Chugach School District

9312 Vanguard Drive
Anchorage, AK 99507-5355
(907) 522-7400 Phone
(907) 522-3399 Fax
www.chugachschooldistrict.com

Malcolm Baldrige National Quality Award 2001 Award Recipient

Charlene Arneson, President – Gail Evanoff, Vice President
Nanci Robart, Member – David Totemoff, Member – Dave Dickason, Member

Vision/Mission Statement

Vision Statement: Our vision is to serve as a trusted collective voice for our district while promoting strong ethics, integrity, and an equitable and quality education for all of our students.

Mission Statement: Our mission is to provide visionary leadership through the establishment of a structure of strong ethics, accountability, and advocacy for the success of our students. We will pursue the advancement of student achievement and well-being through effective partnerships with staff, families, stakeholders, and our community members.

The school board would like to take this moment to respectfully acknowledge that we serve on the traditional lands of the Chugach people which includes the Sugpiaq and Alutiiq people.

UNAPPROVED AGENDA

CHUGACH SCHOOL DISTRICT

DATE: **Tuesday, March 17, 2026**

PLACE: **District Office**

Teleconference Call-in Number: 1-206-858-8066
PIN: 576697

March Board Meeting

TIME: 9:30 AM

Board members present:
Charlene Arneson, Gail Evanoff,
Nanci Robart, David Totemoff, Dave Dickason

1. CALL TO ORDER
2. ROLL CALL & ESTABLISHMENT OF QUORUM
3. WORK SESSION
    a. Audit Presntation with Altman and Rogers
        Chugach SD Final FS 2025 5
        Chugach SD Final LTB 2025-1 110

    b. Legislative Update
        Residential Stipend Advocacy Flyer - 2025-2026 116
        HB0261A 118
        SB 257 EDUCATION FUNDING - RESIDENTIAL SCHOOLS 135

    c. Teacher Housing Discussion

    d. Whittier Lot Clearing / Future Park Plans
        IMG_3186 137

4. APPROVAL OF AGENDA
5. PLEDGE OF ALLEGIANCE
6. MISSION/VISION STATEMENT, LAND ACKNOWLEDGMENT
    Vision Statement: Our vision is to serve as a trusted collective voice for our district while promoting strong ethics, integrity, and an equitable and quality education for all of our students.
    Mission Statement: Our mission is to provide visionary leadership through the establishment of a structure of strong ethics, accountability, and advocacy for the success of our students. We will pursue the advancement of student achievement and well-being through effective partnerships with staff, families, stakeholders, and our community members.
    Chugach School District Mission Statement: The Chugach School District is committed to developing and supporting a partnership with students, parents, community and business which equally shares the responsibility of empowering students to meet the needs of the ever changing world in which they live. Students shall possess the academic and personal characteristics necessary to reach their full potential. Students will contribute to their community in a manner that displays respect for human dignity and validates the history and culture of all ethnic groups.
    Land Acknowledgment: The school board would like to take this moment to respectfully acknowledge that we serve on the traditional lands of the Chugach people which includes the Sugpiaq and Alutiiq people.
7. APPROVAL OF MINUTES
8. INTRODUCTION OF GUESTS and/or ANNOUNCEMENTS
9. BOARD OF STARS
10. REPORTS AND PRESENTATIONS
    a. Resignations / Retirements
        Letter of resignation-2 138
        AD Resignation Letter(1) 139
        Letter of Resignation-5 140
        DP Retirement Letter 141

    b. Superintendent Report
        March 2026 CSA Report 142

c. Student Representative Report

11. PUBLIC COMMENT ON AGENDA ITEMS

12. BOARD COMMENT

13. ITEMS OF BUSINESS

a. Fuel Bid Approval

Chugach School Fuel Bid 26-1 147

b. HB 78 Resolution

HB 78 One Pager 148
HB 78 Resolution 149

c. Audit Adoption

d. Board Policy Revisions - First Reading

BP 0430 Community School Program 151
BP 0510 School District Report Card 152
BP 0520 154
BP 1100 Communication with the Publoc 156
BP 1114 District-Sponsored Social Media 157
BP 1220 Advisory Questions 159
BP 1230 Citizen Advisory Committees 160
BP 1240 School-Connected Organizations 162
BP 1250 Volunteer Assistance 163
BP 1312 Public Complaints 164
BP 1312.1 Public Complaints Concerning School Personnel 166
BP 1312.2 Public Complaints Conerning Instructional Materials 167
BP 1312.3 Public Complaints Concerning Discrimination 168
BP 1312.4 Public COmplaints Concerning Elementary and Secondary Education ACT Programs 170
BP 1313 Willful Disruption of The School 171
BP 1321 Solicitation of Funds From and By Students 172
BP 1322 Public Performances by Students 173
BP 1325 Advertising and Promotion 174
BP 1330 Use of School Facilities 176
March Policy Memo 177
BP 0210 179

e. SPED Service Providers

Chugach MOA Proposal - School Psychologist.docx-1 180

f. SPED Director Services

Special Services MOA 183

g. Certified Contract Approval

CHUGACH SCHOOL DISTRICT-2 185
CULBERT 26_27 CONTRACT 189

h. First reading FY27 Budget

FY 2027 Budget Comparison 193
FY2027BUDGET CSD2 194
CSD FY2027 Revised Budget 213

i. Executive Session - Board and Chief School Administrator Evaluations

14. OLD BUSINESS
15. NEXT BOARD MEETING - TBD - April 16
16. ADJORNMENT

Public Comment: A person wishing to be heard by the Board shall first be recognized by the president. Public comment on Agenda items are limited to individuals on the sign-up list at the time the meeting is called to order. The Chugach School Board welcomes public comment for up to 3 minutes per person, with a maximum of 30 minutes set aside for public comment. Public comment must comply with all Board policies including policies that prohibit public comment containing charges or complaints against any employee. School Board members and Administration will listen to comments, but may not respond.

