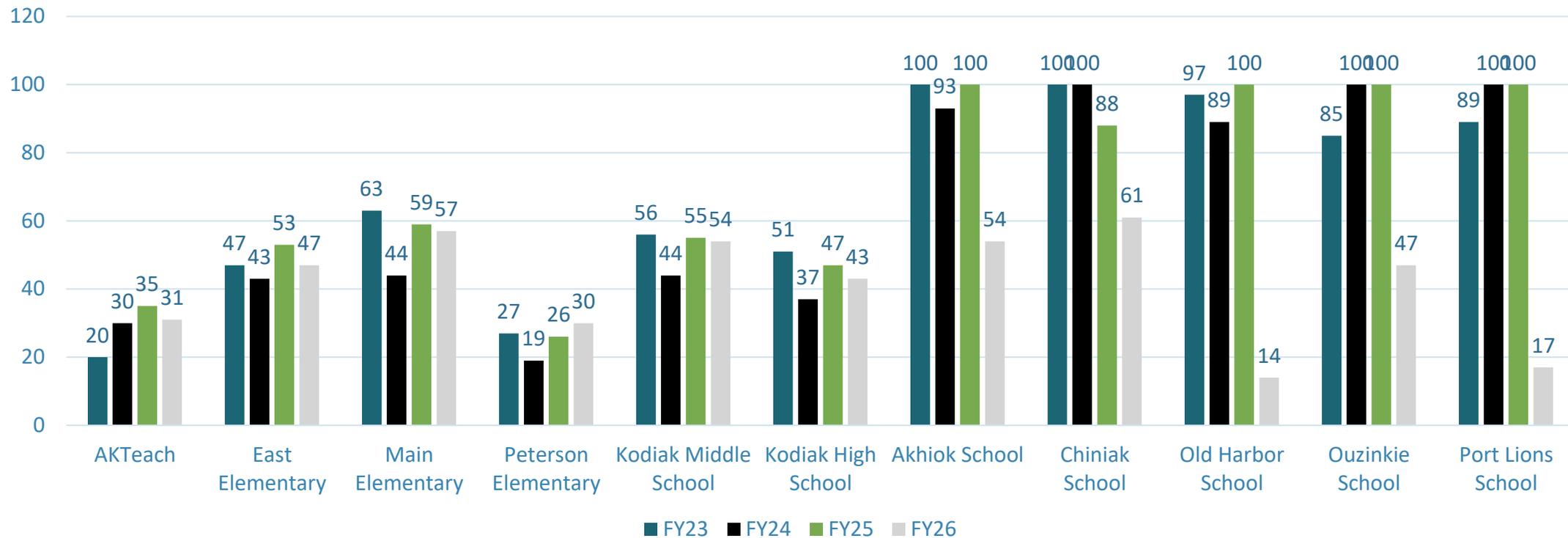
Data in Percentages



# Trend FY23-FY26

## Students that Qualify for Free & Reduced Meals

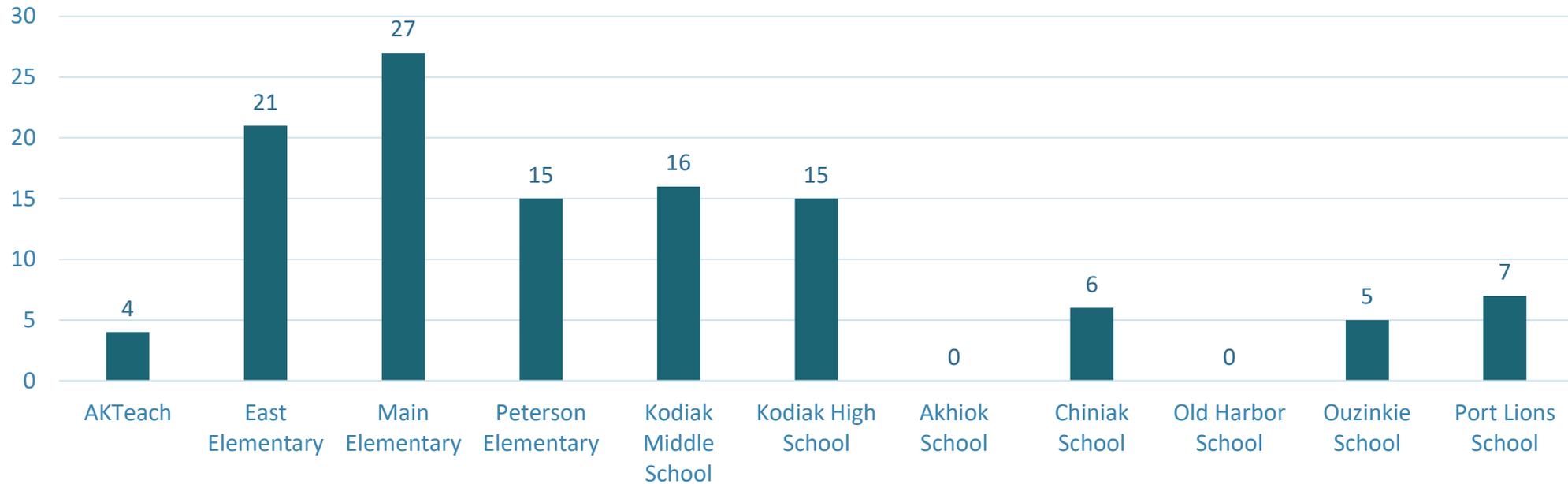
Data in Percentages



# FY26

## % of English Language Learners By School

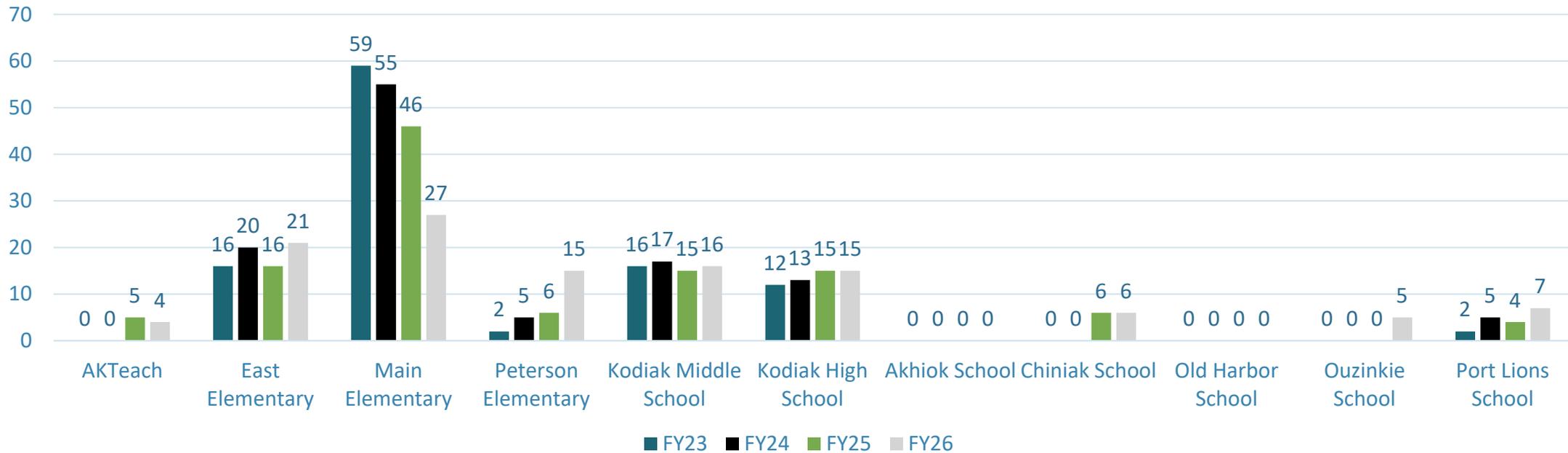
Data in Percentages



# Trend FY23-FY26

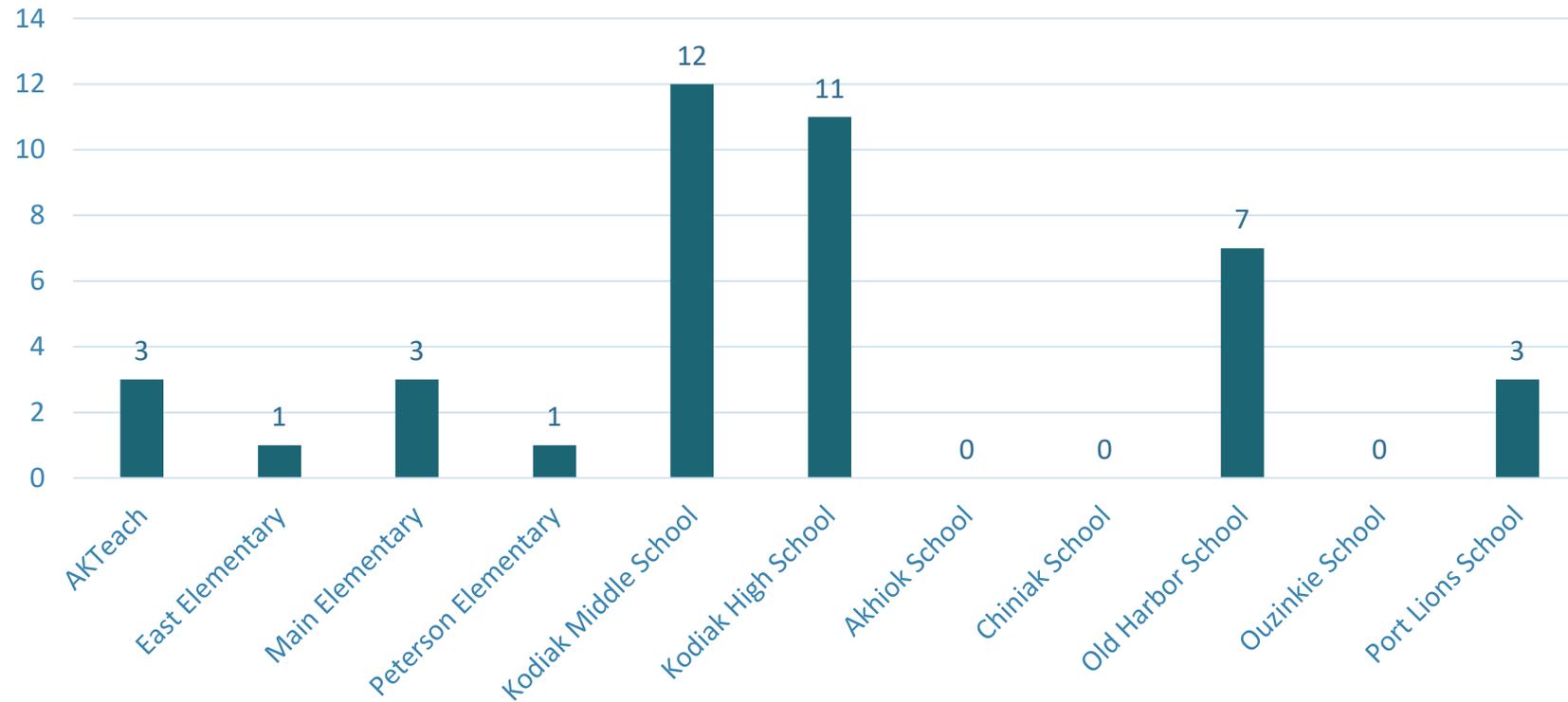
## % of English Language Learners By School

Data in Percentages



# FY26 Gifted and Talented Students By School

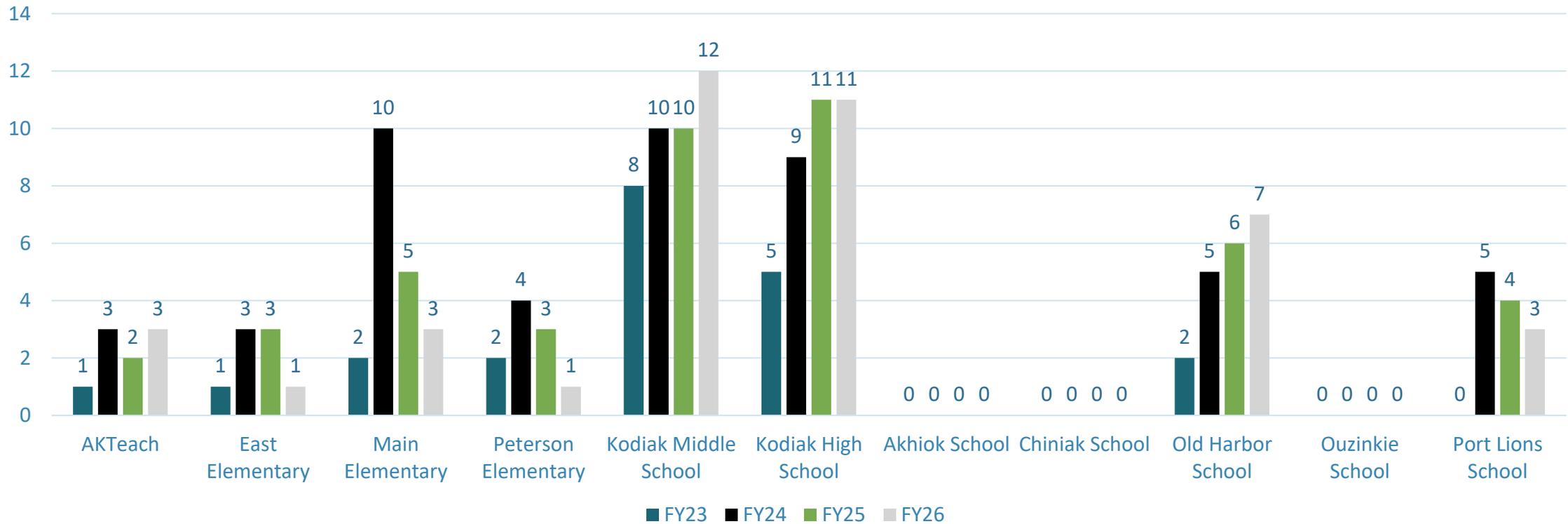
Data in Percentages



# Trend FY23-FY26

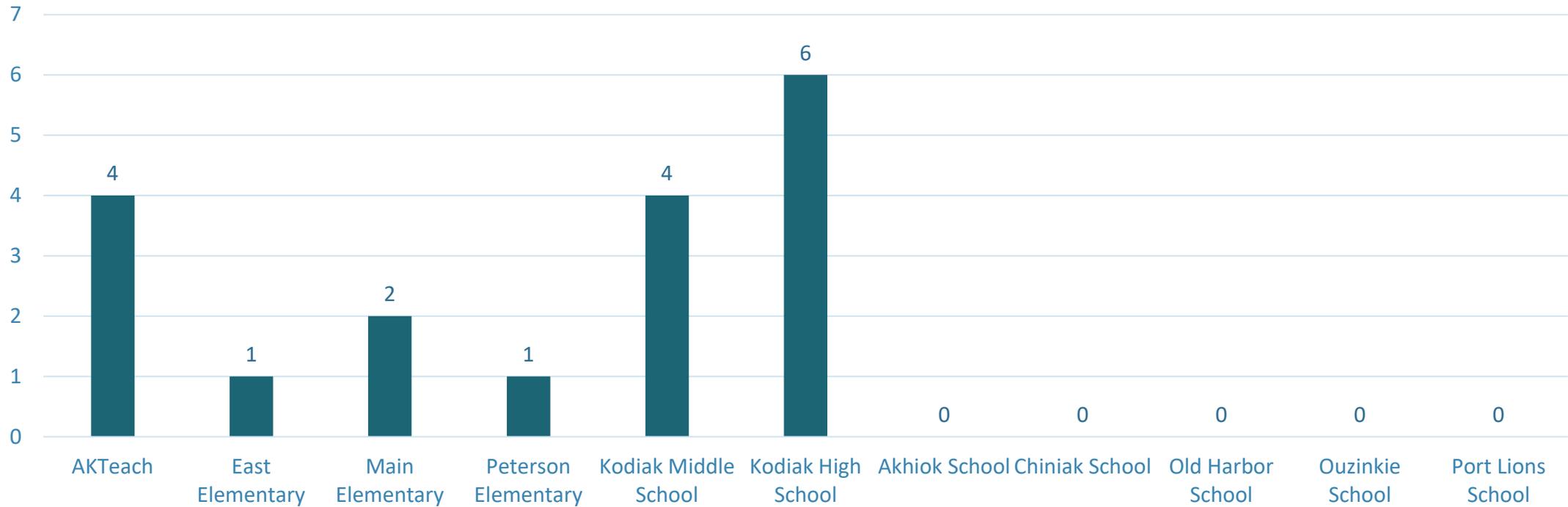
## % of Gifted and Talented Students By School

Data in Percentages



# FY26 Students with a 504 By School

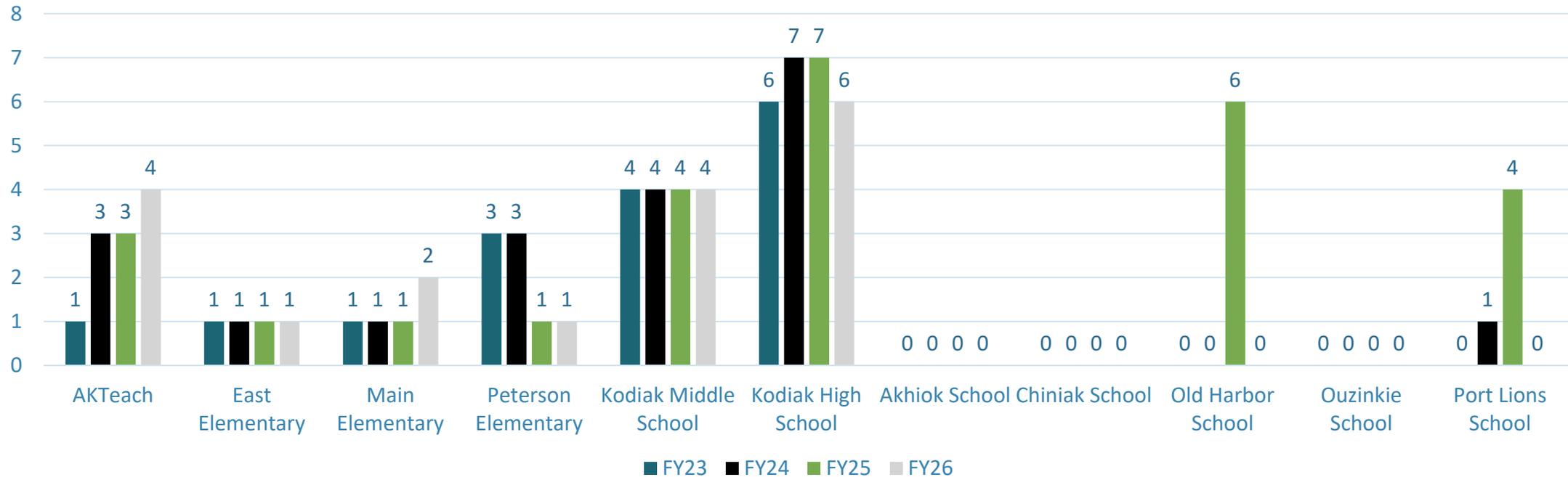
Data in Percentages



# Trend FY23-FY26

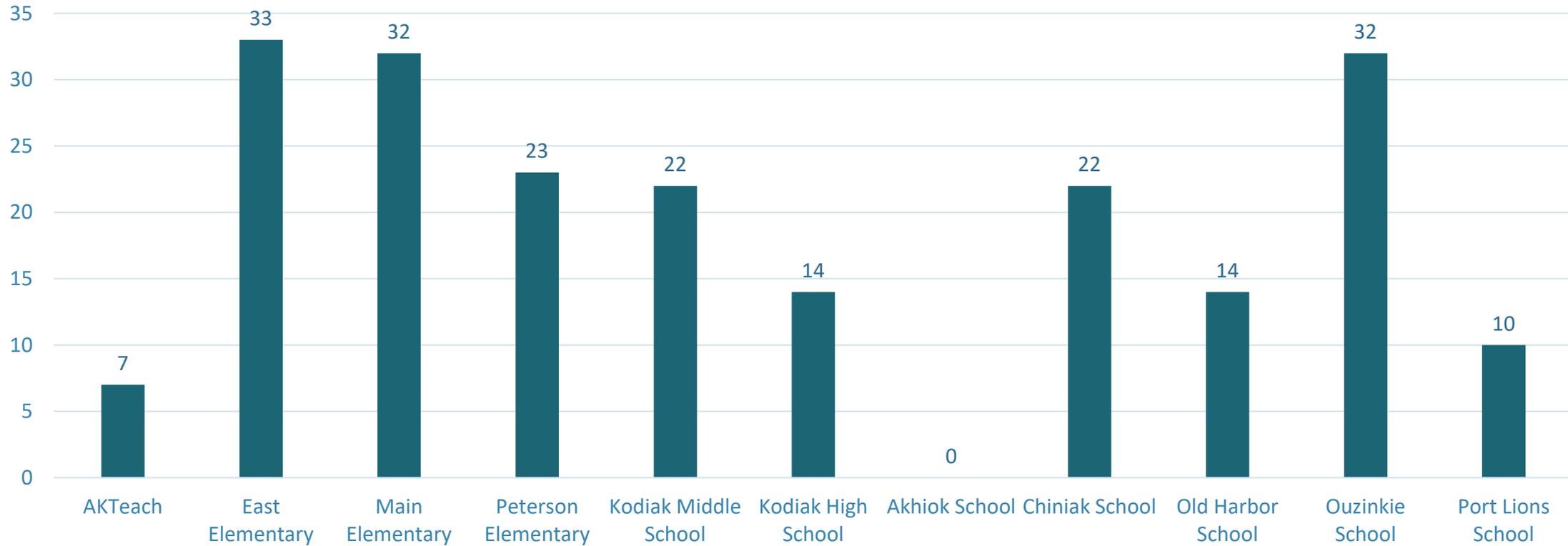
## Students with a 504 By School

Data in Percentages



# FY26 Students with an IEP By School

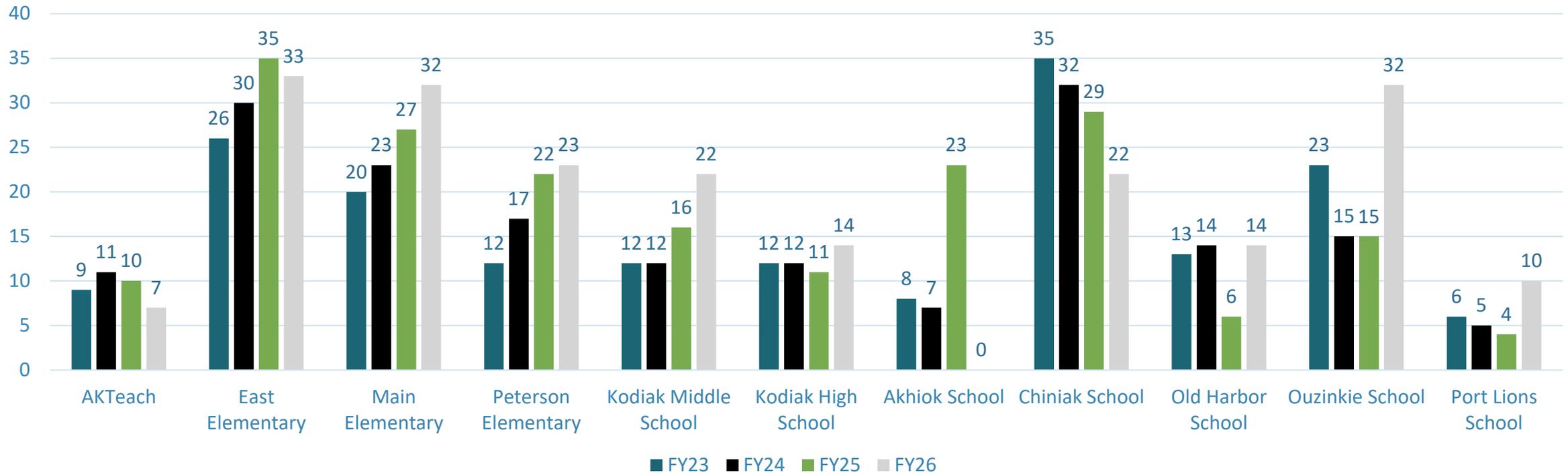
Data in Percentages



# Trend FY23-FY26

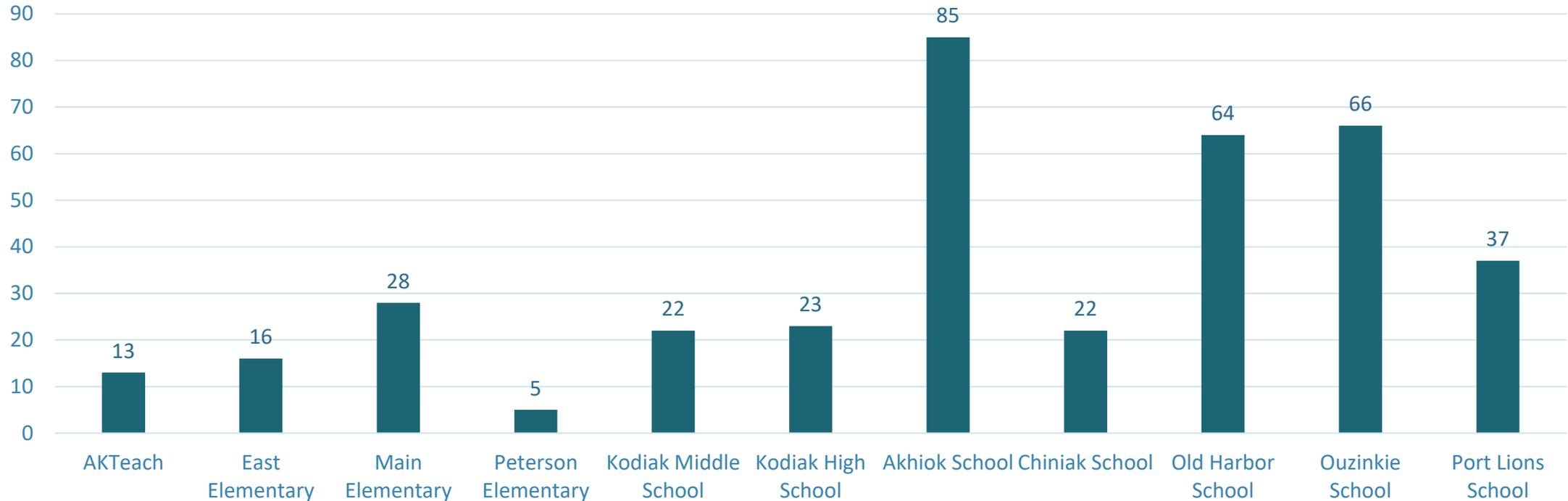
## Students with an IEP By School

Data in Percentages



# FY26 Indian Education Act By School

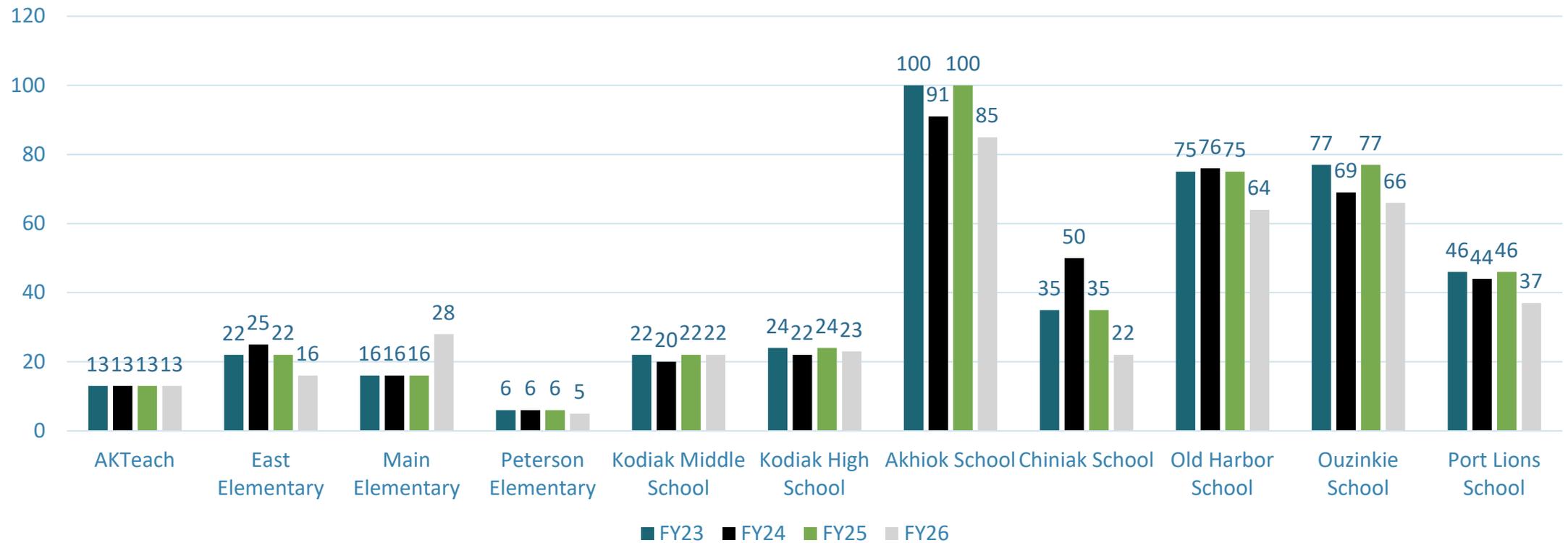
Data in Percentages



# Trend FY23-FY26

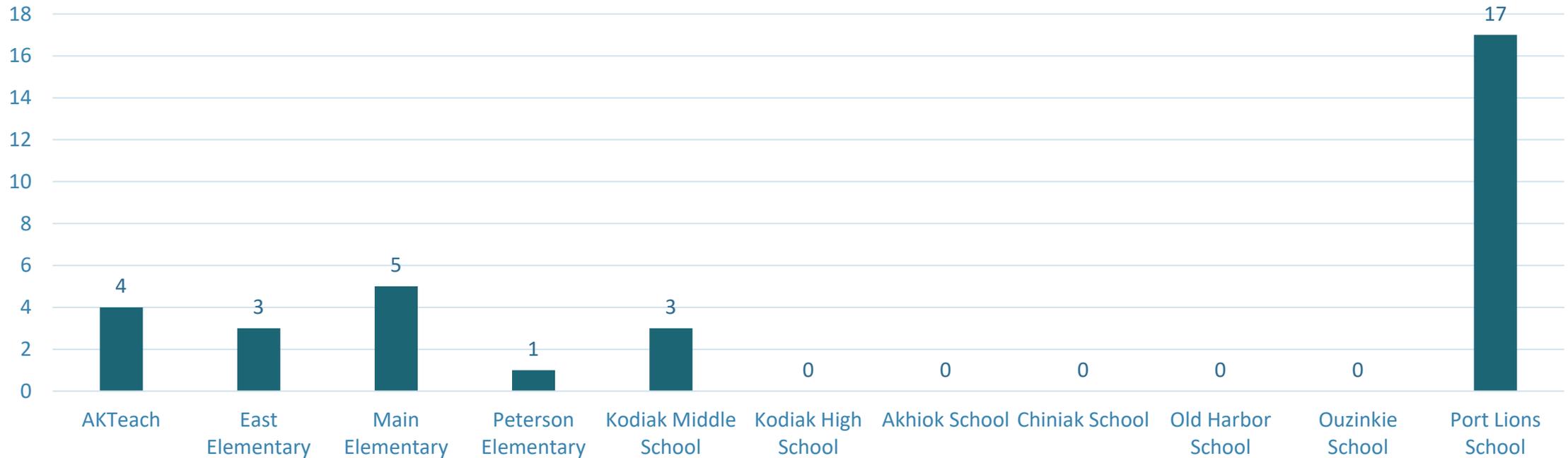
## Indian Education Act By School

Data in Percentages



# FY26 Students in OCS Custody by School

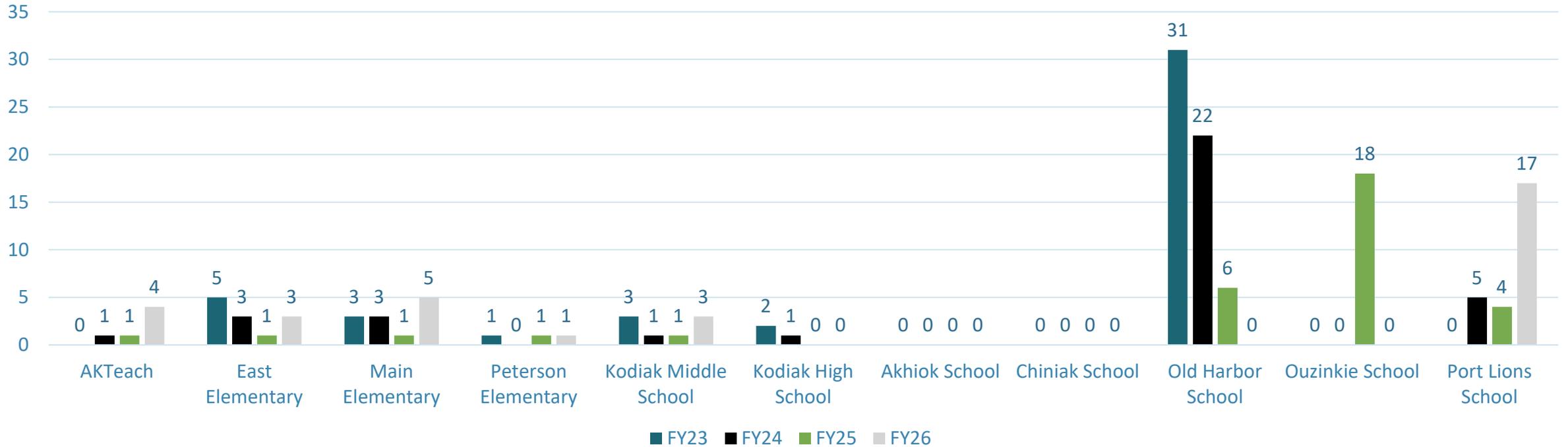
Data in Percentages



# Trend FY23-FY26

## Students in OCS Custody by School

Data in Percentages



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**(A Component Unit of the Kodiak Island Borough)**

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

**Year Ended June 30, 2025**

KODIAK ISLAND BOROUGH SCHOOL DISTRICT  
(A Component Unit of the Kodiak Island Borough)

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

Year Ended June 30, 2025

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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## **Independent Auditor's Report**

Members of the School Board  
Kodiak Island Borough School District  
Kodiak, Alaska

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

#### ***Opinions***

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Kodiak Island Borough School District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Kodiak Island Borough School District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Kodiak Island Borough School District's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule, Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities (Assets) and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, and Notes to Required Supplementary Information on pages 43-55, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Supplementary Information**

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended June 30, 2024, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The Balance Sheets – General Fund and Schedule of Revenues, Expenditures and Changes in Fund Balance – General Fund, for the year ended June 30, 2024, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 Balance Sheets – General Fund and Schedule of Revenues, Expenditures and Changes in Fund Balance – General Fund are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Members of the School Board  
Kodiak Island Borough School District

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

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

Anchorage, Alaska  
Month XX, 2025

# **BASIC FINANCIAL STATEMENTS**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Statement of Net Position

June 30, 2025

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
<b>Assets:</b>	
<b>Current:</b>	
Due from Kodiak Island Borough	\$ 15,002,000
Accounts receivable	1,379,610
Inventory	453,075
Prepays	704
<b>Total current</b>	<u>16,835,389</u>
<b>Non-current:</b>	
Capital assets, net	628,844
Net OPEB assets	14,447,203
<b>Total non-current</b>	<u>15,076,047</u>
Deferred outflows of resources - pension and OPEB deferrals	<u>3,268,858</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 35,180,294</u>
 <u>Liabilities, Deferred Inflows of Resources, and Net Position</u>	
<b>Liabilities:</b>	
<b>Current:</b>	
Accounts payable	634,015
Accrued payroll liabilities	2,897,322
Employee insurance premium refund due within one year	42,654
Unearned revenues	192,842
<b>Total current</b>	<u>3,766,833</u>
<b>Non-current:</b>	
Compensated absences	1,610,396
Net pension liabilities	27,523,665
<b>Total non-current</b>	<u>29,134,061</u>
Deferred inflows of resources - pension and OPEB deferrals	<u>574,952</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>33,475,846</u>
 <b>Net position:</b>	
Net investment in capital assets	628,844
Restricted - student activities	862,757
Unrestricted	212,847
<b>Total net position</b>	<u>\$ 1,704,448</u>

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 21,972,000	52,873	3,974,660	-	(17,944,467)
Special education instruction	9,151,130	-	1,578,182	-	(7,572,948)
Special education support services – students	2,947,264	-	422,888	-	(2,524,376)
Support services - students	2,760,591	-	374,163	-	(2,386,428)
Support services - instruction	5,406,272	-	710,652	-	(4,695,620)
School administration	2,034,072	-	308,900	-	(1,725,172)
School administration support services	1,139,419	-	116,267	-	(1,023,152)
District administration	2,099,148	-	500,587	-	(1,598,561)
District administration support services	2,597,959	-	502,099	-	(2,095,860)
Operations and maintenance of plant	7,109,776	-	176,615	91,557	(6,841,604)
Student activities	1,511,062	-	578,549	-	(932,513)
Student transportation - to and from school	2,167,351	-	1,823,069	-	(344,282)
Food services	1,669,529	165,454	961,060	-	(543,015)
<b>Total governmental activities</b>	<b>\$ 62,565,573</b>	<b>218,327</b>	<b>12,027,691</b>	<b>91,557</b>	<b>(50,227,998)</b>
General revenues:					
Foundation				\$ 26,042,426	
Quality schools				85,684	
E-rate				1,862,543	
Federal Impact Aid				2,377,462	
Department of Defense				166,941	
Appropriation from Kodiak Island Borough				12,316,558	
Dividend raffle				9,802	
House Bill 268				3,641,584	
Other				39,013	
<b>Total general revenues</b>				<b>46,542,013</b>	
Change in net position					(3,685,985)
Net position, beginning of year, as previously stated					6,484,340
Change in accounting principle					(1,093,907)
Net position, beginning of year, as restated					5,390,433
Net position, end of year				\$	<b>1,704,448</b>

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Balance Sheet – Governmental Funds

June 30, 2025

<u>Assets</u>	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Due from:			
Kodiak Island Borough	\$ 15,002,000	-	15,002,000
Other funds	1,339,454	2,593,537	3,932,991
Accounts receivable	100,778	1,278,832	1,379,610
Inventory	262,539	190,536	453,075
Prepays	704	-	704
Total assets	<u>\$ 16,705,475</u>	<u>4,062,905</u>	<u>20,768,380</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	563,740	70,275	634,015
Accrued payroll liabilities	2,752,751	144,571	2,897,322
Due to other funds	2,593,537	1,339,454	3,932,991
Unearned revenue	3,500	189,342	192,842
Total liabilities	<u>5,913,528</u>	<u>1,743,642</u>	<u>7,657,170</u>
Fund balances:			
Nonspendable:			
Inventory	262,539	190,536	453,075
Prepays	704	-	704
Restricted - student activities	-	862,757	862,757
Committed:			
Pupil transportation	-	402,709	402,709
Construction	-	1,112,325	1,112,325
Homeschool allotment rollover	20,050	-	20,050
Impact Aid	2,377,462	-	2,377,462
Assigned:			
Encumbrances	628,199	-	628,199
Self-insurance	1,638,655	-	1,638,655
Unassigned	5,864,338	(249,064)	5,615,274
Total fund balances	<u>10,791,947</u>	<u>2,319,263</u>	<u>13,111,210</u>
Total liabilities and fund balances	<u>\$ 16,705,475</u>	<u>4,062,905</u>	<u>20,768,380</u>

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Reconciliation of Governmental Funds  
Balance Sheet to Statement of Net Position

June 30, 2025

Total fund balance - governmental funds	\$	13,111,210
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities, are not financial resources and, therefore, are not reported in the funds.		628,844
Long-term liabilities, including compensated absences are not due and payable in the current period and, therefore, are not reported in the funds:		
Compensated absences	\$ (1,610,396)	
Employee insurance premium refund	<u>(42,654)</u>	(1,653,050)
Proportionate share of the collective net OPEB assets:		
PERS	5,587,652	
TRS	<u>8,859,551</u>	14,447,203
Proportionate share of the collective net pension liabilities:		
PERS	(12,994,116)	
TRS	<u>(14,529,549)</u>	(27,523,665)
Deferred inflows and outflows of resources are the results of timing differences in the actuarial report.		
Deferred outflows of resources:		
PERS	1,708,958	
TRS	<u>1,559,900</u>	3,268,858
Deferred inflows of resources:		
PERS	(186,392)	
TRS	<u>(388,560)</u>	<u>(574,952)</u>
Net position of governmental activities	\$	<u><u>1,704,448</u></u>

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Year Ended June 30, 2025

	General Fund	Pupil Transportation Special Revenue Fund (Formerly Major)	Impact Aid Construction Capital Project Fund (Formerly Major)	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Local sources:					
Kodiak Island Borough:					
Appropriations	\$ 11,453,867			-	11,453,867
In-kind services	862,691			-	862,691
E-rate reimbursement	1,862,543			-	1,862,543
Charges for services:					
Rentals	52,873			-	52,873
Lunch sales	-			165,454	165,454
Other local revenue	39,013			768,065	807,078
Intergovernmental:					
State of Alaska	32,589,464			2,885,196	35,474,660
Federal sources	2,544,403			3,572,449	6,116,852
Total revenues	<u>49,404,854</u>	<u>                    </u>	<u>                    </u>	<u>7,391,164</u>	<u>56,796,018</u>
<b>Expenditures:</b>					
Current:					
Instruction	18,436,928			1,471,363	19,908,291
Special education instruction	7,568,588			862,806	8,431,394
Special education support services - students	2,601,302			42,535	2,643,837
Support services - students	2,400,244			36,044	2,436,288
Support services - instruction	4,663,004			657,913	5,320,917
School administration	1,771,707			2,989	1,774,696
School administration support services	1,003,003			57,510	1,060,513
District administration	1,639,525			334,583	1,974,108
District administration support services	2,087,297			357,114	2,444,411
Operations and maintenance of plant	6,734,288			5,450	6,739,738
Student activities	917,231			546,695	1,463,926
Student transportation - to and from school	-			2,167,351	2,167,351
Food services	35,487			1,638,045	1,673,532
Construction facilities and acquisition	-			74,515	74,515
Total expenditures	<u>49,858,604</u>	<u>                    </u>	<u>                    </u>	<u>8,254,913</u>	<u>58,113,517</u>
Excess (deficiency) of revenues over expenditures	(453,750)			(863,749)	(1,317,499)
Other financing sources (uses):					
Transfers in	-			505,205	505,205
Transfers out	(505,205)			-	(505,205)
Net other financing sources (uses)	<u>(505,205)</u>	<u>                    </u>	<u>                    </u>	<u>505,205</u>	<u>-</u>
Net change in fund balances	(958,955)			(358,544)	(1,317,499)
Fund balances, beginning of year, as previously reported	<u>11,750,902</u>	<u>746,991</u>	<u>1,050,733</u>	<u>880,083</u>	<u>14,428,709</u>
Change within the financial reporting entity (major to nonmajor)	-	(746,991)	(1,050,733)	1,797,724	-
Fund balances, beginning of year, as adjusted	<u>11,750,902</u>	<u>-</u>	<u>-</u>	<u>2,677,807</u>	<u>14,428,709</u>
Fund balances, end of year	\$ <u>10,791,947</u>	<u>-</u>	<u>-</u>	<u>2,319,263</u>	<u>13,111,210</u>

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Year Ended June 30, 2025

Net change in fund balances – total governmental funds \$ (1,317,499)

Amounts reported for governmental activities in the statement of activities are different because:

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences, net change	\$ 135,147	
Employee paid insurance premium refund	(73)	
Change in unfunded net pension and OPEB assets and liabilities:		
PERS	(542,714)	
TRS	<u>(1,185,329)</u>	(1,592,969)

Changes in deferred inflows and outflows of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.