Executive Session: The board reserves the right to enter into executive session on any agenda item as allowed for in State law. Executive sessions will be entered into only by motion and approved. The following subjects may be topics for executive session as permitted by law: (1) matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided that the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential which includes, but is not limited to, confidential attorney/client communication. Action may not be taken in executive session except to give direction to an attorney on a specific legal matter or to a labor negotiator on pending labor negotiations. Motions to go into executive session should specify the subject of the proposed executive session without defeating the purpose of addressing the subject in private.

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2025

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2025

CHUGACH SCHOOL DISTRICT

Table of Contents

	Exhibit	Page
Independent Auditor's Report		1-4
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	5
Statement of Activities	B-1	6
Fund Financial Statements:		
Balance Sheet - Governmental Funds	C-1	7
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	C-2	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	D-1	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	10
Notes to Basic Financial Statements		11-37
Required Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final Budget and Actual: School Operating Fund	E-1	38
Public Employees' Retirement System:		
Schedule of District's Proportionate Share of the Net Pension Liability	F-1	39
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)	F-2	40
Schedule of District's Contributions (Pensions)	F-3	41
Schedule of District's Contributions (OPEB)	F-4	42
Teachers' Retirement System:		
Schedule of District's Proportionate Share of the Net Pension Liability	F-5	43
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)	F-6	44
Schedule of District's Contributions (Pensions)	F-7	45
Schedule of District's Contributions (OPEB)	F-8	46
Notes to Required Supplementary Information		47-50

CHUGACH SCHOOL DISTRICT

Table of Contents, Continued

	Exhibit	Page
Supplementary Information:		
Major Governmental Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (where applicable):		
School Operating Fund	G-1	51-53
Chenega School Renovation Capital Project Fund	G-2	54
Tatitlek School Renovation Capital Project Fund	G-3	55
Other Governmental Funds:		
Combining Balance Sheet	H-1	56-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	H-2	59-61
Other Governmental Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (where applicable):		
Special Revenue Funds:		
PREP	H-3	62
Broadband Assistance	H-4	63
NCLB Integrated Program	H-5	64
Title VI-B IDEA	H-6	65
Preschool Disabled	H-7	66
AK Literacy	H-8	67
CRRSA Act	H-9	68
Title VI-B Discretionary SPED	H-10	69
School Improvement	H-11	70
Small Rural School Achievement Program	H-12	71
TEKDA	H-13	72
Cultural Heritage Improving Learning and Development FY24	H-14	73
Teacher Housing	H-15	74
Battelle	H-16	75
Voyage to Excellence	H-17	76
Student Activity	H-18	77
Capital Project Funds:		
Major Minor Maintenance	I-1	78
Teacher Housing Replacement and Repair	I-2	79

Table of Contents, Continued

	Exhibit	Page
Supplementary Information, continued:		
Schedule of Revenues and Expenditures – Budget and Actual – Correspondence Program	J-1	80
Schedule of Compliance - AS 14.17.505	K-1	81
Schedule of Expenditures of Federal Awards	L-1	82
Notes to Schedule of Expenditures of Federal Awards		83
Schedule of State Financial Assistance	M-1	84
Notes to Schedule of State Financial Assistance		85
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*		86-87
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the *Uniform Guidance*		88-90
Federal Schedule of Findings and Questioned Costs		91-92
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*		93-95
State Schedule of Findings and Questioned Costs		96

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Members of the School Board
Chugach School District
Anchorage, 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 Chugach School District (District) 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 Chugach 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

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.

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 Schedule of Revenues, Expenditures and changes in Fund Balance Original and Final Budget to Actual – School Operating Fund, the Schedule of the District's Proportionate Share of Net Pension and OPEB Liabilities and Assets, and the District's Schedule of Contributions for the Public Employees' Retirement System and Teachers' Retirement System and notes to the required supplementary information on pages 38-50 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 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 Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable), Special Revenue Funds, and Capital Project Funds; Schedule of Revenues and Expenditures – Budget and Actual – Correspondence Program; Schedule of Compliance- AS 14.17.505; Schedule of Expenditures of Federal Awards and 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 the Schedule of State Financial Assistance and notes, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits,* 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2026, on our consideration of the 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 Chugach 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 the District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
February 11, 2026

BASIC FINANCIAL STATEMENTS

Exhibit A-1

CHUGACH SCHOOL DISTRICT

Statement of Net Position

June 30, 2025

		Governmental Activities
Assets and Deferred Outflows of Resources		
Current assets:		
Cash and cash equivalents	$	6,374,928
Accounts receivable		1,215,818
Inventory		84,339
Prepaids		10,129
Total current assets		7,685,214
Non-current assets:		
Capital assets		30,790,162
Accumulated depreciation		(14,075,736)
Net OPEB assets		1,524,217
Total non-current assets		18,238,643
Deferred outflows of resources -		
Pension and OPEB deferrals		416,468
Total assets and deferred outflows of resources	$	26,340,325
Liabilities and Deferred Inflows of Resources		
Current liabilities:		
Accounts payable	$	1,219,960
Accrued payroll liabilities		436,646
Unearned revenue		2,694,388
Total current liabilities		4,350,994
Non-current liabilities-		
Net pension liabilities		2,969,957
Deferred inflows of resources -		
Pension and OPEB deferrals		83,997
Total liabilities and deferred inflows of resources		7,404,948
Net Position		
Net investment in capital assets		16,714,426
Unrestricted		2,220,951
Total net position		18,935,377
Total liabilities, deferred inflows of resources and net position	$	26,340,325

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

Exhibit B-1

CHUGACH SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 4,710,043	-	1,252,670	-	(3,457,373)
Special education instruction	89,517	-	21,878	-	(67,639)
Special education support services-students	392,801	-	179,897	-	(212,904)
Support services - students	160,477	-	161,375	-	898
Support services - instruction	1,819,593	-	796,220	-	(1,023,373)
School administration	275,582	21,839	35,765	-	(217,978)
District administration	543,365	-	24,642	-	(518,723)
District administration support services	416,711	-	30,995	-	(385,716)
Operations and maintenance of plant	744,635	25,000	60,842	4,994,406	4,335,613
Student activities	14,435	-	24,434	-	9,999
Community services	5,500	-	-	-	(5,500)
Food services	33,544	-	-	-	(33,544)
Total governmental activities	$ 9,206,203	46,839	2,588,718	4,994,406	(1,576,240)
General revenues:					
Earnings on investments					279,111
E-Rate revenue					659,566
Grants not restricted to specific programs					5,275,168
Other					21,817
Total general revenues					6,235,662
Change in net position					4,659,422
Net position, beginning of year					14,275,955
Net position, end of year					$ 18,935,377

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

Exhibit C-1

CHUGACH SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2025

	Major Funds				
	School Operating Fund	Chenega School Renovation Capital Project Fund	Tatitlek School Renovation Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 6,305,121	-	-	69,807	6,374,928
Accounts receivable	-	764,501	-	451,317	1,215,818
Due from other funds	961,066	-	2,694,388	1,211,005	4,866,459
Inventory	84,339	-	-	-	84,339
Prepaids	10,129	-	-	-	10,129
Total assets	$ 7,360,655	764,501	2,694,388	1,732,129	12,551,673
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 1,219,960	-	-	-	1,219,960
Accrued payroll liabilities	436,646	-	-	-	436,646
Unearned revenue	-	-	2,694,388	-	2,694,388
Due to other funds	3,905,393	764,501	-	196,565	4,866,459
Total liabilities	5,561,999	764,501	2,694,388	196,565	9,217,453
Fund Balances:					
Nonspendable:					
Inventory	84,339	-	-	-	84,339
Prepaids	10,129	-	-	-	10,129
Committed:					
Student Activity	-	-	-	66,280	66,280
Teacher Housing	-	-	-	227,641	227,641
Major Minor Maintenance	-	-	-	663,549	663,549
Teacher Housing Replacement	-	-	-	30,539	30,539
Assigned:					
Impact aid	219,296	-	-	-	219,296
Other purposes	754,560	-	-	-	754,560
Staff development	-	-	-	547,555	547,555
Unassigned	730,332	-	-	-	730,332
Total fund balances	1,798,656	-	-	1,535,564	3,334,220
Total liabilities and fund balances	$ 7,360,655	764,501	2,694,388	1,732,129	12,551,673

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

Exhibit C-2

CHUGACH SCHOOL DISTRICT

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2025

Amounts reported as fund balances on the governmental funds balance sheet		$ 3,334,220
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		16,714,426
OPEB plans have been funded in excess of actuarially determined contributions, but are not considered financial resources.		
Proportionate share of the collective net OPEB assets:		
PERS	$ 637,082	
TRS	887,135	1,524,217
Long term liabilities that are not due and payable do not require use of current financial resources and are not reported in the funds.		
Proportionate share of the collective net pension liabilities:		
PERS	(1,493,408)	
TRS	(1,476,549)	(2,969,957)
Certain pension and OPEB resource flows are related to future periods and are deferred and amortized over time.		
Pension and OPEB related deferred outflows of resources:		
PERS	203,453	
TRS	213,015	416,468
Pension and OPEB related deferred inflows of resources:		
PERS	(44,611)	
TRS	(39,386)	(83,997)
Net position of governmental activities		$ 18,935,377

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

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2025

	Major Funds				
	School Operating Fund	Chenega School Renovation Capital Project Fund	Tatitlek School Renovation Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Local sources:					
Charges for services	$ -	-	-	46,839	46,839
Earnings on investments	279,111	-	-	-	279,111
E-rate	659,566	-	-	-	659,566
Other local	21,817	-	-	928,420	950,237
Intergovernmental:					
State of Alaska	5,321,856	3,818,597	1,162,804	599,629	10,902,886
Federal sources	239,017	-	-	564,352	803,369
Total revenues	6,521,367	3,818,597	1,162,804	2,139,240	13,642,008
Expenditures:					
Current:					
Instruction	3,359,834	-	-	799,195	4,159,029
Special education instruction	74,785	-	-	5,255	80,040
Special education support services - students	217,414	-	-	154,372	371,786
Support services - students	4,475	-	-	127,496	131,971
Support services - instruction	1,016,406	-	-	680,438	1,696,844
School administration	165,849	-	-	93,538	259,387
District administration	450,934	-	-	-	450,934
District administration support services	357,017	-	-	19,659	376,676
Operations and maintenance of plant	566,727	-	-	134,189	700,916
Student activities	-	-	-	14,435	14,435
Community services	5,500	-	-	-	5,500
Food services	33,544	-	-	-	33,544
Construction and facilities acquisition	-	3,818,597	1,162,804	-	4,981,401
Total expenditures	6,252,485	3,818,597	1,162,804	2,028,577	13,262,463
Excess of revenues over expenditures	268,882	-	-	110,663	379,545
Other financing sources (uses):					
Transfers in	-	-	-	450,000	450,000
Transfers out	(450,000)	-	-	-	(450,000)
Total other financing sources	(450,000)	-	-	450,000	-
Net change in fund balance	(181,118)	-	-	560,663	379,545
Fund balance, beginning of year	1,979,774	-	-	974,901	2,954,675
Fund balance, end of year	$ 1,798,656	-	-	1,535,564	3,334,220