PERS	(91,840)	
TRS	<u>(549,892)</u>	(641,732)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

This is the amount by which depreciation exceeded capital outlay in the current period:

Depreciation expense	(146,184)	
Capital outlay	<u>12,399</u>	<u>(133,785)</u>

Change in net position of governmental activities \$ (3,685,985)

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Kodiak Island Borough School District (District) operates a public school system under an elected school board, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. The financial statements of the School District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Kodiak Island Borough (Borough) is required by Alaska Statute, Title 29, Section 33.050, to establish, maintain, and operate a system of public schools on an area-wide basis. The Borough Assembly has delegated the administrative responsibility to the Kodiak Island Borough School Board but has retained budgetary approval powers and ownership of all buildings and property. Accordingly, the School District is a discretely presented component unit of the Kodiak Island Borough.

**B. Government-wide and Fund Financial Statements**

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

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column named "Other Governmental Funds."

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

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

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

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

The District reports the following major governmental funds based on the required quantitative criteria:

The *General Fund* is the District's primary operating fund. Major revenue sources include the local government's contribution to education, the State of Alaska Public School Foundation Program and other state and federal revenues. Expenditures are authorized in the annual budget and are made for such activities as student instruction, support services, administration, operations and maintenance of plant, and student activities.

The *Pupil Transportation Special Revenue Fund* was reported as a major fund in the prior fiscal year. The fund no longer meets the requirements of a major fund and is reported as a nonmajor fund for the year ended June 30, 2025.

The *Impact Aid Construction Capital Project Fund* was reported as a major fund in the prior fiscal year. The fund no longer meets the requirements of a major fund and is reported as a nonmajor fund for the year ended June 30, 2025.

Additionally, the School District reports the following fund types:

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

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

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development. This manual sets guideline for financial reporting and requirements for basic accounting systems, which are uniform throughout Alaska. As a general rule the effect of inter-fund activity has been eliminated from the Government-wide Financial Statements.

## KODIAK ISLAND BOROUGH SCHOOL DISTRICT

(A Component Unit of the Kodiak Island Borough)

### Notes to Basic Financial Statements, Continued

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

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

*Intergovernmental Revenue* – State of Alaska Foundation, tuition, pupil transportation, and federal aid for the school lunch program are all recorded in the year to which they relate, including accrual at year end of final payments due within approximately two months after year end. Borough appropriations are recorded as local source revenue in accordance with the Uniform Chart of Accounts for School Districts.

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

*Federal Impact Aid* funds are recorded in the year to which the entitlement is received.

The United States Department of Agriculture provides commodities and food supplies to the School District. These commodities are recorded as revenue and expenditures as utilized.

*Local Revenue* – Borough appropriations are recorded on the accrual basis in the amount approved by the Kodiak Island Borough Assembly. The School District records payments of certain expenditures by the Borough at the cost incurred by the Borough. Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

Interest earnings associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenue in the General Fund unless otherwise specified by the funding source in the current fiscal period. All other revenue items are considered to be measurable and available if received within 60 days of year end.

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

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance**

**1. *Due from Kodiak Island Borough, Cash and Cash Equivalents and Investments***

All cash funds of the School District are maintained in the Borough Central Treasury to maximize investment income while minimizing risks of loss of capital and as such are recognized as a receivable from the Borough.

Cash and cash equivalents include cash on hand and demand deposits. As of June 30, 2025, the District did not have any cash balances. The School District requires all deposits to be insured or collateralized. The District holds no investments and as such has no investment policy. There are no statutory limitations on the type of investments allowed.

**2. *Short-term Interfund Receivables and Payables***

In the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” on the balance sheet of the fund financial statements and are eliminated in the preparation of the government-wide financial statements.

Receivables are comprised of amounts due from the federal government, State of Alaska, and other local sources. No receivables are deemed uncollectible and no allowance for uncollectible accounts has been established, accordingly.

**3. *Inventories and Prepaids***

The consumption method is used to account for the inventory of teaching and maintenance supplies, food inventories and fuel. These inventories are valued at the lower of cost or market, which approximates fair value, using the first-in first-out (FIFO) method. Reported inventories are equally offset by a portion of fund balance classified as nonspendable in the fund financial statements, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaids. The prepaids do not reflect current available resources and, thus, an equivalent portion of fund balance is classified as nonspendable in the Fund Financial Statements.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

**4. Capital Assets**

The Borough has title to and accounts for all land, school buildings, and improvements, which are provided to the School District without charge. Capital assets, which consist of equipment and vehicles, are reported in the Government-wide Financial Statements. Capital assets are defined by the School District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost when the original cost is not available. Donated capital assets are recorded at acquisition value at the date of donation.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. The School District uses the straight-line depreciation method over the following estimated useful lives:

Furniture and equipment, including computers	5-15 years
Vehicles	8-15 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**5. Life Insurance**

The School District provides life insurance as a benefit to permanent employees working 15 or more hours per week. The face value of the insurance policy is \$85,000, and the employees are immediately 100% vested. The School District incurred expenditures of \$70,758 during the year ended June 30, 2025 for insurance premiums.

**6. Deferred Inflows and Deferred Outflows of Resources**

Deferred inflows of resources are the acquisition of fund balance / net position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance / net position by the District that are applicable to a future reporting period.

**7. Unearned Revenues**

Unearned revenues arise when resources are received before the School District has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when there is a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

**8. *Compensated Absences***

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

**9. *Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. In the Fund Financial Statements, the face amount of the debt issued is reported as other financing sources and an expenditure of the fund incurring the debt. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Debt incurred for construction of school facilities is the obligation of the Borough; therefore, it is not included in the School District's Government-wide Statement of Net Position.

**10. *Fair Value of Financial Instruments***

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

**11. *Pensions and Other Post Employment Benefit (OPEB)***

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

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

**12. Net Position**

Government-wide net position is divided into three components:

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

**13. Fund Balance**

In the Fund Financial Statements, fund balance includes five classifications as follows:

**Nonspendable Fund Balance** – amounts that are legally or contractually required to be maintained intact (such as the corpus of an endowment fund) or amounts that are not in a spendable form (such as inventory, prepaid, long-term receivables). Such constraint is binding until the legal or contractual requirement is repealed or the amounts become spendable.

**Restricted Fund Balance** – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation. Such constraint is binding unless modified or rescinded by external body, laws, or regulation.

**Committed Fund Balance** – amounts that can be used only for the specific purposes determined by a formal action of the School District Board. Commitments may be changed or lifted by the Board taking the same formal action that imposed the constraint originally.

**Assigned Fund Balance** – amounts intended to be used by the School District for specific purposes: intent can be expressed by the Board or by the Superintendent or designee. Such constraint is binding unless modified or eliminated by the Board or Superintendent. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.

**Unassigned Fund Balance** – the residual classification for the General Fund and includes amounts not contained in the other classifications and available for any purpose. Positive unassigned amounts will be reported only in the General Fund. If another governmental fund, other than the General Fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

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

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

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

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budget Information**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental fund types except capital project funds, which adopt project-length budgets. All annual appropriations lapse at fiscal yearend. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of certain federal funding.

The following Special Revenue Fund had expenditures in excess of appropriations:

Cafeteria Special Revenue Fund	\$ 78,979
--------------------------------	-----------

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

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

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



**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

**B. Long-term Debt**

The Borough issues general obligation bonds to provide funds for the acquisition and construction of major capital school facilities. The general obligation bonds are secured by the full faith, credit, and resources of the Borough. The School District is not responsible for payment of this debt. At June 30, 2025, the outstanding balance of general obligation bonds and other debt issued for school construction was \$37,195,000. During the fiscal year ended June 30, 2025, debt service expenditures (principal and interest) incurred by the Borough for school construction general obligation bonds were \$7,558,812.

A summary of general obligation school construction bonds at June 30, 2025, follows:

Interest		Issue Date	Final	Bonds			
Rate	Date		Maturity Date	Authorized	Issued	Retired	Outstanding
2.0-5.25%	4/1-10/1	9/16/2015	10/1/2035	6,210,000	6,210,000	2,070,000	4,140,000
2.0-5.0%	4/1-10/1	9/16/2015	10/1/2025	1,780,000	1,780,000	1,560,000	220,000
2.0-5.0%	2/1-8/1	9/4/2015	8/1/2035	1,870,000	1,870,000	640,000	1,230,000
5.0%	2/1-8/1	9/4/2015	8/1/2025	5,140,000	5,140,000	4,480,000	660,000
4.0-5.0%	6/1-12/1	11/3/2016	12/1/2027	4,905,000	4,905,000	3,175,000	1,730,000
2.7-3.05%	6/1-12/1	11/15/2018	12/1/2028	550,000	550,000	315,000	235,000
5.00%	6/1-12/1	7/7/2020	12/1/2030	345,000	345,000	115,000	230,000
5.00%	6/1-12/1	6/16/2021	12/1/2030	1,855,000	1,855,000	630,000	1,225,000
5.00%	6/1-12/1	6/16/2021	12/1/2030	4,070,000	4,070,000	1,400,000	2,670,000
.24-2.22%	6/1-12/1	6/16/2021	12/1/2032	14,535,000	14,535,000	3,200,000	11,335,000
.24-2.35%	6/1-12/1	6/16/2021	12/1/2033	14,520,000	14,520,000	1,000,000	13,520,000
				\$ 55,780,000	55,780,000	18,585,000	37,195,000

During the year ended June 30, 2025, the following changes occurred in long-term liabilities for governmental activities.

	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Due Within One Year
Governmental activities:					
Compensated absences	\$ 1,745,543	-	(135,147)	1,610,396	-
Employee paid insurance premium refund	42,581	42,654	(42,581)	42,654	42,654
Total governmental activities	\$ 1,788,124	42,654	(177,728)	1,653,050	42,654

**C. Kodiak Island Borough – Annual Appropriation and Central Treasury**

An annual appropriation is made by the Borough to the School District in order to provide the School District's General Fund with total resources in a fiscal year equal in amount to the budgeted expenditures, and transfers of the General Fund.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

In addition to the annual appropriation of \$11,453,867 for fiscal year 2025, the Borough provides the School District with general liability and property insurance, the annual independent audit, mental health services, grounds maintenance, building improvements, and data processing services without charge. The cost to the Borough for these services provided to the School District for the year ended June 30, 2025 was \$862,691. The School District accounts for these services as local in-kind service revenue and as general support services and operations and maintenance of plant costs.

All cash received for School District operations is initially received in the Borough’s central treasury account and subsequently remitted to the School District on an imprest basis. Earnings on cash investments of the Borough’s central treasury account are retained by the Borough. At June 30, 2025, the School District’s equity in the Borough’s central treasury account totaled \$15,002,000. Refer to the Annual Comprehensive Financial Report of the Borough for further information regarding deposits, investments, and related collateralization.

The School District bank balances are insured by federal depository insurance (FDIC) to a maximum of \$250,000, with following exceptions:

Any amount in excess of FDIC limits is collateralized with securities held by the Kodiak Island Borough’s agent in the Borough’s name.

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District’s deposits will not be returned to the School District. The School District limits its custodial credit risk in its deposits by requiring all deposits to be fully insured or collateralized. At June 30, 2025, the District’s deposits were fully insured and collateralized, which represents the lowest category of risk.

**D. Accounts Receivable**

Accounts receivable as of year-end for the General Fund and other governmental funds are as follows:

		General Fund	Other Governmental Funds	Total
Grants	\$	-	1,278,832	1,278,832
Other		100,778	-	100,778
Total	\$	100,778	1,278,832	1,379,610

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

**E. Interfund Payables and Receivables**

Interfund receivables and payables are shown as “due from other funds” and “due to other funds” in each of the individual funds.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
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Notes to Basic Financial Statements, Continued

At June 30, 2025, the interfund status of payables and receivables (all current) of the various funds of the School District are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	\$ 1,339,454
Other Governmental Funds	General Fund	2,593,537
		\$ 3,932,991

These balances resulted from the time lag between the dates that payments between funds are made. All balances are expected to be settled within the next fiscal year.

Transfers Out	Transfers In	Amount
General Fund	Other Governmental Funds	\$ 505,205

Transfers all used to (a) used unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations or (b) use unrestricted revenues collected in the General Fund to meet local match requirements on State and Federal grants.

**F. Commitments**

The District's encumbrances are classified as assigned fund balance in the General Fund. The District had encumbrances of \$628,199 as of June 30, 2025.

**IV. OTHER INFORMATION**

**A. Risk Management**

The School District faces a considerable number of risks of loss, including: (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensations; i.e., employee injuries, and (f) medical insurance costs for employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for damage to and loss of property and contents, general liability, errors and omissions, and student accidents. Worker's compensation is also purchased as required by statute. The School District has no coverage for potential losses from environmental damages. Coverage limits and the deductibles on the commercial policies have stayed relatively constant for the last several years. No settlements in excess of insurance coverage have been realized over the past three years.

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

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Notes to Basic Financial Statements, Continued

The School District maintains an employee group health plan. The School District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$125,000 for individual claims and \$2,000,000 for aggregate claims. Medical, pharmaceutical, dental, and vision claims for the year were \$5,134,968.

Total health insurance expense for the year ending June 30, 2025 was \$5,854,269, and consisted of paid claims, stop-loss premium, and administrative fees.

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported (IBNR). Such accruals were accounted for in the General (School Operating) Fund and are included in "Accrued payroll liabilities." Total estimated liability at June 30, 2025 amounted to \$261,219. Changes in the claims liability amount for the previous two years were:

<u>Fiscal Year</u>		<u>Beginning IBNR</u>	<u>Ending IBNR</u>	<u>Change in IBNR</u>
2024	\$	490,161	379,231	(110,930)
2025	\$	379,231	261,219	(118,012)

**B. Employee Retirement Systems and Plans**

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

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

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

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

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Notes to Basic Financial Statements, Continued

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

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

**Plan Memberships**

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

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

**Other Postemployment Benefit Plans (OPEB)**

*Alaska Retiree Healthcare Trust Plan (ARHCT)*

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2025, employer contributions were 0.00% for PERS and 0.00% for TRS.

*Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2025, the employer contribution rates were 0.24% for PERS and 0.08% for TRS.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
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Notes to Basic Financial Statements, Continued

*Retiree Medical Plan (RMP)*

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended, June 30, 2025, employer contributions were 0.83% for PERS and 0.68% for TRS.

*Health Reimbursement Arrangement Plan (HRA)*

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

**Investments**

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

**Rate of Return**

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2024 for PERS and TRS for the DB Pension Plan were 8.75% and 8.74%, the ARHCT Plan were 8.89% and 8.90%, the ODD Plan were 9.01% and 8.84%, and the RMP were 9.02% and 8.90%, respectively.

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

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

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Notes to Basic Financial Statements, Continued

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.39%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	5.48%
Global Equity (ex-U.S.)	7.14%
Global Equity	5.79%
Aggregate Bonds	2.10%
Real Assets	4.63%
Private Equity	8.84%
Cash Equivalents	0.77%

*Discount Rate:* The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.21% as of June 30, 2024.

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

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, these rates are statutorily capped at 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

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Notes to Basic Financial Statements, Continued

*ARM Board Adopted Rate:* This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Starting on June 30, 2014, the State of Alaska requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

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

*GASB Rate:* This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

Employer Contribution rates for the fiscal year 2025 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
<b>PERS:</b>			
Pension	22.00%	26.76%	4.76%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>26.76%</u>	<u>4.76%</u>
<b>TRS:</b>			
Pension	12.56%	28.59%	16.03%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>28.59%</u>	<u>16.03%</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
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Notes to Basic Financial Statements, Continued

*Termination Costs:* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the fiscal year 2025, the past service rate for PERS and TRS is 17.88%.

*Actuarial Assumptions:* The total pension and OPEB liabilities on June 30, 2024 (latest available) were determined by an actuarial valuation as of June 30, 2023 which was rolled forward to the measurement date June 30, 2024. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017-2021 actual experience study and applicable tables contained in Pub-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.4% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 6.9% grading down to 4.5%. Initial trend rates are for FY2025. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 actuarial valuation. For the ARHCT and RM plan, the per capita claims costs were updated to reflect recent experience for the June 30, 2023 actuarial valuation.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
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Notes to Basic Financial Statements, Continued

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

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

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

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

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

Currently there are 150 employers participating in PERS defined benefit plan and 151 participating in PERS defined contribution and OPEB plans.

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

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

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Notes to Basic Financial Statements, Continued

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

*Post Retirement Pension Adjustments.* The plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The discretionary PRPA may be granted to eligible recipients by the DB Plan’s administrator if the funding ratio of the DB Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, the retiree is eligible for both adjustments, the one that provides the retiree with the greatest benefit will be paid.

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

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

*Employee Contribution Rate.* PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	1,153,363	80,337	1,233,700

**Public Employees’ Retirement Plans**

For the year ended June 30, 2025 the State of Alaska contributed \$385,983 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$857,768 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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Notes to Basic Financial Statements, Continued

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 12,994,116
State's proportionate share of the net pension liability	4,861,206
Total	<u>\$ 17,855,322</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (5,228,693)
State's proportionate share of the ARHCT OPEB liability (asset)	(1,941,923)
Total	<u>\$ (7,170,616)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (185,289)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (173,670)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 7,406,464</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
	Measurement	Measurement	
Pension	0.23692%	0.24938%	(0.01246%)
OPEB:			
ARHCT	0.23744%	0.24890%	(0.01146%)
ODD	0.31037%	0.31417%	(0.00380%)
RMP	0.37256%	0.37630%	(0.00374%)

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Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$2,238,035 and \$518,657, respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	125,088	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	<u>1,153,363</u>	<u>-</u>
Total	<u>\$ 1,278,451</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,833	-
Changes of assumptions	140,382	-
Net difference between projected and actual earnings on OPEB plan investments	79,623	-
Changes in proportion and differences between District contributions and proportionate share of contributions	45,272	-
District contributions subsequent to the measurement date	<u>240</u>	<u>-</u>
Total	<u>\$ 268,350</u>	<u>-</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
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Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(43,405)
Changes of assumptions	-	(459)
Net difference between projected and actual earnings on OPEB plan investments	592	-
Changes in proportion and differences between District contributions and proportionate share of contributions	12,757	(3,308)
District contributions subsequent to the measurement date	17,965	-
Total	\$ 31,314	(47,172)
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,371	(19,301)
Changes of assumptions	58,768	(116,748)
Net difference between projected and actual earnings on OPEB plan investments	2,451	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,121	(3,171)
District contributions subsequent to the measurement date	62,132	-
Total	\$ 130,843	(139,220)

\$1,153,363 and \$80,337 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$ (348,266)	(105,435)	(10,339)	(24,556)
2026	648,356	527,375	(3,758)	358
2027	(95,705)	(84,527)	(7,916)	(25,158)
2028	(79,297)	(69,303)	(6,380)	(17,806)
2029	-	-	(3,525)	(9,795)
Thereafter	-	-	(1,905)	6,448
Total	\$ 125,088	268,110	(33,823)	(70,509)

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Notes to Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized (\$632,081) and \$220,678 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

*Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate:* The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 17,309,385	12,994,116	9,342,363
Net OPEB ARHCT (asset)	\$ (3,310,728)	(5,228,693)	(6,842,702)
Net OPEB ODD (asset)	\$ (174,039)	(185,289)	(194,107)
Net OPEB RMP liability (asset)	\$ 30,084	(173,670)	(329,405)

*Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates.* The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT (asset)	\$ (7,026,966)	(5,228,693)	(3,092,467)
Net OPEB RMP liability (asset)	\$ (349,959)	(173,670)	62,874

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

*Plan Description and Funding Requirements.* Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.83% for the retiree medical plan (DB), 0.24% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22.00% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The District contributed \$744,404 for the year ended June 30, 2025, which included forfeitures of \$53,567 which have been applied as employer contributions.

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

*Plan Description.* The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Management Board (ARMB). The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

*Pension Benefits.* Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member's spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

*Post Retirement Pension Adjustments.* Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2025, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	799,608	96,211	895,819

**Teachers' Retirement Plans**

For the year ended June 30, 2025 the State of Alaska contributed \$2,423,985 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2024 to a total of \$4,035,770 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2025, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

<b>Defined Benefit:</b>		<b>Pension</b>
District's proportionate share of the net pension liability	\$	14,529,549
State's proportionate share of the net pension liability		24,979,560
Total	\$	39,509,109
		<b>OPEB</b>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(8,130,824)
State's proportionate share of the ARHCT OPEB liability (asset)		(13,179,536)
Total	\$	(21,310,360)
District's proportionate share of the ODD OPEB liability (asset)	\$	(190,761)
District's proportionate share of the RMP OPEB liability (asset)	\$	(537,966)
Total District's share of net pension and OPEB liabilities and assets	\$	5,669,998

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2023, rolled forward to the measurement date of June 30, 2024 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2023 valuation.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.78544%	0.72533%	0.06011%
OPEB:			
ARHCT	0.81497%	0.74571%	0.06926%
ODD	2.39409%	2.52166%	(0.12757%)
RMP	2.39245%	2.52352%	(0.13107%)

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of \$6,721,234 and (\$22,712), respectively, for the year ended June 30, 2025. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	242,248	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	799,608	-
Total	\$ 1,041,856	-
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(1,993)
Changes of assumptions	96,008	-
Net difference between projected and actual earnings on OPEB plan investments	103,015	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(65,784)
District contributions subsequent to the measurement date	-	-
Total	\$ 199,023	(67,777)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(30,144)
Changes of assumptions	-	(272)
Net difference between projected and actual earnings on OPEB plan investments	809	-
Changes in proportion and differences between District contributions and proportionate share of contributions	13,099	(14,363)
District contributions subsequent to the measurement date	10,126	-
Total	\$ 24,034	(44,779)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 75,101	(36,639)
Changes of assumptions	100,369	(208,752)
Net difference between projected and actual earnings on OPEB plan investments	7,656	-
Changes in proportion and differences between District contributions and proportionate share of contributions	25,776	(30,613)
District contributions subsequent to the measurement date	86,085	-
Total	\$ 294,987	(276,004)

\$799,608 and \$96,211 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,		Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	\$	(667,935)	(350,814)	(7,177)	(36,238)
2026		1,217,682	688,401	(1,895)	17,019
2027		(166,231)	(113,369)	(6,092)	(27,862)
2028		(141,268)	(92,972)	(5,721)	(26,338)
2029		-	-	(5,357)	(6,864)
Thereafter		-	-	(4,629)	13,181
Total	\$	242,248	131,246	(30,871)	(67,102)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2025, the District recognized \$759,115 and (\$458,269) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

*Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate:* The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 21,078,478	14,529,549	8,985,831
Net OPEB ARHCT (asset)	\$ (5,603,764)	(8,130,824)	(10,245,541)
Net OPEB ODD (asset)	\$ (191,383)	(190,761)	(190,378)
Net OPEB RMP (asset)	\$ (141,992)	(537,966)	(836,974)

*Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates.* The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT (asset)	\$ (10,476,423)	(8,130,824)	(5,328,458)
Net OPEB RMP (asset)	\$ (873,100)	(537,966)	(84,238)

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

*Plan Description and Funding Requirements.* Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.68% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

The District contributed \$1,218,323 for the year ended June 30, 2025, which included forfeitures of \$137,446 which have been applied as employer contributions.

**C. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the General Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**D. Implementation of New Accounting Standard GASB Statement No. 101**

During the fiscal year, the District implemented GASB Statement No. 101, *Compensated Absences*. This Statement modifies the recognition and measurement of the compensated absences liability. Prior to the implementation of GASB Statement No. 101, the District did not include certain balances related to sick leave. Under GASB Statement No. 101, all earned, accumulating leave that is more likely than not to be paid or settled, is included in the measurement of compensated absences. The District restated its long-term liabilities to recognize that portion of leave in the compensated absences balance as of June 30, 2024. This resulted in a restatement of previously reported net position, as follows:

		Governmental Activities
Net position, beginning of year, as previously stated		
June 30, 2024	\$	6,484,340
Change in accounting principle:		
Compensated absences		(1,093,907)
Net position, beginning of year, as restated	\$	5,390,433

**E. Subsequent Accounting Pronouncements**

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

- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.
- GASB 104 *Disclosure of Certain Capital Assets*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The changes primarily include updates to three key areas: management's discussion and analysis, presentation of proprietary fund financial statements, and budgetary comparison information. This Statement also addresses certain application issues.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Basic Financial Statements, Continued

GASB Statement No. 104 establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. The Statement also establishes requirements for capital assets held for sale and requires additional disclosures for those capital assets. Under the guidance, a capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the asset, and (b) it is probable the sale will be finalized within a year of the financial statement date. A government should disclose the historical cost and accumulated depreciation of capital assets held for sale, by major class of asset.

# **REQUIRED SUPPLEMENTARY INFORMATION**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget – Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Local sources:				
Kodiak Island Borough:				
Appropriations	\$ 11,666,558	11,666,558	11,453,867	(212,691)
In-kind services	650,000	650,000	862,691	212,691
E-rate reimbursements	2,000,000	2,000,000	1,862,543	(137,457)
Charges for services - rentals	26,000	26,000	52,873	26,873
Other	35,000	35,000	39,013	4,013
Intergovernmental:				
State of Alaska	31,594,589	32,638,706	32,589,464	(49,242)
Federal sources	2,689,759	2,689,759	2,544,403	(145,356)
Total revenues	<u>48,661,906</u>	<u>49,706,023</u>	<u>49,404,854</u>	<u>(301,169)</u>
<b>Expenditures:</b>				
Current:				
Instruction	16,931,919	17,083,057	18,436,928	(1,353,871)
Special education instruction	6,678,177	6,980,225	7,568,588	(588,363)
Special education support services - students	5,497,037	5,394,311	2,601,302	2,793,009
Support services - students	2,199,352	2,207,768	2,400,244	(192,476)
Support services - instruction	4,351,581	4,463,988	4,663,004	(199,016)
School administration	1,507,362	1,509,884	1,771,707	(261,823)
School administration support services	1,064,585	1,068,168	1,003,003	65,165
District administration	1,610,058	1,746,996	1,639,525	107,471
District administration support services	2,502,496	2,503,657	2,087,297	416,360
Operations and maintenance of plant	6,622,346	7,012,347	6,734,288	278,059
Student activities	918,955	933,136	917,231	15,905
Food services	27,919	27,919	35,487	(7,568)
Total expenditures	<u>49,911,787</u>	<u>50,931,456</u>	<u>49,858,604</u>	<u>1,072,852</u>
Excess (deficiency) of revenues over expenditures	(1,249,881)	(1,225,433)	(453,750)	771,683
Other financing sources (uses) -				
Transfer out	-	(476,826)	(505,205)	(28,379)
Net change in fund balance	<u>\$ (1,249,881)</u>	<u>(1,702,259)</u>	(958,955)	<u>743,304</u>
Fund balance, beginning of year			<u>11,750,902</u>	
Fund balance, end of year			<u>\$ 10,791,947</u>	

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.2817%	\$ 13,662,854	\$ 3,658,808	\$ 17,321,662	\$ 7,918,552	172.54%	63.96%
2017	0.2769%	\$ 15,478,644	\$ 1,951,139	\$ 17,429,783	\$ 9,523,650	162.53%	59.55%
2018	0.2513%	\$ 12,989,867	\$ 4,838,219	\$ 17,828,086	\$ 9,889,975	131.34%	63.37%
2019	0.2706%	\$ 13,445,876	\$ 3,891,538	\$ 17,337,414	\$ 8,970,723	149.89%	65.19%
2020	0.2239%	\$ 12,255,790	\$ 4,868,084	\$ 17,123,874	\$ 7,284,286	168.25%	63.42%
2021	0.2163%	\$ 12,768,882	\$ 5,280,906	\$ 18,049,788	\$ 7,818,482	163.32%	61.61%
2022	0.2930%	\$ 10,747,864	\$ 1,455,327	\$ 12,203,191	\$ 7,694,214	139.69%	76.46%
2023	0.2484%	\$ 12,658,222	\$ 3,503,210	\$ 16,161,432	\$ 8,325,505	152.04%	67.97%
2024	0.2494%	\$ 12,931,065	\$ 4,309,256	\$ 17,240,321	\$ 8,213,077	157.44%	68.23%
2025	0.2369%	\$ 12,994,116	\$ 4,861,206	\$ 17,855,322	\$ 8,925,468	145.58%	67.81%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	Districts' Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	Districts' Covered Payroll	Districts' Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARRHT):</b>							
2018	0.2513%	\$ 2,122,478	\$ 791,884	\$ 2,914,362	\$ 9,889,975	21.46%	89.68%
2019	0.2705%	\$ 2,775,856	\$ 805,530	\$ 3,581,386	\$ 8,970,723	30.94%	88.12%
2020	0.2239%	\$ 332,174	\$ 132,081	\$ 464,255	\$ 7,284,286	4.56%	98.13%
2021	0.2163%	\$ (979,422)	\$ (406,235)	\$ (1,385,657)	\$ 7,818,482	-12.53%	106.15%
2022	0.2942%	\$ (7,547,862)	\$ (987,374)	\$ (8,535,236)	\$ 7,694,214	-98.10%	135.54%
2023	0.2466%	\$ (4,851,732)	\$ (1,386,639)	\$ (6,238,371)	\$ 8,325,505	-58.28%	128.51%
2024	0.2489%	\$ (5,727,446)	\$ (1,925,275)	\$ (7,652,721)	\$ 8,213,077	-69.74%	133.96%
2025	0.2374%	\$ (5,228,693)	\$ (1,941,923)	\$ (7,170,616)	\$ 8,925,468	-58.56%	130.59%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.4633%	\$ (65,741)	\$ -	\$ (65,741)	\$ 9,889,975	-0.66%	212.97%
2019	0.4020%	\$ (78,079)	\$ -	\$ (78,079)	\$ 8,970,723	-0.87%	270.62%
2020	0.3160%	\$ (76,609)	\$ -	\$ (76,609)	\$ 7,284,286	-1.05%	297.43%
2021	0.3350%	\$ (91,327)	\$ -	\$ (91,327)	\$ 7,818,482	-1.17%	283.80%
2022	0.3320%	\$ (146,330)	\$ -	\$ (146,330)	\$ 7,694,214	-1.90%	374.22%
2023	0.3436%	\$ (150,621)	\$ -	\$ (150,621)	\$ 8,325,505	-1.81%	348.80%
2024	0.3142%	\$ (161,184)	\$ -	\$ (161,184)	\$ 8,213,077	-1.96%	349.24%
2025	0.3104%	\$ (185,289)	\$ -	\$ (185,289)	\$ 8,925,468	-2.08%	346.81%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.4633%	\$ 24,162	\$ -	\$ 24,162	\$ 2,269,473	1.06%	93.98%
2019	0.4020%	\$ 51,156	\$ -	\$ 51,156	\$ 2,172,405	2.35%	88.71%
2020	0.3971%	\$ 94,990	\$ -	\$ 94,990	\$ 2,254,759	4.21%	83.17%
2021	0.4181%	\$ 29,659	\$ -	\$ 29,659	\$ 2,655,100	1.12%	92.23%
2022	0.3909%	\$ (104,932)	\$ -	\$ (104,932)	\$ 2,686,536	-3.91%	115.10%
2023	0.4044%	\$ (140,438)	\$ -	\$ (140,438)	\$ 2,982,791	-4.71%	120.08%
2024	0.3763%	\$ (178,685)	\$ -	\$ (178,685)	\$ 3,102,864	-5.76%	124.29%
2025	0.3726%	\$ (173,670)	\$ -	\$ (173,670)	\$ 3,190,900	-5.44%	119.87%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of District's Contributions (Pensions)  
 Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution		Contribution Deficiency (Excess)	District's Covered Payroll		Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution		District's Covered Payroll	Contributions as a Percentage of Covered Payroll	
2016	\$ 679,881	\$ (679,881)	\$ -	\$ 9,523,650	7.14%	
2017	\$ 756,346	\$ (756,346)	\$ -	\$ 9,889,975	7.65%	
2018	\$ 835,963	\$ (835,963)	\$ -	\$ 8,970,723	9.32%	
2019	\$ 766,823	\$ (770,029)	\$ (3,206)	\$ 7,284,286	10.53%	
2020	\$ 749,451	\$ (747,303)	\$ 2,148	\$ 7,818,482	9.59%	
2021	\$ 871,217	\$ (861,301)	\$ 9,916	\$ 7,694,214	11.32%	
2022	\$ 956,756	\$ (965,615)	\$ (8,859)	\$ 8,325,505	11.49%	
2023	\$ 1,063,554	\$ (1,060,218)	\$ 3,336	\$ 8,213,077	12.95%	
2024	\$ 1,168,609	\$ (1,168,609)	\$ -	\$ 8,925,468	13.09%	
2025	\$ 1,153,363	\$ (1,153,363)	\$ -	\$ 8,991,382	12.83%	

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution		District's Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Required Contribution	Contribution Deficiency (Excess)		
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 238,411	\$ (238,411)	\$ -	\$ 8,970,723	2.66%
2019	\$ 276,971	\$ (276,971)	\$ -	\$ 7,284,286	3.80%
2020	\$ 299,360	\$ (299,360)	\$ -	\$ 7,818,482	3.83%
2021	\$ 150,125	\$ (150,125)	\$ -	\$ 7,694,214	1.95%
2022	\$ 121,540	\$ (121,540)	\$ -	\$ 8,325,505	1.46%
2023	\$ 214	\$ (214)	\$ -	\$ 8,213,077	0.00%
2024	\$ -	\$ -	\$ -	\$ 8,925,468	0.00%
2025	\$ 240	\$ (240)	\$ -	\$ 8,991,382	0.00%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 7,280	\$ (7,280)	\$ -	\$ 8,970,723	0.08%
2019	\$ 12,901	\$ (12,901)	\$ -	\$ 7,284,286	0.18%
2020	\$ 14,692	\$ (14,692)	\$ -	\$ 7,818,482	0.19%
2021	\$ 17,710	\$ (17,710)	\$ -	\$ 7,694,214	0.23%
2022	\$ 19,823	\$ (19,823)	\$ -	\$ 8,325,505	0.24%
2023	\$ 19,245	\$ (19,245)	\$ -	\$ 8,213,077	0.23%
2024	\$ 21,298	\$ (21,298)	\$ -	\$ 8,925,468	0.24%
2025	\$ 17,965	\$ (17,965)	\$ -	\$ 8,991,382	0.20%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 46,865	\$ (46,865)	\$ -	\$ 2,172,405	2.16%
2019	\$ 46,595	\$ (46,595)	\$ -	\$ 2,254,759	2.07%
2020	\$ 74,589	\$ (74,589)	\$ -	\$ 2,655,100	2.81%
2021	\$ 72,553	\$ (72,553)	\$ -	\$ 2,686,536	2.70%
2022	\$ 68,419	\$ (68,419)	\$ -	\$ 2,982,791	2.29%
2023	\$ 70,565	\$ (70,565)	\$ -	\$ 3,102,864	2.27%
2024	\$ 71,698	\$ (71,698)	\$ -	\$ 3,190,900	2.25%
2025	\$ 62,132	\$ (62,132)	\$ -	\$ 3,383,653	1.84%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's	District's	State of Alaska	Total	District's	District's	Plan Fiduciary
	Proportion	Proportionate	Proportionate	Net Pension	Covered	Share of the	
	of the Net	Share of the	Share of the	Net Pension	Payroll	Net Pension	Net Position as
	Pension	Net Pension	Net Pension	Liability	Payroll	Liability as a	a Percentage
	Liability	Liability	Liability	Liability	Payroll	Percentage of	of the Total
						Covered	Pension
						Payroll	Liability
2016	0.6508%	\$ 12,107,604	\$ 19,349,976	\$ 31,457,580	\$ 14,578,507	83.05%	73.82%
2017	0.7876%	\$ 17,982,410	\$ 21,371,192	\$ 39,353,602	\$ 15,690,902	114.60%	68.40%
2018	0.6639%	\$ 13,454,139	\$ 23,479,868	\$ 36,934,007	\$ 17,211,544	78.17%	72.39%
2019	0.7929%	\$ 15,178,887	\$ 22,561,797	\$ 37,740,684	\$ 16,064,745	94.49%	74.09%
2020	0.7141%	\$ 13,342,927	\$ 19,790,882	\$ 33,133,809	\$ 14,973,726	89.11%	74.68%
2021	0.6488%	\$ 13,191,415	\$ 22,888,335	\$ 36,079,750	\$ 15,166,322	86.98%	72.81%
2022	1.0170%	\$ 8,095,313	\$ 6,869,400	\$ 14,964,713	\$ 13,976,975	57.92%	89.43%
2023	0.8615%	\$ 14,360,958	\$ 19,139,721	\$ 33,500,679	\$ 17,015,096	84.40%	78.33%
2024	0.7253%	\$ 12,754,570	\$ 20,160,948	\$ 32,915,518	\$ 17,871,377	71.37%	77.62%
2025	0.7854%	\$ 14,529,549	\$ 24,979,560	\$ 39,509,109	\$ 18,301,823	79.39%	77.07%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)		District's Proportionate Share of the Net OPEB Liability (Asset)		State of Alaska Proportionate Share of the Net OPEB Liability (Asset)		Total Net OPEB Liability (Asset)		District's Covered Payroll		District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll		Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	
	Proportion of the Net OPEB Liability (Asset)	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARRHT):</b>														
2018	0.6617%	\$ 1,217,106	\$ 2,134,599	\$ 3,351,705	\$ 17,211,544	7.07%	93.75%							
2019	0.7911%	\$ 2,459,842	\$ 3,669,710	\$ 6,129,552	\$ 16,064,745	15.31%	90.23%							
2020	0.7130%	\$ (1,088,590)	\$ (1,621,117)	\$ (2,710,707)	\$ 14,973,726	-7.28%	105.50%							
2021	0.6472%	\$ (2,315,224)	\$ (4,034,765)	\$ (6,349,989)	\$ 15,166,322	-15.27%	113.78%							
2022	1.0572%	\$ (12,291,700)	\$ (9,566,508)	\$ (21,858,208)	\$ 13,976,975	-87.94%	145.41%							
2023	0.8794%	\$ (7,707,814)	\$ (9,910,277)	\$ (17,618,091)	\$ 17,015,096	-45.30%	134.84%							
2024	0.7457%	\$ (7,536,442)	\$ (11,373,939)	\$ (18,910,381)	\$ 17,871,377	-42.17%	140.49%							
2025	0.8150%	\$ (8,130,824)	\$ (13,179,536)	\$ (21,310,360)	\$ 18,301,823	-44.43%	137.40%							
<b>Occupational Death and Disability (ODD):</b>														
2018	2.7218%	\$ (88,949)	\$ -	\$ (88,949)	\$ 17,211,544	-0.52%	1342.59%							
2019	2.3851%	\$ (83,621)	\$ -	\$ (83,621)	\$ 16,064,745	-0.52%	1304.81%							
2020	2.2577%	\$ (90,782)	\$ -	\$ (90,782)	\$ 14,973,726	-0.61%	1409.77%							
2021	2.1453%	\$ (92,356)	\$ -	\$ (92,356)	\$ 15,166,322	-0.61%	931.08%							
2022	2.2048%	\$ (134,382)	\$ -	\$ (134,382)	\$ 13,976,975	-0.96%	1254.36%							
2023	2.3012%	\$ (138,993)	\$ -	\$ (138,993)	\$ 17,015,096	-0.82%	1268.28%							
2024	2.5217%	\$ (174,474)	\$ -	\$ (174,474)	\$ 17,871,377	-0.98%	1410.42%							
2025	2.3941%	\$ (190,761)	\$ -	\$ (190,761)	\$ 18,301,823	-1.04%	1600.56%							
<b>Retiree Medical Plan (RMP):</b>														
2018	2.7218%	\$ (129,014)	\$ -	\$ (129,014)	\$ 7,147,994	-1.80%	118.16%							
2019	2.3851%	\$ (76,275)	\$ -	\$ (76,275)	\$ 6,871,726	-1.14%	109.56%							
2020	2.2562%	\$ (86,547)	\$ -	\$ (86,547)	\$ 7,456,059	-1.16%	110.03%							
2021	2.1528%	\$ (212,371)	\$ -	\$ (212,371)	\$ 7,065,350	-3.01%	125.59%							
2022	2.2005%	\$ (441,853)	\$ -	\$ (441,853)	\$ 5,260,422	-8.40%	142.54%							
2023	2.2970%	\$ (444,839)	\$ -	\$ (444,839)	\$ 8,704,769	-5.11%	140.73%							
2024	2.5235%	\$ (558,985)	\$ -	\$ (558,985)	\$ 9,976,266	-5.60%	140.71%							
2025	2.3925%	\$ (537,966)	\$ -	\$ (537,966)	\$ 10,476,250	-5.14%	134.72%							

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution		Contributions Relative to the Contractually Required Contribution		Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution			
2016	\$ 543,048	\$ 543,048	\$ (543,048)	\$ -	\$ -	15,690,902	3.46%
2017	\$ 610,298	\$ 610,298	\$ (610,298)	\$ -	\$ -	17,211,544	3.55%
2018	\$ 665,867	\$ 665,867	\$ (665,867)	\$ -	\$ -	16,064,745	4.14%
2019	\$ 580,504	\$ 580,504	\$ (583,204)	\$ (2,700)	\$ (2,700)	14,973,726	3.88%
2020	\$ 580,908	\$ 580,908	\$ (580,410)	\$ 498	\$ 498	15,166,322	3.83%
2021	\$ 552,752	\$ 552,752	\$ (559,135)	\$ (6,383)	\$ (6,383)	13,976,975	3.95%
2022	\$ 576,816	\$ 576,816	\$ (568,230)	\$ 8,586	\$ 8,586	17,015,096	3.39%
2023	\$ 868,643	\$ 868,643	\$ (868,643)	\$ -	\$ -	17,871,377	4.86%
2024	\$ 851,330	\$ 851,330	\$ (863,129)	\$ (11,799)	\$ (11,799)	18,301,823	4.65%
2025	\$ 802,702	\$ 802,702	\$ (799,608)	\$ 3,094	\$ 3,094	16,832,342	4.77%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contributions		Contribution Deficiency (Excess)	Contributions as a Percentage of Covered Payroll	
	Contractually Required Contribution	Relative to the Contractually Required Contribution		Districts Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 329,942	\$ (329,942)	\$ -	\$ 16,064,745	2.05%
2019	\$ 284,367	\$ (284,367)	\$ -	\$ 14,973,726	1.90%
2020	\$ 327,702	\$ (327,702)	\$ -	\$ 15,166,322	2.16%
2021	\$ 434,899	\$ (434,899)	\$ -	\$ 13,976,975	3.11%
2022	\$ 372,641	\$ (372,641)	\$ -	\$ 17,015,096	2.19%
2023	\$ 29	\$ (29)	\$ -	\$ 17,871,377	0.00%
2024	\$ -	\$ -	\$ -	\$ 18,301,823	0.00%
2025	\$ -	\$ -	\$ -	\$ 16,832,342	0.00%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ -	\$ -	\$ -	\$ 16,064,745	0.00%
2019	\$ 7,047	\$ (7,047)	\$ -	\$ 14,973,726	0.05%
2020	\$ 7,048	\$ (7,048)	\$ -	\$ 15,166,322	0.05%
2021	\$ 7,981	\$ (7,981)	\$ -	\$ 13,976,975	0.06%
2022	\$ 9,046	\$ (9,046)	\$ -	\$ 17,015,096	0.05%
2023	\$ 10,354	\$ (10,354)	\$ -	\$ 17,871,377	0.06%
2024	\$ 10,646	\$ (10,646)	\$ -	\$ 18,301,823	0.06%
2025	\$ 10,126	\$ (10,126)	\$ -	\$ 16,832,342	0.06%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 78,014	\$ (78,014)	\$ -	\$ 6,671,726	1.17%
2019	\$ 69,602	\$ (69,602)	\$ -	\$ 7,456,059	0.93%
2020	\$ 96,042	\$ (96,042)	\$ -	\$ 7,065,350	1.36%
2021	\$ 92,784	\$ (92,784)	\$ -	\$ 5,260,422	1.76%
2022	\$ 93,860	\$ (93,860)	\$ -	\$ 8,704,769	1.08%
2023	\$ 112,600	\$ (112,600)	\$ -	\$ 9,976,266	1.13%
2024	\$ 109,117	\$ (109,117)	\$ -	\$ 10,476,250	1.04%
2025	\$ 86,085	\$ (86,085)	\$ -	\$ 9,700,026	0.89%

See accompanying notes to Required Supplementary Information.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Required Supplementary Information

June 30, 2025

**1. Stewardship, Compliance and Accountability**

**A. Budgets and Budgetary Accounting**

Annual budgets are adopted by the School Board for all revenues, expenditures, and interfund transfers of the General Fund. Budgets are prepared and presented on the modified accrual basis of accounting. Pursuant to Alaska Statutes, the adopted General Fund budget is submitted to the Borough Assembly for review and approval. The approved budget is also submitted to the State of Alaska, Department of Education and Early Development, for review to determine compliance with Alaska Statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. Expenditure authority for the General Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent. While appropriations lapse at the end of the fiscal year, the succeeding year's budget specifically provides for the reappropriation of year-end encumbrances which have been approved in the fiscal year to which they relate.

Budgets for the various Special Revenue Funds are prepared on a modified accrual basis of accounting in connection with the application for the special program's funding and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to actual combined revenues and transfers from other funds. Unexpended balances of grants from State and federal governments for Special Revenue Funds lapse at June 30 with the exception of certain federal programs which lapse at various month ends of July, August, and September.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances outstanding at year end are reported as assigned fund balances since they do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Encumbrances at year end consist of purchase orders of \$628,199 for supplies and materials.

Project budgets are adopted for the various Capital Project Funds based on the lives of the construction projects. Because an annual budget for these funds is not adopted, the Capital Project Funds do not have a presentation of budget to actual expenditures. Expenditure authority is limited to the actual combined revenues, transfers from other funds, and available fund balance within the fund.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Required Supplementary Information, Continued

**B. Expenditures in Excess of Appropriations**

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

	Final Budgeted Amounts	Actual Amounts	Variance
Instruction	\$ 17,083,057	18,436,928	(1,353,871)
Special education instruction	\$ 6,980,225	7,568,588	(588,363)
Support services – students	\$ 2,207,768	2,400,244	(192,476)
Support services – instruction	\$ 4,463,988	4,663,004	(199,016)
School administration	\$ 1,509,884	1,771,707	(261,823)
Food services	\$ 27,919	35,487	(7,568)

Excess of expenditures over appropriations in the General Fund were funded through available fund balance.

**2. Public Employees’ Retirement System**

**Schedule of District’s Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

**Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation**

*Defined Benefit Pension and Postemployment Healthcare Benefit Plan*

**a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There were no changes in asset and valuation methods since the prior valuation.

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There have been no changes in benefit provisions valued since the prior valuation.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Required Supplementary Information, Continued

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan*

**a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There were no changes in asset and valuation methods since the prior valuation.

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There have been no changes in benefit provisions valued since the prior valuation.

The GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

**Schedule of District Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

**3. Teachers' Retirement System**

**Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

**Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation**

*Defined Benefit Pension and Postemployment Healthcare Benefit Plan*

**a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There were no changes in asset and valuation methods since the prior valuation.

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There have been no changes in benefit provisions valued since the prior valuation.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Required Supplementary Information, Continued

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans*

**a) Changes in Methods Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There were no changes in asset and valuation methods since the prior valuation.

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2022 to June 30, 2023**

There have been no changes in benefit provisions valued since the prior valuation.

The GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

**Schedule of District Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2023 which was rolled forward to June 30, 2024. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

# **SUPPLEMENTARY INFORMATION**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Comparative Balance Sheets – General Fund

June 30, 2025

(With financial information at June 30, 2024)

<u>Assets</u>	<u>2025</u>	<u>2024</u>
Assets:		
Due from:		
Kodiak Island Borough	\$ 15,002,000	15,364,922
Other funds	1,339,454	2,130,630
Receivables	100,778	29,053
Inventory:		
Custodial supplies	191,831	178,980
Fuel	70,708	126,197
Prepays	704	2,795
Total assets	<u>\$ 16,705,475</u>	<u>17,832,577</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	563,740	401,704
Accrued payroll liabilities	2,752,751	2,844,293
Due to other funds	2,593,537	2,834,178
Unearned revenue	3,500	1,500
Total liabilities	<u>5,913,528</u>	<u>6,081,675</u>
Fund balance:		
Nonspendable:		
Inventory	262,539	305,177
Prepays	704	2,795
Committed:		
Homeschool allotment rollover	20,050	24,253
Impact Aid	2,377,462	2,561,183
Assigned:		
Encumbrances	628,199	465,111
Compensated absences	-	651,636
Self-insurance	1,638,655	1,652,582
Unassigned	5,864,338	6,088,165
Total fund balance	<u>10,791,947</u>	<u>11,750,902</u>
Total liabilities and fund balance	<u>\$ 16,705,475</u>	<u>17,832,577</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

Year ended June 30, 2025  
(With financial information for year ended June 30, 2024)

	2025		Variance with Final Budget – Positive (Negative)	2024
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
<b>Revenues:</b>				
Local sources:				
Kodiak Island Borough:				
Appropriations	\$ 11,666,558	11,453,867	(212,691)	11,395,431
In-kind services	650,000	862,691	212,691	809,813
E-rate reimbursement	2,000,000	1,862,543	(137,457)	1,965,858
Charges for services - rentals	26,000	52,873	26,873	37,836
Other	35,000	39,013	4,013	30,243
Total local sources	<u>14,377,558</u>	<u>14,270,987</u>	<u>(106,571)</u>	<u>14,239,181</u>
Intergovernmental:				
State of Alaska:				
Foundation	26,041,525	26,042,426	901	26,386,663
Quality schools	85,684	85,684	-	87,222
TRS on-behalf	2,600,914	2,423,985	(176,929)	2,161,791
PERS on-behalf	384,345	385,983	1,638	254,394
Other state revenues	3,526,238	3,651,386	125,148	1,860,370
Total State of Alaska	<u>32,638,706</u>	<u>32,589,464</u>	<u>(49,242)</u>	<u>30,750,440</u>
Federal sources passed through the State of Alaska:				
Impact aid military	2,405,992	2,299,529	(106,463)	3,148,247
Impact aid military – special education	31,231	53,898	22,667	50,518
Department of Defense	248,393	166,941	(81,452)	248,394
Total federal sources passed through the State of Alaska	<u>2,685,616</u>	<u>2,520,368</u>	<u>(165,248)</u>	<u>3,447,159</u>
Federal direct sources - Impact aid	4,143	24,035	19,892	68,274
Total revenues	<u>49,706,023</u>	<u>49,404,854</u>	<u>(301,169)</u>	<u>48,505,054</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Certificated salaries	9,800,505	9,832,127	(31,622)	10,291,250
Non-certificated salaries	1,174,163	1,308,219	(134,056)	1,300,311
Employee benefits	4,530,005	5,924,788	(1,394,783)	6,030,517
Housing allowance/subsidy	78,000	78,340	(340)	50,350
Transportation allowance	53,000	100,237	(47,237)	59,362
Professional and technical services	15,879	52,688	(36,809)	31,686
Staff travel	16,989	6,081	10,908	14,166
Student travel	49,906	17,342	32,564	13,634
Utility services	500	43,947	(43,447)	40,763
Other purchased services	58,981	33,487	25,494	40,233
Supplies, materials and media	1,269,419	925,376	344,043	721,098
Other	35,710	114,296	(78,586)	117,214
Equipment	-	-	-	40,880
Total instruction	<u>17,083,057</u>	<u>18,436,928</u>	<u>(1,353,871)</u>	<u>18,751,464</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

	2025		Variance with Final Budget – Positive (Negative)	2024
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
Expenditures, continued:				
Current:				
Special education instruction:				
Certificated salaries	\$ 1,962,606	1,928,628	33,978	2,137,503
Non-certificated salaries	2,436,983	2,564,762	(127,779)	2,294,843
Employee benefits	2,161,078	2,850,429	(689,351)	2,314,121
Transportation allowance	10	10	-	-
Professional and technical services	21,887	20,770	1,117	3,285
Staff travel	12,582	11,288	1,294	19,830
Student travel	-	-	-	36
Utility services	-	-	-	1,655
Other purchased services	51,762	43,191	8,571	64,830
Supplies, materials and media	332,034	147,618	184,416	75,208
Other	1,283	1,892	(609)	120
Total special education instruction	<u>6,980,225</u>	<u>7,568,588</u>	<u>(588,363)</u>	<u>6,911,431</u>
Special education support services – students:				
Certificated salaries	1,381,325	1,384,568	(3,243)	1,522,914
Non-certificated salaries	55,159	72,039	(16,880)	42,791
Employee benefits	3,613,640	857,161	2,756,479	790,835
Transportation allowance	591	3,565	(2,974)	234
Professional and technical services	295,304	230,650	64,654	301,683
Staff travel	27,026	27,157	(131)	37,926
Other purchased services	-	-	-	5,950
Supplies, materials and media	21,249	26,145	(4,896)	10,264
Other	17	17	-	-
Total special education support services – students	<u>5,394,311</u>	<u>2,601,302</u>	<u>2,793,009</u>	<u>2,712,597</u>
Support services – students:				
Certificated salaries	867,411	867,906	(495)	951,195
Non-certificated salaries	516,841	571,508	(54,667)	498,642
Employee benefits	773,123	916,630	(143,507)	868,868
Transportation allowance	-	161	(161)	-
Professional and technical services	15,155	15,840	(685)	2,763
Staff travel	15,573	9,383	6,190	15,425
Student travel	-	8,964	(8,964)	540
Utility services	-	-	-	14
Supplies, materials and media	12,665	9,712	2,953	18,829
Other	7,000	140	6,860	1,297
Total support services – students	<u>2,207,768</u>	<u>2,400,244</u>	<u>(192,476)</u>	<u>2,357,573</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

	2025		Variance with Final Budget – Positive (Negative)	2024
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
Expenditures, continued:				
Current:				
Support services – instruction:				
Certificated salaries	\$ 184,252	167,141	17,111	159,242
Non-certificated salaries	815,790	816,028	(238)	740,802
Employee benefits	586,998	668,395	(81,397)	608,400
Transportation allowance	-	-	-	577
Professional and technical services	97,410	56,199	41,211	79,383
Staff travel	45,582	35,532	10,050	47,350
Utility services	2,235,000	2,400,075	(165,075)	2,644,057
Other purchased services	118,920	7,847	111,073	15,695
Supplies, materials and media	379,961	508,255	(128,294)	447,372
Other	75	3,532	(3,457)	8,549
Total support services – instruction	<u>4,463,988</u>	<u>4,663,004</u>	<u>(199,016)</u>	<u>4,751,427</u>
School administration:				
Certificated salaries	1,114,540	1,154,254	(39,714)	1,206,234
Employee benefits	365,496	551,044	(185,548)	582,758
Professional and technical services	-	16,027	(16,027)	350
Staff travel	14,660	7,950	6,710	9,618
Other purchased services	-	534	(534)	104
Supplies, materials and media	10,255	40,585	(30,330)	42,722
Other	4,933	1,313	3,620	909
Total school administration	<u>1,509,884</u>	<u>1,771,707</u>	<u>(261,823)</u>	<u>1,842,695</u>
School administration support services:				
Non-certificated salaries	558,619	549,897	8,722	561,556
Employee benefits	499,266	430,688	68,578	457,254
Transportation allowance	-	-	-	42
Utility services	-	526	(526)	318
Other purchased services	500	20	480	-
Supplies, materials and media	9,461	21,872	(12,411)	12,261
Other	322	-	322	-
Total school administration support services	<u>1,068,168</u>	<u>1,003,003</u>	<u>65,165</u>	<u>1,031,431</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

	2025		Variance with Final Budget – Positive (Negative)	2024
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
Expenditures, continued:				
Current:				
District administration:				
Certificated salaries	\$ 610,104	620,122	(10,018)	594,889
Non-certificated salaries	188,715	281,459	(92,744)	246,101
Employee benefits	532,083	532,962	(879)	449,732
Transportation allowance	-	-	-	169
Professional and technical services	276,393	43,386	233,007	54,747
Staff travel	39,782	31,261	8,521	25,518
Student travel	7,500	8,352	(852)	7,373
Utility services	-	612	(612)	518
Other purchased services	15,677	15,610	67	6,784
Supplies, materials and media	69,433	76,922	(7,489)	47,674
Other	7,309	28,839	(21,530)	44,156
Total district administration	<u>1,746,996</u>	<u>1,639,525</u>	<u>107,471</u>	<u>1,477,661</u>
District administration support services:				
Certificated salaries	130,030	134,736	(4,706)	130,494
Non-certificated salaries	1,134,441	881,524	252,917	1,014,358
Employee benefits	793,447	561,366	232,081	677,308
Professional and technical services	158,017	239,905	(81,888)	155,069
Staff travel	28,706	109,734	(81,028)	43,741
Student travel	-	-	-	242
Utility services	27,537	32,695	(5,158)	24,913
Other purchased services	47,162	216,163	(169,001)	46,353
Insurance and bond premiums	187,008	-	187,008	152,160
Supplies, materials and media	168,409	112,312	56,097	189,125
Other	8,900	8,646	254	18,598
Less recovery of indirect costs	(180,000)	(209,784)	29,784	(254,637)
Total district administration support services	<u>2,503,657</u>	<u>2,087,297</u>	<u>416,360</u>	<u>2,197,724</u>
Operations and maintenance of plant:				
Certificated salaries	-	-	-	900
Non-certificated salaries	1,795,725	1,830,234	(34,509)	1,695,583
Employee benefits	1,268,847	1,230,557	38,290	1,164,857
Professional and technical services	161,500	218,739	(57,239)	131,573
Staff travel	38,455	36,374	2,081	25,232
Utility services	350,996	419,244	(68,248)	393,105
Energy	2,049,341	1,612,524	436,817	1,772,905
Other purchased services	347,823	795,609	(447,786)	417,561
Insurance and bond premiums	455,000	-	455,000	455,788
Supplies, materials and media	544,660	588,642	(43,982)	425,965
Other	-	2,365	(2,365)	687
Total operations and maintenance of plant	<u>7,012,347</u>	<u>6,734,288</u>	<u>278,059</u>	<u>6,484,156</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

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

	2025		Variance with Final Budget – Positive (Negative)	2024
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
Expenditures, continued:				
Current:				
Student activities:				
Certificated salaries	\$ 165,580	149,547	16,033	154,810
Non-certificated salaries	268,193	299,279	(31,086)	293,531
Employee benefits	97,380	54,547	42,833	55,325
Professional and technical services	10,781	14,264	(3,483)	25,264
Staff travel	5,092	3,580	1,512	5,289
Student travel	354,277	372,435	(18,158)	403,744
Other purchased services	-	2,000	(2,000)	-
Supplies, materials and media	17,224	9,724	7,500	9,659
Other	14,609	11,855	2,754	15,465
Total student activities	<u>933,136</u>	<u>917,231</u>	<u>15,905</u>	<u>963,087</u>
Food services -				
Employee benefits	<u>27,919</u>	<u>35,487</u>	<u>(7,568)</u>	<u>27,945</u>
Total expenditures	<u>50,931,456</u>	<u>49,858,604</u>	<u>1,072,852</u>	<u>49,509,191</u>
Excess (deficiency) of revenues over expenditures	(1,225,433)	(453,750)	771,683	(1,004,137)
Other financing sources (uses):				
Transfers out:				
Special Revenue Funds:				
Cafeteria	-	(454,478)	(454,478)	(5,904)
Fresh Fruits and Vegetables	-	(527)	(527)	-
Migrant Education Book Program	-	(200)	(200)	-
Impact Aid Construction Capital Project Fund	<u>(476,826)</u>	<u>(50,000)</u>	<u>426,826</u>	<u>-</u>
Net other financing sources (uses)	<u>(476,826)</u>	<u>(505,205)</u>	<u>(28,379)</u>	<u>(5,904)</u>
Net change in fund balance	\$ <u>(1,702,259)</u>	<u>(958,955)</u>	<u>743,304</u>	<u>(1,010,041)</u>
Fund balance, beginning of year		<u>11,750,902</u>		<u>12,760,943</u>
Fund balance, end of year		\$ <u>10,791,947</u>		<u>11,750,902</u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Combining Balance Sheet – Other Governmental Funds

June 30, 2025

Assets	Special Revenue Funds					
	Pupil Transportation	Broadband Assistance Grant (BAG)	Munaret Project	Alaska Pre-Elementary	Cybersecurity	Cafeteria
Due from other funds	\$ 402,709	37,882	189,334	-	-	-
Accounts receivable	-	-	-	208,737	7,191	15,641
Inventory	-	-	-	-	-	190,536
<b>Total assets</b>	<b>402,709</b>	<b>37,882</b>	<b>189,334</b>	<b>208,737</b>	<b>7,191</b>	<b>206,177</b>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	-	37,882	425	18,516	-	307
Accrued payroll	-	-	16,040	22,726	-	8,541
Due to other funds	-	-	-	167,495	7,191	255,857
Unearned revenue	-	-	172,869	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>37,882</b>	<b>189,334</b>	<b>208,737</b>	<b>7,191</b>	<b>264,705</b>
Fund balances:						
Nonspendable - inventory	-	-	-	-	-	190,536
Restricted - student activities	-	-	-	-	-	-
Committed:						
Pupil transportation	402,709	-	-	-	-	-
Construction	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(249,064)
<b>Total fund balances</b>	<b>402,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,528)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 402,709</b>	<b>37,882</b>	<b>189,334</b>	<b>208,737</b>	<b>7,191</b>	<b>206,177</b>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Combining Balance Sheet – Other Governmental Funds, Continued

Assets	Special Revenue Funds					
	Fresh Fruits and Vegetables	Section 619	Title VI-B	Comprehensive State Literacy Development	Carl Perkins Secondary	Migrant Education Book Program
Due from other funds	-	-	-	-	-	-
Accounts receivable	7,623	24,325	207,381	20,030	37,584	14,636
Inventories	-	-	-	-	-	-
Total assets	7,623	24,325	207,381	20,030	37,584	14,636
<b>\$</b>						
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	-	-	-	1,312	-	-
Accrued payroll	-	-	1,950	842	-	-
Due to other funds	7,623	24,325	205,431	17,876	37,584	14,636
Unearned revenue	-	-	-	-	-	-
Total liabilities	7,623	24,325	207,381	20,030	37,584	14,636
<b>Fund balances:</b>						
Nonspendable - inventory	-	-	-	-	-	-
Restricted - student activities	-	-	-	-	-	-
Committed:						
Pupil transportation	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
Total liabilities and fund balances	7,623	24,325	207,381	20,030	37,584	14,636
<b>\$</b>						

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Combining Balance Sheet – Other Governmental Funds, Continued

Assets	Special Revenue Funds						
	Stronger Connections	School Improvement	Behavioral Intervention Strategies	Consolidated Admin Pool	Title I-A Basic	Title I-C Migrant Education	
Due from other funds	-	-	-	-	-	-	-
Accounts receivable	8,168	48,594	3,522	133,426	127,042	186,320	
Inventory	-	-	-	-	-	-	-
<b>Total assets</b>	<b>8,168</b>	<b>48,594</b>	<b>3,522</b>	<b>133,426</b>	<b>127,042</b>	<b>186,320</b>	
<b>\$</b>							
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	-	-	-	-	-	496	
Accrued payroll	1,620	-	-	23,744	24,902	17,867	
Due to other funds	6,548	48,594	3,522	109,682	102,140	167,957	
Unearned revenue	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>8,168</b>	<b>48,594</b>	<b>3,522</b>	<b>133,426</b>	<b>127,042</b>	<b>186,320</b>	
Fund balances:							
Nonspendable - inventory	-	-	-	-	-	-	
Restricted - student activities	-	-	-	-	-	-	
Committed:							
Pupil transportation	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 8,168</b>	<b>48,594</b>	<b>3,522</b>	<b>133,426</b>	<b>127,042</b>	<b>186,320</b>	

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Combining Balance Sheet – Other Governmental Funds, Continued

	Special Revenue Funds						
	Title II-A Teacher Training	Title III-A English Language Acquisition (ELA)	Title IV-A Student Support	Hunter Education	Indian Education	RTB AK	
<u>Assets</u>							
Due from other funds	\$ -	-	-	14,283	-	-	-
Accounts receivable	57,272	35,350	21,567	-	74,595	-	3,365
Inventory	-	-	-	-	-	-	-
Total assets	<u>57,272</u>	<u>35,350</u>	<u>21,567</u>	<u>14,283</u>	<u>74,595</u>		<u>3,365</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	2,404	-	413	970	-	-	-
Accrued payroll	3,968	9,775	-	-	12,344	-	252
Due to other funds	50,900	25,575	21,154	-	62,251	-	3,113
Unearned revenue	-	-	-	13,313	-	-	-
Total liabilities	<u>57,272</u>	<u>35,350</u>	<u>21,567</u>	<u>14,283</u>	<u>74,595</u>		<u>3,365</u>
Fund balances:							
Nonspendable - inventory	-	-	-	-	-	-	-
Restricted - student activities	-	-	-	-	-	-	-
Committed:							
Pupil transportation	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>57,272</u>	\$ <u>35,350</u>	\$ <u>21,567</u>	\$ <u>14,283</u>	\$ <u>74,595</u>		\$ <u>3,365</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Combining Balance Sheet – Other Governmental Funds, Continued

Assets	Special Revenue Funds			Impact Aid Construction Capital Project Fund	Total Other Governmental Funds
	Kodiak Garden Club	Student Activities	Total Special Revenue Funds		
Due from other funds	\$ 3,160	833,844	1,481,212	1,112,325	2,593,537
Accounts receivable	-	36,463	1,278,832	-	1,278,832
Inventory	-	-	190,536	-	190,536
<b>Total assets</b>	<b>3,160</b>	<b>870,307</b>	<b>2,950,580</b>	<b>1,112,325</b>	<b>4,062,905</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	-	7,550	70,275	-	70,275
Accrued payroll liabilities	-	-	144,571	-	144,571
Due to other funds	-	-	1,339,454	-	1,339,454
Unearned revenue	3,160	-	189,342	-	189,342
<b>Total liabilities</b>	<b>3,160</b>	<b>7,550</b>	<b>1,743,642</b>	<b>-</b>	<b>1,743,642</b>
Fund balances:					
Nonspendable - inventory	-	-	190,536	-	190,536
Restricted - student activities	-	862,757	862,757	-	862,757
Committed:					
Pupil transportation	-	-	402,709	-	402,709
Construction	-	-	-	1,112,325	1,112,325
Unassigned	-	-	(249,064)	-	(249,064)
<b>Total fund balances</b>	<b>-</b>	<b>862,757</b>	<b>1,206,938</b>	<b>1,112,325</b>	<b>2,319,263</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,160</b>	<b>870,307</b>	<b>2,950,580</b>	<b>1,112,325</b>	<b>4,062,905</b>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances --**  
**Other Governmental Funds**

Year Ended June 30, 2025

	Special Revenue Funds					
	Pupil Transportation	Broadband Assistance Grant (BAG)	Munaret Project	Community Arts and Cultural Partnership	New Visions	Artists in Schools
<b>Revenues:</b>						
Local sources:						
Charges for services - lunch sales	-	-	-	-	-	-
Other	-	-	180,677	871	-	2,537
Intergovernmental:						
State of Alaska	1,823,069	455,285	-	-	2,000	3,550
Federal sources	-	-	-	1,500	2,000	3,550
<b>Total revenues</b>	<b>1,823,069</b>	<b>455,285</b>	<b>180,677</b>	<b>2,371</b>	<b>4,000</b>	<b>9,637</b>
<b>Expenditures:</b>						
Current:						
Instruction	-	-	1,947	1,107	3,625	2,845
Special education instruction	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-
Support services - instruction	-	455,285	14,961	1,264	375	6,792
School administration	-	-	-	-	-	-
School administration support services	-	-	-	-	-	-
District administration	-	-	149,308	-	-	-
District administration support services	-	-	14,461	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	2,167,351	-	-	-	-	-
Food services	-	-	-	-	-	-
Construction facilities and acquisition	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,167,351</b>	<b>455,285</b>	<b>180,677</b>	<b>2,371</b>	<b>4,000</b>	<b>9,637</b>
Excess (deficiency) of revenues over expenditures	(344,282)	-	-	-	-	-
Other financing sources - transfers in	-	-	-	-	-	-
Net change in fund balances	(344,282)	-	-	-	-	-
Fund balances, beginning of year, as adjusted	746,991	-	-	-	-	-
Fund balances, end of year	\$ 402,709	-	-	-	-	-

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Other Governmental Funds, Continued

	Special Revenue Funds					
	Alaska Pre- Elementary	Cybersecurity	Cafeteria	Fresh Fruits and Vegetables	Farm to School	Section 619
<b>Revenues:</b>						
Local sources:						
Charges for services - lunch sales	-	-	165,454	-	-	-
Other	-	-	151	-	-	-
Intergovernmental:						
State of Alaska	577,018	719	-	-	-	-
Federal sources	-	6,472	894,320	66,589	1,451	27,955
Total revenues	<u>577,018</u>	<u>7,191</u>	<u>1,059,925</u>	<u>66,589</u>	<u>1,451</u>	<u>27,955</u>
<b>Expenditures:</b>						
Current:						
Instruction	227,469	-	-	-	1,451	1,566
Special education instruction	296,377	-	-	-	-	10,989
Special education support services - students	13,794	-	-	-	-	13,618
Support services - students	18	-	-	-	-	-
Support services - instruction	325	-	-	-	-	-
School administration	-	-	-	-	-	-
School administration support services	2,246	-	-	-	-	-
District administration	-	-	-	-	-	-
District administration support services	36,789	7,191	-	-	-	1,782
Operations and maintenance of plant	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Food services	-	-	1,570,929	67,116	-	-
Construction facilities and acquisition	-	-	-	-	-	-
Total expenditures	<u>577,018</u>	<u>7,191</u>	<u>1,570,929</u>	<u>67,116</u>	<u>1,451</u>	<u>27,955</u>
Excess (deficiency) of revenues over expenditures	-	-	(511,004)	(527)	-	-
Other financing sources - transfers in	-	-	454,478	527	-	-
Net change in fund balances	-	-	(56,526)	-	-	-
Fund balances, beginning of year, as adjusted	-	-	(2,002)	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>(58,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Other Governmental Funds, Continued

	Special Revenue Funds						
	Title VI-B	Comprehensive State Literacy Development	Carl Perkins Secondary	CTE Skills and Career Camp	Migrant Education Book Program	Stronger Connections	
<b>Revenues:</b>							
Local sources:							
Charges for services - lunch sales	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	693,605	48,762	72,706	2,490	18,984	-	36,513
Federal sources	693,605	48,762	72,706	2,490	18,984	-	36,513
Total revenues							
<b>Expenditures:</b>							
Current:							
Instruction	36,578	22,713	67,644	2,531	11,581	-	34,185
Special education instruction	555,440	-	-	-	-	-	-
Special education support services - students	15,123	-	-	-	-	-	-
Support services - students	-	1,754	-	-	6,192	-	-
Support services - instruction	951	21,186	-	-	-	-	-
School administration	-	-	771	-	-	-	-
School administration support services	41,290	-	-	-	-	-	-
District administration	-	-	829	-	-	-	-
District administration support services	44,223	3,109	3,462	159	1,211	-	2,328
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Construction facilities and acquisition	-	-	-	-	-	-	-
Total expenditures	693,605	48,762	72,706	2,690	18,984	-	36,513
Excess (deficiency) of revenues over expenditures	-	-	-	(200)	-	-	-
Other financing sources - transfers in	-	-	-	200	-	-	-
Net change in fund balances	-	-	-	-	-	-	-
Fund balances, beginning of the year, as adjusted	-	-	-	-	-	-	-
Fund balances, end of year	-	-	-	-	-	-	-

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Other Governmental Funds, Continued

	Special Revenue Funds						
	School Improvement	Positive Behavioral Intervention Strategies	Consolidated Admin Pool	Title I-A Basic	Title I-C Migrant Education	Title II-A Teacher Training	
<b>Revenues:</b>							
Local sources:							
Charges for services - lunch sales	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources	68,538	8,706	325,667	292,684	550,359	108,903	
Total revenues	68,538	8,706	325,667	292,684	550,359	108,903	
<b>Expenditures:</b>							
Current:							
Instruction	45,188	2,340	-	265,874	494,776	987	
Special education instruction	-	-	-	-	-	-	
Special education support services - students	-	-	-	-	-	-	
Support services - students	182	-	-	828	6,509	-	
Support services - instruction	18,434	5,811	-	7,321	-	100,972	
School administration	364	-	-	-	-	-	
School administration support services	-	-	-	-	13,974	-	
District administration	-	-	177,866	-	-	-	
District administration support services	4,370	555	147,801	18,661	35,100	6,944	
Operations and maintenance of plant	-	-	-	-	-	-	
Student activities	-	-	-	-	-	-	
Student transportation - to and from school	-	-	-	-	-	-	
Food services	-	-	-	-	-	-	
Construction facilities and acquisition	-	-	-	-	-	-	
Total expenditures	68,538	8,706	325,667	292,684	550,359	108,903	
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	
Other financing sources - transfers in	-	-	-	-	-	-	
Net change in fund balances	-	-	-	-	-	-	
Fund balances, beginning of the year, as adjusted	-	-	-	-	-	-	
Fund balances, end of year	-	-	-	-	-	-	

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances --  
Other Governmental Funds, Continued

	Special Revenue Funds						
	Title III-A English Language Acquisition (ELA)	Title IV-A Student Support	Hunter Education	Apprenticeship Project	ARPA Homeless II	Indian Education	
Revenues:							
Local sources:							
Charges for services - lunch sales	\$ -	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	13,555	10,000	-	-	-
Federal sources	40,830	27,142	-	-	1,867	175,934	
Total revenues	40,830	27,142	13,555	10,000	1,867	175,934	
Expenditures:							
Current:							
Instruction	38,227	1,928	3,663	-	-	146,693	
Special education instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-
Support services - students	-	12,422	3,269	-	1,748	3,122	
Support services - instruction	-	11,061	-	9,793	-	-	
School administration	-	-	-	-	-	1,854	
School administration support services	-	-	-	-	-	-	-
District administration	-	-	6,580	-	-	-	-
District administration support services	2,603	1,731	43	207	119	24,265	
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Construction facilities and acquisition	-	-	-	-	-	-	-
Total expenditures	40,830	27,142	13,555	10,000	1,867	175,934	
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources - transfers in	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-
Fund balances, beginning of the year, as adjusted	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	-	-	-	-	-	-

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances --  
Other Governmental Funds, Continued

	Special Revenue Funds					Total Special Revenue Funds	Impact Aid Construction Capital Project Fund	Total Other Governmental Funds
	RTB AK	Kodiak Imagination Library	Kodiak Garden Club	Student Activities				
<b>Revenues:</b>								
Local sources:								
Charges for services - lunch sales	\$ -	-	-	-	165,454	-	165,454	
Other	-	5,742	17	578,070	768,065	-	768,065	
Intergovernmental:								
State of Alaska	-	-	-	-	2,885,196	-	2,885,196	
Federal sources	3,365	-	-	-	3,480,892	91,557	3,572,449	
Total revenues	3,365	5,742	17	578,070	7,299,607	91,557	7,391,164	
<b>Expenditures:</b>								
Current:								
Instruction	-	5,742	-	50,703	1,471,363	-	1,471,363	
Special education instruction	-	-	-	-	862,806	-	862,806	
Special education support services - students	-	-	-	-	42,535	-	42,535	
Support services - students	-	-	-	-	36,044	-	36,044	
Support services - instruction	3,365	-	17	-	657,913	-	657,913	
School administration	-	-	-	-	2,989	-	2,989	
School administration support services	-	-	-	-	57,510	-	57,510	
District administration	-	-	-	-	334,583	-	334,583	
District administration support services	-	-	-	-	357,114	-	357,114	
Operations and maintenance of plant	-	-	-	-	-	5,450	5,450	
Student activities	-	-	-	546,695	546,695	-	546,695	
Student transportation - to and from school	-	-	-	-	2,167,351	-	2,167,351	
Food services	-	-	-	-	1,638,045	-	1,638,045	
Construction facilities and acquisition	-	-	-	-	-	74,515	74,515	
Total expenditures	3,365	5,742	17	597,398	8,174,948	79,965	8,254,913	
Excess (deficiency) of revenues over expenditures	-	-	-	(19,328)	(875,341)	11,592	(863,749)	
Other financing sources - transfers in	-	-	-	-	455,205	50,000	505,205	
Net change in fund balances	-	-	-	(19,328)	(420,136)	61,592	(358,544)	
Fund balances, beginning of year, as adjusted	-	-	-	882,085	1,627,074	1,050,733	2,677,807	
Fund balances, end of year	\$ -	-	-	862,757	1,206,938	1,112,325	2,319,263	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Special Revenue Fund  
PUPIL TRANSPORTATION

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Revenues - Intergovernmental - State of Alaska	\$ <u>1,873,751</u>	<u>1,823,069</u>	<u>(50,682)</u>
Expenditures:			
Current:			
Student transportation - to and from school:			
Other purchased services	2,185,369	2,105,018	80,351
Supplies, materials and media	<u>75,000</u>	<u>62,333</u>	<u>12,667</u>
Total expenditures	<u>2,260,369</u>	<u>2,167,351</u>	<u>93,018</u>
Excess (deficiency) of revenues over expenditures	(386,618)	(344,282)	42,336
Other financing sources - transfers in	<u>386,618</u>	<u>-</u>	<u>386,618</u>
Net change in fund balance	\$ <u><u>-</u></u>	<u>(344,282)</u>	<u>428,954</u>
Fund balance, beginning of year		<u>746,991</u>	
Fund balance, end of year		\$ <u><u>402,709</u></u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 BROADBAND ASSISTANCE GRANT (BAG)

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ <u>761,020</u>	<u>455,285</u>	<u>(305,735)</u>
Expenditures:			
Current:			
Support services - instruction - Utility services	<u>761,020</u>	<u>455,285</u>	<u>305,735</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 MUNARTET PROJECT

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other local revenues	\$ 180,677	180,677	-
Expenditures:			
Current:			
Instruction:			
Employee benefits	4	4	-
Transportation allowance	185	185	-
Supplies, materials and media	1,758	1,758	-
Total instruction	<u>1,947</u>	<u>1,947</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	7,611	7,611	-
Employee benefits	2,691	2,691	-
Professional and technical services	813	813	-
Staff travel	3,846	3,846	-
Total support services - instruction	<u>14,961</u>	<u>14,961</u>	<u>-</u>
District administration:			
Certificated salaries	95,689	95,689	-
Employee benefits	47,857	47,857	-
Staff travel	5,762	5,762	-
Total district administration	<u>149,308</u>	<u>149,308</u>	<u>-</u>
District administration support services - Indirect costs	<u>14,461</u>	<u>14,461</u>	<u>-</u>
Total expenditures	<u>180,677</u>	<u>180,677</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 COMMUNITY ARTS AND CULTURAL PARTNERSHIP

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources - other	\$ 871	871	-
Intergovernmental - federal sources passed through the State of Alaska	1,500	1,500	-
Total revenues	<u>2,371</u>	<u>2,371</u>	<u>-</u>
<b>Expenditures:</b>			
Current:			
Instruction - Professional and technical services	<u>1,107</u>	<u>1,107</u>	<u>-</u>
Support services - instruction - Staff travel	<u>1,264</u>	<u>1,264</u>	<u>-</u>
Total expenditures	<u>2,371</u>	<u>2,371</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 NEW VISIONS

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 2,000	2,000	-
Federal sources passed through the State of Alaska	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Expenditures:			
Current:			
Instruction -			
Professional and technical services	<u>4,000</u>	<u>3,625</u>	<u>375</u>
Support services - instruction -			
Professional and technical services	<u>-</u>	<u>375</u>	<u>(375)</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 ARTISTS IN SCHOOLS

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources -			
Other local revenues	\$ 2,537	2,537	-
Intergovernmental:			
State of Alaska	3,550	3,550	-
Federal sources passed through the State of Alaska	3,550	3,550	-
Total revenues	<u>9,637</u>	<u>9,637</u>	<u>-</u>
Expenditures:			
Current:			
Instruction -			
Professional and technical services	<u>9,637</u>	<u>2,845</u>	<u>6,792</u>
Support services - instruction -			
Professional and technical services	<u>-</u>	<u>6,792</u>	<u>(6,792)</u>
Total expenditures	<u>9,637</u>	<u>9,637</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 ALASKA PRE-ELEMENTARY

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 577,018	577,018	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	79,504	(79,504)
Non-certificated salaries	-	58,938	(58,938)
Employee benefits	-	71,324	(71,324)
Professional and technical services	-	165	(165)
Other purchased services	338	320	18
Supplies, materials and media	2,000	17,218	(15,218)
Total instruction	<u>2,338</u>	<u>227,469</u>	<u>(225,131)</u>
Special education instruction:			
Certificated salaries	228,438	148,934	79,504
Non-certificated salaries	103,292	42,647	60,645
Employee benefits	149,245	77,382	71,863
Staff travel	2,668	2,343	325
Supplies, materials and media	-	25,071	(25,071)
Total special education instruction	<u>483,643</u>	<u>296,377</u>	<u>187,266</u>
Special education support services - students:			
Professional and technical services	-	6,078	(6,078)
Supplies, materials and media	48,005	7,716	40,289
Total special education support services - students	<u>48,005</u>	<u>13,794</u>	<u>34,211</u>
Support services - students -			
Other purchased services	-	18	(18)
Support services - instruction:			
Professional and technical services	6,243	-	6,243
Staff travel	-	325	(325)
Total support services - instruction	<u>6,243</u>	<u>325</u>	<u>5,918</u>
School administration support services:			
Non-certificated salaries	-	1,707	(1,707)
Employee benefits	-	539	(539)
Total school administration support services	<u>-</u>	<u>2,246</u>	<u>(2,246)</u>
District administration support services -			
Indirect costs	36,789	36,789	-
Total expenditures	<u>577,018</u>	<u>577,018</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 CYBERSECURITY

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
State of Alaska	\$ 1,381	719	(662)
Federal sources passed through the State of Alaska	<u>12,424</u>	<u>6,472</u>	<u>(5,952)</u>
Total revenues	<u>13,805</u>	<u>7,191</u>	<u>(6,614)</u>
Expenditures:			
Current:			
District administration support services - Supplies, materials and media	<u>13,805</u>	<u>7,191</u>	<u>6,614</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
CAFETERIA

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services - lunch sales	\$ 160,000	165,454	5,454
Other	750	151	(599)
Total local sources	<u>160,750</u>	<u>165,605</u>	<u>4,855</u>
Intergovernmental:			
Federal sources passed through the State of Alaska:			
Food services	858,087	764,197	(93,890)
USDA commodities	50,187	130,123	79,936
Total federal sources passed through the State of Alaska	<u>908,274</u>	<u>894,320</u>	<u>(13,954)</u>
Total revenues	<u>1,069,024</u>	<u>1,059,925</u>	<u>(9,099)</u>
Expenditures:			
Current:			
Food services:			
Non-certificated salaries	442,963	434,229	8,734
Employee benefits	409,000	419,828	(10,828)
Staff travel	2,500	6,555	(4,055)
Other purchased services	22,500	17,195	5,305
Supplies, materials and media	610,987	689,360	(78,373)
Other	4,000	3,762	238
Total expenditures	<u>1,491,950</u>	<u>1,570,929</u>	<u>(78,979)</u>
Excess (deficiency) of revenues over expenditures	(422,926)	(511,004)	88,078
Other financing sources - transfers in - General Fund	<u>422,926</u>	<u>454,478</u>	<u>31,552</u>
Net change in fund balance	\$ <u>-</u>	<u>(56,526)</u>	<u>56,526</u>
Fund balance, beginning of year		<u>(2,002)</u>	
Fund balance, end of year		\$ <u><u>(58,528)</u></u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 FRESH FRUITS AND VEGETABLES

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 68,859	66,589	(2,270)
Expenditures:			
Current:			
Food services -			
Supplies, materials and media	68,859	67,116	1,743
Excess (deficiency) of revenues over expenditures	-	(527)	(527)
Other financing sources - transfers in -			
General Fund	-	527	527
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 FARM TO SCHOOL