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

Exhibit D-2

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2025

Net change in fund balances - total government funds			$ 379,545
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.			
Change in the unfunded net pension and OPEB assets and liabilities:			
PERS	$ (270,370)		
TRS	(14,198)		(284,568)
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 plan.			
PERS	(19,877)		
TRS	(126,649)		(146,526)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.			
This is the amount by which capital outlay exceeded depreciation expense in the current period:			
Capital outlay	5,059,854		
Depreciation expense	(348,883)		4,710,971
Change in net position of governmental activities			$ 4,659,422

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

On July 1, 1976, the Legislature of the State of Alaska established the District. At that time, assets were turned over to the District by the State of Alaska through direct transfer and use permits. The District is operated under the exclusive oversight management and control of the locally-elected School Board. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law. Therefore, the District constitutes an independent local governmental reporting entity. The District is not included in any other governmental reporting entity as defined in Section 2100, *Codification of Governmental Accounting and Financial Reporting standards,* since the School Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters. No other entities exist which are component units of the District. Consequently, the District's financial statements present only the funds of those organizational entities for which its elected governing board is financially accountable.

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 nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, would be reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District does not presently have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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*.

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

Separate financial statements are provided for governmental funds. 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”.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting.* Revenues are recorded when transaction occurs and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and liabilities associated with the operation of the District are included in the Statement of Net Position.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e., when they “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Intergovernmental Revenue

State of Alaska foundation revenue is susceptible to accrual and is recorded in the year to which it relates. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred. On-behalf payments from the State of Alaska are recognized in the year to which they relate.

Local Revenue

Interest earnings associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. E-rate revenue is recorded in the period it relates. Revenues from the VTE program also are recorded in the year it relates. All other revenue items are considered to be measurable and available if received within 60 days of year end.

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

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

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

The *Chenega School Renovation Capital Project Fund* accounts for funding relating to the planning, design, and construction of the Chenega School renovation project.

The *Tatitlek School Renovation Capital Project Fund* accounts for funding relating to the planning, design, and construction of the Tatitlek School renovation project.

The Other Governmental Funds of the District are considered nonmajor and are as follows:

Special Revenue Funds are used to account for the proceeds of specific 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 forth guidelines for financial reporting and requirements for basic accounting systems which are uniform throughout Alaska.

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 and expenditures during the reporting period. Actual results could differ from those estimates.

Indirect Costs

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

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position and Fund Balance

1. *Cash and Cash Equivalents*

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. *Investment Policy*

The District does not have a formal investment policy and does not carry any investments.

3. *Fair Value of Financial Instruments*

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

4. *Short-term Interfund Receivables and Payables*

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet of the fund financial statements and are eliminated in the preparation of the government-wide financial statements.

5. *Accounts Receivable*

Most of the District’s receivables are from grants and are deemed fully collectable; therefore, no allowance for doubtful accounts has been established.

6. *Inventory and Prepaids*

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

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

7. *Capital Assets*

Capital assets, which include buildings and equipment are recorded in the government-wide financial statements at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined by the District as assets with an initial, individual cost greater than $5,000 and an estimated life greater than one year. Capital assets in the government-wide financial statements are depreciated on the straight-line method.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized in the government-wide financial statements.

Depreciable capital assets are depreciated under the straight-line method with estimated useful lives as follows:

	Life in Years
Buildings	25-50
Vehicles	5-15
Equipment	5-15

8. *Unearned Revenue*

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

9. *Compensated Absences*

It is the District's policy to permit 12-month employees to accumulate earned but unused personal, annual and sick pay benefits. A liability is recognized when it is attributable to services already rendered, it accumulates, and it is more likely than not that the District will compensate an employee (either as paid time off or cash payment). Unused leav e is accrued utilizing current salary costs as earned by employees, and recorded as a liability in the government-wide statement of net position.

10. *Pensions and Other Post-Employment Benefits (OPEB)*

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

11. *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 component.

12. *Fund Balance*

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

- Non-spendable fund balances include items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.
- Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
- Committed fund balances can be used only for specific purposes pursuant to constraints imposed by a formal action by the Members of the School Board, the District's highest level of decision-making authority. This formal action is the passage of a resolution by the board, creating, modifying or rescinding an action.
- Assigned fund balances include amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Assignments are made by the Superintendent based on the School District Board direction. For governmental funds, other than the School Operating Fund, this is the residual amount within the fund that is not restricted or committed.
- Unassigned fund balance is the residual amount of the School Operating Fund not included in the four categories described above. Also, any deficit fund balances within the other governmental funds are reported as unassigned.

For the classification of governmental fund balances, the District considers an expenditure to be made from the most restrictive first when more than one classification is available.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except Capital Project Funds. The Capital Project Funds 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 those funds established to account for certain direct federal grants which lapse on September 30.

District policy in establishing budgetary data reflected in the financial statements is as follows:

An annual budget for the School Operating Fund is adopted by the School Board for all revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The original adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional and/or departmental areas of expenditures are not to be overspent.

Annual budgets of the various other Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. The District's Special Revenue Funds are used to account for educational programs and operations and maintenance programs that are restricted or committed. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues, available fund balance 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 revenues, available fund balance and transfers from other funds.

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

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

All deposits are carried at fair value plus accrued interest. The District maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the Balance Sheet of the fund financial statements as "cash and cash equivalents" or amounts "due to/from other funds."

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 District. To mitigate this risk the District's deposit policy requires all deposits to be fully insured or collateralized.

The District's bank accounts are provided with protection by the Federal Depository Insurance Corporation (FDIC). Bank accounts are insured by the FDIC to a maximum of $250,000 per financial institution. Any amount in excess of $250,000 is collateralized with securities held by the District's agent in the District's name. The District's policy for managing its custodial credit risk through its deposit practices by having all deposits fully insured or collateralized.