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 1,463	1,451	(12)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	1,463	1,451	12
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
SECTION 619

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 27,955	27,955	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	21,770	1,566	20,204
Special education instruction:			
Non-certificated salaries	2,955	2,955	-
Employee benefits	940	940	-
Professional and technical services	508	-	508
Supplies, materials and media	-	7,094	(7,094)
Total special education instruction	4,403	10,989	(6,586)
Special education support services - students:			
Professional and technical services	-	508	(508)
Supplies, materials and media	-	13,110	(13,110)
Total special education support services - students	-	13,618	(13,618)
District administration support services -			
Indirect cost	1,782	1,782	-
Total expenditures	27,955	27,955	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
TITLE VI-B

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 693,605	693,605	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	-	27,956	(27,956)
Employee benefits	-	8,622	(8,622)
Total instruction	-	36,578	(36,578)
Special education instruction:			
Certificated salaries	16,521	16,521	-
Non-certificated salaries	308,252	248,943	59,309
Employee benefits	249,847	231,286	18,561
Professional and technical services	6,501	-	6,501
Staff travel	16,183	11,497	4,686
Supplies, materials and media	52,036	47,193	4,843
Total special education instruction	649,340	555,440	93,900
Special education support services - students:			
Employee benefits	-	2	(2)
Transportation allowance	42	42	-
Professional and technical services	-	5,550	(5,550)
Staff travel	-	4,686	(4,686)
Supplies, materials and media	-	4,843	(4,843)
Total special education support services - students	42	15,123	(15,081)
Support services - instruction -			
Professional and technical services	-	951	(951)
School administration support services:			
Non-certificated salaries	-	31,353	(31,353)
Employee benefits	-	9,937	(9,937)
Total school administration support services	-	41,290	(41,290)
District administration support services -			
Indirect costs	44,223	44,223	-
Total expenditures	693,605	693,605	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
COMPREHENSIVE STATE LITERACY DEVELOPMENT

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 73,020	48,762	(24,258)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	1,472	(1,472)
Employee benefits	-	213	(213)
Professional and technical services	-	1,354	(1,354)
Staff travel	-	5,238	(5,238)
Student travel	5,659	5,659	-
Supplies, materials and media	11,500	8,777	2,723
Total instruction	<u>17,159</u>	<u>22,713</u>	<u>(5,554)</u>
Support services - students:			
Certificated salaries	-	1,294	(1,294)
Employee benefits	-	460	(460)
Total support services - students	<u>-</u>	<u>1,754</u>	<u>(1,754)</u>
Support services - instruction:			
Certificated salaries	12,876	2,737	10,139
Employee benefits	7,576	777	6,799
Professional and technical services	6,550	4,779	1,771
Staff travel	24,203	11,147	13,056
Supplies, materials and media	-	1,746	(1,746)
Total support services - instruction	<u>51,205</u>	<u>21,186</u>	<u>30,019</u>
District administration support services - Indirect costs	<u>4,656</u>	<u>3,109</u>	<u>1,547</u>
Total expenditures	<u>73,020</u>	<u>48,762</u>	<u>24,258</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 CARL PERKINS SECONDARY

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 72,708	72,706	(2)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	10,192	10,192	-
Staff travel	4,934	3,332	1,602
Supplies, materials and media	49,353	49,353	-
Other	4,767	4,767	-
Total instruction	<u>69,246</u>	<u>67,644</u>	<u>1,602</u>
School administration -			
Staff travel	-	771	(771)
District administration -			
Staff travel	-	829	(829)
District administration support services -			
Indirect costs	<u>3,462</u>	<u>3,462</u>	<u>-</u>
Total expenditures	<u>72,708</u>	<u>72,706</u>	<u>2</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 CTE SKILLS AND CAREER CAMP

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 2,703	2,490	(213)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	1,683	1,683	-
Employee benefits	154	154	-
Professional and technical services	394	394	-
Other purchased services	300	300	-
Total instruction	<u>2,531</u>	<u>2,531</u>	<u>-</u>
District administration support services -			
Indirect costs	172	159	13
Total expenditures	<u>2,703</u>	<u>2,690</u>	<u>13</u>
Excess (deficiency) of revenues over expenditures	-	(200)	(200)
Other financing sources - transfers in -			
General Fund	-	200	200
Net change in fund balance	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 MIGRANT EDUCATION BOOK PROGRAM

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 21,100	18,984	(2,116)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	11,581	11,581	-
Support services - students -			
Professional and technical services	8,174	6,192	1,982
District administration support services -			
Indirect costs	1,345	1,211	134
Total expenditures	21,100	18,984	2,116
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
STRONGER CONNECTIONS

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 443,530	36,513	(407,017)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	21,600	-	21,600
Non-certificated salaries	47,773	25,939	21,834
Employee benefits	9,087	8,246	841
Supplies, materials and media	5,000	-	5,000
Total instruction	<u>83,460</u>	<u>34,185</u>	<u>49,275</u>
Support services - students:			
Certificated salaries	45,000	-	45,000
Employee benefits	84,869	-	84,869
Other purchased services	10,000	-	10,000
Total support services - students	<u>139,869</u>	<u>-</u>	<u>139,869</u>
Support services - instruction:			
Professional and technical services	10,000	-	10,000
Staff travel	5,100	-	5,100
Total support services - instruction	<u>15,100</u>	<u>-</u>	<u>15,100</u>
District administration support services -			
Indirect costs	16,237	2,328	13,909
Total expenditures	<u>254,666</u>	<u>36,513</u>	<u>218,153</u>
Excess of revenues over expenditures	\$ <u>188,864</u>	-	<u>(188,864)</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
SCHOOL IMPROVEMENT

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 75,000	68,538	(6,462)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	2,380	9,663	(7,283)
Non-certificated salaries	1,636	1,636	-
Employee benefits	1,704	1,704	-
Transportation allowance	29	29	-
Professional and technical services	2,171	2,731	(560)
Student travel	326	326	-
Other purchased services	1,065	1,065	-
Supplies, materials and media	33,663	28,034	5,629
Total instruction	<u>42,974</u>	<u>45,188</u>	<u>(2,214)</u>
Support services - students -			
Staff travel	-	182	(182)
Support services - instruction:			
Certificated salaries	7,283	-	7,283
Professional and technical services	2,900	2,340	560
Staff travel	11,604	11,058	546
Utility services	5,036	5,036	-
Supplies, materials and media	421	-	421
Total support services - instruction	<u>27,244</u>	<u>18,434</u>	<u>8,810</u>
School administration -			
Staff travel	-	364	(364)
District administration support services -			
Indirect costs	4,782	4,370	412
Total expenditures	<u>75,000</u>	<u>68,538</u>	<u>6,462</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 POSITIVE BEHAVIORAL INTERVENTION STRATEGIES

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 10,177	8,706	(1,471)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	2,959	2,340	619
Support services - instruction:			
Professional and technical services	2,600	1,880	720
Staff travel	3,469	3,297	172
Supplies, materials and media	500	634	(134)
Total support services - instruction	6,569	5,811	758
District administration support services -			
Indirect costs	649	555	94
Total expenditures	10,177	8,706	1,471
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
CONSOLIDATED ADMIN POOL

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 325,667	325,667	-
Expenditures:			
Current:			
School administration support services -			
Supplies, materials and media	4,800	-	4,800
District administration:			
Certificated salaries	144,612	144,612	-
Employee benefits	-	33,254	(33,254)
Professional and technical services	450	-	450
Staff travel	4,164	-	4,164
Total district administration	<u>149,226</u>	<u>177,866</u>	<u>(28,640)</u>
District administration support services:			
Non-certificated salaries	51,312	51,312	-
Employee benefits	99,565	66,310	33,255
Professional and technical services	-	450	(450)
Staff travel	-	4,165	(4,165)
Supplies, materials and media	-	4,800	(4,800)
Indirect costs	20,764	20,764	-
Total district administration support services	<u>171,641</u>	<u>147,801</u>	<u>23,840</u>
Total expenditures	<u>325,667</u>	<u>325,667</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
TITLE I-A BASIC

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 331,602	292,684	(38,918)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	175,478	168,098	7,380
Employee benefits	97,238	97,171	67
Supplies, materials and media	27,590	605	26,985
Total instruction	<u>300,306</u>	<u>265,874</u>	<u>34,432</u>
Support services - students:			
Student travel	500	18	482
Supplies, materials and media	815	810	5
Total support services - students	<u>1,315</u>	<u>828</u>	<u>487</u>
Support services - instruction:			
Certificated salaries	900	405	495
Employee benefits	-	66	(66)
Professional and technical services	5,439	4,350	1,089
Supplies, materials and media	2,500	2,500	-
Total support services - instruction	<u>8,839</u>	<u>7,321</u>	<u>1,518</u>
District administration support services -			
Indirect costs	<u>21,142</u>	<u>18,661</u>	<u>2,481</u>
Total expenditures	<u>331,602</u>	<u>292,684</u>	<u>38,918</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
TITLE I-C MIGRANT EDUCATION

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 667,283	550,359	(116,924)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	136,972	125,017	11,955
Non-certificated salaries	137,435	122,971	14,464
Employee benefits	164,993	156,392	8,601
Transportation allowance	370	-	370
Professional and technical services	-	414	(414)
Utility services	1,500	70	1,430
Supplies, materials and media	67,500	47,841	19,659
Tuition-students and stipends	9,000	-	9,000
Other	63,600	42,071	21,529
Total instruction	<u>581,370</u>	<u>494,776</u>	<u>86,594</u>
Support services - students:			
Certificated salaries	24,990	-	24,990
Professional and technical services	9,400	3,038	6,362
Staff travel	-	2,358	(2,358)
Student travel	2	-	2
Other	-	1,113	(1,113)
Total support services - students	<u>34,392</u>	<u>6,509</u>	<u>27,883</u>
Support services - instruction:			
Employee benefits	1,000	-	1,000
Supplies, materials and media	1,000	-	1,000
Total support services - instruction	<u>2,000</u>	<u>-</u>	<u>2,000</u>
School administration support services:			
Certificated salaries	-	12,864	(12,864)
Employee benefits	-	1,110	(1,110)
Total school administration support services	<u>-</u>	<u>13,974</u>	<u>(13,974)</u>
District administration -			
Supplies, materials and media	1,400	-	1,400
District administration support services:			
Non-certificated salaries	2,000	-	2,000
Professional and technical services	450	-	450
Staff travel	3,700	-	3,700
Utility services	-	10	(10)
Indirect costs	41,971	35,090	6,881
Total district administration support services	<u>48,121</u>	<u>35,100</u>	<u>13,021</u>
Total expenditures	<u>667,283</u>	<u>550,359</u>	<u>116,924</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, year end		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
TITLE II-A TEACHER TRAINING

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 122,765	108,903	(13,862)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	-	987	(987)
Support services - students -			
Supplies, materials and media	500	-	500
Support services - instruction:			
Certificated salaries	51,191	43,603	7,588
Employee benefits	13,550	12,094	1,456
Professional and technical services	40,229	40,229	-
Staff travel	6,918	5,046	1,872
Supplies, materials and media	2,550	-	2,550
Total support services - instruction	<u>114,438</u>	<u>100,972</u>	<u>13,466</u>
District administration support services -			
Indirect costs	7,827	6,944	883
Total expenditures	<u>122,765</u>	<u>108,903</u>	<u>13,862</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 TITLE III-A ENGLISH LANGUAGE ACQUISITION (ELA)

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 42,132	40,830	(1,302)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	12,740	12,510	230
Non-certificated salaries	12,190	12,190	-
Employee benefits	4,916	4,916	-
Supplies, materials and media	9,450	8,611	839
Total instruction	<u>39,296</u>	<u>38,227</u>	<u>1,069</u>
District administration support services - Indirect costs	<u>2,836</u>	<u>2,603</u>	<u>233</u>
Total expenditures	<u>42,132</u>	<u>40,830</u>	<u>1,302</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
TITLE IV-A STUDENT SUPPORT

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 56,230	27,142	(29,088)
Expenditures:			
Current:			
Instruction:			
Employee benefits	198	-	198
Professional and technical services	720	619	101
Staff travel	2,760	-	2,760
Supplies, materials and media	3,679	1,309	2,370
Total instruction	<u>7,357</u>	<u>1,928</u>	<u>5,429</u>
Support services - students:			
Non-certificated salaries	7,158	-	7,158
Employee benefits	5,000	-	5,000
Professional and technical services	500	105	395
Staff travel	1,650	799	851
Supplies, materials and media	20,630	11,518	9,112
Total support services - students	<u>34,938</u>	<u>12,422</u>	<u>22,516</u>
Support services - instruction:			
Certificated salaries	1,350	540	810
Employee benefits	-	79	(79)
Staff travel	-	2,672	(2,672)
Supplies, materials and media	-	7,770	(7,770)
Total support services - instruction	<u>1,350</u>	<u>11,061</u>	<u>(9,711)</u>
District administration support services:			
Supplies, materials and media	9,000	-	9,000
Indirect costs	3,585	1,731	1,854
Total district administration support services	<u>12,585</u>	<u>1,731</u>	<u>10,854</u>
Total expenditures	<u>56,230</u>	<u>27,142</u>	<u>29,088</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 HUNTER EDUCATION

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 13,555	13,555	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	3,663	3,663	-
Support services - students -			
Student travel	3,269	3,269	-
District administration -			
Employee benefits	6,580	6,580	-
District administration support services:			
Non-certificated salaries	19	19	-
Employee benefits	24	24	-
Total district administration support services	43	43	-
Total expenditures	13,555	13,555	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
APPRENTICESHIP PROJECT

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 10,000	10,000	-
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	-	7,082	(7,082)
Employee benefits	-	1,239	(1,239)
Staff travel	10,000	1,472	8,528
Total support services - instruction	<u>10,000</u>	<u>9,793</u>	<u>207</u>
District administration support services - Indirect costs	<u>-</u>	<u>207</u>	<u>(207)</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual - Special Revenue Fund –  
 ARPA HOMELESS II

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the State of Alaska	\$ 3,000	1,867	(1,133)
Expenditures:			
Current:			
Support services - students -			
Staff travel	2,809	1,748	1,061
District administration support services -			
Indirect costs	191	119	72
Total expenditures	3,000	1,867	1,133
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual – Special Revenue Fund –  
INDIAN EDUCATION

Year Ended June 30, 2025

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - Federal direct sources	\$ 176,751	175,934	(817)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	80,496	80,496	-
Employee benefits	63,019	55,675	7,344
Transportation allowance	136	136	-
Professional and technical services	788	788	-
Staff travel	1,004	1,004	-
Student travel	3,122	-	3,122
Other purchased services	275	275	-
Supplies, materials and media	10,173	8,319	1,854
Total instruction	<u>159,013</u>	<u>146,693</u>	<u>12,320</u>
Support services - students - Student travel	<u>-</u>	<u>3,122</u>	<u>(3,122)</u>
School administration - Supplies, materials and media	<u>-</u>	<u>1,854</u>	<u>(1,854)</u>
District administration support services:			
Non-certificated salaries	5,701	5,704	(3)
Employee benefits	-	7,344	(7,344)
Indirect costs	12,037	11,217	820
Total district administration support services	<u>17,738</u>	<u>24,265</u>	<u>(6,527)</u>
Total expenditures	<u>176,751</u>	<u>175,934</u>	<u>817</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 RTB AK

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through other organizations	\$ 39,612	3,365	(36,247)
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	39,612	2,925	36,687
Employee benefits	-	440	(440)
Total expenditures	<u>39,612</u>	<u>3,365</u>	<u>36,247</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 KODIAK IMAGINATION LIBRARY

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources -			
Other	\$ 5,742	5,742	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	5,742	5,742	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual – Special Revenue Fund –  
 KODIAK GARDEN CLUB

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues - local sources -			
Other	\$ 3,176	17	(3,159)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Expenditures:			
Current:			
Support services - instruction -			
Supplies, materials and media	3,176	17	3,159
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Excess of revenues over expenditures	\$ <u>          -          </u>	-	<u>          -          </u>
Fund balance, beginning of year		<u>          -          </u>	
Fund balance, end of year		\$ <u>          -          </u>	

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Special Revenue Fund –  
STUDENT ACTIVITIES

Year Ended June 30, 2025

Revenues - local sources -		
Other	\$	<u>578,070</u>
Expenditures:		
Current:		
Instruction:		
Staff travel		48,394
Supplies, materials and media		<u>2,309</u>
Total instruction		<u>50,703</u>
Student activities:		
Professional and technical services		40,488
Student travel		261,465
Other purchased services		7,495
Supplies, materials and media		221,117
Other		<u>16,130</u>
Total student activities		<u>546,695</u>
Total expenditures		<u>597,398</u>
Excess (deficiency) of revenues over expenditures		(19,328)
Fund balance, beginning of year		<u>882,085</u>
Fund balance, end of year	\$	<u><u>862,757</u></u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Impact Aid Construction Capital Project Fund

Year Ended June 30, 2025

Revenues - Intergovernmental -	
Federal sources passed through the State of Alaska	
Impact Aid - construction payments	\$ <u>91,557</u>
Expenditures:	
Operations and maintenance of plant -	
Supplies, materials and media	<u>5,450</u>
Construction and facilities acquisition -	
Supplies, materials and media	<u>74,515</u>
Total expenditures	<u>79,965</u>
Excess of revenues over expenditures	11,592
Other financing sources -	
Transfer in - General Fund	<u>50,000</u>
Net change in fund balance	61,592
Fund balance, beginning of year	<u>1,050,733</u>
Fund balance, end of year	\$ <u><u>1,112,325</u></u>

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
 (A Component Unit of the Kodiak Island Borough)

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

Total fund balance - General Fund	\$	10,791,947
less exemptions per 4 AAC 09.60(a):		
Inventory		262,539
Prepays		704
Encumbrances		628,199
Impact Aid		2,377,462
Homeschool allotment rollover		20,050
Self-insurance		<u>1,638,655</u>
Fund balance subject to 10% limitation	\$	<u><u>5,864,338</u></u>

Nonexempt fund balances as a percentage of current year expenditures

<u>Fund balance subject to limitations</u>	=	<u>5,864,338</u>	=	<u>11.76%</u>
Current year expenditures		49,858,604		

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Expenditures of Federal Awards

Year end June 30, 2025

Federal Awarding Agency	Assistance Listing Number	Federal Grantor/ Pass Through Number	Award Amount	Federal Share of Expenditures
U.S. Department of Education:				
Direct programs:				
Impact Aid	84.041	11-AK-2025-0201	\$ 24,035	24,035
Indian Education	84.060A	S060A240673	176,751	175,934
Total direct U.S. Department of Education			200,786	199,969
Passed through the State of Alaska, Department of Education and Early Development:				
Impact Aid	84.041	11-AK-2025-0201	2,353,427	2,353,427
Impact Aid - Construction	84.041	11-AK-2025-0201	91,557	91,557
Impact Aid - Department of Defense	84.041	None	166,941	166,941
Total Impact Aid - pass through			2,611,925	2,611,925
Special Education Cluster (IDEA):				
Section 619	84.173A	SE25.KISD.01	27,955	27,955
Title VI-B	84.027A	SE25.KISD.01	693,605	693,605
COVID-19 Positive Behavioral Intervention Strategies	84.027	PB25.KISD.01	7,000	5,529
Total Special Education Cluster (IDEA)			728,560	727,089
Carl Perkins Secondary	84.048A	EK25.KISD.01	72,708	72,706
Title I-C Migrant Education	84.011A	IP25.KISD.01	550,813	550,359
Migrant Literacy	84.011A	MB25.KISD.01	21,100	18,984
Consolidated Admin Pool	84.011A	IP25.KISD.01	235,000	235,000
Total ALN 84.011			806,913	804,343
Title I-A Basic	84.010A	IP25.KISD.01	292,684	292,684
School Improvement	84.010A	SI25.KISD.01	75,000	68,538
Consolidated Admin Pool	84.010A	IP25.KISD.01	52,959	52,959
Total ALN 84.010			420,643	414,181
Comprehensive State Literacy Development	84.371C	AL25.KISD.01	73,020	48,762
Title IV-A	84.424A	IP25.KISD.01	28,102	27,142
Stronger Connections	84.424A	CM25.KISD.01	443,530	36,513
Consolidated Admin Pool	84.424A	IP24.KISD.01	960	960
Total ALN 84.424			472,592	64,615
Title II-A	84.367A	IP25.KISD.01	108,902	108,903
Consolidated Admin Pool	84.367A	IP25.KISD.01	36,250	36,250
Total ALN 84.367			145,152	145,153
Title III-A	84.365A	IP25.KISD.01	40,830	40,830
Consolidated Admin Pool	84.365A	IP25.KISD.01	498	498
Total ALN 84.365			41,328	41,328

(continued)

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Expenditures of Federal Awards, Continued

Federal Awarding Agency	Assistance Listing Number	Federal Grantor/ Pass Through Number	Award Amount	Federal Share of Expenditures
U.S. Department of Education, continued:				
Passed through the State of Alaska, Department of Education and Early Development:				
Education Stabilization Fund:				
COVID-19 ARPA Homeless II	84.425W	AH25.KISD.01	\$ 1,000	622
COVID-19 Summer Programs	84.425U	CO25.KISD.01	2,703	2,490
COVID-19 Positive Behavioral Intervention Strategies	84.425U	PB25.KISD.01	3,177	3,177
Total ALN 84.425			<u>6,880</u>	<u>6,289</u>
COVID-19 ARPA Homeless II - EHCY Travel	84.196A	AH25.KISD.01	2,000	1,245
Total passed through the State of Alaska, Department of Education and Early Development			<u>5,381,721</u>	<u>4,937,636</u>
Passed through Alaska Council of School Administrators - Raising the Bar for Rural Alaskan Educators (RTB AK)	84.374A	None	41,464	3,365
Total U.S. Department of Education			<u>5,623,971</u>	<u>5,140,970</u>
National Endowment for the Arts:				
Passed through Alaska State Council on the Arts:				
Artists in Schools FY22	45.024	FY22AISM0009	1,750	1,750
Artists in Schools FY23	45.024	FY23AISM0006	1,800	1,800
Total ALN 45.024			<u>3,550</u>	<u>3,550</u>
Community Arts and Cultural Partnership	45.025	FY24MPCAP003	1,500	1,500
New Visions	45.025	FY25NV001	2,000	2,000
Total ALN 45.025			<u>3,500</u>	<u>3,500</u>
Total National Endowment for the Arts			<u>7,050</u>	<u>7,050</u>
U.S. Department of Homeland Security:				
Passed through the State of Alaska, Department of Military and Veterans Affairs - Cybersecurity	97.137	EMW-2022-CY-00038-S01	12,424	6,472
U.S. Department of Agriculture:				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
National School Breakfast Program	10.553	None	161,547	161,546
National School Lunch Program	10.555	None	576,707	576,707
Commodities	10.555	None	130,123	130,123
National Summer Lunch Program	10.559	None	25,944	25,944
Fresh Fruits and Vegetables	10.582	FF25.KISD.01	9,141	9,141
Fresh Fruits and Vegetables	10.582	FF25.KISD.02	59,719	57,448
Total Child Nutrition Cluster			<u>963,180</u>	<u>960,909</u>
Farm to School	10.645	FS24.KISD.02	7,728	1,451
Total U.S. Department of Agriculture			<u>970,908</u>	<u>962,360</u>
Total federal financial assistance			<u>\$ 6,614,354</u>	<u>6,116,852</u>

See accompanying notes to the Schedule.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Kodiak Island Borough School District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Kodiak Island Borough School District, it is not intended to and does not present the basic financial statements of Kodiak Island Borough School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Kodiak Island Borough School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Passed Through Awards**

No amounts were passed through to subrecipients.

**Note 4. ALN # Total**

The total expenditures for ALN #84.041 were \$2,635,960 for the year ended June 30, 2025.

**Note 5. Non-monetary Assistance**

Non-monetary assistance is reported on the schedule at fair value of commodities received and disbursed. For the year ended June 30, 2025, the District received \$130,123 in commodities.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of State Financial Assistance

Year End June 2025

State Grantor	Award Number	Award Amount	Current Year Expenditures
Department of Education and Early Development:			
# Foundation	None	\$ 26,042,426	26,042,426
# House Bill 268 - Foundation	None	3,641,584	3,641,584
Dividend Raffle	None	9,802	9,802
Quality Schools	None	85,684	85,684
# Pupil Transportatior	None	1,647,766	1,647,766
House Bill 268 - Pupil Transportation	None	175,303	175,303
# Broadband Assistance Grant (BAG)	None	761,020	455,285
Pre-Elementary	PE25.KISD.01	577,018	577,018
Hunter Education	HE25.KISD.01	26,868	13,555
Apprenticeship Project	MS25.KISD.01	10,000	10,000
Total Department of Education and Early Development		<u>32,977,471</u>	<u>32,658,423</u>
Alaska State Council on the Arts:			
New Visions	FY25NV001	2,000	2,000
Artists in Schools FY22	FY22AISM0006	1,750	1,750
Artists in Schools FY23	FY23AISM0006	1,800	1,800
Total Alaska State Council on the Arts		<u>5,550</u>	<u>5,550</u>
Department of Military and Veterans Affairs:			
Cybersecurity	EMW-2022-CY-00038-S01	1,381	719
Total State financial assistance		<u>\$ 32,984,402</u>	<u>32,664,692</u>

See accompanying notes to the Schedule.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2025

**Note 1. Basis of Presentation**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Kodiak Island Borough School District under programs of the State of Alaska for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Kodiak Island Borough School District, it is not intended to and does not present the basic financial statements of Kodiak Island Borough School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

**Note 3. Subrecipients**

No state funds were passed through to subrecipients.

**Note 4. Major Programs**

# denotes a major program for compliance audit purposes.

**Note 5. Reconciliation of State Expenditures to the Financial Statements**

The following programs are reported as Intergovernmental - State of Alaska revenues, however are not subject to compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*:

Total Schedule of State Financial Assistance	\$ 32,664,692
PERS On-Behalf	385,983
TRS On-Behalf	<u>2,423,985</u>
Total State Financial Assistance	\$ <u>35,474,660</u>

# COMPLIANCE SECTION

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

**Independent Auditor's Report**

Members of the School Board  
Kodiak Island Borough School District  
Kodiak, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kodiak Island Borough School District, as a component unit of Kodiak Island Borough, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Kodiak Island Borough School District's basic financial statements, and have issued our report thereon dated Month XX, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kodiak Island Borough School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kodiak Island Borough School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Kodiak Island Borough School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Kodiak Island Borough School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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

Anchorage, Alaska  
Month XX, 2025

**Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the *Uniform Guidance***

**Independent Auditor's Report**

Members of the School Board  
Kodiak Island Borough School District  
Kodiak, Alaska

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

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

We have audited Kodiak Island Borough School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Kodiak Island Borough School District's major federal programs for the year ended June 30, 2025. Kodiak Island Borough School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

In our opinion, Kodiak Island Borough School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kodiak Island Borough School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Kodiak Island Borough School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Kodiak Island Borough School District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Kodiak Island Borough School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Kodiak Island Borough School District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kodiak Island Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kodiak Island Borough School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Kodiak Island Borough School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Anchorage, Alaska  
Month XX, 2025

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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

Financial Statements

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

Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report?

\_\_\_ Yes X No

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_ Yes X None Reported

Noncompliance material to financial statements noted?

\_\_\_ Yes X No

Federal Awards

Internal control over major federal programs (2 CFR 200.516 (a)(1)):

Material weakness(es) identified?

\_\_\_ Yes X No

Significant deficiency(ies) identified?

\_\_\_ Yes X None Reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))?

\_\_\_ Yes X No

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516 (a)(3) or (4)?

\_\_\_ Yes X No

Identification of major programs:

Assistance Listing Number(s)  
84.041  
84.010

Name of Federal Program or Cluster  
Impact Aid  
Title I-A

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes \_\_\_ No

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Federal Schedule of Findings and Questioned Costs, Continued

***Section II - Financial Statement Findings***

The Kodiak Island Borough School District did not have any findings related to the financial statements.

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

The Kodiak Island Borough School District did not have any findings related to federal awards.

**Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits**

**Independent Auditor's Report**

Members of the School Board  
Kodiak Island Borough School District  
Kodiak, Alaska

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

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

We have audited Kodiak Island Borough School District's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Kodiak Island Borough School District's major state programs for the year ended June 30, 2025. Kodiak Island Borough School District's major state programs are identified on the accompanying Schedule of State Financial Assistance.

In our opinion, Kodiak Island Borough School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kodiak Island Borough School District's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Kodiak Island Borough School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Kodiak Island Borough School District's state programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Kodiak Island Borough School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and State of Alaska Audit Guide requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Kodiak Island Borough School District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State of Alaska Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kodiak Island Borough School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kodiak Island Borough School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of Kodiak Island Borough School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Anchorage, Alaska  
Month XX, 2025

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of Kodiak Island Borough)

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

     Yes   X   No

Significant deficiency identified?

     Yes   X   None reported

Noncompliance material to the financial statements noted?

     Yes   X   No

State Financial Assistance

Internal control over major programs:

Material weakness identified?

     Yes   X   No

Significant deficiency identified?

     Yes   X   None reported

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

Unmodified

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

\$ 979,941

Auditee qualified as low-risk auditee?

  X   Yes      No

**Section II – Financial Statement Findings**

Kodiak Island Borough School District did not have any findings that related to the financial statements.

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

Kodiak Island Borough School District did not have any findings related to State awards.

# Estimated FY27 Fund Balance

**FINAL DRAFT**  
FOR DISCUSSION PURPOSES ONLY

Exhibit J-1

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
(A Component Unit of the Kodiak Island Borough)

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

Total fund balance - General Fund	\$ 10,791,947	
less exemptions per 4 AAC 09.60(a):		
Inventory	262,539	
Prepays	704	
Encumbrances	628,199	
Impact Aid	2,377,462	
Homeschool allotment rollover	20,050	
Self-insurance	1,638,655	
	<u>5,864,338</u>	
Fund balance subject to 10% limitation	\$ <u>5,864,338</u>	
Nonexempt fund balances as a percentage of current year expenditures		
Fund balance subject to limitations	<u>5,864,338</u>	<u>11.76%</u>
Current year expenditures	49,858,604	

- Committed from \$5,864.338
- June 16 Adopted FY 26 Budget us of \$4,972,353 of fund balance (at \$340 BSA)
  - September 15 Approved Transfer of \$262,536 to Child Nutrition Fund

**\$5,234,889 Use of Fund Balance for FY26**

---

\$5,864.338 FY 26 Fund Balance  
- \$5,234,889 Use of Fund Balance for FY26

---

\$629,449 Remaining Fund Balance  
projected for FY27 at \$340 BSA

+ \$521,851 anticipated from BSA \$700  
(Budget Revisions on 11/17).

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**\$1,151,300 Projected FY27 Fund Balance**



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 11.17.2025	Reports of the Superintendent <input type="checkbox"/>	Action Item X	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
<b>Subject:</b>	<b>FY26 FALL REVISIONS</b>				
<b>Presenter or Contact Person:</b>	Krista Cowley, Chief Financial Officer				
<b>Summary:</b>	FY26 FALL REVISIONS  This revision reflects the BSA increase to personnel only, based on the October count submitted to the state.				
<b>Financial Implications:</b>	BP 3100: The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives. The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.				
<b>Attachments:</b>	FY26 Fall Revision Revenue and Expenditures				
<b>Recommendation:</b>	<b>The Administration recommends the Board approve the FY26 Fall Revisions.</b>				
<b>Motion:</b>	<b>Move the Board approve the FY26 Fall Revisions as presented.</b>				

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**Foundation Formula**  
**FY26 Budget w/ \$700 BSA Increase**

SCHOOL	Working enrollment		ADJUSTED ADM
	ADM	*FORMULA	
Akhiok	13.0000	39.60 + (1.62*(13 - 20))	39.60
Chiniak	18.0000	39.60 + (1.62*(18 - 20))	39.60
Port Lions	30.0000	39.60 + (1.62*(30 - 20))	55.80
Old Harbor	38.0000	55.80 + (1.49*(38 - 30))	67.72
Ouzinkie	14.0000	39.60 + (1.62*(14 - 20))	39.60
East	296.2500	2.18 + (1.08*(296.25 - 150))	370.96
Main	203.4000	326.10 + (.97*(203.4 - 250))	275.77
Peterson	200.7500	326.10 + (.97*(200.75 - 250))	272.91
KMS	390.3500	471.6 + (.92*(390.35 - 400))	462.24
KHS	506.5000	471.6 + (.92*(506.5 - 400))	569.58
	Local ADM	1,710.2500	2,193.78
	Correspondence	241.3500	
		1,951.6000	

**\* District Cost Factor (Cost factor in specific to each school district range from (1.000-2.000))** **1.289**  
Total After Adjustment for District Cost Factor 2,827.78

**\* Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**  
Total After Adjustment for Special Needs Factor 3393.34

**\* Vocational Education Factor (Vocational for students 7-12)** **1.015**  
Total After Adjustment for Voc Ed Funding Factor 3,444.24

**+ Special Education Intensive Factor** **1300**  
Adjusted Students + Special Education 4,744.24

**+ Correspondence (ADM \* 90)** **217,220**  
Total District Adjusted ADM 4,961.46

**\* Base Student Allocation Value (BSAV)** **6660**  
**= Basic Need \$33,043,324**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid \*.9 \* x% \$1,222,471

**Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid)** **\$ 25,117,708**

**+ Quality Schools** **\$ 79,383**

**= TOTAL STATE ENTITLEMENT** **\$ 25,197,091**

\* Formula+school size 10-19.99 uses flat 39.60 ADM

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**Borough Revenue Cap Estimate**

**Required and Maximum Local Contribution Estimates  
FY26 Budget w/ \$700 BSA**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills =  $\$2,529,488,770 \times .00265 =$  **\$6,703,145**

or

B. Basic Need

PY Basic Need x .45%  $\frac{31,686,638}{\phantom{0000000000}} \times 45\% =$  \$14,258,987

Estimated Additional Allowable Local Contribution Options ( The Greater of the Following Two)

A. 23% of Basic Need =  $\frac{33,122,707}{\phantom{0000000000}} \times .23 =$  **\$7,618,223**

or

B. .002 of Tax Base =  $\$2,529,488,770 \times .002 =$  \$5,058,978

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,703,145

+ Additional Allowable Local \$ 7,618,223

**= Total Estimated Maximum Allowable Local Contribution \$14,321,368**

**KIB Support \$ 12,979,557**  
**Percentage of Maximum 90.63%**

**Amount Below Cap \$1,341,812**

Prior Year Support \$ 12,316,558

FY26 Revenue						
		No BSA Increase	+ / -	340 BSA Increase (FY 26 Adopted)	+ / -	700 BSA Increase
<b>LOCAL REVENUE SOURCES:</b>						
	Annual Appropriation/InKind	\$ 12,979,556.50	\$ -	\$ 12,979,556.50	\$ -	\$ 12,979,556.50
	In-kind Services		\$ -		\$ -	
	Use of Facilities	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
	Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
	Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -		\$ -	
	E-Rate Reimbursements	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
	Sub-total Local Sources	\$ 15,075,556.50	\$ -	\$ 15,075,556.50	\$ -	\$ 15,075,556.50
<b>STATE SOURCES:</b>						
	Foundation	\$ 21,626,805.76	\$ 1,623,758.00	\$ 23,250,563.76	\$ 1,867,144.00	\$ 25,117,707.76
	One Time State Grant money	\$ -	\$ -	\$ -	\$ -	\$ -
	State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00
	PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
	Quality Schools	\$ 79,335.00	\$ (157.00)	\$ 79,178.00	\$ 205.00	\$ 79,383.00
	TRS On Behalf	\$ 2,551,293.00	\$ -	\$ 2,551,293.00	\$ -	\$ 2,551,293.00
	PERS On Behalf	\$ 456,434.00	\$ -	\$ 456,434.00	\$ -	\$ 456,434.00
	Sub-total State Sources	\$ 25,601,449.76	\$ 1,623,601.00	\$ 27,225,050.76	\$ 1,867,349.00	\$ 29,092,399.76
<b>FEDERAL SOURCES:</b>						
	Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ -	\$ 2,405,992.00	\$ -	\$ 2,405,992.00
	Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ -	\$ 31,231.00	\$ -	\$ 31,231.00
	Department of Defense	\$ 248,393.00	\$ -	\$ 248,393.00	\$ -	\$ 248,393.00
	Impact Aid-Direct	\$ 4,143.00	\$ -	\$ 4,143.00	\$ -	\$ 4,143.00
	Sub-total Federal Sources	\$ 2,689,759.00	\$ -	\$ 2,689,759.00	\$ -	\$ 2,689,759.00
	<b>LOCAL-STATE-FEDERAL REVENUE</b>	<b>\$ 43,366,765.26</b>	<b>\$ 1,623,601.00</b>	<b>\$ 44,990,366.26</b>	<b>\$ 1,867,349.00</b>	<b>\$ 46,857,715.26</b>
<b>OTHER SOURCES:</b>						
	Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
	Use of fund balance	\$ 5,066,994.04	\$ (94,640.99)	\$ 4,972,353.05	\$ (521,851.85)	\$ 4,450,501.20
	Hold Harmless Estimate	\$ 654,070.00	\$ -	\$ 654,070.00	\$ -	\$ 654,070.00
	Sub-total Other Sources	\$ 5,901,064.04	\$ (94,640.99)	\$ 5,806,423.05	\$ (521,851.85)	\$ 5,284,571.20
	<b>TOTAL REVENUE</b>	<b>\$ 49,267,829.30</b>	<b>\$ 1,528,960.01</b>	<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>

## FY26 Projected Expense By Object Code

Account Number	Description	FY26 Preliminary Expenditures with \$0 BSA Increase	+ / -	FY26 Expenditures with \$340 BSA Increase (Adopted)	+ / -	FY26 Expenditures with \$700 BSA Increase
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$16,379,554.78	\$ 425,403.45	\$ 16,804,958.23	\$ (645,849.57)	\$ 16,159,108.66
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$9,400,794.36	\$ (888,034.13)	\$ 8,512,760.23	\$ 555,293.71	\$ 9,068,053.94
100.000.000.0000.330.0000	CLASSIFIED, TEA	\$171,375.00	\$ -	\$ 171,375.00	\$ -	\$ 171,375.00
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$14,449,369.32	\$ 1,303,892.68	\$ 15,753,262.00	\$ 1,165,351.55	\$16,918,613.55
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$78,000.00	\$ -	\$ 78,000.00	\$ 14,428.00	\$ 92,428.00
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$53,000.00	\$ -	\$ 53,000.00	\$ 10,573.46	\$ 63,573.46
<b>Sub-Total Personnel</b>		<b>\$ 40,612,093.46</b>	<b>\$ 841,262.00</b>	<b>\$ 41,453,355.46</b>	<b>\$ 1,099,797.15</b>	<b>\$ 42,553,152.61</b>
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$ 757,107.00	\$ -	\$ 757,107.00	\$ -	\$ 757,107.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 210,449.00	\$ -	\$ 210,449.00	\$ -	\$ 210,449.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 200,000.00	\$ 211,683.85	\$ 411,683.85	\$ -	\$ 411,683.85
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 4,591,374.00	\$ -	\$ 4,591,374.00	\$ -	\$ 4,591,374.00
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$ 1,251,733.00	\$ -	\$ 1,251,733.00	\$ -	\$ 1,251,733.00
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,133,355.84	\$ 476,014.16	\$ 1,609,370.00	\$ -	\$ 1,609,370.00
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 78,817.00	\$ -	\$ 78,817.00	\$ -	\$ 78,817.00
100.000.000.0000.510.0000	EQUIPMENT	\$ -	\$ -	\$ -		\$ -
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 432,900.00	\$ -	\$ 432,900.00	\$ 245,700.00	\$ 678,600.00
<b>Sub-total Non Personnel</b>		<b>\$ 8,655,735.84</b>		<b>\$ 9,343,433.85</b>		<b>\$ 9,589,133.85</b>
<b>Total Expense</b>		<b>\$ 49,267,829.30</b>	<b>\$ 1,528,960.01</b>	<b>\$ 50,796,789.31</b>	<b>\$ 1,345,497.15</b>	<b>\$ 52,142,286.46</b>



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
11.17.2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Subject:</b>	<b>FY26 GRANT SUMMARY REPORT</b>				
<b>Presenter or Contact Person:</b>	Krista Cowley, Chief Financial Officer Cyndy Mika, Superintendent				
<b>Summary:</b>	BP 3460 The Superintendent or designee shall keep the School Board informed about the District's financial condition.				
<b>Financial Implications:</b>	See attached Grants Summary Spreadsheet				
<b>Attachments:</b>	FY26 Grants Summary Spreadsheet and Grant award documents				
<b>Recommendation:</b>	<b>The Administration recommends the Board approve the FY26 Grant Summary Report submitted.</b>				
<b>Motion:</b>	<b>Move to approve acceptance of the following grants as presented:</b> <ul style="list-style-type: none"><li>• Hunter Education in the amount of \$17,327.29;</li><li>• SAEF – Mentor Assistance in the amount of \$15,000.00;</li><li>• Stronger Connections in the amount of \$407,016.64;</li><li>• Title I-A in the amount of \$414,490.37;</li><li>• Title I-C in the amount of \$1,058,322.46;</li><li>• Title II-A in the amount of \$144,612.32;</li><li>• Title III-A in the amount of \$40,298.07;</li><li>• Title IV-A in the amount of \$77,305.34; and</li><li>• RTB AK in the amount of \$58,400.00 for Substitutes, PD, and Supplies; and \$291,852.00 in Performance Based Compensation Funds</li></ul>				

**Kodiak Island Borough School District Grant Summary Report for Approval**

Board Meeting Date: 11.03.2025

Ref #	Grant Title	Department Requesting	Status (New Grant, Renewal Grant)	Prior Year Grant Award	Current Grant Award	Change in Grant Amount	Effective Date	Expiration Date	Notes/ Summary of Grant	Administrator Requesting
CM 26.KISD.01	Stronger Connections	Federal Programs	Renewal	443530.13	\$407,016.64	(\$36,513.49)	7/1/2025	6/30/2026	Final Year of the Stronger Connections Grant. This grant was initially awarded to KIBSD in 2024 and will expire June 30, 2026. The grant has primarily been awarded and used to support the New Tides Alternative Program. The change in amount (\$36,513.49) reflects the money spent last year (FY25) to provide a project specialist to the New Tides Program. Federal Programs will work closely with KHS administration and New Tides Staff to make sure the funding is fully drawn down and used to support students this final year.	Todd Burton
IP 26.KISD.01	ESEA Consolidated	Federal Programs	Renewal	1,545,705.51	1,735,028.56	189,323.05	7/1/2025	6/30/2026	ESEA Consolidated is essentially the life blood of the KIBSD Federal Programs. This grant represents a combination of multiple federal education programs - such as Titles I-A, I-C, II-A, III-A, and IV-A -- into one coordinated application and budget. This allows school districts to align funds strategically to improve academic achievement, support effective instruction, and meet the needs of all students, especially those who are disadvantaged or English learners. The consolidation streamlines planning and reporting while promoting a unified approach to equity and student success.	Todd Burton
CDFA/SUBPROGRAM NO: 84.374A	RTBAK Grant	Superintendent's Office	Year 3 of 3 years	\$159,998	\$350,252	\$190,254	10/1/2025	9/30/2026	This is the third and final year of the RTBAK grant. The Raising the Bar for Rural Alaskan Schools (RTB-AK) project will build strong human capital management systems and provide professional learning opportunities that support efficient schools and effective educators. As part of RTBAK we partner with Corwin and NIET for professional development for teachers and administrators.	Cyndy Mika

84.374A	SAEF - Mentor Assistance	Superintendent's Office	Renewal	\$10,000	\$15,000	\$5,000	7/1/2025	6/30/2026	The SAEF Grant provides travel funds a stipend for apprenticeship mentors. Currently KIBSD has 3 apprentices and expects to add more in the spring semester in an effort to "grow our own" teachers.	Cyndy Mika
HE26KISD01	Hunter Education	Federal Programs	New	0	\$17,327.29		10.30.25	6.30.26	New Grant to support Hunter Safety Education and introduce students to the National Archery in Schools Program (NASP). A similar grant was awarded to KIBSD last year, but did not include NASP. These funds will provide free access to the online Alaska Hunter Education Course - this is a must complete step before students can then be scheduled for the in-person Field Day to complete certification and earn their Hunter Education Card - valid across Alaska and the lower 48. Federal Programs partners with local volunteer instructors to set up a field day in the Spring Semester (TBD). Funds will also permit the purchase of equipment, archery targets and various supplies to introduce archery to Kodiak's youth.	Todd Burton

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## Grant Award Report

Kodiak Island Borough School District (28) Public School District - FY 2026 - Stronger Connections - Rev 1 - Grant Award Report

KC Session Timeout: 58:59 ([Hide Timer](#))

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Navigation bar with icons for back, forward, refresh, search, and print. Includes a search input field and a 'Find | Next' button.