B. Receivables

Receivables as of year-end for the District's individual major funds and Other Governmental Funds are as follows:

		Chenega School Renovation Capital Project Fund	Other Governmental Funds	Total
Grants	$	764,501	193,038	957,539
Other		-	258,279	258,279
Total	$	764,501	451,317	1,215,818

Management has determined that all receivables fully collectible; therefore, no allowance for doubtful accounts is deemed necessary.

C. Capital Assets

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

		Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets, not being depreciated:					
Construction in progress	$	3,592,624	4,981,401	-	8,574,025
Capital assets, being depreciated:					
Buildings		21,840,967	78,453	-	21,919,420
Vehicles		134,953	-	-	134,953
Equipment		161,764	-	-	161,764
Total capital assets being depreciated		22,137,684	-	-	22,216,137
Less accumulated depreciation for:					
Buildings		(13,473,963)	(337,773)	-	(13,811,736)
Vehicles		(128,145)	(3,600)	-	(131,745)
Equipment		(124,745)	(7,510)	-	(132,255)
Net accumulated depreciation		(13,726,853)	(348,883)	-	(14,075,736)
Net capital assets, being depreciated		8,410,831	(270,430)	-	8,140,401
Total net governmental activities capital assets	$	12,003,455	4,710,971	-	16,714,426

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

Instruction	$	242,155
District Administration		5,400
Operations and maintenance of plant		101,328
Total	$	348,883

D. Interfund Receivables, Payables and Transfers

Interfund receivables and payables are shown as "Due From Other Funds" and "Due to Other Funds" in each of the individual funds. The composition of interfund balances as of June 30, 2025, is as follows:

Receivable Fund	Payable Fund	Amount
School Operating Fund	Other Governmental Funds	$ 196,565
School Operating Fund	Chenega School Renovation	764,501
Tatitlek School Renovation Capital Project Fund	School Operating Fund	2.694,388
Other Governmental Funds	School Operating Fund	1,211,005
		$ 4,866,459

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The District transferred $200,000 from the School Operating Fund to Teacher Housing Special Revenue Fund for current operation costs. The School Operating Fund transferred $250,000 to the Major Minor Maintenance Capital Project Fund for future repairs and maintenance.

IV. OTHER INFORMATION

A. Risk Management

The District faces a considerable number of risks of loss, including: (a) damage and loss to property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for damage and loss to property and contents, general liability, errors and omissions, employee health care, and student accidents. The District is a member of the Alaska Public Entity Insurance Company (APEI). This insurance company provides commercial coverage for risk or loss over buildings, equipment and losses arising out of property damage and associated claims. Worker's compensation is also purchased as required by statue. The 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 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.

The District maintains a health and medical benefit program, which covers all full time employees. Beginning in fiscal year 2015, the District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were $40,000 for individual claims and $1,000,000 for aggregate claims. Health and medical insurance expense was $442,176 for the year ended June 30, 2025, and consisted of paid claims, stop-loss premiums, and administrative fees.

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported. Such accruals were accounted for in the School Operating Fund and are included in "Accrued payroll liabilities." Total estimated liability at June 30, 2025 amounted to $51,182. Changes in the claims liability amount for the two years ended June 30 was:

Fiscal Year		Beginning Liability	Claims Expenditures	Claim Payments	Ending Liability
2024	$	111,947	626,178	695,489	42,636
2025	$	42,636	307,564	299,018	51,182

B. Contingencies

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

The District, from time to time, may be a participant in legal proceedings related to the conduct of its business. In the normal course of business, it also has various commitments and contingent liabilities, which are not reflected in the accompanying financial statements. In the opinion of management, the financial position of the District will not be materially affected by any current legal proceedings, commitments or contingent liabilities not disclosed herein.

C. Commitments

Encumbrances

Outstanding encumbrances are reported as assigned fund balance. Significant encumbrances at June 30, 2025 are as follows:

Educational supplies and services	$	754,560

D. 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.

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

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

Plan Memberships

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

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

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.

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.

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%):

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

Salary Floor. During the 25th 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
$	147,062	8,376	155,438

Public Employees' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed $40,924 (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 $98,480 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

Defined Benefit:		Pension
District's proportionate share of the net pension liability	$	1,493,408
State's proportionate share of the net pension liability		558,473
Total	$	2,051,881
		OPEB
District's proportionate share of the ARHCT OPEB liability	$	(599,359)
State's proportionate share of the ARHCT OPEB liability (asset)		(221,477)
Total	$	(820,836)
District's proportionate share of the ODD OPEB liability (asset)	$	(19,419)
District's proportionate share of the RMP OPEB liability (asset)	$	(18,304)
Total District's share of net pension and OPEB liabilities and assets	$	856,326

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 FY2025 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.02723%	0.02158%	0.00565%
OPEB:			
ARHCT	0.02722%	0.02160%	0.00562%
ODD	0.03253%	0.03277%	(0.0024%)
RMP	0.03927%	0.03915%	0.00012%

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense (benefit) of $619,925 and ($69,913), 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	
Defined Benefit:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	14,376	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	147,062	-
Total	$ 161,438	-

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 325	-
Changes of assumptions	16,092	-
Net difference between projected and actual earnings on OPEB plan investments	9,127	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(22,257)
District contributions subsequent to the measurement date	-	-
Total	$ 25,544	(22,257)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	(4,549)
Changes of assumptions	-	(48)
Net difference between projected and actual earnings on OPEB plan investments	62	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,013	(2,487)
District contributions subsequent to the measurement date	1,879	-
Total	$ 2,954	(7,084)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 461	(2,034)
Changes of assumptions	6,194	(12,305)
Net difference between projected and actual earnings on OPEB plan investments	258	-
Changes in proportion and differences between District contributions and proportionate share of contributions	107	(931)
District contributions subsequent to the measurement date	6,497	-
Total	$ 13,517	(15,270)

$147,062 and $8,376 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability and as an increase to the net OPEB assets in the year ended June 30, 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2025	$ (40,026)	(39,532)	(1,455)	(2,769)
2026	74,515	60,452	(854)	(83)
2027	(10,999)	(9,689)	(1,225)	(2,798)
2028	(9,114)	(7,944)	(1,046)	(2,023)
2029	-	-	(796)	(1,168)
Thereafter	-	-	(633)	591
Total	$ 14,376	3,287	(6,009)	(8,250)

For the year ended June 30, 2025, the District recognized $290,099 and ($103,880) 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 (asset)	$	1,989,359	1,493,408	1,073,713
Net OPEB ARHCT liability (asset)	$	(379,505)	(599,359)	(784,371)
Net OPEB ODD liability (asset)	$	(18,240)	(19,419)	(20,343)
Net OPEB RMP liability (asset)	$	3,171	(18,304)	(34,718)

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 liability (asset)	$	(805,493)	(599,359)	(354,486)
Net OPEB ODD liability (asset)	$	N/A	(19,419)	N/A
Net OPEB RMP liability (asset)	$	(36,884)	(18,304)	6,627

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

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

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed $72,374 for the year ended June 30, 2025, which included forfeitures of $0 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.

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
$	137,718	7,067	144,785

Teachers' Retirement Plans

For the year ended June 30, 2025 the State of Alaska contributed $244,781 (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 $410,842 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

Defined Benefit:		Pension
District's proportionate share of the net pension liability	$	1,476,549
State's proportionate share of the net pension liability		2,543,188
Total	$	4,019,737
District's proportionate share of the ARHCT OPEB liability	$	(828,318)
State's proportionate share of the ARHCT OPEB liability (asset)		(1,339,668)
Total	$	(2,167,986)
District's proportionate share of the ODD OPEB liability (asset)	$	(15,321)
District's proportionate share of the RMP OPEB liability (asset)	$	(43,496)
Total District's share of net pension and OPEB liabilities and assets	$	589,414

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 FY2025 to FY2039, as determined by projections based on the June 30, 2023 valuation.

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

	June 30, 2024 Measurement	June 30, 2023 Measurement	Change
Pension	0.07982%	0.08533%	(0.00551%)
OPEB:			
ARHCT	0.08302%	0.08767%	(0.00465%)
ODD	0.19228%	0.13545%	0.05683%
RMP	0.19344%	0.13468%	0.05876%

Based on the measurement date of June 30, 2024, the District recognized pension and OPEB expense of $596,810 and $119,887, 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	
Defined Benefit:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	24,618	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	137,718	-
Total	$ 162,336	-

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	(203)
Changes of assumptions	9,781	-
Net difference between projected and actual earnings on OPEB plan investments	10,494	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,378	-
District contributions subsequent to the measurement date	-	-
Total	$ 24,653	(203)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	(2,421)
Changes of assumptions	-	(22)
Net difference between projected and actual earnings on OPEB plan investments	65	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,399	(4,842)
District contributions subsequent to the measurement date	744	-
Total	$ 2,208	(7,285)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 6,072	(2,962)
Changes of assumptions	8,115	(16,878)
Net difference between projected and actual earnings on OPEB plan investments	619	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,689	(12,058)
District contributions subsequent to the measurement date	6,323	-
Total	$ 23,818	(31,898)

$137,718 and $7,067 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	$ (67,879)	(24,660)	(1,095)	(4,208)
2026	123,746	70,130	(669)	98
2027	(16,893)	(11,549)	(1,029)	(3,550)
2028	(14,356)	(9,471)	(830)	(3,177)
2029	-	-	(682)	(1,494)
Thereafter	-	-	(1,516)	(2,072)
Total	$ 24,618	24,450	(5,821)	(14,403)

For the year ended June 30, 2025, the District recognized ($9,789) and $75,676 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 (asset)	$ 2,142,077	1,476,549	913,175
Net OPEB ARHCT liability (asset)	$ (570,877)	(828,318)	(1,043,752)
Net OPEB ODD liability (asset)	$ (15,371)	(15,321)	(15,290)
Net OPEB RMP liability (asset)	$ (11,480)	(43,496)	(67,672)

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 liability (asset)	$ (1,067,273)	(828,318)	(542,830)
Net OPEB ODD liability (asset)	$ N/A	(15,321)	N/A
Net OPEB RMP liability (asset)	$ (70,593)	(43,496)	(6,811)

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%

The District contributed $92,740 for the year ended June 30, 2025, which included forfeitures of $0 which have been applied as employer contributions.

E. Alternative Retirement Plan

The District provides any eligible employee with a retirement savings plan 457(b) that was originally established in March 2004 under IRC Section 457(b). By signing a deferred compensation agreement, each eligible employee authorizes the Sponsor School District to contribute a specified amount to an account established on behalf of the eligible employee. All participants are fully vested in the amounts credited to the accounts at all times. Per the plan, the Sponsor may elect to make contributions to the accounts of eligible employees. No such contributions were made in FY2025.

F. 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 105 *Subsequent Events:* Effective for fiscal years beginning after June 15, 2026, 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.

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.

GASB Statement No. 105 defines subsequent events, including the subsequent events time frame, and establishes accounting and financial reporting requirements related to subsequent events.