### Alaska Department of Education and Early Development

**Grant Recipient:** Kodiak Island Borough School District

**Grant Number:** CM 26.KISD.01

**Vendor Number:** TKI84571

**Revision:** 1

**Authorized Representative:** Cyndy Mika

**Total Grant Amount:** \$407,016.64

**Funding Application:** Stronger Connections

**Previous Amount:** \$407,016.64

**Contact Person:** Todd Burton

**Change:** \$0.00

**Grant Period:** 7/1/2025 - 6/30/2026

**UEI/DUNS #:** CQYBAAS6K4W4

**R&D:** No

Total	Previous	Change	Financial Coding	Indirect Rate	CFDA	Grant	Federal Award	Federal Award Period of Availability	Federal Award Date	Awarding Agency
\$407,016.64	\$407,016.64	\$0.00	1004 ESSA01002 2211 CONNECTGRT PY2023 KISD	7.29	84.424A	Stronger Connections	S424F220002	7/1/2022 - 9/30/2026	7/1/2022	USDOE

**Consultant Approval Step:** DEED Program Manager Approved

**Director Approval Step:** NA

**Consultant Approver:** Patrick Sidmore

**Director Approver:** NA

**Consultant Approval Date:** 10/23/2025 9:25:17 AM

**Director Approval Date:** NA

For questions regarding this grant award, please contact the Grant Administration Team, 907-465-8694.

# Alaska Department of Education and Early Development

<b>Grant Recipient:</b> Kodiak Island Borough School District	<b>Grant Number:</b> IP 26.KISD.01
<b>Vendor Number:</b> TKI84571	<b>Revision:</b> 0
<b>Authorized Representative:</b> Cyndy Mika	<b>Total Grant Amount:</b> \$1,735,028.56
<b>Funding Application:</b> ESEA Consolidated	<b>Previous Amount:</b> \$0.00
<b>Contact Person:</b> Krista Cowley	<b>Change:</b> \$1,735,028.56
<b>Grant Period:</b> 7/1/2025 - 6/30/2026	<b>UEI/DUNS #:</b> CQYBAAS6K4W4
<b>R&amp;D:</b> No	

Total	Previous	Change	Financial Coding	Indirect Rate	CFDA	Grant	Federal Award	Federal Award Period of Availability	Federal Award Date	Awarding Agency
\$370,061.00	\$0.00	\$370,061.00	1004 ESSA01002 2211 TITLE1BASI PY2026 KISD	7.29	84.010A	Title I-A	S010A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$44,429.37	\$0.00	\$44,429.37	1004 ESSA01002 2211 TITLE1BASI PY2025 KISD	7.29	84.010A	Title I-A	S010A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$941,852.00	\$0.00	\$941,852.00	1004 ESSA01002 2211 MIGRANTLEA PY2026 KISD	7.29	84.011A	Title I-C	S011A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$116,470.46	\$0.00	\$116,470.46	1004 ESSA01002 2211 MIGRANTLEA PY2025 KISD	7.29	84.011A	Title I-C	S011A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$130,749.00	\$0.00	\$130,749.00	1004 ESSA01002 2211 TITLE2AGRT PY2026 KISD	7.29	84.367A	Title II-A	S367A250003	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$13,863.32	\$0.00	\$13,863.32	1004 ESSA01002 2211 TITLE2AGRT PY2025 KISD	7.29	84.367A	Title II-A	S367A240003	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$28,970.00	\$0.00	\$28,970.00	1004 ESSA01002 2211 TITLE3GRAN PY2026 KISD	7.29	84.365A	Title III-A	S365A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$1,328.07	\$0.00	\$1,328.07	1004 ESSA01002 2211 TITLE3GRAN PY2025 KISD	7.29	84.365A	Title III-A	S365A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$10,000.00	\$0.00	\$10,000.00	1004 ESSA01002 2211 TITLE3STAT PY2025 KISD	7.29	84.365A	Title III-A	S365A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$48,217.00	\$0.00	\$48,217.00	1004 ESSA01002 2211 TITLE4GRAN PY2026 KISD	7.29	84.424A	Title IV-A	S424A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$29,088.34	\$0.00	\$29,088.34	1004 ESSA01002 2211 TITLE4GRAN PY2025 KISD	7.29	84.424A	Title IV-A	S424A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE

<b>Consultant Approval Step:</b> DEED Program Manager Approved	<b>Director Approval Step:</b> DEED Administrator Approved
<b>Consultant Approver:</b> Eli Barsy	<b>Director Approver:</b> Courtney Preziosi
<b>Consultant Approval Date:</b> 10/27/2025 11:51:44 AM	<b>Director Approval Date:</b> 10/27/2025 12:02:12 PM

For questions regarding this grant award, please contact the Grant Administration Team, 907-465-8694.

ALASKA COUNCIL OF SCHOOL ADMINISTRATORS  
Memorandum of Agreement  
for  
KODIAK ISLAND BOROUGH SCHOOL DISTRICT

This Agreement is entered into by and between the ALASKA COUNCIL OF SCHOOL ADMINISTRATORS (ACSA), whose address is 234 Gold Street, Juneau, Ak 99801, and the KODIAK ISLAND BOROUGH SCHOOL DISTRICT whose address is 722 Mill Bay Rd., Kodiak, AK 99615.

WHEREAS, the U.S. Department of Education, (USDE) Office of Elementary and Secondary Education, Teacher and School Leader Incentive Program, selected ACSA's proposal for funding for the performance period October 1, 2025 – September 30, 2026. (CDFR/SUBPROGRAM NO: 84.374A) This program is known as *Raising the Bar for Rural Alaskan Educators* (RTB-AK).

NOW THEREFORE in consideration of the mutual promises and representations made herein,

ARTICLE I: STATEMENT OF WORK

IT IS MUTUALLY UNDERSTOOD AND AGREED AS FOLLOWS:

The Raising the Bar for Rural Alaskan Schools (RTB-AK) project will build strong human capital management systems and provide professional learning opportunities that support efficient schools and effective educators.

ARTICLE II: DUTIES OF DISTRICT

The school district will:

- Provide representatives to participate in teleconferences of the Project Management Team (PMT), which deals with overall project implementation plans, consultant scheduling, resources allocations, formative evaluation findings and subsequent project modifications, etc.
- Maintain a District Coordination Team (DCT) to run RTB AK on the district level, which includes such tasks as holding regular meetings, collecting, and reporting data, meeting federal match requirements, devising schedules for professional development, working with partner consultants, and providing leadership.
- Schedule opportunities for Visible Learning training and arrange staff attendance.
- Continue to work with consultants on district-selected HCMS issues, such as refining evaluation instruments, linking evaluations to professional development, and Performance-Based Compensation Systems (PBCS).
- Maintain Instructional Leadership Teams (ILTs) in every school.
- Maintain Professional Learning Communities (PLCs) in every school.
- Utilize RTB AK consultants to conduct professional development and consult on RTB AK strategies.
- Disperse allocated performance-based compensation system (PBCS) funds as per district plan.

ARTICLE III: PERIOD OF PERFORMANCE

The terms of this agreement shall commence on October 1, 2025, and end on September 30, 2026.

ARTICLE IV: PAYMENT

In consideration of satisfactory performance of the duties set forth herein, ACSA shall compensate as follows:

<b>Year 3 Subaward</b>	
Office supplies, presentation materials, printing supplies and professional development resources, and  Substitutes to support training of Instructional Team and Professional Learning Communities (PLCs), and  Stipends for Teacher Leaders as per district determined rate.	
<b>Total Available</b>	<b>\$58,400</b>

<b>Year 3 Travel</b>	
Grant related travel, including airfare, hotel and per diem, as follows: <ul style="list-style-type: none"> <li>• Up to two (2) district participants in the 2026 RTI/MTSS Effective Instruction Conference.</li> <li>• Two (2) district participants in the 2026 NIET National Conference.</li> <li>• Up to two (2) district participants in the 2026 Corwin National Visible Learning Conference.</li> <li>• Up to two (2) district participants to the RTBAK Summer meeting.</li> <li>• Travel for Superintendent seeking AASA National Certification to the fall and spring trainings</li> </ul>	

<b>Year 3 PBCS</b>	
<ul style="list-style-type: none"> <li>• Performance Based Compensation System (PBCS) funds</li> </ul>	<b>\$291,852</b>

A. Subrecipient shall be paid on reimbursable basis.

B. All payments of compensation and expenses to Subrecipient shall be conditioned upon Subrecipient's:

1. Submission of invoices, identifying expenditures for major budget categories as identified and accompanied by general ledger reports generated from the Subrecipient's financial accounting system that itemizes, in detail, the individual expenditures that comprise the reimbursement request that support the district's performance under this Subrecipient Grant Agreement. Invoices should be submitted within twenty (20) days after the end of each quarter to ACSA, Attention: Sam Jordan, 234 Gold Street, Juneau 99801 or via email.
2. Performance under this Subrecipient Grant Agreement to the satisfaction of

ACSA; provided, ACSA's approval shall not be unreasonably withheld, which performance shall be evaluated in accordance with evaluation criteria set forth in the grant proposal.

- C. Except as expressly provided herein, all other expenses necessary to the Subrecipient's satisfactory performance of this Subrecipient Grant Agreement shall be borne in full by the Subrecipient.

#### ARTICLE V: PROGRAM MANAGEMENT

For technical matters:

RTB-AK Project Director Sam Jordan will be responsible for reviewing the outcomes and results of the program.

Superintendent Mika is responsible for the Subrecipient's portion of the program. No substitution may be made of the Subrecipient's principal director of the program without prior written approval from ACSA.

For business matters:

ACSA: Christina Ferguson, Finance Director  
ACSA  
210 Ferry Way, Juneau, Alaska 99801  
907-586-6806 ext 239  
907-586-5634 – fax

#### ARTICLE VI: PROHIBITION AGAINST ASSIGNMENT

Neither this Subrecipient Grant Agreement nor any interest therein may be assigned by either party, without first obtaining the written consent of the other party.

#### ARTICLE VII: TERMINATION

This Subrecipient Grant Agreement may be terminated by either party at any time for cause upon written notification to the other party. The notice shall specify the date of termination and the cause for which the Subrecipient Grant Agreement has been terminated. Notice to Subrecipient shall be conclusively deemed to have been delivered to and received by Subrecipient as of midnight of the second day following the date of its posting in the United States mail addressed as first noted herein, in the absence of proof of actual delivery to and receipt by Subrecipient by mail or other means at an earlier date and/or time.

In the event of termination by ACSA, Subrecipient shall be entitled to an equitable proration of the total compensation provided for under this Subrecipient Grant Agreement for uncompensated services which have been performed satisfactorily as of the date of termination.

This Subrecipient Grant Agreement is contingent on ACSA's receiving adequate funding from the following source: **US Department of Education**. If that funding is reduced or eliminated, the scope of services required under this Subrecipient Grant Agreement may be reduced. Modifications to the required scope of services shall take effect only after written notice to Subrecipient. Loss of funding may also constitute grounds for termination of this Subrecipient Grant Agreement.

ARTICLE VIII: NO VERBAL AGREEMENT

This written Subrecipient Grant Agreement constitutes the entire agreement between the Subrecipient and ACSA. No alteration or variation of the terms of this Subrecipient Grant Agreement and no oral understandings or agreements not incorporated herein, unless made in writing signed by both parties, shall be binding.

ARTICLE IX: APPLICABLE LAW

This Subrecipient Grant Agreement shall be governed by the law of the State of Alaska.

ARTICLE X: NON-DISCRIMINATION

No person shall, on the ground of race, religion, sex, color, national origin, or physical or mental disability be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination in connection with any activity performed pursuant to this Subrecipient Grant Agreement.

ARTICLE XI: EFFECTIVE DATE — DURATION

This Subrecipient Grant Agreement shall be effective as of October 1, 2025, if not terminated earlier pursuant to Section VII.

ALASKA COUNCIL OF SCHOOL ADMINISTRATORS

Signed by:

*Lisa Parady*

BAF194387CB842F...

Dr. Lisa S. Parady, Executive Director ACSA

Date: 10/30/2025

DISTRICT

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

\_\_\_\_\_  
Dr. Cyndy Mika, Superintendent



# Alaska Department of Education and Early Development

**Grant Year: State of Alaska Fiscal Year 2026**

**Note:** No portion of this grant may be used directly or indirectly for the benefit of a Department of Education & Early Development employee. Ref: AS 39.50.010, Conflict of Interest; AS 39.52.170, Outside Employment; AS 39.52.150, Improper Influence in State; Grants, Contracts, Leases, or Loans.

<b>Grant Recipient:</b>	KODIAK ISLAND BOROUGH SCHOOL DISTRICT	<b>Grant Number:</b>	SA 26.KISD.01
<b>Vendor Number:</b>	TKI84571 Eligible for EFT	<b>Grant Title:</b>	SAEF - Mentor Assistance
<b>Authorized Representative:</b>	Cyndy Mika	<b>Revision:</b>	0 INITIAL AWARD
<b>Contact Person:</b>	Krista Cowley	<b>Total Grant Amount:</b>	15,000.00
<b>Grant Period:</b>	07/01/2025 - 6/30/2026	<b>Previous Amount:</b>	0.00
<b>Indirect Rate:</b>	7.29%	<b>Change:</b>	15,000.00
		<b>DUNS Number:</b>	CQYBAAS6K4W4

**Terms and Conditions:**

1. This grant provides services as stated in the grantee's application and amendments as approved by the Department.
2. Reimbursement requests must be submitted quarterly (2 CFR § 200.327) on form 165d and b with original signature of authorized representative and may be submitted electronically via this portal:  
[DEED Grants Submissions](#)
3. A final evaluation may be required before the final payment is made. Final reimbursement request must be received by August 31 following the end of the grant award period. If the final reimbursement request has not been received, the unexpended balance may be liquidated from the grant.
4. This grant is subject to the OMB Uniform Grant Guidance (2 CFR §200.501) audit requirements or the state single audit requirements (2 AAC 45). This grant may be monitored by the Department Staff. If additional monitoring is determined necessary an attachment will be included.
5. Grant awards accompanied by a budget with unallocated funds are provisional. No commitments or obligations may be made against those funds until an approved budget, signed by the program manager, is received by the grantee.
6. Reimbursements will be made for actual expenditures attributable to the grant (2 CFR § 200.302).
7. Grantee must provide and maintain adequate supporting documentation on the use of the grant funds for reimbursement and those requests cannot exceed the total amount of the approved grant award. Records must be maintained in accordance with 34 CFR 76.730.
8. Grantee must adhere to all administrative and compliance requirements including, but not limited to, the Davis-Bacon prevailing wage.
9. Grantee must be registered in System for Award Management (SAM) to receive an award, maintain current registration throughout the application and award process, and provide a valid unique entity identifier aka Dun & Bradstreet Data Universal Numbering System (DUNS) number (<https://www.sam.gov>).
10. Grantee must comply with general procurement standards (2 CFR §200.318) and are subject to the non-procurement debarment & suspension regulations implementing Executive Orders 12549 & 12689 (2 CFR §200.212).
11. This grant must not be used for research and development.
12. Grantee must establish and maintain effective internal controls over the federal sub award in accordance with (2 CFR§200.203).
13. Public announcements pertaining to this grant will be made with prior Department approval. Public announcements include, but are not limited to, press releases, requests for proposals, and bid solicitations. Announcements will clearly state the percentage and dollar amount of the program/project costs financed with Federal funds, and the percentage and dollar amount of the program/project costs financed by non-governmental sources.
14. Materials developed with grant funds are the property of the State. A final copy of the material must be sent to the Department. The Department may disseminate materials statewide, if appropriate. Such material shall contain an acknowledgment of the use of state and/or federal funds in the development of that material as specified in condition 13.

Signed by: *Machelle Bennett* 10/20/2025

**Grant Administrator/Date:** 10/24/2025

**Program Manager/Date:**

Total	Previous	Change	Coding (FUND/AR/UNIT/PROG/PH/FUNC)	LOC	Awarding Agency	CFDA	Federal Award	Major Program
15,000.00	0.00	15,000.00	1004 ESSA01007 2710 RSA0525066 RSA26		USDOL	17.285	24A60AP000064	APSAE2
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
15,000.00	0.00	15,000.00						

For questions regarding this grant award, please contact the signing grant administrator:  
Machelle Bennett 907- 465-8694



# Alaska Department of Education and Early Development

## Grant Year: State of Alaska Fiscal Year 2026

Note: No portion of this grant may be used directly or indirectly for the benefit of a Department of Education & Early Development employee. Ref: AS 39.50.010, Conflict of Interest; AS 39.52.170, Outside Employment; AS 39.52.150, Improper Influence in State; Grants, Contracts, Leases, or Loans.

<b>Grant Recipient:</b>	KODIAK ISLAND BOROUGH SCHOOL DISTRICT	<b>Grant Number:</b>	HE26KISD01
<b>Vendor Number:</b>	TKI84571	<b>Grant Title:</b>	Hunter Education
<b>Authorized Representative:</b>	Cyndy Mika	<b>Revision:</b>	0 INITIAL AWARD
<b>Contact Person:</b>	Todd Burton	<b>Total Grant Amount:</b>	17,327.29
<b>Grant Period:</b>	Oct 30, 2025 - June 30, 2026	<b>Previous Amount:</b>	0.00
<b>Indirect Rate:</b>	0.00%	<b>Change:</b>	17,327.29
<b>R&amp;D: NO</b>	<b>LUMP SUM DISTRIBUTION</b>		CQYBAAS6K4W4

**Terms and Conditions:**

- This grant provides services as stated in the grantee's application and amendments as approved by the Department.
- A lump sum distribution will be made to the grantee.
- This grant is subject to the state single audit requirements (2 AAC 45). This grant may be monitored by the Department Staff. If additional monitoring is
- Grantee must provide and maintain adequate supporting documentation on the use of the grant funds for reimbursement and those requests cannot exceed the total amount of the approved grant award. Records must be maintained in accordance with 34 CFR 76.730.
- Grantee must establish and maintain effective internal controls over the award in accordance with best practice such as those listed in 2 CFR§200.303.
- Public announcements pertaining to this grant will be made with prior Department approval. Public announcements include, but are not limited to, press releases, requests for proposals, and bid solicitations. Announcements will clearly state the percentage and dollar amount of the program/project costs financed with Federal funds, and the percentage and dollar amount of the program/project costs financed by non-governmental sources.
- Materials developed with grant funds are the property of the State. A final copy of the material must be sent to the Department. The Department may disseminate materials statewide, if appropriate. Such material shall contain an acknowledgment of the use of state and/or federal funds in the development of that material as specified in condition 6.

Signed by:

**Kristina Monson**

11/5/2025

F0A4F81E31104C5...

DocuSigned by:

**Grant Administrator/Date:**

*Sheila Box*

11/5/2025

4609AB5F356440C...

**Program Manager/Date:**

Total	Previous	Change	Coding (FUND/AR/UNIT/PROG/PH/FUNC)	Awarding Agency	CFDA	Federal Award	Federal Award Date
17,327.29	0.00	17,327.29	1004 ESSA01004 2910 IEEGENERAL SY2026	0	0	0	1/0/1900
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00		#N/A	#N/A	#N/A	#N/A
17,327.29	0.00	17,327.29					

For questions regarding this grant award, please contact the signing grant administrator:  
 Kristina Monson 907-465-2930



# Board Agenda Item

Kodiak Island Borough School District  
 722 Mill Bay Rd  
 Kodiak, Alaska 99615

Board Mtg. Date  
**11.17.2025**

**Reports of the Superintendent**

**Action Item**

**Consent Agenda**

**Reports, Routine Monthly**

X

**Other**

**Subject:**

**FY26 OCTOBER FINANCIAL REPORTS**

**Presenter or Contact Person:**

Krista Cowley, Chief Financial Officer

**Summary:**

October Financial Reports.

The budgets presented in these reports do not reflect the proposed budgets (with the BSA increase) going before the Board tonight. The budget presented remains the originally approved FY26 Budget.

**Financial Implications:**

BP 3460 The Superintendent or designee shall keep the School Board informed about the District's financial condition. The Board shall review the District's financial condition monthly, through the monthly Report of Revenues and Expenditures, to determine whether the district will be able to meet its financial obligations for the remainder of the fiscal year.

**Attachments:**

- Board General Fund – Revenue Report
- Board General Fund – Expenditure by Object
- Board General Fund – Expenditures by Function
- Board General Fund – Expenditures by Site
- Grants Report – Revenue
- Grants Report – Expenditures
- Student Activities Report

<b>OCT-25</b>	YTD Expense	YTD % by Function
Function 100-400	\$ 10,383,215.97	73%
Function 500-800	\$ 3,762,539.45	27%
Total	\$ 14,145,755.42	

**Recommendation:** The Administration recommends the Board approve the FY26 October Financial Reports as presented.

**Motion:** Superintendent Cyndy Mika is requesting Board action to acknowledge the receipt of the October Report of Revenues and Expenditures, with Year-to-Date General Fund Revenues in the amount of \$15,902,121.62 and Year-to-Date General Fund Expenditures in the amount of \$14,145,755.42.

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD GENERAL FUND - REVENUE REPORT

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.011.0000	BOROUGH APPROPRIATION	(\$12,329,556.50)	(\$1,027,463.04)	(\$4,109,852.18)	(\$8,219,704.32)	\$0.00	(\$8,219,704.32)	66.67%
100.000.000.0000.012.0000	IN-KIND P&C INSURANCE	(\$505,000.00)	\$0.00	\$0.00	(\$505,000.00)	\$0.00	(\$505,000.00)	100.00%
100.000.000.0000.014.0000	IN-KIND AUDIT	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)	\$0.00	(\$50,000.00)	100.00%
100.000.000.0000.015.0000	IN-KIND GRND MAINTENANCE	(\$95,000.00)	\$0.00	(\$536.25)	(\$94,463.75)	\$0.00	(\$94,463.75)	99.44%
100.000.000.0000.040.0000	OTHER LOCAL REVENUE	\$0.00	\$0.00	(\$60.00)	\$60.00	\$0.00	\$60.00	0.00%
100.000.000.0000.043.0000	ATHLETIC FEES	(\$70,000.00)	\$0.00	(\$6,720.00)	(\$63,280.00)	\$0.00	(\$63,280.00)	90.40%
100.000.000.0000.045.0000	FACILITIES USE AGREEMENT	(\$6,000.00)	\$0.00	(\$1,035.00)	(\$4,965.00)	\$0.00	(\$4,965.00)	82.75%
100.000.000.0000.046.0000	VILLAGE RENTALS	(\$20,000.00)	(\$6,750.00)	(\$9,350.00)	(\$10,650.00)	\$0.00	(\$10,650.00)	53.25%
100.000.000.0000.047.0000	E-RATE REIMBURSEMENT	(\$2,000,000.00)	\$0.00	\$0.00	(\$2,000,000.00)	(\$2,337,535.20)	\$337,535.20	-16.88%
100.000.000.0000.051.0000	FOUNDATION	(\$23,281,473.76)	\$0.00	(\$7,249,080.00)	(\$16,032,393.76)	\$0.00	(\$16,032,393.76)	68.86%
100.000.000.0000.052.0000	STATE MILITARY CONTRACT	(\$879,582.00)	\$0.00	(\$879,582.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.054.0000	QUALITY SCHOOLS	(\$79,178.00)	\$0.00	\$0.00	(\$79,178.00)	\$0.00	(\$79,178.00)	100.00%
100.000.000.0000.055.0000	HB39	(\$8,000.00)	\$0.00	\$0.00	(\$8,000.00)	\$0.00	(\$8,000.00)	100.00%
100.000.000.0000.056.0000	TRS ON BEHALF RELIEF	(\$3,116,751.00)	(\$3,116,751.00)	(\$3,116,751.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.057.0000	PERS ON BEHALF RELIEF	(\$514,136.00)	(\$514,136.00)	(\$514,136.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.110.0000	IMPACT AID - DIRECT	(\$4,143.00)	\$0.00	\$0.00	(\$4,143.00)	\$0.00	(\$4,143.00)	100.00%
100.000.000.0000.112.0000	IMPACT AID - DIRCT SPED ADD-ON	(\$31,231.00)	\$0.00	\$0.00	(\$31,231.00)	\$0.00	(\$31,231.00)	100.00%
100.000.000.0000.181.0000	IMPACT AID - MILITARY	(\$2,405,992.00)	\$0.00	\$0.00	(\$2,405,992.00)	\$0.00	(\$2,405,992.00)	100.00%
100.000.000.0000.184.0000	DEPARTMENT OF DEFENSE	(\$248,393.00)	\$0.00	\$0.00	(\$248,393.00)	\$0.00	(\$248,393.00)	100.00%
100.000.000.0000.236.0000	USE OF FUND BALANCE	(\$4,972,353.05)	\$0.00	\$0.00	(\$4,972,353.05)	\$0.00	(\$4,972,353.05)	100.00%
100.000.000.0000.238.0000	IDCF	(\$180,000.00)	\$0.00	(\$15,019.19)	(\$164,980.81)	\$0.00	(\$164,980.81)	91.66%
	FUNCTION: UNDESIGNATED - 000	(\$50,796,789.31)	(\$4,665,100.04)	(\$15,902,121.62)	(\$34,894,667.69)	(\$2,337,535.20)	(\$32,557,132.49)	64.09%
	FUND: GENERAL FUND - 100	(\$50,796,789.31)	(\$4,665,100.04)	(\$15,902,121.62)	(\$34,894,667.69)	(\$2,337,535.20)	(\$32,557,132.49)	64.09%
	Grand Total:	(\$50,796,789.31)	(\$4,665,100.04)	(\$15,902,121.62)	(\$34,894,667.69)	(\$2,337,535.20)	(\$32,557,132.49)	64.09%

End of Report

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**

**BOARD GENERAL FUND - EXPENDITURE BY OBJECT**

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$16,804,958.23	\$1,280,276.01	\$2,893,275.49	\$13,911,682.74	\$13,234,820.97	\$676,861.77	4.03%
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$8,512,760.23	\$869,681.25	\$2,071,568.29	\$6,441,191.94	\$6,916,910.51	(\$475,718.57)	-5.59%
100.000.000.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$171,375.00	\$18,216.00	\$23,926.50	\$147,448.50	\$104,612.16	\$42,836.34	25.00%
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$80,000.00	\$10,927.63	\$36,569.60	\$43,430.40	\$0.00	\$43,430.40	54.29%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$15,753,262.00	\$4,729,926.11	\$6,096,320.52	\$9,656,941.48	\$9,821,176.30	(\$164,234.82)	-1.04%
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$78,000.00	\$8,319.00	\$36,145.00	\$41,855.00	\$56,283.00	(\$14,428.00)	-18.50%
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$53,000.00	\$199.29	\$51,623.35	\$1,376.65	\$11,950.11	(\$10,573.46)	-19.95%
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$748,607.00	\$30,253.68	\$102,342.17	\$646,264.83	\$507,287.15	\$138,977.68	18.56%
100.000.000.0000.420.0000	STAFF TRAVEL	\$629,169.41	\$98,311.03	\$243,182.17	\$385,987.24	\$64,854.37	\$321,132.87	51.04%
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$4,591,374.00	\$189,684.82	\$462,745.55	\$4,128,628.45	\$4,668,018.07	(\$539,389.62)	-11.75%
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$1,217,034.90	\$25,671.17	\$686,465.89	\$530,569.01	\$217,433.89	\$313,135.12	25.73%
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$1,064,902.19	\$94,222.40	\$201,005.86	\$863,896.33	\$118,803.11	\$745,093.22	69.97%
100.000.000.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$514,160.00	\$150,712.21	\$430,124.24	\$84,035.76	\$49,867.18	\$34,168.58	6.65%
100.000.000.0000.490.0000	OTHER EXPENSES	\$48,607.00	\$4,953.18	\$29,821.69	\$18,785.31	\$16,639.09	\$2,146.22	4.42%
100.000.000.0000.510.0000	EQUIPMENT	\$96,679.35	\$5,542.50	\$102,039.10	(\$5,359.75)	\$6,033.40	(\$11,393.15)	-11.78%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$432,900.00	\$678,600.00	\$678,600.00	(\$245,700.00)	\$0.00	(\$245,700.00)	-56.76%
	FUND: GENERAL FUND - 100	\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%
Grand Total:		\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%

End of Report

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$0.00	\$933.93	\$933.93	(\$933.93)	\$0.00	(\$933.93)	0.00%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$0.00	(\$8,604.25)	(\$36,195.53)	\$36,195.53	\$0.00	\$36,195.53	0.00%
<b>TRS/PERS FORFEITURE</b>	FUNCTION: UNDESIGNATED - 000	\$0.00	(\$7,670.32)	(\$35,261.60)	\$35,261.60	\$0.00	\$35,261.60	0.00%
100.000.100.0000.310.0000	CERTIFIED. SALARIES	\$10,416,186.61	\$775,566.56	\$1,546,657.87	\$8,869,528.74	\$7,854,339.90	\$1,015,188.84	9.75%
100.000.100.0000.320.0000	CLASSIFIED WAGES	\$1,157,617.36	\$146,251.47	\$266,766.45	\$890,850.91	\$784,497.08	\$106,353.83	9.19%
100.000.100.0000.340.0000	CLASSIFIED, OVERTIME	\$48,009.00	\$191.60	\$309.50	\$47,699.50	\$0.00	\$47,699.50	99.36%
100.000.100.0000.360.0000	EMPLOYEE BENEFITS	\$8,244,925.84	\$2,342,524.08	\$2,713,223.26	\$5,531,702.58	\$3,525,693.54	\$2,006,009.04	24.33%
100.000.100.0000.380.0000	HOUSING ALLOWANCE	\$78,000.00	\$8,319.00	\$36,145.00	\$41,855.00	\$56,283.00	(\$14,428.00)	-18.50%
100.000.100.0000.390.0000	TRANSPORTATION ALLOWANCE	\$53,000.00	\$73.50	\$51,073.50	\$1,926.50	\$11,602.00	(\$9,675.50)	-18.26%
100.000.100.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$10,000.00	\$500.00	\$1,000.00	\$9,000.00	\$7,500.00	\$1,500.00	15.00%
100.000.100.0000.420.0000	STAFF TRAVEL	\$33,585.00	\$0.00	(\$728.46)	\$34,313.46	\$338.60	\$33,974.86	101.16%
100.000.100.0000.430.0000	UTILITIES/ENERGY	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
100.000.100.0000.440.0000	OTHER PURCHASED SERVICES	\$52,100.00	\$5,471.66	\$7,637.60	\$44,462.40	\$36,553.91	\$7,908.49	15.18%
100.000.100.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$504,787.95	\$34,354.15	\$69,215.95	\$435,572.00	\$29,436.46	\$406,135.54	80.46%
100.000.100.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$101,010.00	\$24,130.67	\$60,051.03	\$40,958.97	\$6,158.71	\$34,800.26	34.45%
100.000.100.0000.490.0000	OTHER EXPENSES	\$2,290.00	\$1,361.00	\$2,436.00	(\$146.00)	\$2,699.00	(\$2,845.00)	-124.24%
100.000.100.0000.510.0000	EQUIPMENT	\$80,981.25	\$4,317.00	\$86,341.00	(\$5,359.75)	\$6,033.40	(\$11,393.15)	-14.07%
100.000.100.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$432,900.00	\$678,600.00	\$678,600.00	(\$245,700.00)	\$0.00	(\$245,700.00)	-56.76%
	FUNCTION: INSTRUC - INSTRUCTION - 100	\$21,215,893.01	\$4,021,660.69	\$5,518,728.70	\$15,697,164.31	\$12,321,135.60	\$3,376,028.71	15.91%
100.000.200.0000.310.0000	CERTIFIED. SALARIES	\$3,351,483.23	\$269,981.85	\$808,697.61	\$2,542,785.62	\$2,888,494.24	(\$345,708.62)	-10.32%
100.000.200.0000.320.0000	CLASSIFIED WAGES	\$2,732,494.65	\$307,013.93	\$530,276.38	\$2,202,218.27	\$2,458,628.93	(\$256,410.66)	-9.38%
100.000.200.0000.340.0000	CLASSIFIED, OVERTIME	\$1,382.00	\$521.44	\$1,028.76	\$353.24	\$0.00	\$353.24	25.56%
100.000.200.0000.360.0000	EMPLOYEE BENEFITS	\$3,450,829.45	\$1,151,887.57	\$1,461,756.98	\$1,989,072.47	\$2,962,666.74	(\$973,594.27)	-28.21%
100.000.200.0000.390.0000	TRANSPORTATION ALLOWANCE	\$0.00	\$125.79	\$149.80	(\$149.80)	\$129.71	(\$279.51)	0.00%
100.000.200.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$300,000.00	\$675.00	\$675.00	\$299,325.00	\$282,200.00	\$17,125.00	5.71%
100.000.200.0000.420.0000	STAFF TRAVEL	\$49,200.00	\$1,533.00	\$13,566.51	\$35,633.49	\$2,979.00	\$32,654.49	66.37%
100.000.200.0000.430.0000	UTILITIES/ENERGY	\$0.00	\$110.92	\$188.13	(\$188.13)	\$0.00	(\$188.13)	0.00%
100.000.200.0000.440.0000	OTHER PURCHASED SERVICES	\$44,767.30	\$148.00	\$148.00	\$44,619.30	\$51,628.00	(\$7,008.70)	-15.66%
100.000.200.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$152,750.00	\$2,025.86	\$11,540.84	\$141,209.16	\$367.02	\$140,842.14	92.20%
100.000.200.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$8,642.83	\$13,950.84	(\$13,950.84)	\$760.97	(\$14,711.81)	0.00%
100.000.200.0000.490.0000	OTHER EXPENSES	\$0.00	\$0.00	\$219.00	(\$219.00)	\$500.00	(\$719.00)	0.00%
100.000.200.0000.510.0000	EQUIPMENT	\$5,232.70	\$408.50	\$5,232.70	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: SPED -SPECIAL EDUCATION INSTR. - 200	\$10,088,139.33	\$1,743,074.69	\$2,847,430.55	\$7,240,708.78	\$8,648,354.61	(\$1,407,645.83)	-13.95%
100.000.300.0000.310.0000	CERTIFIED. SALARIES	\$1,078,930.50	\$80,627.56	\$189,322.52	\$889,607.98	\$806,236.67	\$83,371.31	7.73%
100.000.300.0000.320.0000	CLASSIFIED WAGES	\$1,275,876.40	\$127,455.45	\$320,085.64	\$955,790.76	\$1,037,281.75	(\$81,490.99)	-6.39%
100.000.300.0000.340.0000	CLASSIFIED, OVERTIME	\$10,035.00	\$1,037.67	\$2,143.00	\$7,892.00	\$0.00	\$7,892.00	78.64%
100.000.300.0000.360.0000	EMPLOYEE BENEFITS	\$1,327,290.18	\$412,010.73	\$593,291.97	\$733,998.21	\$1,044,582.90	(\$310,584.69)	-23.40%
100.000.300.0000.390.0000	TRANSPORTATION ALLOWANCE	\$0.00	\$0.00	\$91.00	(\$91.00)	\$218.40	(\$309.40)	0.00%
100.000.300.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$110,000.00	\$513.24	\$10,341.24	\$99,658.76	\$44,650.00	\$55,008.76	50.01%
100.000.300.0000.420.0000	STAFF TRAVEL	\$28,500.00	\$2,846.97	\$17,680.71	\$10,819.29	\$12,084.00	(\$1,264.71)	-4.44%
100.000.300.0000.430.0000	UTILITIES/ENERGY	\$2,235,000.00	\$8,047.55	\$22,431.92	\$2,212,568.08	\$2,889,821.96	(\$677,253.88)	-30.30%
100.000.300.0000.440.0000	OTHER PURCHASED SERVICES	\$55,000.00	\$329.27	\$9,679.92	\$45,320.08	\$0.00	\$45,320.08	82.40%
100.000.300.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$11,900.00	\$134.46	\$2,865.03	\$9,034.97	\$7,164.72	\$1,870.25	15.72%
100.000.300.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$208,050.00	\$61,769.17	\$208,892.70	(\$842.70)	\$27,862.82	(\$28,705.52)	-13.80%
100.000.300.0000.490.0000	OTHER EXPENSES	\$4,000.00	\$1,000.00	\$4,980.00	(\$980.00)	\$0.00	(\$980.00)	-24.50%
	FUNCTION: STDNTSS -SUPPORT SERVICES-STUDENTS - 300	\$6,344,582.08	\$695,772.07	\$1,381,805.65	\$4,962,776.43	\$5,869,903.22	(\$907,126.79)	-14.30%
100.000.400.0000.310.0000	CERTIFIED. SALARIES	\$1,016,352.32	\$84,696.02	\$169,392.04	\$846,960.28	\$871,336.63	(\$24,376.35)	-2.40%