G. Implementation of New Accounting Standards GASB Statement No. 101

Effective June 30, 2024, the District implemented GASB Statement No. 101, Compensated Absences. This Statement modifies the recognition and measurement of the compensated absences liability. 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 recognized that portion of leave in the compensated absences balance as of June 30, 2024. The adoption of this new pronouncement had no effect on the District's balances as of June 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

Exhibit E-1

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2025

	School Operating Fund			
	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Local sources:				
Earnings on investments	$ 185,000	185,000	279,111	94,111
E-Rate	756,000	756,000	659,566	(96,434)
Other local	10,000	10,000	21,817	11,817
Intergovernmental:				
State of Alaska	5,232,492	5,232,492	5,321,856	89,364
Federal sources	187,306	187,306	239,017	51,711
Total revenues	6,370,798	6,370,798	6,521,367	150,569
Expenditures:				
Current:				
Instruction	3,356,432	3,511,432	3,359,834	151,598
Special education instruction	167,000	167,000	74,785	92,215
Special education support services - students	332,788	332,788	217,414	115,374
Support services - students	-	-	4,475	(4,475)
Support services - instruction	1,273,506	1,273,506	1,016,406	257,100
School administration	227,055	227,055	165,849	61,206
District administration	298,986	298,986	450,934	(151,948)
District administration support services	347,650	347,650	357,017	(9,367)
Operations and maintenance of plant	594,589	594,589	566,727	27,862
Community services	5,000	5,000	5,500	(500)
Food services	-	-	33,544	(33,544)
Total expenditures	6,603,006	6,758,006	6,252,485	505,521
Excess (deficiency) of revenues over expenditures	(232,208)	(387,208)	268,882	656,090
Other financing sources (uses) -				
Transfers (out)	(64,000)	-	(450,000)	(450,000)
Net change in fund balance	$ (296,208)	(387,208)	(181,118)	206,090
Fund balance, beginning of year			1,979,774	
Fund balance, end of year			$ 1,798,656	

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0288%	$ 1,398,324	$ 375,501	$ 1,773,825	$ 463,715	301.55%	63.96%
2017	0.0240%	$ 1,342,669	$ 164,868	$ 1,507,537	$ 689,975	194.60%	59.55%
2018	0.0180%	$ 931,125	$ 347,021	$ 1,278,146	$ 672,760	138.40%	63.37%
2019	0.0213%	$ 1,060,662	$ 304,993	$ 1,365,655	$ 531,445	199.58%	65.19%
2020	0.0190%	$ 1,038,587	$ 409,846	$ 1,448,433	$ 889,852	116.71%	63.42%
2021	0.0264%	$ 1,558,765	$ 645,943	$ 2,204,708	$ 583,282	267.24%	61.61%
2022	0.0231%	$ 845,846	$ 115,919	$ 961,765	$ 610,777	138.49%	76.46%
2023	0.0239%	$ 1,217,572	$ 337,522	$ 1,555,094	$ 661,909	183.95%	67.97%
2024	0.0216%	$ 1,118,802	$ 372,568	$ 1,491,370	$ 981,007	114.05%	68.23%
2025	0.0272%	$ 1,493,408	$ 558,473	$ 2,051,881	$ 990,073	150.84%	67.81%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1800%	$ 152,233	$ 57,602	$ 209,835	$ 672,760	22.63%	89.68%
2019	0.0213%	$ 218,377	$ 63,400	$ 281,777	$ 531,445	41.09%	88.12%
2020	0.0189%	$ 27,983	$ 11,182	$ 39,165	$ 889,852	3.14%	98.13%
2021	0.0265%	$ (120,080)	$ (50,033)	$ (170,113)	$ 583,282	-20.59%	106.15%
2022	0.0231%	$ (592,705)	$ (77,248)	$ (669,953)	$ 610,777	-97.04%	135.54%
2023	0.0237%	$ (467,226)	$ (135,355)	$ (602,581)	$ 661,909	-70.59%	128.51%
2024	0.0216%	$ (497,445)	$ (164,988)	$ (662,433)	$ 981,007	-50.71%	133.96%
2025	0.0272%	$ (599,359)	$ (221,477)	$ (820,836)	$ 990,073	-60.54%	130.59%
Occupational Death and Disability (ODD):							
2018	0.0340%	$ (4,822)	$ -	$ (4,822)	$ 672,760	-0.72%	212.97%
2019	0.0313%	$ (6,081)	$ -	$ (6,081)	$ 531,445	-1.14%	270.62%
2020	0.0247%	$ (5,996)	$ -	$ (5,996)	$ 889,852	-0.67%	297.43%
2021	0.0270%	$ (7,372)	$ -	$ (7,372)	$ 583,282	-1.26%	283.80%
2022	0.0250%	$ (11,030)	$ -	$ (11,030)	$ 610,777	-1.81%	374.22%
2023	0.0225%	$ (9,863)	$ -	$ (9,863)	$ 661,909	-1.49%	348.80%
2024	0.0328%	$ (16,812)	$ -	$ (16,812)	$ 981,007	-1.71%	349.24%
2025	0.0325%	$ (19,419)	$ -	$ (19,419)	$ 990,073	-1.96%	346.81%
Retiree Medical Plan (RMP):							
2018	0.0340%	$ 1,772	$ -	$ 1,772	$ 359,982	0.49%	93.98%
2019	0.0313%	$ 3,984	$ -	$ 3,984	$ 174,337	2.29%	88.71%
2020	0.0311%	$ 7,442	$ -	$ 7,442	$ 452,109	1.65%	83.17%
2021	0.0330%	$ 2,344	$ -	$ 2,344	$ 251,145	0.93%	92.23%
2022	0.0297%	$ (7,966)	$ -	$ (7,966)	$ 230,018	-3.46%	115.10%
2023	0.0265%	$ (9,197)	$ -	$ (9,197)	$ 242,773	-3.79%	120.08%
2024	0.0392%	$ (18,589)	$ -	$ (18,589)	$ 330,654	-5.62%	124.29%
2025	0.0393%	$ (18,304)	$ -	$ (18,304)	$ 326,605	-5.60%	119.87%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 40,190	$ (40,190)	$ -	$ 689,975	5.82%
2017	$ 46,791	$ (46,791)	$ -	$ 672,760	6.96%
2018	$ 55,855	$ (55,855)	$ -	$ 531,445	10.51%
2019	$ 61,853	$ (68,551)	$ (6,698)	$ 889,852	6.95%
2020	$ 52,627	$ (45,133)	$ 7,494	$ 583,282	9.02%
2021	$ 62,969	$ (62,969)	$ -	$ 610,777	10.31%
2022	$ 71,677	$ (72,744)	$ (1,067)	$ 661,909	10.83%
2023	$ 128,674	$ (131,095)	$ (2,421)	$ 981,007	13.12%
2024	$ 140,380	$ (136,230)	$ 4,150	$ 990,073	14.18%
2025	$ 147,062	$ (147,062)	$ -	$ 1,035,509	14.20%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	$ 15,517	$ (15,517)	$ -	$ 531,445	2.92%
2019	$ 22,690	$ (22,690)	$ -	$ 889,852	2.55%
2020	$ 21,020	$ (21,020)	$ -	$ 583,282	3.60%
2021	$ 14,194	$ (14,194)	$ -	$ 610,777	2.32%
2022	$ 13,299	$ (13,299)	$ -	$ 661,909	2.01%
2023	$ 1,971	$ (1,971)	$ -	$ 981,007	0.20%
2024	$ -	$ -	$ -	$ 990,073	0.00%
2025	$ -	$ -	$ -	$ 1,035,509	0.00%
Occupational Death and Disability (ODD):					
2018	$ 567	$ (567)	$ -	$ 531,445	0.11%
2019	$ 1,097	$ (1,097)	$ -	$ 889,852	0.12%
2020	$ 1,138	$ (1,138)	$ -	$ 583,282	0.20%
2021	$ 1,296	$ (1,296)	$ -	$ 610,777	0.21%
2022	$ 1,385	$ (1,385)	$ -	$ 661,909	0.21%
2023	$ 2,149	$ (2,149)	$ -	$ 981,007	0.22%
2024	$ 2,229	$ (2,229)	$ -	$ 990,073	0.23%
2025	$ 1,879	$ (1,879)	$ -	$ 1,035,509	0.18%
Retiree Medical Plan (RMP):					
2018	$ 3,650	$ (3,650)	$ -	$ 174,337	2.09%
2019	$ 3,965	$ (3,965)	$ -	$ 452,109	0.88%
2020	$ 5,779	$ (5,779)	$ -	$ 251,145	2.30%
2021	$ 5,308	$ (5,308)	$ -	$ 230,018	2.31%
2022	$ 4,782	$ (4,782)	$ -	$ 242,773	1.97%
2023	$ 7,862	$ (7,862)	$ -	$ 330,654	2.38%
2024	$ 7,504	$ (7,504)	$ -	$ 326,605	2.30%
2025	$ 6,497	$ (6,497)	$ -	$ 328,973	1.97%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.0673%	$ 1,251,905	$ 2,004,527	$ 3,256,432	$ 1,352,870	92.54%	73.82%
2017	0.0860%	$ 1,963,867	$ 2,337,573	$ 4,301,440	$ 689,975	284.63%	68.40%
2018	0.0712%	$ 1,443,341	$ 2,520,165	$ 3,963,506	$ 672,760	214.54%	72.39%
2019	0.0737%	$ 1,410,701	$ 2,095,659	$ 3,506,360	$ 1,425,597	98.96%	74.09%
2020	0.0794%	$ 1,483,880	$ 2,201,289	$ 3,685,169	$ 1,599,496	92.77%	74.68%
2021	0.0720%	$ 1,463,272	$ 2,537,656	$ 4,000,928	$ 1,719,634	85.09%	72.81%
2022	0.1232%	$ 980,982	$ 832,004	$ 1,812,986	$ 1,758,774	55.78%	89.43%
2023	0.1057%	$ 1,762,403	$ 2,344,865	$ 4,107,268	$ 1,710,366	103.04%	78.33%
2024	0.8533%	$ 1,500,417	$ 2,373,087	$ 3,873,504	$ 1,789,816	83.83%	77.62%
2025	0.0798%	$ 1,476,549	$ 2,543,188	$ 4,019,737	$ 2,272,006	64.99%	77.07%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2025