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.400.0000.320.0000	CLASSIFIED WAGES	\$479,601.46	\$49,908.51	\$108,266.03	\$371,335.43	\$436,169.90	(\$64,834.47)	-13.52%
100.000.400.0000.340.0000	CLASSIFIED, OVERTIME	\$0.00	\$361.06	\$1,471.47	(\$1,471.47)	\$0.00	(\$1,471.47)	0.00%
100.000.400.0000.360.0000	EMPLOYEE BENEFITS	\$713,320.15	\$295,301.80	\$377,438.53	\$335,881.62	\$613,023.25	(\$277,141.63)	-38.85%
100.000.400.0000.420.0000	STAFF TRAVEL	\$0.00	\$2,031.43	\$3,070.89	(\$3,070.89)	\$1,867.00	(\$4,937.89)	0.00%
100.000.400.0000.430.0000	UTILITIES/ENERGY	\$0.00	\$0.00	\$191.53	(\$191.53)	\$0.00	(\$191.53)	0.00%
100.000.400.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$2,500.00	\$204.02	\$767.93	\$1,732.07	\$255.99	\$1,476.08	59.04%
100.000.400.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$6,500.00	\$2,407.31	\$7,963.25	(\$1,463.25)	\$339.76	(\$1,803.01)	-27.74%
100.000.400.0000.490.0000	OTHER EXPENSES	\$500.00	\$385.00	\$1,951.00	(\$1,451.00)	\$0.00	(\$1,451.00)	-290.20%
	FUNCTION: SCHADMN - SCHOOL ADMINISTRATION - 400	\$2,218,773.93	\$435,295.15	\$670,512.67	\$1,548,261.26	\$1,922,992.53	(\$374,731.27)	-16.89%
100.000.500.0000.310.0000	CERTIFIED. SALARIES	\$750,276.23	\$63,288.02	\$173,089.45	\$577,186.78	\$723,970.21	(\$146,783.43)	-19.56%
100.000.500.0000.320.0000	CLASSIFIED WAGES	\$935,559.51	\$73,124.19	\$299,641.69	\$635,917.82	\$712,943.09	(\$77,025.27)	-8.23%
100.000.500.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$0.00	\$0.00	\$1,882.50	(\$1,882.50)	\$1,800.00	(\$3,682.50)	0.00%
100.000.500.0000.340.0000	CLASSIFIED, OVERTIME	\$10,553.00	\$669.51	\$3,583.36	\$6,969.64	\$0.00	\$6,969.64	66.04%
100.000.500.0000.360.0000	EMPLOYEE BENEFITS	\$765,492.97	\$260,344.29	\$457,988.95	\$307,504.02	\$690,361.73	(\$382,857.71)	-50.01%
100.000.500.0000.390.0000	TRANSPORTATION ALLOWANCE	\$0.00	\$0.00	\$309.05	(\$309.05)	\$0.00	(\$309.05)	0.00%
100.000.500.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$219,197.00	\$18,682.49	\$35,060.11	\$184,136.89	\$88,992.00	\$95,144.89	43.41%
100.000.500.0000.420.0000	STAFF TRAVEL	\$80,749.00	\$14,301.24	\$34,336.23	\$46,412.77	\$31,724.00	\$14,688.77	18.19%
100.000.500.0000.430.0000	UTILITIES/ENERGY	\$27,537.00	\$1,451.02	\$2,770.69	\$24,766.31	\$2,639.34	\$22,126.97	80.35%
100.000.500.0000.440.0000	OTHER PURCHASED SERVICES	\$220,633.00	\$1,819.77	\$604,479.35	(\$383,846.35)	\$8,366.03	(\$392,212.38)	-177.77%
100.000.500.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$841.72	\$1,338.37	(\$1,338.37)	\$5,598.76	(\$6,937.13)	0.00%
100.000.500.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$193,600.00	\$52,579.52	\$105,019.81	\$88,580.19	\$6,503.27	\$82,076.92	42.40%
100.000.500.0000.490.0000	OTHER EXPENSES	\$26,817.00	\$1,872.18	\$6,496.98	\$20,320.02	\$11,180.09	\$9,139.93	34.08%
	FUNCTION: Central Office Services - 500	\$3,230,414.71	\$488,973.95	\$1,725,996.54	\$1,504,418.17	\$2,284,078.52	(\$779,660.35)	-24.13%
100.000.600.0000.320.0000	CLASSIFIED WAGES	\$1,815,657.48	\$155,330.99	\$511,778.44	\$1,303,879.04	\$1,400,617.99	(\$96,738.95)	-5.33%
100.000.600.0000.340.0000	CLASSIFIED, OVERTIME	\$10,021.00	\$8,146.35	\$28,033.51	(\$18,012.51)	\$0.00	(\$18,012.51)	-179.75%
100.000.600.0000.360.0000	EMPLOYEE BENEFITS	\$1,185,733.88	\$225,205.25	\$460,032.43	\$725,701.45	\$897,769.44	(\$172,067.99)	-14.51%
100.000.600.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$107,910.00	\$8,751.75	\$54,134.62	\$53,775.38	\$83,945.15	(\$30,169.77)	-27.96%
100.000.600.0000.420.0000	STAFF TRAVEL	\$32,000.00	\$13,170.32	\$47,894.16	(\$15,894.16)	\$11,406.88	(\$27,301.04)	-85.32%
100.000.600.0000.430.0000	UTILITIES/ENERGY	\$2,328,337.00	\$180,075.33	\$437,163.28	\$1,891,173.72	\$1,775,556.77	\$115,616.95	4.97%
100.000.600.0000.440.0000	OTHER PURCHASED SERVICES	\$844,534.60	\$17,902.47	\$64,521.02	\$780,013.58	\$120,885.95	\$659,127.63	78.05%
100.000.600.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$392,964.24	\$56,662.19	\$115,140.74	\$277,823.50	\$75,980.16	\$201,843.34	51.36%
100.000.600.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$842.08	\$33,644.88	(\$33,644.88)	\$8,241.65	(\$41,886.53)	0.00%
100.000.600.0000.490.0000	OTHER EXPENSES	\$0.00	\$40.00	\$295.00	(\$295.00)	\$2,260.00	(\$2,555.00)	0.00%
100.000.600.0000.510.0000	EQUIPMENT	\$10,465.40	\$817.00	\$10,465.40	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: O/M -OPERATIONS & MAINTENANCE - 600	\$6,727,623.60	\$666,943.73	\$1,763,103.48	\$4,964,520.12	\$4,376,663.99	\$587,856.13	8.74%
100.000.700.0000.310.0000	CERTIFIED. SALARIES	\$191,729.34	\$6,116.00	\$6,116.00	\$185,613.34	\$90,443.32	\$95,170.02	49.64%
100.000.700.0000.320.0000	CLASSIFIED WAGES	\$115,953.37	\$9,662.78	\$33,819.73	\$82,133.64	\$86,771.77	(\$4,638.13)	-4.00%
100.000.700.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$171,375.00	\$18,216.00	\$22,044.00	\$149,331.00	\$102,812.16	\$46,518.84	27.14%
100.000.700.0000.360.0000	EMPLOYEE BENEFITS	\$65,669.53	\$51,256.64	\$68,783.93	(\$3,114.40)	\$87,078.70	(\$90,193.10)	-137.34%
100.000.700.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$1,500.00	\$1,131.20	\$1,131.20	\$368.80	\$0.00	\$368.80	24.59%
100.000.700.0000.420.0000	STAFF TRAVEL	\$405,135.41	\$64,428.07	\$127,362.13	\$277,773.28	\$4,454.89	\$273,318.39	67.46%
100.000.700.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$0.00	\$137.00	(\$137.00)	\$0.00	(\$137.00)	0.00%
100.000.700.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$5,000.00	\$340.63	\$601.73	\$4,398.27	\$0.00	\$4,398.27	87.97%
100.000.700.0000.490.0000	OTHER EXPENSES	\$15,000.00	\$295.00	\$13,443.71	\$1,556.29	\$0.00	\$1,556.29	10.38%
	FUNCTION: STDNTACT - STUDENT ACTIVITIES - 700	\$971,362.65	\$151,446.32	\$273,439.43	\$697,923.22	\$371,560.84	\$326,362.38	33.60%
	FUND: GENERAL FUND - 100	\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Exclude Inactive Accounts with zero balance

Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
Grand Total:		\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%

End of Report

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD GENERAL FUND - EXPENDITURES BY SITE

From Date: 10/1/2025 To Date: 10/31/2025

Fiscal Year: 2025-2026

Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.000.0000	ASSET SITE: UNDESIGNATED - 000	\$0.00 \$0.00	(\$7,670.32) (\$7,670.32)	(\$35,261.60) (\$35,261.60)	\$35,261.60 \$35,261.60	\$0.00 \$0.00	\$35,261.60 \$35,261.60	0.00% 0.00%
100.110.000.0000.000.0000	ASSET SITE: KHS KODIAK HIGH SCHOOL - 110	\$8,721,637.22 \$8,721,637.22	\$747,804.03 \$747,804.03	\$1,619,466.61 \$1,619,466.61	\$7,102,170.61 \$7,102,170.61	\$6,227,887.11 \$6,227,887.11	\$874,283.50 \$874,283.50	10.02% 10.02%
100.111.000.0000.000.0000	ASSET SITE: COMMUNITY SWIMMING POOL - 111	\$110,885.98 \$110,885.98	\$16,777.23 \$16,777.23	\$31,913.56 \$31,913.56	\$78,972.42 \$78,972.42	\$104,074.61 \$104,074.61	(\$25,102.19) (\$25,102.19)	-22.64% -22.64%
100.117.000.0000.000.0000	ASSET SITE: AK TEACH - 117	\$821,096.52 \$821,096.52	\$725,001.10 \$725,001.10	\$762,711.00 \$762,711.00	\$58,385.52 \$58,385.52	\$305,248.98 \$305,248.98	(\$246,863.46) (\$246,863.46)	-30.07% -30.07%
100.120.000.0000.000.0000	ASSET SITE: KMS KODIAK MIDDLE SCHOOL - 120	\$5,779,424.44 \$5,779,424.44	\$563,616.37 \$563,616.37	\$1,152,310.24 \$1,152,310.24	\$4,627,114.20 \$4,627,114.20	\$4,856,767.37 \$4,856,767.37	(\$229,653.17) (\$229,653.17)	-3.97% -3.97%
100.240.000.0000.000.0000	ASSET SITE: EE EAST ELEMENTARY - 240	\$5,211,659.50 \$5,211,659.50	\$518,479.25 \$518,479.25	\$1,043,630.19 \$1,043,630.19	\$4,168,029.31 \$4,168,029.31	\$4,577,344.83 \$4,577,344.83	(\$409,315.52) (\$409,315.52)	-7.85% -7.85%
100.250.000.0000.000.0000	ASSET SITE: ME MAIN ELEMENTARY - 250	\$4,516,791.47 \$4,516,791.47	\$407,030.77 \$407,030.77	\$805,143.06 \$805,143.06	\$3,711,648.41 \$3,711,648.41	\$3,432,407.45 \$3,432,407.45	\$279,240.96 \$279,240.96	6.18% 6.18%
100.260.000.0000.000.0000	ASSET SITE: NSE NORTH STAR ELEMENTARY - 260	\$0.00 \$0.00	\$0.00 \$0.00	\$9,413.88 \$9,413.88	(\$9,413.88) (\$9,413.88)	\$127,374.43 \$127,374.43	(\$136,788.31) (\$136,788.31)	0.00% 0.00%
100.270.000.0000.000.0000	ASSET SITE: PTE PETERSON ELEMENTARY - 270	\$3,166,469.20 \$3,166,469.20	\$301,492.47 \$301,492.47	\$611,404.73 \$611,404.73	\$2,555,064.47 \$2,555,064.47	\$2,722,909.75 \$2,722,909.75	(\$167,845.28) (\$167,845.28)	-5.30% -5.30%
100.360.000.0000.000.0000	ASSET SITE: AKH AKHIOK SCHOOL - 360	\$378,108.99 \$378,108.99	\$61,635.94 \$61,635.94	\$97,224.70 \$97,224.70	\$280,884.29 \$280,884.29	\$711,778.42 \$711,778.42	(\$430,894.13) (\$430,894.13)	-113.96% -113.96%
100.362.000.0000.000.0000	ASSET SITE: CHINIAK SCHOOL - 362	\$437,908.94 \$437,908.94	\$44,005.59 \$44,005.59	\$83,761.63 \$83,761.63	\$354,147.31 \$354,147.31	\$1,000,469.28 \$1,000,469.28	(\$646,321.97) (\$646,321.97)	-147.59% -147.59%
100.371.000.0000.000.0000	ASSET SITE: OH OLD HARBOR SCHOOL - 371	\$764,121.10 \$764,121.10	\$81,188.58 \$81,188.58	\$149,412.81 \$149,412.81	\$614,708.29 \$614,708.29	\$1,093,225.69 \$1,093,225.69	(\$478,517.40) (\$478,517.40)	-62.62% -62.62%
100.373.000.0000.000.0000	ASSET SITE: OUZINKIE SCHOOL - 373	\$471,355.23 \$471,355.23	\$41,802.79 \$41,802.79	\$100,254.53 \$100,254.53	\$371,100.70 \$371,100.70	\$1,046,892.29 \$1,046,892.29	(\$675,791.59) (\$675,791.59)	-143.37% -143.37%
100.375.000.0000.000.0000	ASSET SITE: PL PORT LIONS SCHOOL - 375	\$441,311.15 \$441,311.15	\$40,239.54 \$40,239.54	\$92,524.57 \$92,524.57	\$348,786.58 \$348,786.58	\$975,975.09 \$975,975.09	(\$627,188.51) (\$627,188.51)	-142.12% -142.12%
100.380.000.0000.000.0000	ASSET SITE: VILLAGE WIDE SERVICES - 380	\$2,580,939.98 \$2,580,939.98	\$42,522.38 \$42,522.38	\$86,280.13 \$86,280.13	\$2,494,659.85 \$2,494,659.85	\$423,528.03 \$423,528.03	\$2,071,131.82 \$2,071,131.82	80.25% 80.25%
100.410.000.0000.000.0000	ASSET SITE: NEGOTIATED BENEFITS - 410	\$520,977.61 \$520,977.61	\$18,385.72 \$18,385.72	\$244,662.82 \$244,662.82	\$276,314.79 \$276,314.79	\$186,615.87 \$186,615.87	\$89,698.92 \$89,698.92	17.22% 17.22%
100.450.000.0000.000.0000	ASSET SITE: DISTRICT WIDE SERVICES - 450	\$4,668,572.14 \$4,668,572.14	\$3,644,221.90 \$3,644,221.90	\$3,662,761.06 \$3,662,761.06	\$1,005,811.08 \$1,005,811.08	\$309,746.08 \$309,746.08	\$696,065.00 \$696,065.00	14.91% 14.91%
100.451.000.0000.000.0000	ASSET	\$202,328.11	\$14,508.34	\$50,444.68	\$151,883.43	\$140,339.04	\$11,544.39	5.71%

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD GENERAL FUND - EXPENDITURES BY SITE

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	SITE: AUDITORIUM - 451	\$202,328.11	\$14,508.34	\$50,444.68	\$151,883.43	\$140,339.04	\$11,544.39	5.71%
100.452.000.0000.000.0000	ASSET	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	SITE: ELEM MUSIC - 452	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
100.454.000.0000.000.0000	ASSET	\$0.00	\$29.98	\$95.03	(\$95.03)	\$0.00	(\$95.03)	0.00%
	SITE: FEDERAL PROGRAMS - 454	\$0.00	\$29.98	\$95.03	(\$95.03)	\$0.00	(\$95.03)	0.00%
100.459.000.0000.000.0000	ASSET	\$895,392.68	\$101,920.23	\$369,417.75	\$525,974.93	\$518,989.27	\$6,985.66	0.78%
	SITE: TECHNOLOGY SERVICES - 459	\$895,392.68	\$101,920.23	\$369,417.75	\$525,974.93	\$518,989.27	\$6,985.66	0.78%
100.461.000.0000.000.0000	ASSET	\$297,940.32	\$25,489.80	\$50,597.79	\$247,342.53	\$254,297.49	(\$6,954.96)	-2.33%
	SITE: ALTERNATIVE LEARNING/LEARNING CAFE - 461	\$297,940.32	\$25,489.80	\$50,597.79	\$247,342.53	\$254,297.49	(\$6,954.96)	-2.33%
100.492.000.0000.000.0000	ASSET	\$2,292,826.63	\$139,682.43	\$467,651.21	\$1,825,175.42	\$1,794,767.00	\$30,408.42	1.33%
	SITE: SPED SPECIAL SERVICES - 492	\$2,292,826.63	\$139,682.43	\$467,651.21	\$1,825,175.42	\$1,794,767.00	\$30,408.42	1.33%
100.495.000.0000.000.0000	ASSET	\$1,155,286.69	\$107,215.63	\$234,197.13	\$921,089.56	\$1,036,820.34	(\$115,730.78)	-10.02%
	SITE: EARLY CHILDHOOK - 495	\$1,155,286.69	\$107,215.63	\$234,197.13	\$921,089.56	\$1,036,820.34	(\$115,730.78)	-10.02%
100.510.000.0000.000.0000	ASSET	\$207,760.60	\$10,762.05	\$38,505.35	\$169,255.25	\$67,958.43	\$101,296.82	48.76%
	SITE: BOARD OF EDUCATION - 510	\$207,760.60	\$10,762.05	\$38,505.35	\$169,255.25	\$67,958.43	\$101,296.82	48.76%
100.560.000.0000.000.0000	ASSET	\$471,145.12	\$40,310.83	\$140,363.81	\$330,781.31	\$333,301.82	(\$2,520.51)	-0.53%
	SITE: SUPERINTENDENT - 560	\$471,145.12	\$40,310.83	\$140,363.81	\$330,781.31	\$333,301.82	(\$2,520.51)	-0.53%
100.561.000.0000.000.0000	ASSET	\$1,451,199.58	\$111,502.68	\$346,049.63	\$1,105,149.95	\$865,622.46	\$239,527.49	16.51%
	SITE: ASST. SUPERINTENDENT/HR - 561	\$1,451,199.58	\$111,502.68	\$346,049.63	\$1,105,149.95	\$865,622.46	\$239,527.49	16.51%
100.562.000.0000.000.0000	ASSET	\$628,067.03	\$70,958.49	\$123,268.03	\$504,799.00	\$294,374.36	\$210,424.64	33.50%
	SITE: CURRICULUM - 562	\$628,067.03	\$70,958.49	\$123,268.03	\$504,799.00	\$294,374.36	\$210,424.64	33.50%
100.563.000.0000.000.0000	ASSET	\$480,874.88	\$49,775.13	\$122,247.63	\$358,627.25	\$332,886.97	\$25,740.28	5.35%
	SITE: SCHOOL SUPPORT SRVCS - 563	\$480,874.88	\$49,775.13	\$122,247.63	\$358,627.25	\$332,886.97	\$25,740.28	5.35%
100.610.000.0000.000.0000	ASSET	\$1,137,147.26	\$48,487.77	\$875,792.01	\$261,355.25	\$631,996.96	(\$370,641.71)	-32.59%
	SITE: FISCAL SERVICES - 610	\$1,137,147.26	\$48,487.77	\$875,792.01	\$261,355.25	\$631,996.96	(\$370,641.71)	-32.59%
100.710.000.0000.000.0000	ASSET	\$2,980,560.94	\$228,319.58	\$809,511.45	\$2,171,049.49	\$1,421,089.89	\$749,959.60	25.16%
	SITE: MAINTENANCE & OPERATIONS - 710	\$2,980,560.94	\$228,319.58	\$809,511.45	\$2,171,049.49	\$1,421,089.89	\$749,959.60	25.16%
	FUND: GENERAL FUND - 100	\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%
	<b>Grand Total:</b>	\$50,796,789.31	\$8,195,496.28	\$14,145,755.42	\$36,651,033.89	\$35,794,689.31	\$856,344.58	1.69%

End of Report

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD REPORTS - GRANT REVENUE

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
205.000.000.0000.065.0000	STUDENT TRANSPORT'N-STATE	(\$1,686,627.00)	\$0.00	(\$562,209.00)	(\$1,124,418.00)	\$0.00	(\$1,124,418.00)	66.67%
205.000.000.0000.236.0000	PUPIL TRANS USE OF FUND BALANC	(\$402,709.43)	\$0.00	\$0.00	(\$402,709.43)	\$0.00	(\$402,709.43)	100.00%
205.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	(\$54,085.77)	\$0.00	\$0.00	(\$54,085.77)	\$0.00	(\$54,085.77)	100.00%
	FUND: STUDENT TRANSPORTATION - 205	(\$2,143,422.20)	\$0.00	(\$562,209.00)	(\$1,581,213.20)	\$0.00	(\$1,581,213.20)	73.77%
230.000.000.0000.050.0000	BAG GRANT	\$0.00	\$0.00	(\$647,028.00)	\$647,028.00	\$0.00	\$647,028.00	0.00%
	FUND: BROADBAND ASSISTANCE GRANT (BAG) - 230	\$0.00	\$0.00	(\$647,028.00)	\$647,028.00	\$0.00	\$647,028.00	0.00%
240.000.000.0000.050.0000	MUNARTET GRANT	\$0.00	(\$172,868.88)	(\$172,868.88)	\$172,868.88	\$0.00	\$172,868.88	0.00%
	FUND: MUNARTET PROJECT GRANT - 240	\$0.00	(\$172,868.88)	(\$172,868.88)	\$172,868.88	\$0.00	\$172,868.88	0.00%
249.000.000.0000.050.0000	REVENUE-STATE SOURCES	(\$577,018.10)	\$0.00	\$0.00	(\$577,018.10)	\$0.00	(\$577,018.10)	100.00%
	FUND: EARLY CHILDHOOD GRANT - 249	(\$577,018.10)	\$0.00	\$0.00	(\$577,018.10)	\$0.00	(\$577,018.10)	100.00%
255.000.000.0000.021.0000	DWS FOOD SERVICE REVENUE	(\$269,448.00)	\$0.00	(\$22,902.81)	(\$246,545.19)	\$2.70	(\$246,547.89)	91.50%
255.000.000.0000.040.0000	OTHER LOCAL REVENUE	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.0000.160.0000	NSLP-LUNCH REIMBURSEMENT	(\$637,258.00)	\$0.00	\$0.00	(\$637,258.00)	\$0.00	(\$637,258.00)	100.00%
255.000.000.0000.161.0000	NSLP-BREAKFAST REIMBRMNT	(\$160,793.00)	\$0.00	\$0.00	(\$160,793.00)	\$0.00	(\$160,793.00)	100.00%
255.000.000.0000.162.0000	USDA COMMODITIES	(\$88,600.00)	\$0.00	\$0.00	(\$88,600.00)	\$0.00	(\$88,600.00)	100.00%
255.000.000.0000.165.0000	NSLP-SUMMER LUNCH PROGRAM	(\$20,000.00)	\$0.00	(\$15,641.68)	(\$4,358.32)	\$0.00	(\$4,358.32)	21.79%
255.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	(\$262,535.85)	\$0.00	\$0.00	(\$262,535.85)	\$0.00	(\$262,535.85)	100.00%
	FUND: CAFETERIA FUND - 255	(\$1,439,134.85)	\$0.00	(\$39,044.49)	(\$1,400,090.36)	\$2.70	(\$1,400,093.06)	97.29%
262.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$24,257.44)	\$0.00	\$0.00	(\$24,257.44)	\$0.00	(\$24,257.44)	100.00%
	FUND: AKLITERACY (READ) - 262	(\$24,257.44)	\$0.00	\$0.00	(\$24,257.44)	\$0.00	(\$24,257.44)	100.00%
264.000.000.0000.150.0000	CTE REVENUE-FED'L THRU STATE	(\$58,394.00)	\$0.00	\$0.00	(\$58,394.00)	\$0.00	(\$58,394.00)	100.00%
	FUND: CARL PERKINS - 264	(\$58,394.00)	\$0.00	\$0.00	(\$58,394.00)	\$0.00	(\$58,394.00)	100.00%
267.000.000.0000.150.0000	MIGRANT BOOK REVENUE-FED'L THR	(\$13,600.00)	\$0.00	(\$198,764.36)	\$185,164.36	\$0.00	\$185,164.36	-1361.50%
267.000.000.9099.150.0000	MIGRANT BOOK REVENUE-FED'L THR	(\$4,500.00)	\$0.00	\$0.00	(\$4,500.00)	\$0.00	(\$4,500.00)	100.00%
	FUND: MIGRANT ED. BOOK PROGRAM - 267	(\$18,100.00)	\$0.00	(\$198,764.36)	\$180,664.36	\$0.00	\$180,664.36	-998.15%
268.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$407,016.64)	\$0.00	\$0.00	(\$407,016.64)	\$0.00	(\$407,016.64)	100.00%
	FUND: STRONGER CONNECTIONS - 268	(\$407,016.64)	\$0.00	\$0.00	(\$407,016.64)	\$0.00	(\$407,016.64)	100.00%
269.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
	FUND: TITLE I, SCHOOL IMPRVMT - 269	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
350.000.000.0000.120.0000	INDIAN EDUCATION-USDOE	(\$170,770.00)	\$0.00	\$0.00	(\$170,770.00)	\$0.00	(\$170,770.00)	100.00%
	FUND: INDIAN EDUCATION (IEA) - 350	(\$170,770.00)	\$0.00	\$0.00	(\$170,770.00)	\$0.00	(\$170,770.00)	100.00%
<b>Grand Total:</b>		<b>(\$4,858,113.23)</b>	<b>(\$172,868.88)</b>	<b>(\$1,619,914.73)</b>	<b>(\$3,238,198.50)</b>	<b>\$2.70</b>	<b>(\$3,238,201.20)</b>	<b>66.66%</b>

End of Report

# KODIAK ISLAND BOROUGH SCHOOL DISTRICT

## BOARD REPORTS - GRANT EXPENDITURES

From Date: 10/1/2025

To Date: 10/31/2025

Fiscal Year: 2025-2026

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Exclude Inactive Accounts with zero balance

Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
205.000.000.0000.400.0000	NON-PERSONNEL	\$2,143,422.20	\$249,143.87	\$255,207.55	\$1,888,214.65	\$62,446.56	\$1,825,768.09	85.18%
	FUND: STUDENT TRANSPORTATION - 205	\$2,143,422.20	\$249,143.87	\$255,207.55	\$1,888,214.65	\$62,446.56	\$1,825,768.09	85.18%
230.000.000.0000.400.0000	NON-PERSONNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$647,028.00	(\$647,028.00)	0.00%
	FUND: BROADBAND ASSISTANCE GRANT (BAG) - 230	\$0.00	\$0.00	\$0.00	\$0.00	\$647,028.00	(\$647,028.00)	0.00%
240.000.000.0000.300.0000	PERSONNEL	\$154,795.00	\$12,086.13	\$24,126.39	\$130,668.61	\$124,856.40	\$5,812.21	3.75%
240.000.000.0000.400.0000	NON-PERSONNEL	\$17,500.00	\$263.60	\$774.79	\$16,725.21	\$0.00	\$16,725.21	95.57%
	FUND: MUNARTET PROJECT GRANT - 240	\$172,295.00	\$12,349.73	\$24,901.18	\$147,393.82	\$124,856.40	\$22,537.42	13.08%
255.000.000.0000.300.0000	PERSONNEL	\$790,834.85	\$115,197.84	\$179,023.26	\$611,811.59	\$640,764.05	(\$28,952.46)	-3.66%
255.000.000.0000.400.0000	NON-PERSONNEL	\$648,300.00	\$74,216.76	\$86,097.28	\$562,202.72	\$53,569.70	\$508,633.03	78.46%
	FUND: CAFETERIA FUND - 255	\$1,439,134.85	\$189,414.60	\$265,120.54	\$1,174,014.31	\$694,333.75	\$479,680.57	33.33%
256.000.000.0000.400.0000	NON-PERSONNEL	\$0.00	\$13,058.27	\$14,719.97	(\$14,719.97)	\$3,930.77	(\$18,650.74)	0.00%
	FUND: FRESH FRUIT & VEGETABLES - 256	\$0.00	\$13,058.27	\$14,719.97	(\$14,719.97)	\$3,930.77	(\$18,650.74)	0.00%
262.000.000.0000.300.0000	PERSONNEL	\$16,573.26	\$5,494.32	\$16,573.26	\$0.00	\$0.00	\$0.00	0.00%
262.000.000.0000.400.0000	NON-PERSONNEL	\$7,684.18	\$5,513.29	\$7,684.18	\$0.00	\$0.00	\$0.00	0.00%
	FUND: AKLITERACY (READ) - 262	\$24,257.44	\$11,007.61	\$24,257.44	\$0.00	\$0.00	\$0.00	0.00%
264.000.000.0000.300.0000	PERSONNEL	\$12,272.02	\$0.00	\$0.00	\$12,272.02	\$0.00	\$12,272.02	100.00%
264.000.000.0000.400.0000	NON-PERSONNEL	\$44,136.10	\$0.00	\$0.00	\$44,136.10	\$0.00	\$44,136.10	100.00%
	FUND: CARL PERKINS - 264	\$56,408.12	\$0.00	\$0.00	\$56,408.12	\$0.00	\$56,408.12	100.00%
267.000.000.0000.400.0000	NON-PERSONNEL	\$18,100.00	\$1,697.99	\$1,697.99	\$16,402.01	\$0.00	\$16,402.01	90.62%
	FUND: MIGRANT ED. BOOK PROGRAM - 267	\$18,100.00	\$1,697.99	\$1,697.99	\$16,402.01	\$0.00	\$16,402.01	90.62%
268.000.000.0000.300.0000	PERSONNEL	\$254,869.04	\$11,380.93	\$18,455.99	\$236,413.05	\$114,733.74	\$121,679.31	47.74%
268.000.000.0000.400.0000	NON-PERSONNEL	\$152,129.18	\$0.00	\$515.77	\$151,613.41	\$0.00	\$151,613.41	99.66%
	FUND: STRONGER CONNECTIONS - 268	\$406,998.22	\$11,380.93	\$18,971.76	\$388,026.46	\$114,733.74	\$273,292.72	67.15%
269.000.000.0000.300.0000	PERSONNEL	\$2,925.00	\$0.00	\$0.00	\$2,925.00	\$0.00	\$2,925.00	100.00%
269.000.000.0000.400.0000	NON-PERSONNEL	\$17,075.00	\$1,357.34	\$1,689.83	\$15,385.17	\$0.00	\$15,385.17	90.10%
	FUND: TITLE I, SCHOOL IMPRVMT - 269	\$20,000.00	\$1,357.34	\$1,689.83	\$18,310.17	\$0.00	\$18,310.17	91.55%
350.000.000.0000.300.0000	PERSONNEL	\$144,406.87	\$0.00	\$613.00	\$143,793.87	\$167,523.13	(\$23,729.26)	-16.43%
350.000.000.0000.400.0000	NON-PERSONNEL	\$26,363.13	\$267.90	\$312.59	\$26,050.54	\$2,865.73	\$23,184.81	87.94%
	FUND: INDIAN EDUCATION (IEA) - 350	\$170,770.00	\$267.90	\$925.59	\$169,844.41	\$170,388.86	(\$544.45)	-0.32%
<b>Grand Total:</b>		<b>\$4,451,385.83</b>	<b>\$489,678.24</b>	<b>\$607,491.85</b>	<b>\$3,843,893.98</b>	<b>\$1,817,718.08</b>	<b>\$2,026,175.91</b>	<b>45.52%</b>

End of Report

**FY25 STUDENT ACTIVITY FUNDS REPORT  
MONTH ENDING: OCTOBER 31, 2025**

	Balance 07/01/2025	YTD Income	Encumbered	YTD Expenses	Balance 10/31/2025
<b>HIGH SCHOOL</b>					
1100 Athletics	388,639	31,361	22,497	67,194	330,309
1200 Classes/Clubs	127,961	2,849	1,277	22,253	107,280
1300 Other Clubs	62,108	0	298	3,612	58,199
1600 Misc/Other	0	0	0	0	0
2000 Class of 20xx	13,513	0	0	0	13,513
0000 Other/DAC	(222)	0	0	0	(222)
Sub Total	591,999	34,210	24,072	93,058	509,079
<b>MIDDLE SCHOOL</b>					
1100 Athletics	52,887	1,145	0	1,311	52,721
1200 Classes/Clubs	21,440	1,153	0	256	22,337
1300 Other Clubs	31,967	255	0	0	32,222
1600 Misc/Other	5,732	0	0	0	5,732
2000 Class of 20xx	4,764	0	0	0	4,764
0000 Other/DAC	315	25	0	0	340
Sub Total	117,105	2,578	0	1,567	118,116
<b>ELEMENTARY SCHOOLS</b>					
240 East Elementary	6,287	0	0	4,530	1,757
250 Main Elementary	29,101	0	2,678	0	26,424
260 North Star Elementary	31,170	0	0	0	31,170
270 Peterson Elementary	24,264	0	0	56	24,208
492 Preschool EA/PE	6,300	0	0	3,000	3,300
Sub Total	97,121	0	2,678	7,586	86,858
<b>RURAL SCHOOLS</b>					
360 Akhiok	3,911	0	0	4,242	(331)
362 Chiniak	8,596	0	0	0	8,596
364 Danger Bay	3,142	0	0	0	3,142
366 Karluk	986	0	0	0	986
369 Larsen Bay	2,020	0	0	0	2,020
371 Old Harbor	(555)	0	0	0	(555)
373 Ouzinkie	12,846	0	0	229	12,617
375 Port Lions	6,685	0	0	65	6,620
380 Village-Wide	9,608	0	0	0	9,608
Sub Total	47,239	0	0	4,536	42,703
<b>AK TEACH</b>					
117 AK Teach	0	0	0	0	0
TOTAL- ALL SCHOOLS	853,464	36,788	26,749	106,747	756,755
<b>MISCELLANEOUS</b>					
400 District Wide	54,086	0	0	0	54,086
500 Scholarships	225	0	0	0	225
600 Misc/Other School Reimb	(48,394)	0	1,979	(9,829)	(40,544)
700 Staff Morale	1,764	0	0	0	1,764
Sub Total	7,682	0	1,979	(9,829)	15,532
GRAND TOTAL	861,146	36,788	28,728	96,919	772,287



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date  
10/06/25 WS  
10/20/25 RM  
11/17/25 RM

Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Subject:**

**BOARD POLICY ADOPTION & UPDATES**

**Presenter or Contact Person:**

Dr. Cyndy A. Mika, Superintendent

**Summary:**

Superintendent Mika is requesting the adoption of updates to the following policies:

- BP 5141.3 *Health Examinations*
- BP 5141.31 *Immunizations*
- BP 5141.51 *At-Risk Youths*
- BP 5141.52 *Suicide Prevention*

The Policy Committee has reviewed the updates and their suggested changes are noted on each draft policy

**Financial Implications:**

There is no financial impact to the budget.

**Attachments:**

BP 5141.3 *Health Examinations*  
BP 5141.31 *Immunizations*  
BP 5141.51 *At-Risk Youths*  
BP 5141.52 *Suicide Prevention*

**Recommendation:**

**Administration recommends the Board:**

1. October 6 - Review the policies and direct staff concerning potential revisions.
2. October 20 - Hold the first reading at the September regular meeting.
3. November 17 - Hold a public hearing and adopt in second reading at the October regular meeting.

**Motion:**

**Move to adopt Board Policies BP 5141.3, BP 5141.31, BP 5141.51 and BP 5141.52 in the second reading, as presented.**

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

The School Board recognizes the importance of [and encourages] periodic [comprehensive physical] health examinations[, especially upon entry into school at the beginning of the school year]. ~~To determine the health status of students, facilitate the removal of handicaps to learning, [In order to identify barriers to learning,]~~ and determine whether [treatment or] special adaptations of the school program may be necessary, the Board shall require vision and hearing screening examinations upon entry into school or as soon as practical[, and at regular intervals, as necessary.] All personnel employed to examine students shall exercise proper care of each student being examined and shall ensure that the examination results are kept confidential.

[The district will annually notify parents of physical exams or screenings of students, except for routine vision, hearing, or scoliosis screenings.]

Students who wish to participate in certain extracurricular activities may be required to submit to a physical examination to verify their ability to participate in the activity.]

(cf. 6145.2 – Interscholastic Competition)

(cf. 5112.2 - Exclusions from Attendance)

(cf. 5141.22 - Infectious Diseases)

Legal Reference:

**ALASKA STATUTES**

14.30.065 Supervision

14.30.070 Physical examination required

14.30.127 Vision and hearing screening examinations

**ALASKA ADMINISTRATIVE CODE**

4 AAC 06.055 Immunizations required

UNITED STATES CODE

42 U.S.C. §§ 12101 et seq. (2014)  
20 U.S.C. §§ 1232g (2013) 20 U.S.C. §§ 1232h (2002)  
29 U.S.C. § 794(a) (2002) 34 C.F.R. pt. 99 (2011)

**Adopted: 2/22/10**  
**Revised: 6/20/16 and 1/23/17**  
**Reviewed:**

DRAFT

## IMMUNIZATIONS

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Prior to first entry into school, a child must be fully immunized as required by law against diphtheria, pertussis, tetanus, polio, measles, rubella, mumps, hepatitis A, and hepatitis B. Children over the age of six (6) shall not be required to be immunized against pertussis and children over the age of twelve (12) shall not be required to be immunized against rubella ([4 AAC 06.055](#)).

Any student who does not show evidence of required immunization or who does not present a letter or affidavit from the parent/guardian or physician, physician's assistant, or advanced nurse practitioner stating reasons for exemption based on medical reasons or ~~personal~~ [religious] beliefs, [as set forth in 4 AAC 06.055(b),] shall be excluded from school until such time as the immunization is obtained or affidavit of exemption has been filed with the school. [Exemptions must renewed annually. Personal or philosophical objections to immunizations are not permitted per 4 AAC 06.055.]

The Superintendent or designee shall exclude those students who fail to meet immunization requirements as required by law.

**Provisional Admission**

Where regular weekly medical services are not available, the Superintendent or designee may grant provisional admission to students in exceptional circumstances for up to ninety (90) days.

[Homeless students, under the definition of the McKinney-Vento Homeless Assistance Act, who do not have a record of required immunizations may be provisionally enrolled for up to 30 days if a parent or legal guardian attests in writing that they have received the required immunizations.]

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5112.6 Education for Homeless Children and Children in Foster Care)*

Provisional admissions shall be reported to the Department of Health and Social Services. The Superintendent or designee shall inform parents/guardians of available immunization services and state or federal assistance.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**Students**  
**IMMUNIZATIONS**

**BP 5141.31**  
Page 2 of 2

*Legal Reference:*

ALASKA STATUTES

14.30.065 *Supervision*

14.30.125 *Immunization*

ALASKA ADMINISTRATIVE CODE

4 AAC 06.055 *Immunizations required*

**Adopted: 2/22/10**  
**Revised:**  
**Reviewed:**

**Key**

Black text – current policy with no suggested changes

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[The School Board recognizes that personal, social, economic, and health circumstances of children and families may contribute to students' risk of school failure. District personnel must be concerned for the personal development of students, as well as their academic development. District assessments and evaluations shall be used to identify students performing well below grade-level or at risk of failing to meet district standards.

The Superintendent or designee shall investigate and recommend programs that address the needs of at-risk youths. At-risk youths include, but are not limited to, those students who abuse drugs or alcohol, engage in self-harm or express suicidal ideations, have serious attendance problems, drop out of school, are abused or neglected, are experiencing homelessness, or are pregnant or parenting minors.

Program planning should examine, but is not limited, to the following:

1. Classroom learning experiences and the integration of primary prevention programs into the classroom.
2. Staff professional development.
3. District liability.
4. Community resources.
5. Crisis response/intervention teams.
6. Peer counseling.
7. Parent/guardian education.
8. Student Study Teams.
9. Kindergarten through 12 counseling and guidance curriculum.
10. Attendance and policy procedures.
11. Student discipline.
12. Alternative programs.

*(cf. 5131.6 - Drugs, Alcohol and Tobacco)*

*(cf. 5141.4 - Child Abuse and Neglect)*

*(cf. 5141.52 - Suicide Prevention)*

*(cf. 5141.41 - Sexual Abuse, Sexual Assault and Dating Violence Awareness and Prevention)*

*(cf. 5146 - Married/Pregnant/Parenting Students)*

*(cf. 5147 - Dropout Prevention Program)*

*(cf. 5148 - Child Care)]*

**Adopted:** *not in current policy*

**Revised:**

**Reviewed:**

**Key**

Black text – current policy with no suggested changes

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Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

The School Board finds it important that the tragic situation of adolescent suicide be openly addressed and that staff, students and parents/guardians be made aware of warning signs and procedures by which they may help suicidal students at this especially vulnerable age.

The School Board recognizes that all suicide threats must be taken seriously. The Superintendent or designee shall provide staff members with procedures for intervening in low-risk and in high-risk crisis situations. These procedures shall include guidelines by which staff members may assess the seriousness of a student's risk for suicide.

The School Board believes that school staff, students and parents/guardians all can contribute significantly towards the prevention of adolescent suicide. The District shall make available suicide prevention training for each of these segments of the school community.

**Parent/Guardian Awareness**

The Board believes all parents/guardians should be aware of the severity of the youth suicide problem. Before suicide prevention is taught in classrooms, parents/guardians shall be advised and invited to review the curriculum goals and the district suicide prevention policy. Parent/guardian information may be provided, and meetings may be held, to help parents/guardians recognize warning signs of suicide, learn basic steps for helping suicidal youths, and identify community resources that can help teenagers in crisis.

[(cf. 4131- Staff Development)]

**Staff Awareness & Training**

The School Board strongly encourages teachers to help students of all ages develop both a positive self-image and a realistic attitude towards potential accomplishments.

In order that district staff may learn suicide prevention strategies, to recognize the warning signs of suicidal crisis, to understand how to help suicidal youths, and to identify helpful community resources, the Superintendent or designee shall arrange annual suicide awareness and prevention training as required by law. Additional certificated and classified staff may also be included. The district suicide prevention

policy and procedures shall be thoroughly reviewed at this time. Staff shall be expected to learn to identify potentially suicidal students, to assess the degree of risk, to take preventive precautions and to report suicide threats to the appropriate authorities.

### **Curriculum**

The Board finds it appropriate that suicide prevention instruction be incorporated into the ~~seventh and eighth grade~~ curriculum. This instruction shall help students:

Understand how feelings of depression and despair can lead to suicide.

Identify alternatives to suicide and develop new coping skills.

Recognize the warning signs of suicidal intentions in their friends.

Learn to listen, be honest, share feelings and get help when communicating with friends who show signs of suicidal intent.

Identify community resources where teenagers can get crisis intervention help.

### **Peer Counseling**

The Board endorses the use of peer counselors who can provide an effective support system for students who are uncomfortable communicating with adults. Peer counselors shall be expected to have completed the suicide prevention curriculum and demonstrated that they are able to identify the warning signs of suicidal behavior, make contact rapidly, and get a suicidal student to adult help.

### *Legal Reference:*

#### ALASKA STATUTES

~~Enrolled SB 137 (2012) (uncodified), Requiring suicide awareness and prevention training for certain school personnel~~  
~~[14.30.362 Suicide awareness and prevention training]~~

**Adopted: 2/22/10**

**Revised: 9/23/13**

**Reviewed:**



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date  
11/03/25 WS  
11/17/25 RM  
12/08/25 RM

<b>Reports of the Superintendent</b>	<b>Action Item</b>	<b>Consent Agenda</b>	<b>Reports, Routine Monthly</b>	<b>Other</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Subject:**

**BOARD POLICY ADOPTION & UPDATES**

**Presenter or Contact Person:**

Dr. Cyndy A. Mika, Superintendent

**Summary:**

Superintendent Mika is requesting the adoption of updates to the following policies:

- BP 1312.2 *Public Complaints Concerning Instruction Materials*
- BP 1312.3 *Public Complaints Concerning Discrimination*
- BP 4180 *Residency and Remote Work*
- BP 5111 *Admission*
- BP 6151 *Class Size*
- BP 10000 Series *Charter Schools*

Following the introduction of these policies at the November 3 work session, the Policy Committee made further edits to BP 1312.3, BP 4180 and BP 5111 to accommodate feedback from the Board. Their suggested changes are noted on each draft policy.

**Financial Implications:**

There is no financial impact to the budget.

**Attachments:**

BP 1312.2 *Public Complaints Concerning Instruction Materials*  
BP 1312.3 *Public Complaints Concerning Discrimination*  
BP 4180 *Residency and Remote Work*  
BP 5111 *Admission*  
BP 6151 *Class Size*  
BP 10000 Series *Charter Schools*

**Recommendation:**

**Administration recommends the Board:**

1. November 3 - Review the policies and direct staff concerning potential revisions.

2. November 17 - Hold the first reading at the November regular meeting.
3. December 8 - Hold a public hearing and adopt in second reading at the December regular meeting.

**Motion:**

**Move to revise Board Policies BP 1312.2, BP 1312.3, BP 4180, BP 5111, BP 6151, and the BP 10000 series in first reading, as presented, and forward the policies to the December 8, 2025, Regular Meeting for a second reading and public hearing.**

## PUBLIC COMPLAINTS CONCERNING INSTRUCTIONAL MATERIALS

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

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The School Board takes great care in the adoption of instructional materials and is aware that all adopted materials may not be acceptable to all students, their parents/guardians, or other district residents. [The School Board shall strive to adopt instructional materials that refrain from cultural biases or perspectives that promote discrimination or socioeconomic disparity based on race, ethnicity, religious or cultural beliefs, disability, familial status, sexual identification or sexual orientation. The School Board will strive, when possible, to incorporate culturally responsive materials and materials that support students' cultural identity and local knowledge.]

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

*(cf. 6161.11 - Supplementary Instructional Materials)*

The Superintendent or designee shall establish procedures which will permit proper [the equitable and transparent] consideration of any complaints against the use of any instructional materials, including textbooks, supplementary textbooks, library books, and other instructional materials and equipment.

*(cf. 1312.3 - Public Complaint Concerning Discrimination)*

The School Board believes [expects and trusts] [that] the Superintendent and staff are well qualified to consider complaints concerning instructional materials. ~~Complainants are advised to consider and accept~~ The Superintendent or designee's decision as [is the] final [response from the district administration.] However, if the complainant finds the decision of the Superintendent or designee unsatisfactory, he/she may request that the matter be placed on the agenda of a regular School Board meeting. [The request shall be made in writing and addressed to the President of the Board of Education as well as the Superintendent or designee.]

The administration or School Board's decision in any such case will be based on educational suitability and will not be influenced by a desire to suppress information or deny students access to ideas with which the administration or School Board disagrees.

*(cf. 6144 - Controversial Issues)*

**Adopted: 2/22/10**

**Revised:**

**Reviewed:**

**Key**

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Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – Policy Committee changes based on feedback from Nov 3 work session

The School Board recognizes that the district has primary responsibility for ensuring that it complies with state and federal laws and regulations governing educational programs. [Furthermore, the School Board seeks to ensure that students, in line with District discrimination policy, ~~regardless of ethnicity, race, religion, disability, gender identity, sexual orientation or socioeconomic background~~, do not disproportionately experience suspension, expulsion, other disciplinary actions, nor any form of discrimination. The School District will ensure that opportunities and courses are offered and accessible to all students in a fair manner and without discrimination.] The Superintendent or designee shall establish procedures to investigate and seek to resolve complaints alleging unlawful discrimination related to educational programs and activities.

The School Board acknowledges and respects student and employee rights to privacy. Complaints shall be investigated in a manner that protects these rights.

*(cf. 1340 - Access to District Records)*  
*(cf. 4112.6 - Personnel Records)*  
*(cf. 5125 - Student Records)*  
*(cf. 5145.3 Nondiscrimination)*

The School Board prohibits retaliation in any form for the filing of a complaint, the reporting of instances of discrimination, or for participation in complaint procedures.

*(cf. 0410 - Nondiscrimination in District Programs and Activities)*  
*(cf. 1213.1 - Complaints Concerning School Personnel)*  
*(cf. 1213.2 - Complaints Concerning Instructional Materials)*  
*(cf. 5141.4 - Child Abuse and Neglect (Reporting Procedures))*

*Legal Reference:*

ALASKA STATUTES

14.18.010 *Discrimination based on sex and race prohibited*

14.18.020 *Discrimination in employment prohibited*

14.18.090 *Enforcement by State Board of Education*

14.18.100 *Remedies (Sex or Race Discrimination)*

ALASKA ADMINISTRATIVE CODE

4 AAC 06.510 *Discrimination in hiring practices.*

4 AAC 06.560 - 06.580 *Violations; Prohibition Against Sex Discrimination*

4 AAC 52.500 - 52.629 *Procedural Safeguards; Education for Exceptional Children*

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT**  
**Community Relations**  
**PUBLIC COMPLAINTS CONCERNING DISCRIMINATION**

**BP 1312.3**  
Page 2 of 2

TITLE VI, CIVIL RIGHTS ACT OF 1964  
TITLE VII, CIVIL RIGHTS ACT OF 1964  
TITLE IX, EDUCATION AMENDMENTS OF 1972  
SECTION 504, REHABILITATION ACT OF 1973  
34 CODE OF FEDERAL REGULATIONS  
200.74 and Part 300  
GENERAL EDUCATION PROVISIONS ACT, 20 U.S.C. 1221 et seq., especially:  
FAMILY EDUCATIONAL RIGHTS AND PRIVACY RIGHTS ACT, 20 U.S.C. 1232g  
CIVIL RIGHTS RESTORATION ACT  
20 U.S.C. 1683 et seq.  
VOCATIONAL REHABILITATION ACT OF 1973, SECTIONS 503 AND 504  
29 U.S.C. 791 et seq.  
AGE DISCRIMINATION IN EMPLOYMENT ACT  
29 U.S.C. 621 et seq.  
VIETNAM ERA VETERANS ACT  
38 U.S.C. 2011 et seq.  
AMERICANS WITH DISABILITIES ACT  
42 U.S.C. 12101 et seq.

**Adopted: 2/22/10**  
**Revised:**  
**Reviewed:**

**RESIDENCY AND REMOTE WORK**

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – Policy Committee changes based on feedback from Nov 3 work session

[The Board recognizes the educational, sociological, and economic benefits that result from district personnel residing within the boundaries of the school district. The Superintendent or designee may determine that the best candidate for certificated or administrative position does not plan to maintain primary residency within the boundaries of the school district. In order to hire or continue the employment of such a candidate, the Superintendent or designee shall seek approval from the Board. The Superintendent or designee shall develop procedures to implement this policy.]

**Adopted: *New Policy***

**Revised:**

**Reviewed:**

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

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Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – Policy Committee changes based on feedback from Nov 3 work session

The School Board believes that all children should have the opportunity to receive a free appropriate public education. Staff shall encourage parents/guardians to enroll all school-aged children in school.

The Board reserves the right to verify the residency or anticipated residency of any student and the validity of any affidavit of guardianship. These admission policies are not to be a barrier to the enrollment and retention of homeless children and youth.

The Superintendent or designee shall verify compliance with all entrance requirements established by law or Board policy.

*(cf. 5112.1 - Exemptions from Attendance)*

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5112.6 - Education for Homeless Children and Children in Foster Care)*

*(cf. 5116 - School Attendance Boundaries)*

*(cf. 5141.3 - Health Examinations)*

*(cf. 5141.31 - Immunizations)*

A child five (5) years of age on or before September 1 may be admitted to kindergarten. ~~[The School Board authorizes the admission of students under school age who are at least four years of age at the beginning of the school year, provided they exhibit the mental, physical, and emotional capacity the ability to perform satisfactorily, including advancement through the curriculum or grade level by the following year.]~~ The Superintendent or designee is delegated authority to make early-entrance determinations. Students under school age who were previously enrolled in public school shall be admitted to school at the grade level determined by the Superintendent or designee. ~~(AS 14.03.080)~~

~~[Students subject to suspension or expulsion under AS 13.03.160 in the District or another district are not guaranteed admission.]~~

*Legal Reference:*

ALASKA STATUTES

*14.03.020 School year*

*14.03.070 School age*

*14.03.080 Right to attend school*

*14.03.160 Suspension or expulsion of students for possessing weapons*

*14.30.010 When attendance compulsory*

*14.30.045 Grounds for suspension or denial of admission*

ALASKA ADMINISTRATIVE CODE

*4 AAC 06.055 Immunizations required*

UNITED STATES CODE

*42 U.S.C. 11432 - 11433 McKinney-Vento Homeless Assistance Act*

DRAFT

**Adopted: 2/22/10**

**Revised: 7/31/17**

**Reviewed:**

**Key**

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Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

[The Superintendent or designee shall establish and make available to the public a target average class size for each grade level. The target average class size may not exceed the following:

- **Pre-Kindergarten through Grade 6:** 23 students
- **Grade 7 through Grade 12:** 30 students

The class size targets may exclude mixed grade classes and courses in art, library, music, computer science, vocational-technical, and physical education.

The Superintendent or designee shall also establish a procedure to reduce class sizes when possible and appropriate.

Legal Reference:

ALASKA STATUTES

*14.03.065 Maximum classroom size]*

**Adopted:** *New Policy*

**Revised:**

**Reviewed:**

**Key**

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

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**CONCEPTS AND ROLES**

BP 10000

Charter schools are schools established under AS 14.03.250 that operate within the public school district. Charter schools are established upon the approval by the School Board and the State Board of Education of an application for a charter school. Charter schools shall operate under a written contract between the charter school and the School Board.

**The School Board Shall:**

1. Prescribe an application procedure, including the formation of an Academic Policy Committee.
2. Make decisions on charter school applications in writing and issued within 60 days, including relevant findings of fact and conclusions of law.
3. Provide an annual program budget based on student enrollment.
4. Require that Academic Policy Committees support the mission and strategic plan goals of the District by communicating feedback to the School Board, including recommended responses and actions.

**Role of the Superintendent**

1. Once the School Board has a decision in regards to a contract with the Charter School, they will work with DEED to communicate the decision of the Board in regards to the Charter School.
2. Work with the Principal and APC to ensure reports are timely to the School Board.
3. Ensure that the Charter is following their contract with the School District

To guide these efforts, the School Board adopts the following definitions:

"Employees" of charter schools are considered employees of the district with all rights guaranteed by their respective collective bargaining agreements unless specifically waived by mutual agreement between the appropriate bargaining unit and School Board.

"Principal" means a person selected by the Academic Policy Committee to select, appoint, or otherwise supervise employees of the charter school. This person is required to possess an Alaska Type B Administrative Certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract unless the person has tenure.

“Head Teacher” means a person selected by the Academic Policy Committee to select, appoint, or otherwise supervise employees of the charter school. This person is not required

to possess an Alaska Type B Administrative Certificate. If a type B is not possessed, the individual may not conduct certificated employee evaluations. The school district assumes no

responsibility for employing this person after the termination of the charter school contract unless the person has tenure.

"Annual program budget" means the funding generated by students enrolled in the charter school as set forth in AS 14.03.260.

Note: Charter schools operating correspondence programs must comply with the requirements for state approval and operation as set forth in 4 AAC 33.405 – 4 AAC 33.490. Charter schools operating residential programs must comply with the requirements set forth in AS 14.16.100 and 4 AAC 33.090.

*Legal Reference:*

*Alaska Statutes*

*14.03.250-14.03.280 Charter Schools*

*AS 14.16.100 Application for residential school*

*Alaska Administrative Code*

*4 AAC 33.110-119 Charter Schools*

*4 AAC 33.405 - .490 Correspondence Study Programs*

*4 AAC 33.090 District-operated statewide and district-wide residential schools*

**ESTABLISHMENT OF CHARTER SCHOOLS**

**BP 10010**

The School Board shall give appropriate consideration to any charter school application, in light of its overall effect on the district's children and the proposed school's ability to function effectively and meet its goals. The School Board desires to support innovations which improve student learning and views charter schools as an opportunity to implement school-level reform. In accordance with law, the proposed charter must include descriptions of the vision, mission and goals of the charter school, the governance structure which will be used, the educational outcomes to be attained by students, and the method by which progress in meeting these outcomes will be measured. The mission of the proposed charter school must be compatible with the School Board's priorities and the existing mission statement and strategic plan of the district.

Charter school applications must be in accordance with AS 14.03.250. Charter school applications and renewals may be submitted at any time, however they must be received by the school district no later than October 1 preceding the school year for which applicants propose commencement of charter school operations. All applications will be subject to administrative review and comment prior to the School Board's review. A charter school shall begin operation as agreed with the School Board, but no later than the first day of the count period of the year approved for opening.

*Legal Reference:*

*Alaska Statutes*

*14.03.250 Application for Charter Schools*

**ORGANIZATION OF A NON-PROFIT FOR A CHARTER SCHOOL AR 10010**

A district charter school may organize as a nonprofit corporation pursuant to the Alaska Non-profit Corporations Act (AS 10.20.005) Organization as a nonprofit corporation shall not affect the charter school's status as a public school in the District. A charter school organized as a nonprofit corporation, but not a distinct non-profit corporation organized to support the school, must include in its articles of incorporation a provision specifying that upon dissolution, voluntary or otherwise, assets of the corporation not required for discharge of existing liabilities and obligations of the charter school, shall be returned/transferred to the District.

**CHARTER SCHOOL APPLICATION**

**BP 10020**

The following steps shall be followed in making an application for the establishment of a charter school, in accordance with AS 14.03.250 and 4 AAC 33.110. Applicants are cautioned that the Alaska Department of Education and Early Development has its own policies and deadlines, and to the extent the applicant's proposed charter school may be affected by those deadlines, the applicant should take those deadlines into account. The charter school application and proposed contract with the School Board shall comply with all application procedures and requirements as defined by AS 14.03.255, AS 14.03.250 and 4 AAC 33.110 and address all elements specified within the district policies and administrative regulations.

1. After receiving a Notice of Intent, the superintendent shall establish an administrative committee to meet with the charter school representatives to review the application procedures and requirements.
2. Following the initial meeting with the administrative committee, the charter school representatives shall prepare the application with all the required information and a proposed contract between the school and the Board, as well as the development of bylaws.
3. The contract between the charter school and the School Board shall reflect all agreements regarding the operation of the charter school. Any revisions of the terms of the contract may be made only with the approval of the School Board and charter school Academic Policy Committee. The contract will take effect upon the State Board of Education's approval of the application.
4. Following the timely receipt of the complete application form and the proposed written contract between the charter school and the School Board, the Board shall hold a public work session with the charter school representatives. During this work session, the charter school representatives shall present their proposal for a charter school and the contract with the School Board. The School Board and the charter school representatives may negotiate provisions of the contract during this meeting.
5. Following the work session the School Board shall place the charter school proposal on the agenda for a School Board meeting. A public hearing may be held prior to the approval or denial of the charter school application. The School Board will take action to approve or deny the request to establish the charter school.
6. Upon approval of a charter school application, the School Board will submit to the State Board of Education a copy of the charter school application and a report on the action taken by the School Board not later than 30 working days following the School Board's action, in accordance with 4 AAC 33.110(b).

*(cf. E 10020 - Sample Bylaws)*

*Legal Reference:*

*Alaska Statutes*

*14.03.250-14.03.280 Charter Schools*

**DEED INITIAL CHARTER SCHOOL APPLICATION FORM**

**E 10020**

DEED provides a model initial application form for all proposed charter schools in Alaska.

The DEED Initial Charter School Application Form is available at:

[https://education.alaska.gov/alaskan\\_schools/charter](https://education.alaska.gov/alaskan_schools/charter)

**CHARTER SCHOOL APPLICATION APPEALS**

BP 10021

If the School Board denies an application for a charter school, the applicant may appeal the denial to the Commissioner of Education and Early Development within 60 days of the School Board's denial, in accordance with AS 14.03.250(d). A decision of the Commissioner upholding the denial may be appealed by the charter school applicant within 30 days to the State Board of Education. If the Commissioner approves the application, they shall forward it to the State Board of Education for review and approval.

*Legal Reference:*

*Alaska Statutes*

*14.03.250(d) – Application for charter school*

**GENERAL REQUIREMENTS**

BP 10030

1. A charter school shall comply with all district policies, regulations, and procedures, except to the extent that the charter school is specifically exempted from compliance under its charter school contract. For example, a charter school shall comply in all respects with district discipline policies and the district's accounting, purchasing, audit, and other fiscal procedures.
2. A charter school shall operate in compliance with state and federal laws, and with school district policies and administrative regulations.
3. A charter school shall comply with the provisions of collective bargaining agreements applicable to teachers or employees of the school, unless the district and the affected bargaining unit agree to an exemption from the agreement's requirements.
4. A charter school shall operate under the annual program budget established in the charter school's contract with the School Board.
5. A charter school may not be affiliated with a religious organization or promote religion or any particular religious ideology or philosophy.
6. Facilities: All charter school lease and purchase agreements will adhere to local laws and regulations. No lease agreement or purchase agreement may be entered into without the approval of the charter school's Academic Policy Committee and the Superintendent. A lease agreement will not be approved unless the agreement includes: a provision for termination of the lease agreement, without further financial obligation of the charter school or the district, in the event of a lack of appropriation/funding for the charter school or in the event of termination of the charter school's authorization to operate as a charter school. A charter school shall conduct its program in a facility that satisfies all health and safety requirements applicable to other district schools. A charter school shall have insurance that complies with district policy.
7. The charter school shall comply with the requirements of the district facility safety and security standards.
8. The charter school shall be designed to advance basic skills areas (mathematics, science, language arts, and social studies) appropriate to the age of students included in the program. The charter school disciplinary program shall enforce Alaska statutes, state and federal regulations, and district policies with respect to drugs, alcohol, weapons, tobacco, harassment, and violence.

9. The charter school shall participate in all academic reporting processes as required by the district policies and regulation and by Alaska statute.

10. The charter school shall participate in all tests and assessments required by either the State Department of Education and Early Development or the district unless the contract specifies otherwise.

11. A charter school shall not charge tuition to students who reside within the district. Fees collected in adherence with district policies and regulations and the charter contract, such as for supplies, educational enhancement, or activities, must be deposited in a district account.

12. A charter school operating as a correspondence program or a residential program shall comply with all requirements of Alaska statute and regulation.

*(cf. 3530 - Risk Management)*

**ORGANIZATION OF A CHARTER SCHOOL**

AR 10030.1

A charter school operates as a school in the school district except a charter school:

1. Is exempt from the school district's textbook, program, curriculum, and scheduling requirements.
2. Is exempt from AS 14.14.130(c) which states "If the district employs a chief school administrator, the administrator shall select, appoint, and otherwise control all school district employees who serve under the chief school administrator subject to the approval of the School Board." The principal of the charter school shall be selected by the Academic Policy Committee.
3. Operates under the charter school's annual program budget as set out in the contract between the School Board and the charter school.
4. Shall designate a contact person for all communications between the charter school and the district administration.

**OPERATION OF A CHARTER SCHOOL**

AR 10030.2

A charter school shall:

1. Keep financial records of the charter school;
2. Oversee the operation of the charter school to ensure that the terms of the contract are being met;
3. Meet regularly with parents and with teachers of the charter school to review, evaluate, and improve operations of the charter school; and
4. Meet with the Academic Policy Committee at least once each year to monitor progress in achieving the committee's policies and goals.

**ACADEMIC POLICY COMMITTEE**

**BP 10040**

Charter schools shall establish an Academic Policy Committee. Each application for a charter school shall include a description of the Academic Policy Committee and its procedures. The Academic Policy Committee shall consist of parents of students attending (or planning to attend) the charter school, teachers at the charter school (or teachers who agree to teach at the charter school), and employees of the charter school (or employees who agree to work at the charter school). The committee composition details are documented in the By-Laws of the Charter School.

The Academic Policy Committee shall supervise the academic operation of the charter school and ensure the fulfillment of the mission of the charter school. The Academic Policy Committee will meet regularly and not less than four times during the academic year with teachers and staff to monitor progress in achieving the policies and goals established for the school and to review, evaluate, and improve its operations.

The Academic Policy Committee shall select the principal/head teacher of the charter school. The principal/head teacher shall select, appoint, or otherwise supervise employees of the charter school in accordance with District HR policies. If the person selected as the principal/head teacher by the Academic Policy Committee does not possess an Alaska Type B administrative certificate, the Superintendent shall designate an administrator to evaluate the certified staff/teacher(s) in the charter school.

The Academic Policy Committee will function according to the terms of law.

The Academic Policy Committee shall report directly to the Superintendent or designee.

**CODE OF ETHICS**

AR 10040.1

Members of Academic Policy Committees (APCs) represent their charter school community. They are subject to the following code of ethics:

1. My school community has entrusted me with the educational development of the children and youth of this community;
2. The public expects my first and greatest concern to be in the best interest of each and every one of these young people without distinction as to who they are or what their background may be;
3. The future welfare of the school community, district, state, and of the nation depends upon the quality of education we provide in the public schools to fit the needs of every learner;
4. My fellow Academic Policy Committee members and I must take the initiative in helping all the people in this school community to have all the facts, all the time, about our school;
5. I must never neglect my personal obligation to the school community and my obligation to the district, state, nor surrender these responsibilities to any other person, group, or organization.

In view of the foregoing consideration, it shall be my constant endeavor:

1. To devote time, thought, and study to the duties and responsibilities of an Academic Policy Committee member, as outlined in our by-laws so that I may render effective and creditable service;
2. To work with my fellow Academic Policy Committee members in a spirit of harmony and cooperation in spite of differences of opinion that arise during vigorous debate of points at issue;
3. To base my personal decision upon all available facts in each situation; to vote my honest conviction in every case, unswayed by partisan bias of any kind; thereafter, abide by and uphold the final majority decision of the Academic Policy Committee and the School Board;
4. To remember at all times that as an individual I have no authority outside the meeting of the Academic Policy Committee, and to conduct my relationships with the school staff, local citizenry, media representatives and all other agencies or individuals on the basis of this fact.
5. To resist every temptation and outside pressure to use my position as an Academic Policy Committee member to benefit either myself or any other individual or agency apart from the total interest of the school;

6. To recognize it is as important for the Academic Policy Committee to understand and evaluate the educational program of the school as it is to plan for the business of school operation;
7. To bear in mind under all circumstances that the primary function of the Academic Policy Committee is to recommend procedures by which the school is to be administered, but that the administration of the educational program and the conduct of school business shall be left to the employed principal or designee of the school and staff;
8. To welcome and encourage active cooperation by citizens, organizations and the media of communication in the district with respect to making recommendations on current school operations and proposed future developments;
9. Finally, to strive step by step toward ideal conditions for the most effective Academic Policy Committee service to my community, in a spirit of teamwork and devotion to public education as the greatest instrument for the preservation and perpetuation of our representative democracy.

**PRINCIPAL / HEAD TEACHER**

**BP 10050**

**Charter School Principal**

A charter school principal must possess a current Alaska Administrative Certificate and be either an existing principal in the district or be eligible for hire as a district administrator. A retired district administrator may serve as a charter school principal if the administrator left the district in good standing, had satisfactory performance evaluations, and has a current administrative certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract except as required by state statute and/or an applicable negotiated agreement.

If the charter school Academic Policy Committee desires to contract by addendum with a principal who is currently employed as a district principal, the superintendent's approval is required prior to entering into the contract.

**Charter School Head Teacher**

A charter school head teacher is not required to possess an Alaska type B administrative certificate. A head teacher must possess an Alaska type A certificate and be either an existing teacher in the district or be eligible for hire as a district teacher. A retired district teacher may serve as a charter school head teacher if the teacher left the district in good standing, had satisfactory performance evaluations, and has a current teacher certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract except as required by state statute and/or an applicable negotiated agreement.

**CHARTER SCHOOL PRINCIPAL AND HEAD TEACHER EVALUATION AR 10050**

**Principal Evaluation**

The district will designate a qualified evaluator to conduct an evaluation of the charter school principal. The individual conducting the evaluation will meet the requirements of AS 14.20.149 and will utilize the district's administrator evaluation procedures.

The evaluator shall ensure that during the evaluation process, the Academic Policy Committee will have the opportunity to provide written information on the performance of the administrator, including the administrator's performance in meeting obligations set forth in school board policy and the charter school contract.

The district's evaluation of the charter school principal does not preclude additional assessment by the Academic Policy Committee regarding the professional performance of the principal. Any additional assessment should be arranged between the Academic Policy Committee and the principal.

Any members of charter school staff (classified or certified) who serve on the Academic Policy Committee shall recuse themselves from any votes, discussions, or other Academic Policy Committee proceedings pertaining to the principal's salary, contract, evaluation, and termination.

A copy of any additional assessment conducted by the Academic Policy Committee will be provided by the Academic Policy Committee to the district upon request.

**Head Teacher Evaluation**

If the charter school administrator performs both administrative and teaching functions, the procedures for evaluation shall be those for a principal/administrator identified above. However, the district administration will determine an appropriate evaluation instrument that must be used for accurate evaluation of both teaching and administrative duties based on district performance standards.

**Confidentiality of Evaluations**

The Academic Policy Committee is neither responsible nor authorized to take personnel actions with respect to any employee other than the Charter School principal/head teacher. Before receiving any information that is confidential under law or contract, each member of the Academic Policy Committee must sign a confidentiality agreement acknowledging and agreeing to abide by that confidentiality.

Certificated teacher evaluations are confidential and may not be publicly disclosed, including disclosure to members of the Academic Policy Committee, absent a written waiver signed and dated by the employee.

The Charter School principal/head teacher's evaluation conducted by the district may not be publicly disclosed without the written permission of the principal/head teacher but may be shared with the Academic Policy Committee without a waiver.

*Legal Reference:*

*Alaska Statutes*

*14.03.270(c) – Teacher or employee transfers, evaluations, and negotiated agreements.*

**MEETINGS**

**BP 10060**

All meetings of the Academic Policy Committee (APC) shall comply with Alaska's Open Meetings Act. The Academic Policy Committee shall provide public notice of its meetings and allow for public participation at its meetings.

The Principal/Head Teacher or designee shall establish regulations to ensure compliance with law.

**REVIEW OF THE CHARTER SCHOOL**

BP 10070

Once approved by both the School Board and the State Board of Education, the charter school will be subject to an annual review of its operations and finances by the School Board. Annually, the charter school will submit a written report and make a presentation to the School Board and the public. This report will include information on the attainment of student performance expectations, meetings of the governing bodies of the charter school, descriptions of charter school activities, and other information of interest to the School Board.

If academic performance targets for student achievement are not reached by the identified timelines specified in the contract, the Academic Policy Committee must submit a Plan for Improvement, outlining activities for remediation, a process for monitoring the progress of the Plan, and a process for reporting progress of the Plan to the School Board.

If any allegations of noncompliance with the charter school contract are presented either during the annual review or at any other time, then the School Board, through the Superintendent or designee, shall investigate these allegations. Prior to terminating the charter school contract, the School Board and the charter school Academic Policy Committee shall attempt to remedy any violations of the contract. The School Board shall provide written notice to the charter school Academic Policy Committee of its intent to terminate the contract and the reasons therefore.

The Department of Education and Early Development may audit the charter school's program and may take any action necessary to ensure compliance with federal and state law, including the withholding of funding.

**CHARTER SCHOOL ANNUAL REVIEW**

AR 10070

Written Report:

Annually, the charter school will submit a written report to the district and the School Board no later than May 1 of each school year. The report will include:

1. A cover letter, including:
  - name of the charter school,
  - school year/annual report title, and
  - name(s) of person(s) responsible for report,
  - Vision and Mission statements and strategic plan goal areas.
2. Student achievement assessment results, including:
  - recommendations for remediation of poor student performance, and
  - school goal attainment;
3. Student enrollment and mobility data;
4. Descriptions of charter school activities;
5. Data on the meetings of the governing bodies of the charter school, including:
  - a list of the Academic Policy Committee meetings, including officers, and staff members by position,
  - minutes of the meetings,
  - current bylaws of the Academic Policy Committee,
  - a list of employees and job titles, and
  - a list of officers in any PTA/PTO or other parent organization;
6. Any major changes planned for the following school year including:
  - changes to the contract between the charter school and the district, and
  - modifications to the school's charter; and
7. Other information of interest to the school board and/or the school district administration.

Presentation to School Board:

Annually the charter school may make a presentation to the school board and the public. If presentations are requested by the board, they will be scheduled on a board meeting agenda in the spring of each year. Written reports will be received by the district prior to the charter school's presentation to the school board. Presentations will include student achievement results, highlights of the year, and changes being requested to the contract or charter.

The school board will act on the charter school's contract renewal (including changes to the contract language and estimated budget) as required following the school's written report and presentation (if applicable).

**AMENDMENT OF CHARTER AND TERMINATION OF CONTRACT** BP 10080

A charter school may apply to the School Board for an amendment to its charter during the term of its contract. If the School Board approves the amendment, an amended contract must be executed to conform to the amended charter. The School Board must forward an amended charter and amended contract to the Department of Education and Early Development. A charter school may make minor changes to its program without review by the Department, if they are approved by the district. A change of program that involves the addition of an elementary or secondary program must be approved by the School Board and the State Board of Education and Early Development.

When the charter school updates their vision and mission statements or the strategic plan the Academic Policy Committee shall send this information to the School Board.

The School Board may terminate a contract with a charter school pursuant to the causes set forth in AS 14.03.256.

*Legal Reference:*

*Alaska Statutes*

*14.03.256 Charter school termination*

*Alaska Administrative Code*

*4 AAC 33.113 Amendment of Charter*

**COMMUNICATION**

**BP 10090**

Charter schools are an integral part of the District. Open communication between the charter school and the district is essential to the effective functioning of each.

The District shall:

1. respond in a timely manner to requests for information from the charter school.
2. develop materials such as calendars, time lines, or forms to assist charter schools in meeting district deadlines and reports.
3. invite charter school employees to participate in district sponsored professional development workshops and programs.
4. Designate a contact person as the primary contact person between the charter school and the district administration.

The Charter School shall:

1. respond in a timely manner to requests for information from the district.
2. designate a contact person as the primary contact between the charter school and the district administration.



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

Board Mtg. Date 11.17.25	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
<b>Subject:</b>	<b>Advisory School Board Election Certification</b>				
<b>Presenter or Contact Person:</b>	Cyndy Mika, Superintendent				
<b>Summary:</b>	<p>This year the Chiniak and Old Harbor ASB Elections were held through late October and November, respectively. Action is needed to certify their 2025 Rural Schools Advisory School Board elections. The results as follows:</p> <p>Chiniak: <b>Sara Fish</b> and <b>John Stark</b></p> <p>Old Harbor: <b>Glen Clough</b></p>				
<b>Financial Implications:</b>	There is no financial implication to the budget.				
<b>Attachments:</b>	Advisory School Board Election Results for: <ul style="list-style-type: none"><li>• Chiniak</li><li>• Old Harbor</li></ul>				
<b>Recommendation:</b>	Administration is requesting School Board action to certify the 2025 Rural Schools Advisory School Board election results for newly elected and re-elected members as follows:				
<b>Motion:</b>	<b>Move to certify the 2025 Rural Advisory School Board election results for Chiniak and Old Harbor, as presented.</b>				

Advisory School Board  
Election Results\*  
October 7-20, 2025  
Chiniak School

Seat D	Candidate	Sara Fish	6
Seat E	Write-in	John Stark	6

*\*Results are not official until KIBSD Board of Education certifies the election.*

Advisory School Board  
Election Results\*  
November 4, 2025  
Old Harbor School

Seat A	Candidate	Glen Clough	34
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*\*Results are not official until KIBSD Board of Education certifies the election.*



# Board Agenda Item

Kodiak Island Borough School District  
722 Mill Bay Rd  
Kodiak, Alaska 99615

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date <b>11.17.25 RM</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	<b>FY27 Leave of Absence Request: E. Blondin</b>				
Presenter or Contact Person:	Kim Saunders, Assistant Superintendent				
Summary:	Erica Blondin is requesting an extension for a second year to her current leave of absence. This leave will be for the 26-27 school year. Erica Blondin has made the request within the timeline outlined in the negotiated agreement.				
Financial Implications:	There is no financial implication to the budget.				
Attachments:	FY27 Blondin Leave of Absence Request.pdf				
Recommendation:	<b>Administration supports the request for a leave of absence for Erica Blondin, elementary teacher at Peterson Elementary for the 2026-2027 school year.</b>				
Motion:	<b>Move to approve the second-year leave of absence for Erica Blondin for the 2026-2027 school year.</b>				

November 2, 2025

Dear KIBSD Administration and Board Members,

I hope this message finds you well. I am currently on a one-year leave of absence and would like to respectfully request an extension for a second year.

After 11 wonderful years with KIBSD, what began as a “year off” has grown into a deeply meaningful community project; expanding desperately needed access to school-age childcare here in Kodiak. This work has become both a passion and a way to give back to the families in our community.

As you know, my son, Richie, passed away in July 2024. Since then, my priorities and outlook have continued to shift as I navigate life and healing through grief. While teaching has long been a place of comfort and purpose for me, these have been some of the most difficult years of my life.

To focus on my personal well-being, my family, and the work that continues to bring healing and hope, I am requesting an additional one-year leave of absence. I am so grateful for your understanding and support as I take this time to continue caring for myself and those closest to me.

With appreciation,

A handwritten signature in black ink that reads "Erica Blondin". The signature is written in a cursive style with a large, stylized 'E' and 'B'.

Erica Blondin



# Kodiak Island Borough School District

*Engaged in Learning.  
Prepared for life.*

## **Superintendent Report 11/17/2025 Board Regular Meeting**

### **Superintendent Travels, Meetings and Trainings:**

- Presented at the AASB New and Incoming Board Members training Ready, Set, Go on Thursday 11/13 in the role of the Board in Curriculum and Instruction.
- Met with Borough Manager Aimee Williams and Acting City Manager Josie Bahnke regarding rental of North Star Gym.
- Attended the Kodiak Chamber of Commerce Awards Reception with Board President Irons and Board Treasurer Litzow.
- Attended the bi-weekly KIB and KIBSD Facilities meeting. Topics included Port Lions School painting review by architect, rural schools fire alarm panels repair/replacement, pool conditions assessment, walkthrough of district food storage units
- Attended numerous meeting with CFO Cowley and Assistant Superintendent Saunders regarding FY26 budget and FY27 budget
- Attended Policy Committee Meeting on 11/11/25
- Attended bi-weekly RTBAK grant meeting with districts and ACSA
- Attended DEED Apprenticeship monthly meeting
- Attended KMS 1<sup>st</sup> quarter Academic Achievement Awards
- Attended virtual meeting with Representative Stutes and school district leaders
- Attended virtually Legislative Education Task Force Hearing

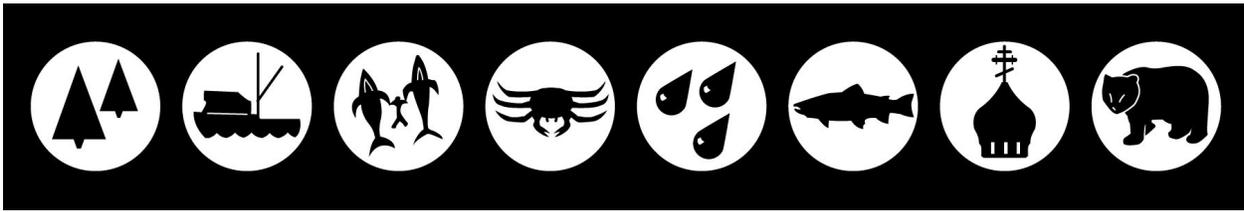
### **Staffing Update**

Our final teacher hire from the Philippines, Annie Abarca, will be arriving the December 5th. Mr. Acker will meet her in Anchorage and accompany her through social security then escort her to Kodiak. She will be a special education teacher at East Elementary

We are 100% certified at this time for all teaching staff.

### **Superintendent Travel**

- I will be traveling to Texas at Winter Break December 11 – January 3.



## **Kodiak Island Borough School District Board of Education**

Committee and Board Member Appointments (Updated 10/20/2025)

**Facilities Review Committee:**

Not Active at Present

**Graduation Expectations Committee:**

Not Active at Present

**CTE Committee:**

Duncan Fields, Jesse Mickelson  
Todd Burton, Matt Bieber

**Curriculum Advisory Committee:**

Mike Litzow and Jim Pryor  
Angie Hietala, Katrina Stewart

**Native Education Parent Committee:**

Jim Pryor, Kerry Irons  
Todd Burton

**Policy Review Committee:**

Mike Litzow, Kerry Irons  
Cyndy Mika

**Staff Development Committee:**

Kerry Irons, Jesse Mickelson  
Angie Hietala, Katrina Stewart

**Strategic Education Plan Committee:**

Not Active at Present  
Cyndy Mika

**Budget Development Committee:**

All Board Members  
Krista Cowley, Cyndy Mika

**Food and Nutrition Committee:**

Kerry Irons, Jim Pryor, Graham Edwards (USCG Representative)  
Krista Cowley, Jerilyn Urban

**Negotiations Committee:**

Jim Pryor

**Activities Committee:**

Jim Pryor, Jesse Mickelson

# KIBSD SCHOOL SOCIAL WORK

## TANIA SILVA-JOHNSON, LMSW

Contact: TEAMS/907-486-7426/tania.silva-johnson@kibsd.org

### KIBSD MISSION STATEMENT:

**TO ENGAGE AND EMPOWER ALL STUDENTS FOR GROWTH & SUCCESS**



## **ATTN: KIBSD ADMINISTRATORS, TEACHERS, & STAFF**

### SCHOOL SOCIAL WORK ROLE:

Supporting students, families and staff within school, in addition to connecting with outside supports to meet needs for the overall success of the student.

### WHAT I CAN DO TO SUPPORT:

- Address and support concerns impacting school (high # absences, behaviors...)
- Connect with family; serving as an ally & support, (parenting support)
- Ensure support for siblings when needed,
- Support students with anxiety, coping strategies and focus on increasing grit,
- Crisis support for students, families or staff,
- Provide academic coaching & time management skill building,
- Connecting students, families or staff to resources & supports,
- Advocacy & plans for support,
- and MORE... (OCS reporting questions, food & housing uncertainty...)

### SOCIAL WORK VALUES:

- Service
- Social Justice
- Dignity & worth of a person
- Importance of human relationships
- Integrity
- Competence

### WHY THIS ROLE IS IMPORTANT TO ME:

- Kodiak grown/KHS Graduate,
- Social justice minded,
- Meets people where they are at,
- Experience in tribal child welfare, medical social work, paralegal & public assistance.

### HOW TO REFER STUDENT/FAMILY :

**CONTACT: SCHOOL SOCIAL WORKER,  
ADMINISTRATOR OR  
SCHOOL COUNSELOR.**

### WHAT'S NEXT:

Social worker will provide follow up to referring staff member on plan of support or to inform contact was completed. \*OR call/email

**\*PLEASE CALL/EMAIL OR TEAMS FOR ANY QUESTIONS OR CONCERNS**

907-486-7426/tania.silva-johnson@kibsd.org

## Akhiok School Monthly Board Report

### Campus Enrollment

Grade	Number of Students	Teacher
K	2	Regine /Joecio
1	1	Regine /Joecio
2	0	Regine /Joecio
3	1	Regine /Joecio
4	0	Regine /Joecio
5	0	Regine /Joecio
6	2	Regine /Joecio
7	0	Regine /Joecio
8	2	Regine /Joecio
9	2	Regine /Joecio
10	0	Regine /Joecio
11	1	Regine /Joecio
12	2	Regine /Joecio
Total	13	

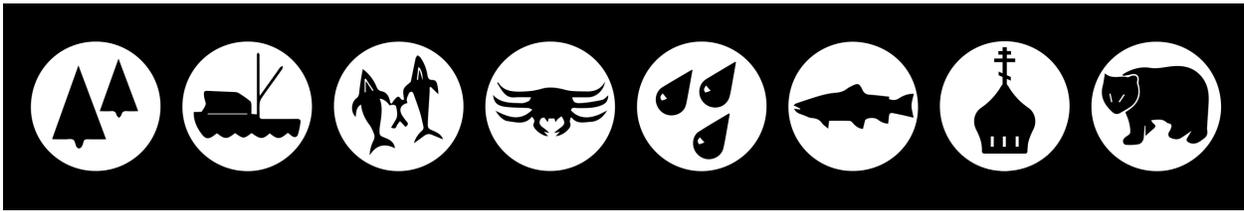
### Upcoming Events

### Instructional Highlights

October has been a month of continued growth and engagement as students and teachers built upon the strong routines established in September. Classrooms continued to use CHAMPS to reinforce positive behavior, smooth transitions, and a respectful learning environment. Morning Circle activities remained a daily practice, providing opportunities for students to connect, share, and strengthen their sense of community. Students also showcased their talents and culture as they engaged in the AFN, promoting pride, inclusivity, and cultural appreciation. The Student of the Week recognition program remained an important part of celebrating excellence, responsibility, and kindness among our students. These combined efforts have created a strong foundation for both academic growth and social-emotional development as we continue through the school year.

## Social Emotional Learning

Social-Emotional Learning (SEL) continues to play a vital role in supporting every student at Akhiok School. To promote students' emotional and social development, the school provides a variety of SEL activities designed to build self-awareness, empathy, and positive relationships. Each day begins with a Morning Circle, where students check in on their emotions and share their thoughts in a safe and supportive space. This daily practice fosters understanding, connection, and a sense of belonging within the classroom community. In addition, Akhiok School celebrated Red Ribbon Week with a variety of activities, encouraging students to make healthy choices and commit to a drug-free lifestyle. Students also participated in team games, sports, and physical fitness exercises that promoted teamwork, discipline, and overall well-being. Ms. Marilyn, our rural schools' guidance counselor, also held one-on-one counseling sessions with learners to provide individualized support, helping students address personal concerns and build coping strategies. These ongoing efforts continue to strengthen both the emotional well-being and character development of all students as we progress through the school year.



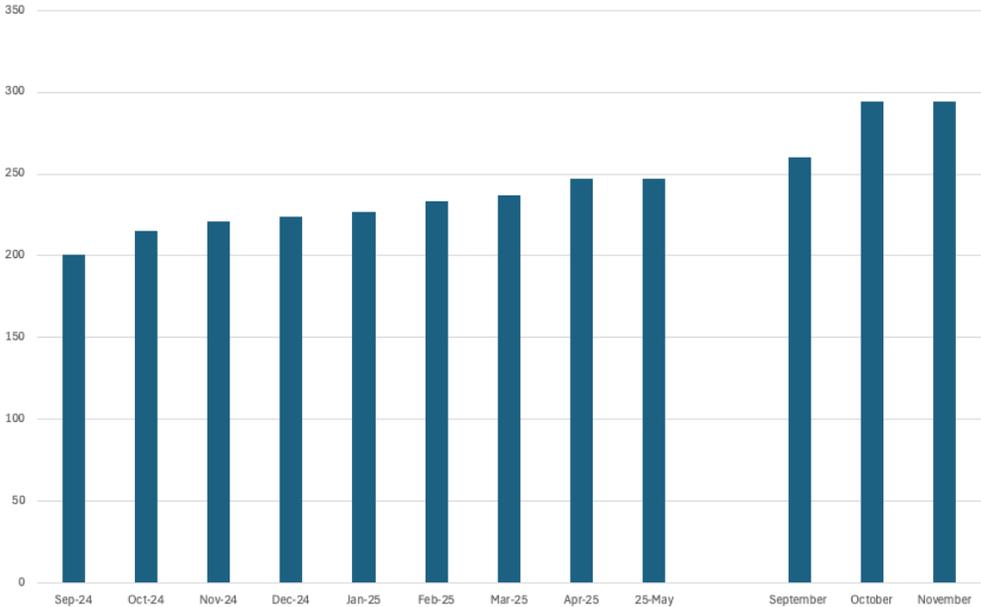
# AKTEACH Monthly Board Report

November, 2025

## ENROLLMENT

Grade	Full Time	Full time + 1-2 in-person classes	Half - 3 courses with AKT	Partial - 1 or 2 courses w/ AKT	Total enrolled w/ AKTEACH
Kinder	20				20
1st	22				22
2nd	14				14
3rd	20	1			21
4th	14				14
5th	17	1			18
6th	22	5		1	28
7th	12	8		1	21
8th	23	3	1		27
9th	7	6	1	4	18
10th	20	4	5	5	34
11th	10	4	6	8	28
12th	18	6	1	4	29
<b>TOTAL</b>	<b>219</b>	<b>38</b>	<b>14</b>	<b>23</b>	<b>294</b>

Monthly Enrollment 24-25 to Present



AKTEACH Staff:

Heidi Hargraves – Lead Coordinating Teacher  
Violet Garcia - Project Specialist  
Patricia Nash – Project Specialist  
Julie Holt – Aide for Migrant Ed Support

## UPCOMING EVENTS

11/11 – Egg Take at Pillar Creek  
11/13 – Breakout EDU  
11/18 – Music Workshop  
11/19 – Battle of the Books  
11/20 – Art w/ Mrs. Bonnie  
11/21 – AKTEACH Swim  
11/25 – AKTEACH Ice Skating  
11/25 – Chess Club  
11/26 – Thanksgiving Break

## OTHER NEWS

**AKTEACH has a new part time Migrant Aide to help support our migrant students!**

### **Mrs. Julie Holt**

She is jumping in with both feet and has already been a great support for our families.

## AKTEACH NEWSLETTER

<https://app.smore.com/n/n8wxj-november-newsletter>

# HIGHLIGHTS FROM LAST MONTH



## CHESS CLUB



## OUR SPOOKY COSTUME PARTY



# Chiniak Monthly Board Report

## November 7, 2025, Regular Board Meeting

### Campus Enrollment

Grade	# of students	Teacher
Kindergarten	2	Daisy Gequilan
1 <sup>st</sup>	1	Daisy Gequilan
2 <sup>nd</sup>	1	Daisy Gequilan
3 <sup>rd</sup>	2	Daisy Gequilan
4 <sup>th</sup>	2	Daisy Gequilan
5 <sup>th</sup>	1	Daisy Gequilan
6 <sup>th</sup>	3	Christy Stark
7 <sup>th</sup>	1	Christy Stark
9 <sup>th</sup>	3	Christy Stark
12 <sup>th</sup>	2	Christy Stark
Total Students	<b>18</b>	

### Upcoming Events

On November 11<sup>th</sup> we will have a brunch hosted by the students for the veterans residing in Chiniak. Our ASB will meet Tuesday, November 18<sup>th</sup>.

### Instructional Highlights

The students are currently taking a hunter's education safety course sponsored by migrant education. For our Halloween fun day, we invited the community and the high school and middle school students performed a shadow puppet show they had written for the occasion. We have begun our preparation for the Battle of the Books competition by setting aside thirty minutes daily for reading our grade level books. We are also reading nightly for at least thirty minutes to build our stamina.

## Social Emotional Learning

KIBSD school counselor Marilyn Gail continues to visit and lead students in restorative circles and individual counseling.

Chiniak staff and students continue to hold our morning circle meeting each instructional day. We begin with the Pledge of Allegiance and our Land Acknowledgement, an Alutiiq Word of the Week, and a Habit of the Mind. Each student and staff share thoughts, feelings and stories, then we read a short excerpt about Alutiiq culture. We are now reading from Michael Rostad's book *A Time to Dance* which is a story about an Akhiok/Old Harbor elder, Larry Matfay. After this proceed to our instructional day.

## Advisory School Board News

Chiniak Advisory School Board met October 30th. I have attached the minutes to our meeting.

CHINIAK October 30, 2025

4:00 p.m. Chiniak School/TEAMS

4:04pm meeting starts

Rochelle, Sara, Daisy, Christy, John, Sandy and MJ

Peggy A on TEAMS

Sept. 26th. meeting minutes approved.

Water system committee ; Woody K, Sandy D, Monique L,

Facilities: Peggy is working on an up-date. Peggy can share with Sandy from the new system which she has access to a complete list but not projects that are open still.

Peggy showed group how to look up maintenance requests.

Sandy suggests adding any projects too even if it is long term. The auditors are on a hold until the government shut down ends. So, we may see something about the Audit in December.

John S. asks will the pump house/well house be painted? He was curious about if that is on the list and he does not think it is a priority.

Peggy A did not find the Ouzinkie trailer. It may have gotten damaged on return from Ouzinkie and sat behind the KHS.

John S. asks if the generator and the pipes be removed or sold.

Christy S. Talking about the Facilities Mike L. was out today visiting the school, he knows about the tsunami trail, and the water system. He wants to hear the schools needs and wants to support.

John S. B. Aaron had donated funds to help support the wood shop. \$2000.00 would be more than enough but the major expense is plywood.

Sandy D suggest to work with the KHS shop teacher on a wood order for future projects.

Sandy D. asks what the budget looks like for general funds for this year. Peggy will look up the budget and have Amber follow up on the snow removal contract. General funds looks like about right now \$5,000.00 for school supplies. Student Funds is at \$8,596.00 right now.

Sara F. asks where is the "father son" sculpture is in Kodiak and at a welding shop. This maybe a spring project when they get done with it and reset it in the playground.

John S. Could we see about getting a car port or storage shed for the teachers to store their personal belongings.

Painting of the building is all done.

Fundraising CherryDale fundraising was a great hit and we raised over \$3,000. Ro will be sending Amber the deposit and forms to CherryDale.

Sandy D. Will we be doing the sweatshirt sale again? Not currently we have not talked about it.

Sandy D. Peggy, will travel will have to go before the board.

Christy S. would Lesnoi be able to help with community and school events. Like in Akhiok had elder's lunches, or a Veteran's lunch with students at school. Peggy agrees that is a great idea.

John and MJ will work with Library and Elizabeth Bender.

Administrative report

We still have 18 students.

Parent conferences were last week, and it was great to meet with parents and families.

Halloween party is tomorrow, and the student were pretty much in charge of it all. We want to do a Christmas program, John wants to work on songs with the students. Red Ribbon Week is this week also and we have been doing great lessons on that. Sports we missed out deadline for actual volleyball tournament's.

Students are working on ideas for PROM, like possibly have it at the Armory so student's have another hour to have to be able to visit longer and not have to leave early.

Veterans day we would like to have veterans to the school to have a lunch with us on Nov.

11th. Sue Baker and the kids got to the tiles and plan to install at the school by June of 2026.

Wood shop is going well, John and Josh build a

Table to utilize a shelf-table and a shelf overhead to store supplies.

Next week will be the starting of clubs, Mondays will be chess club and Tuesdays will be art club and MJ offered to help kids with a ride to home because they are an after-school club. Todd helped get 6th graders and up to join a hunter and safety course starting next week.

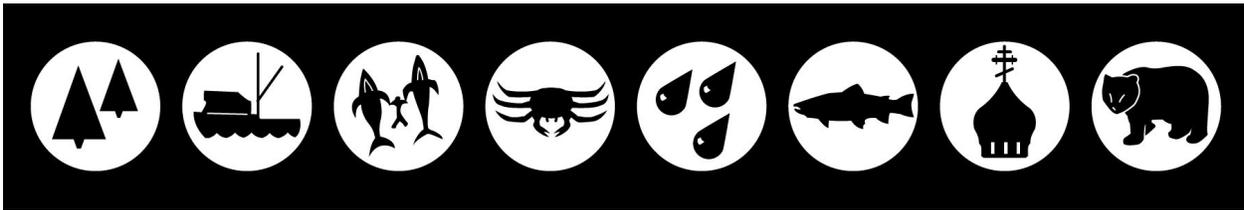
Graduation date is May 22<sup>nd</sup> with Daisy and Rochelle having graduating students, you both will have families who will want to visit.

Christy S had a supportive conversation with Sterling Lewis at the Aeronautic facility in Pasagshak.

Peggy A is setting up a Scholarship fair on February 5th and February 6th to do activities.

The two seats the BOE will approve Sara and John and we can be sworn in at our next meeting date set for Nov. 24th at 4pm.

Meeting adjourn at 5:02pm



## East Monthly Board Report 17th of November Regular Board Meeting

October was a wonderful month of community and connection at East Elementary! Our first Coffee with Ms. Audra event was a great success—families joined me on a Saturday morning to share their experiences, celebrate what’s going well, and offer thoughtful suggestions on ways to make East even stronger. I deeply appreciated the open, caring conversations and the time families took to connect and collaborate.

We closed out the month with a spectacular Halloween celebration hosted by our PTA. The hallways, cafeteria, and library were filled with families enjoying games, crafts, and festive fun for two hours—it was fantastic to see such turnout! Our Cubs Costume Parade was equally well attended and brought smiles all around. I continue to be so grateful for our engaged and supportive families who make East such a special place for our students.

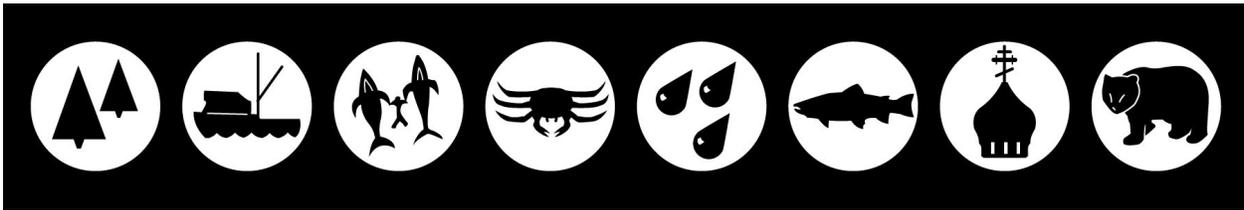
### Campus Enrollment

Grade	Teacher - # of students				
Kinder	Oliver – 18	Howard - 16	Thomas - 17		
1st	Mancoa – 16	Solano – 18	Loyola - 20		
2nd	Allen – 18	Love – 16	Hockema – 16	Sager - 17	Whiteside - 18
3rd	Coburn - 22	Lukin - 22	Sorino – 22	Trosvig - 20	
<b>TOTAL Students</b>	<b>271</b>				

### Upcoming Events

- 11/24 – 25     Student-Led Conferences
- 11/26 – 28     Thanksgiving Break – No School
- 12/1             East 3<sup>rd</sup> & Main 4<sup>th</sup> Winter Concert
- 12/2             East Kinder & 1<sup>st</sup> Grade Winter Concert

### Instructional Highlights



It has been powerful to see the impact of having all K–3 grade levels together under one roof. Teachers are collaborating daily—sharing strategies, analyzing data, and aligning instruction to ensure every Cub is supported and challenged. We’ve also taken the opportunity to connect with grade-level colleagues at Peterson Elementary to coordinate scope and sequence alignment across schools, ensuring consistency in what students learn and experience from year to year.

Our Tier 2 intervention program continues to show strong results. Students identified as needing additional support (those in the red or yellow DIBELS range) are being progress monitored regularly, and the data shows steady growth. This is a testament to the hard work of our intervention and classroom teams and their shared commitment to meeting students’ individual needs.

## Social Emotional Learning

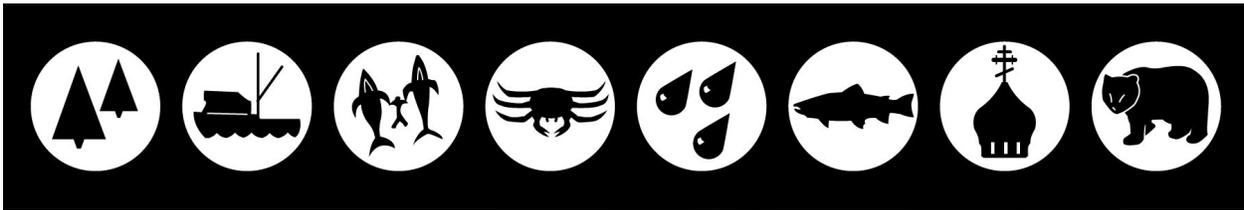
Our daily morning messages continue to center on the CUBS success traits—Curious, Understanding, Brave, and Safe—with a new focus word each week that helps students make meaningful connections between character and action. This month’s themes have included gratitude, empathy, and kindness, encouraging students to notice and appreciate positive moments in their day and to extend kindness toward others.

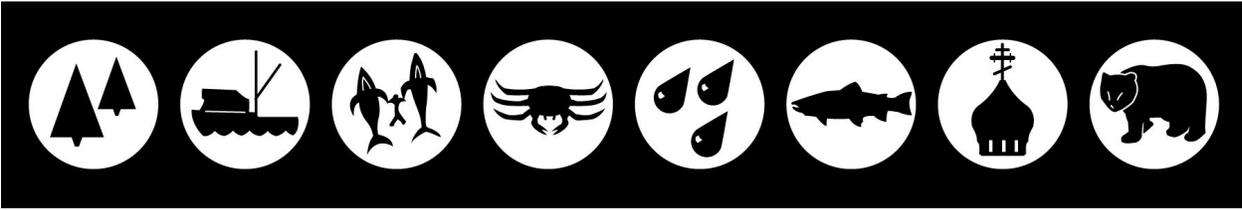
The Caring Cubs Awards remain a favorite highlight for students each Friday, and our Cubs Crew student jobs program is thriving—students are proudly fulfilling their roles and showing real ownership in keeping our school running smoothly. These routines and recognitions are helping students feel connected, confident, and responsible members of our school community.

As we move into the Thanksgiving season, our focus on gratitude has inspired students to look for ways to thank others, lend a helping hand, and recognize the many people who make East Elementary such a special place to learn and grow.

## PTA/PTSO News

Our PTA continues to play a vital role in building community and creating memorable experiences for our students and families. Their October Halloween event was an incredible success—the building was filled with laughter, games, and excitement as families enjoyed time together throughout the hallways, cafeteria, and library. The turnout was fantastic, and the feedback from families was overwhelmingly positive.





# NOVEMBER 17, 2025

## CURRENT ENROLLMENT

GRADE 9	GRADE 10	GRADE 11	GRADE 12	TOTAL
117	140	134	129	520

## UPCOMING EVENTS

### NOVEMBER

Lifetouch Retakes, *Nov 10*  
 KHS Volunteer meeting, *Nov 13*  
 Hockey v Homer, *Nov 14-15*  
 Seniors serving Seniors, *Nov 18*  
 Wrestle v Nikiski/Wasilla, *Nov 21-22*  
 Thanksgiving Break, *Nov 26-28*

### DECEMBER

Staff Cookie Exchange, *Dec 5*  
 MORP, *Dec 6*  
 Parent Volunteer Giving Tree, *Dec 15-19*  
 Joe Floyd Tournament, *Dec 27-29*  
 Class of 26 Fundraiser, *Dec 27*

## INSTRUCTIONAL HIGHLIGHTS

### Message from Admin

After 24 years at KHS, what continues to stand out to me is the deep sense of care and commitment within this community. Our students support one another, our staff approach their work with dedication and heart, and our families remain steadfast partners in education. That shared investment in our students’ success is what makes KHS such a remarkable place to lead and serve.

As I step into this new role, my focus remains on carrying forward the values that define our school—collaboration, compassion, and high expectations for all learners. I’m proud of the work our team is doing and optimistic about where we’re headed. Together, we will keep building the support and opportunities that help every student succeed.

-Matt

### Seward Maritime Camp Opens Doors for Kodiak’s Future Mariners



Seven students from KHS Fisheries & Maritime Program, led by teacher Chuck Wortham, explored Alaska’s maritime industry at the Seward Maritime Camp from November 3–7, 2025. This all-expenses-paid program, offered in partnership with UAF, UAA, and the Alaska Workforce Alliance, provided students with hands-on training and career exploration in the state’s growing maritime field.

Throughout the week, students participated in practical training sessions at the AVTEC Marine

Training Center, where they used a bridge simulator, toured facilities, and learned about navigation, vessel operations, and maritime safety. They also met with industry professionals who shared insight into career opportunities in deck operations, engineering, logistics, research, and fisheries management.

Students began working toward their Transportation Worker Identification Credential (TWIC) and Merchant Mariner Credential (MMC), key certifications for maritime employment. They completed physicals, met with credentialing experts, and visited the UAF Marine Science Center to explore Alaska's role in marine research and sustainable fisheries.

The camp emphasized leadership, teamwork, and career readiness, helping students connect classroom learning with real-world applications. They returned to Kodiak with new skills, meaningful industry exposure, and a stronger sense of direction for their futures—reflecting Kodiak High School's commitment to preparing students for Alaska's vital maritime workforce.



### **Honoring Service: KHS Prepares for Veterans Day**

James Kenshalo, the new Coast Guard JROTC instructor at Kodiak High School, has teamed up with student leaders to get ready for the school's Veterans Day Flag Raising Ceremony. The event, planned with the Student Council, will honor veterans' service and sacrifice in the Kodiak community, including staff, and beyond.

With Chief Kenshalo's help, JROTC cadets have been practicing how to handle the flag, present it, and follow formation rules. Through this preparation, students are learning discipline, respect, teamwork, and gaining a better understanding of military traditions.

The Student Council has organized the event details and will lead parts of the ceremony, showing the school's teamwork and pride. By working together, the JROTC and Student Council are making a special tribute that shows Kodiak High School's dedication to honoring veterans and teaching students about service and gratitude.



*JROTC Instructor James Kenshalo doing field repair on our flagpole in preparation.*

### **Literacy in Every Classroom**

Kodiak High School has started a series of in-house professional development sessions to improve literacy in every subject. The program emphasizes that reading, writing, and discussion are skills that belong in every classroom, not just English. By weaving literacy into all disciplines, teachers are helping students think critically, engage more deeply with course material, and communicate their understanding with confidence.

During the sessions, teachers explored strategies to help students become active, purposeful readers through annotation. Staff practiced a variety of methods designed to guide students in

identifying key ideas, drawing meaningful connections, and improving comprehension across different types of texts. Through collaboration and sharing of student work, teachers reflected on how annotation not only deepens understanding but also encourages richer classroom discussions and student engagement.

In follow-up sessions, the focus shifted to turning reading into writing—helping students use their annotations as a foundation for composing organized, evidence-based paragraphs. Teachers worked through models and shared examples of how structured writing techniques, such as the PEEL format (Point, Evidence, Explain, Link), can strengthen students' ability to express ideas clearly and support their reasoning.

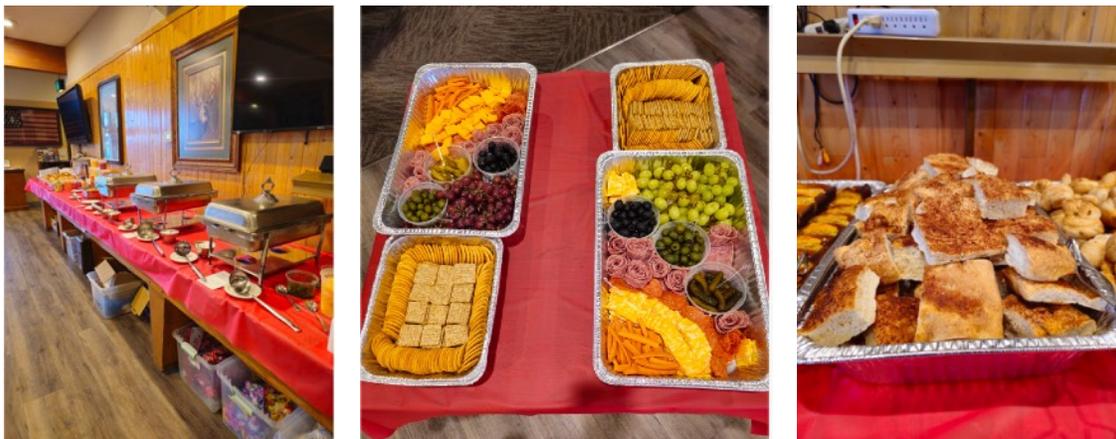
This ongoing, collaborative effort reflects Kodiak High School's commitment to high-quality, schoolwide literacy instruction. By aligning strategies and expectations across all content areas, teachers are ensuring students develop the essential reading and writing skills needed to succeed in college, careers, and life beyond the classroom.

### ***No Fowl Play: KHS Culinary Impresses at Ducks Unlimited***

Students in Diane Hubert's Culinary Arts classes showcased their growing skills by catering the Ducks Unlimited event in October, providing a professional-level dining experience that impressed organizers and guests alike. The event gave students valuable real-world experience in menu design, food preparation, and hospitality service.

The student-led team prepared an impressive spread that included charcuterie boards, three varieties of homemade bread, three types of chili, potatoes, rice, a deconstructed garden salad, and mini cheesecakes for dessert. The menu was thoughtfully designed to accommodate a range of dietary choices and restrictions, ensuring every guest had options to enjoy.

Feedback from attendees was overwhelmingly positive, with event organizers noting the quality, presentation, and professionalism of the students' work. Ducks Unlimited has already invited the Culinary Arts program to return in April to cater their larger spring dinner, a testament to the success of the students' effort and the strong reputation the KHS Culinary program continues to build within the Kodiak community



### ***Musicians Selected for All-State Honors***

Three Kodiak High School musicians have been chosen for the 2025 Alaska All-State Music Festival, a top honor for young performers in the state. After a tough audition process with other

high school musicians from Alaska, Tatiana Otto(Orchestra), Lindy Glenn (Choir), and Alicyn Otto (Band) will represent Kodiak.

The students will travel to Anchorage from November 19–22 to rehearse and perform alongside other outstanding musicians from across the state. The multi-day event culminates in a public concert showcasing Alaska’s finest high school ensembles, celebrating musical excellence, collaboration, and dedication to the arts. Their selection shows both their talent and effort, as well as the strength of Kodiak High School’s music program, which supports creativity, perseverance, and high-level performance.

### ***KDLP Students Achieve Milestones in Digital Learning***

The Kodiak Digital Learning Program (KDLP) is growing and providing flexible, high-quality online learning for students throughout the district. This week, KDLP celebrated 10 course completions, showing strong student engagement and success.

Right now, KDLP has 160 active enrollments in 31 different courses. Students are taking a variety of academic and career-focused classes. Recently, 12 students from Old Harbor joined an online writing course, giving more students in remote areas access to digital learning.

Some of the most popular KDLP courses are Financial Literacy, Keyboarding, Health I, Work Study Readiness, and English 12. These classes help students build important academic, technical, and life skills for the future. KDLP’s growth and achievements show how important it is for supporting all kinds of learners in the Kodiak Island Borough School District.

### ***New Tides Students Making Waves in Credit Recovery and Future Planning***

The New Tides Alternative Learning Program at Kodiak High School is off to a strong start this year, with students already completing more than 41 credits of credit recovery. The program provides individualized academic support and flexible pathways for students to reach graduation and plan for life beyond high school.

New Tides has also built meaningful partnerships with local and statewide organizations to help students explore future opportunities and connect their learning to real-world goals. Among its participants, five seniors are currently applying to colleges, AVTEC, and various trade schools, demonstrating both academic progress and postsecondary readiness.

With 37 students actively engaged, New Tides continues to serve as a vital part of Kodiak High School’s commitment to meeting every student where they are and helping them move forward with confidence and purpose.



POSTED AROUND THE SCHOOL

**Class of 2026 SENIORS**  
**ORDER YOUR CAP & GOWN**

**DEADLINE DECEMBER 19TH**

Please contact Shawn Holden, shawn.holden@kibsd.org or 907-486-7403:  
 -If your student is borrowing a cap & gown to ensure they have a 2026 stole & tassel  
 -If your student is not planning to walk at graduation

**Custom BANYA Up For Auction**

Open House Showings: October 31 and November 7 10:30a - 1:00p

- 10' x 12' Building on skids
- 2x6 framing - Fully insulated
- Ventilated & weather sealed
- Wired with 110 outlets/lighting
- Cedar tongue & groove interior
- Minimum Bid: \$15,000 (covers materials)
- Bid Deadline: November 14, 2025
- Available for viewing upon request during school hours (8:15a-3:15p) (Please call 486 - 7400)

*"Built by Students - Supported by our community"*

**DANCE CLUB 2025**  
 INTERESTED IN JOINING?

SEE MRS. VERGARA ROOM A101 FOR MORE INFO

December 18 & 19, 2025

KSMSC & KIBSD present:

**SMOKED SEAFOOD CLASS**

APPLICATIONS OPEN TO FUNDING & SCHOLARS

Two-day Class 8:30a-3:30p  
 Transportation & Lunch Provided

Information: jknight01@kibsd.org

Kodiak Seafood & Marine Science Center

**AP Exam Payment**

Payment for AP exams is due by Friday November 7<sup>th</sup> at 3:45PM. Each exam costs \$99.00. Payment must be made in the KHS counseling office. Cash, check or credit card is accepted. If your student qualifies for free/reduced lunch each exam cost \$62.00. If you think your family may qualify for free/reduced lunch due to a change in job, loss of job, or furlough status, we encourage you to apply. You can apply online or pick up a paper form in the KHS counseling office. If your student qualifies for Migrant Education, contact [federalprograms@kibsd.org](mailto:federalprograms@kibsd.org) for more information about potential funding for AP exams.

More information and dates for the AP exams can be found at: <https://apstudents.collegeboard.org/>

**Prom 2026**

JOIN PROM COMMITTEE WITH MRS. VERGARA  
 TUESDAYS AT LUNCH ROOM A101

**SUNDAY FAFSA WORKSHOPS**

START YOUR FAFSA EARLY, SCORE PRIZES!

WIN GIFT CARDS OR \$250 TUITION AWARD

Sunday, October 19th 3:00 PM - 5:00 PM  
 KODIAK COLLEGE CAMPUS CENTER

Sunday, October 26th 3:00 PM - 5:00 PM  
 KODIAK COLLEGE CAMPUS CENTER

Join us during CAMP study time (3pm-5pm) for our additional FAFSA sessions.

Snack, Win, Submit: FAFSA Sundays!

Contact: Nancy Castro, Financial Aid Coordinator 907-486-1214 | [ncastro2@alaska.edu](mailto:ncastro2@alaska.edu)

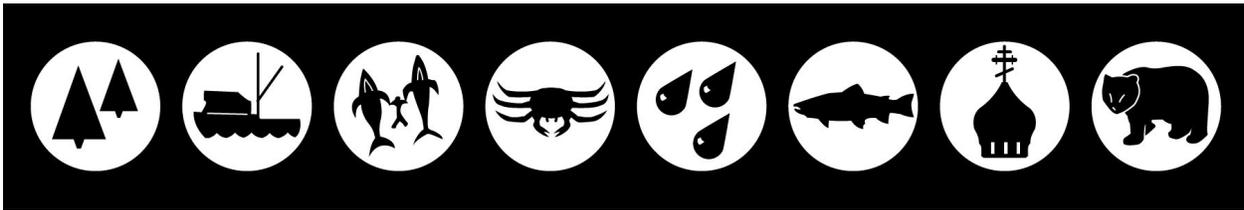
**FAFSA & SCHOLARSHIP WORKSHOPS FALL 2025**

KODIAK COLLEGE CAMPUS CENTER 4:00 PM - 6:00 PM

WIN GIFT CARDS OR \$250 TUITION AWARD

Tuesday, October 7	FAFSA
Wednesday, October 8	SCHOLARSHIP
Tuesday, October 21	FAFSA
Wednesday, October 22	SCHOLARSHIP
Tuesday, November 4	FAFSA
Wednesday, November 5	SCHOLARSHIP
Tuesday, November 18	FAFSA
Wednesday, November 19	SCHOLARSHIP
Tuesday, December 2	FAFSA
Wednesday, December 3	SCHOLARSHIP
Tuesday, December 16	FAFSA
Wednesday, December 17	SCHOLARSHIP

Contact: Nancy Castro, Financial Aid Coordinator 907-486-1214 | [ncastro2@alaska.edu](mailto:ncastro2@alaska.edu)



# Kodiak Middle School Monthly Board Report November 17, 2025 of Regular Board Meeting

## Campus Enrollment

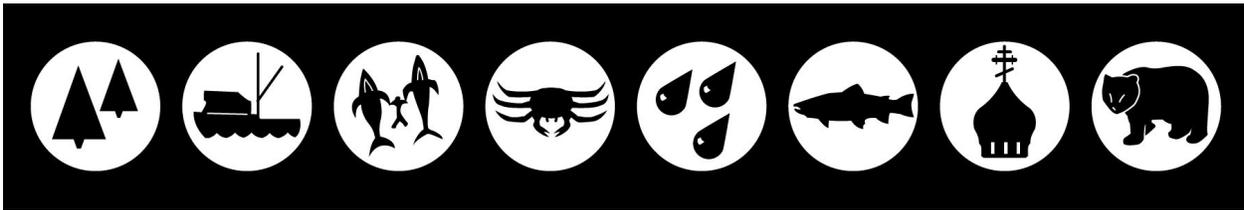
Grade	# of students
6th	129
7th	148
8th	120
TOTAL Students	397

## Upcoming Events

- November 17<sup>th</sup> – 6<sup>th</sup> Grade Basketball Begins
- November 18<sup>th</sup> – Cookie Dough Delivery
- November 20<sup>th</sup> – Breakfast for KMS Families at 7:30
- November 25<sup>th</sup> – PM Pep Rally – Basketball Games
- November 26-28 – Thanksgiving Break
- December 4<sup>th</sup> – Arm Wrestling Tournament
- December 8<sup>th</sup> – KMS Music Concert (Band, Orchestra, and Choir), 7pm-9pm
- December 19<sup>th</sup> – KMS Line Dancing Assembly
- December 19<sup>th</sup> – Kyle Worl (NYO athlete) is coming to present at an assembly

## Academics / Assessments

- First quarter academic achievement ceremonies took place on Friday, November 14<sup>th</sup>. Students were recognized for achieving honor roll, high honor roll, and distinguished honor roll.
- Students took the Fall MAP assessment September 23-25. The results showed that 45% of our students are proficient/advanced in reading, 49% of our students are proficient/advanced in language, and 35% of our students are proficient/advanced in math. This is an increase in all three areas compared to the Fall assessment in 2024-2025.
- Tier 2 & tier 3 interventions in ELA and math are being given to all 3 grade levels during our FLEX period. MAP data shows great gains for students that have been performing below grade level and been getting tier 3 interventions.



## Instructional Highlights

- Our Culture Quest and PE classes partnered with KANA for NYO instruction during the week of November 3-7.
- KHS Teen Court visited KMS 8<sup>th</sup> grade social studies classes.
- The Fire Department spoke with 8<sup>th</sup> grade students about fire prevention with new technology, including lithium batteries.

## Social Emotional Learning

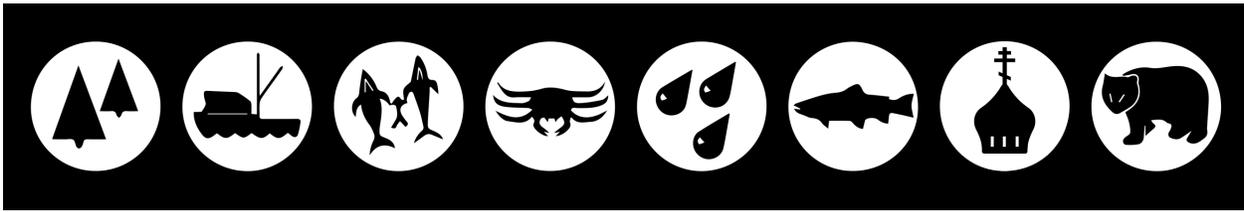
- Counselors have visited classrooms in all grade levels to meet students and explain their services.
- Counselors have Tier 2 FLEX classes to meet SEL needs.
- Lunch Bunch is offered weekly for 6<sup>th</sup> grade students.

## PTA / PTSA News

- The cookie dough fundraiser brought in record sales of \$47,418. KMS PTSA keeps half of the earnings to support the school.
- PTSA provided dinner for the first night of family conferences last month.
- PTSA is provided financial support for our family breakfast.
- PTSA has had two meetings for the KMS mural project in partnership with a local artist.
- PTSA received over \$1000 in private donations for the KMS food pantry.

## Other News

- On October 31<sup>st</sup>, KMS had an AM pep rally with a costume contest and grade level games hosted by Student Government. In the afternoon, KMS hosted home basketball games vs. Houston Middle School. The girls and boys team won their games on Friday. Houston stayed and played two additional games on Saturday morning at KMS followed by inner squad games.
- KMS had their first dance on November 7<sup>th</sup>. The Fall Ball was for 7<sup>th</sup> and 8<sup>th</sup> graders.
- KMS basketball (boys and girls) traveled to the Valley to play in the Small Schools Invitational on November 13<sup>th</sup> & 14<sup>th</sup>. KMS cheerleaders joined to support their teams.
- We hosted a donut and juice celebration for students that received a Grizzly Ticket recognition during the first quarter for showing respect. Teachers selected the student of the quarter that displayed respect in each grade level. Those students' pictures will be on display outside of the front office.
- The KMS Drama Club performed *The Day the Internet Died* on November 14<sup>th</sup> & 15<sup>th</sup>.



# Main Monthly Board Report

November 2025

Regular Board Meeting

## CAMPUS ENROLLMENT

Fourth	Arneson 25	Black 24	DeJournett 25	Neri 25
Fifth	Gundersen 27	Holen 25	Powers 28	Simpler 24
<b>TOTAL Students</b>	<b>203</b>			

## UPCOMING EVENTS

Tuesday, November 11, 2025

- Veterans Day Assembly in the gym at 1:30 p.m.

Friday, November 21<sup>st</sup>, 2025

- Main Family Feast during our lunch sections

Monday, November 24<sup>th</sup> and Tuesday, November 25<sup>th</sup>, 2025

- Parent-Teacher Conferences

Wednesday, November 26<sup>th</sup> through Friday, November 28<sup>th</sup>, 2025

- Thanksgiving Break, No School

Monday, December 1, 2025

- East 3<sup>rd</sup> Grade and Main 4<sup>th</sup> Grade Winter Music Concert 6:00 p.m. at the Auditorium

## INSTRUCTIONAL HIGHLIGHTS

### 4th and 5th Grade Learning Targets Summary

Our 4th graders are working on solving multiplicative comparison problems using multiplication and division, making inferences from informational text, paraphrasing key ideas in their own words, and using linking words to clearly connect ideas in their writing. Our 5th graders are focusing on adding, subtracting, multiplying, and dividing decimals to hundredths using place value strategies, determining word and phrase meanings including figurative language, explaining how characters respond to challenges to understand theme, and writing narratives with clear sequence, descriptive details, and strong technique.

Grade Level	Learning Targets
Fourth Grade	<p>We Are Learning...</p> <p><b>Math – Multiplicative Comparison (4.OA.2)</b></p> <ul style="list-style-type: none"> <li>• I can multiply to figure out how many times as many.</li> <li>• I can divide to find how many are in one group or how many groups are needed.</li> <li>• I can solve word problems that compare two amounts using multiplication and division.</li> </ul> <p><b>Reading – Informational Text (4.RI.1 &amp; 4.RI.2)</b></p> <ul style="list-style-type: none"> <li>• I can explain what an inference is and use text evidence to support my thinking.</li> <li>• I can paraphrase the main ideas and important details using my own words.</li> </ul> <p><b>Writing – Informational Writing (4.W.2)</b></p> <ul style="list-style-type: none"> <li>• I can use linking words and phrases (such as because, also, therefore, for example) to connect ideas clearly within my writing.</li> </ul>
Fifth Grade	<p>We Are Learning...</p> <p><b>Math</b></p> <ul style="list-style-type: none"> <li>• I can add, subtract, multiply, and divide decimals to hundredths using what I've learned about place value. (5.NBT.B.7)</li> </ul> <p><b>Reading</b></p> <ul style="list-style-type: none"> <li>• I can determine the meaning of words and phrases and understand figurative language in fiction text. (RL.4)</li> <li>• I can explain how characters respond to challenges when discussing the theme of a story. (R.RL.2)</li> </ul> <p><b>Writing</b></p> <ul style="list-style-type: none"> <li>• I can write stories with strong technique, detailed descriptions, and clear sequencing. (5.W.3)</li> </ul>

## SOCIAL AWARENESS LEARNING

At Main Elementary, we are learning about:

- Our Guidelines for Success; Curious, Understanding, Brave, and Safe
- We are learning about respect and will have adults choosing the most respectful class at the end of the month. We expect all classes to win this challenge.
- Our school counselor, Ms. Tiffany is teaching how to identify your feelings with all classes

## Most Respectful Classroom

From November 3-21, adults in the building will be observing student behavior looking for the most respectful classroom.  
Adults will vote on Friday, November 21<sup>st</sup>  
The winning class will be announced on Monday, November 24<sup>th</sup> during Morning Announcements



Respectful Classes at Main Elementary Look Like:

- Students keeping hands, feet, body, and materials to themselves
- Students focused on the speaker (teacher or peer)
- Students working together and helping each other
- Students using materials and school property correctly and safely
- Students following routines and directions the first time
- Students taking turns during partner/group work
- Students staying in their own space / area / seat

Respectful Classes at Main Elementary Sound Like:

- Kind, calm, polite words
- Inside voices
- Words that build others up, not tear them down
- Students listening without interrupting
- Students using sentence starters like: "I agree because..." or "I hear your idea but I think..."
- Voices that match the task (quiet during instruction, appropriate volume during collaboration)
- Apologizing when we make mistakes and fixing it right away

# RESPECT

Every month students are encouraged to use the Main Elementary Guidelines for Success:

**CAUGHT YOU!**

---

**WAS CAUGHT LEADING THE CUB WAY!**

CURIOUS

Understanding

Brave

SAFE



Main Elementary staff: \_\_\_\_\_

When they are “caught” being caring, being responsible, having respect, or showing perseverance, they are given a “Caught You” form. The top copy goes home to share with their families and the yellow copy is entered into a monthly drawing for a prize. This is a wonderful opportunity to award students displaying our guidelines for success.

PTO NEWS



# KODIAK ELEMENTARY COMMUNITY PTA



kodiakelementarycommunitypta@gmail.com

**WANT TO GET INVOLVED?**



# FLYERS



**The 3rd and 4th Grade Music Classes**  
*proudly presents*  
**THE SOUND OF LIFE**  
A WINTER CELEBRATION FILLED WITH SONGS OF JOY



**01 DEC** | **GERALD C. WILLSON**  
**2025** | **AUDITORIUM**  
**6 PM - 7 PM**



*Coming Soon*

**BOOK FAIR**

**NOV 19-26**

OPEN DURING CONFERENCES!  
ASK ABOUT THE NEW E-WALLET!  
LOAD AN E-WALLET SO YOU  
DON'T HAVE TO SEND IN CASH  
WITH YOUR STUDENT!

Main Library





## *Main Family Feast*

Dear Main Families,

On Friday, November 21st, we will be hosting our very first school-wide Main Family Feast!

This special celebration brings together families, staff, and students for a delicious, homemade Thanksgiving soup luncheon.

The best part? Every student helps make the feast possible by contributing a specific soup ingredient. The school and PTA will also provide additional items to make this event a success.

Please review the class ingredient list below. Each student should bring one item assigned to their class.

All soup ingredients must be brought to school by Tuesday, November 18th.

Be on the lookout for volunteer opportunities coming soon — we'd love your help!

Thank you for your support,

Main Family Feast classroom ingredients list (1 per student):

Mrs. Powers: 1LB of Carrots

Ms. Gunderson: 1LB of Celery

Mrs. Simpler: 1LB of Carrots **or** 1LB of Celery (your choice)

Ms. Neri: 1 onion per student

Mrs. DeJournett: 1 bag or box of Whole Wheat Penne Noodles

Ms. Holen: 1 bag or box of whole wheat Penne noodles

\* (Penne preferred but any whole wheat noodle will do)\*

Mrs. Arneson and Ms. Black: 1 dozen cookies, brownies, or cupcakes

\*Dessert items can be brought to school by Thursday, November 20th or the morning of November 21st (Feast Day).\*



Main Elementary

# SALMON TACO TASTE TESTING

Jerilyn from KIBSD Food Services joined our students this week to gather their input on a potential new recipe — salmon tacos! She listened to what students enjoyed, what they didn't care for, and what items they'd love to see more of on the menu. We appreciate this partnership and the opportunity for our Cubs to have a voice in the meals served at school.




To all who served,  
★

# MAIN ELEMENTARY

VETERANS DAY ASSEMBLY

**PLEASE JOIN US! WE WILL BE  
HONORING OUR LOCAL  
VETERANS!**

Tuesday, November 11, 2025  
1:30 p.m.  
Main Gym



*Team Main on Halloween- Goodbye "6" "7"*

**Old Harbor Monthly Board Report  
November 2025 - Regular Board Meeting**

**CAMPUS ENROLLMENT**

<b>Grade</b>	<b>Number of Students</b>
Pre-K	1
K	1
1	4
2	10
3	1
4	7
5	1
6	2
7	2
8	2
9	2
10	2
11	3
12	1
<b>Total</b>	<b>39</b>

Teachers:

Emily Tinambacan	K-2
John Nepomuceno	3-6
Roselle Nepomuceno	7-12
Nataniel Tinambacan	Pre-K-12 Intervention and Special Education Support

**UPCOMING EVENT**

November 7<sup>th</sup> Dojo Store  
November 14<sup>th</sup> COWL (Climate and Our Way of Life) Pilot Test Training  
November 19<sup>th</sup> - 20<sup>th</sup> Doll Parka and Headdress Making  
November 24<sup>th</sup> Fire Drill  
November 26<sup>th</sup> - 28<sup>th</sup> Thanksgiving Break

**INSTRUCTIONAL HIGHLIGHTS**

The Alaska Statewide Mentor Project's own Elizabeth Hartley has been a wonderful support for John and Roselle. She has spent time in their classroom, offered encouragement, and shared helpful ideas for teaching, planning, and creating a positive learning environment. Together with the support of our school district, she has helped John and Roselle grow in confidence, strengthen their teaching, and build an engaging

classroom for their students.

## **SOCIAL EMOTIONAL LEARNING**

Old Harbor School celebrated Red Ribbon Week with a variety of fun and meaningful activities that promoted healthy, drug-free living. Students showed their spirit each day by wearing red, styling crazy hair, dressing in pajamas, and wearing mismatched outfits. The week was a wonderful reminder that living drug-free helps everyone stay strong, healthy, and true to themselves.

Meanwhile, the teachers at Old Harbor School have been participating in online Positive Behavioral Interventions and Supports training to learn new ways to support students and build a positive school environment. Through the sessions, teachers share ideas and learning strategies that help encourage PRIDE throughout the school. The training has been a great opportunity for the team to grow together and find more ways to make Old Harbor School a safe, caring, and welcoming place for everyone.

## **OTHERS**

Old Harbor School offers an ongoing Cartooning and Little Dribblers Club after school, where students can learn to draw and develop their basketball skills. The after-school program takes place every Tuesday and Thursday from 3:45 to 5:45 in the afternoon.

In addition, Old Harbor School Student Council was established. They planned and put together this year's Halloween program. The members of the council worked hard to organize fun activities, games, and contests that brought lots of excitement and laughter to the school. Their efforts made the Halloween event a memorable and enjoyable experience for everyone.

## School Board Report for November 2025

### Ouzinkie School

#### Enrollment

Elementary	
Kinder	Leinberger - 1
1st	Leinberger - 1
2nd	0
3rd	Leinberger - 1
4th	0
5th	Leinberger - 1
Secondary	
6th	Bryans - 3
7th	Bryans - 5
8 <sup>th</sup>	Bryans - 1
9th	0
12th	Bryans - 1
Total Enrollment	14

#### Upcoming Events:

##### Academics

- Middle school and high school students have started preparing for the school spelling bee. This activity links with their weekly spelling, vocabulary, and grammar instruction.

##### SEL

- Students are reviewing calming techniques and sharing daily positive affirmations.

#### Instructional Highlights:

- Lower elementary students are having a good time with our new 100 chart. They are also learning about the importance of veterans to our community.
- Middle school and high school students are learning about rocks and minerals in science (earth and space science). This is also linked to their weekly writing workshop, which has recently resulted in some interesting and unique stories about gold.

ASB:

- The next ASB meeting is December 2, 2025

Other:

- Students have been asked to participate in the village Veteran's Day program on November 11. We will have guests in the village from the Wounded Warrior Project as well as the governor of Alaska.
- KANA program at Ouzinkie cultural center December 1. Students have been invited to participate.
- Alutiiq Museum visit on December 3.