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0709%	$ 130,369	$ 228,931	$ 359,300	$ 672,760	19.38%	93.75%
2019	0.0734%	$ 228,093	$ 340,395	$ 568,488	$ 1,425,597	16.00%	90.23%
2020	0.0794%	$ (121,284)	$ (180,255)	$ (301,539)	$ 1,599,496	-7.58%	105.50%
2021	0.0720%	$ (257,670)	$ (446,881)	$ (704,551)	$ 1,719,634	-14.98%	113.78%
2022	0.1285%	$ (1,493,962)	$ (1,161,684)	$ (2,655,646)	$ 1,758,774	-84.94%	145.41%
2023	0.1077%	$ (944,372)	$ (1,217,870)	$ (2,162,242)	$ 1,710,366	-55.21%	134.84%
2024	0.0877%	$ (885,997)	$ (1,334,464)	$ (2,220,461)	$ 1,789,816	-49.50%	140.49%
2025	0.0830%	$ (828,318)	$ (1,339,668)	$ (2,167,986)	$ 2,272,006	-36.46%	137.40%
Occupational Death and Disability (ODD):							
2018	0.1020%	$ (3,333)	$ -	$ (3,333)	$ 672,760	-0.50%	1342.59%
2019	0.1050%	$ (3,681)	$ -	$ (3,681)	$ 1,425,597	-0.26%	1304.81%
2020	0.1360%	$ (5,470)	$ -	$ (5,470)	$ 1,599,496	-0.34%	1409.77%
2021	0.1517%	$ (6,530)	$ -	$ (6,530)	$ 1,719,634	-0.38%	931.08%
2022	0.1431%	$ (8,719)	$ -	$ (8,719)	$ 1,758,774	-0.50%	1254.36%
2023	0.1033%	$ (6,238)	$ -	$ (6,238)	$ 1,710,366	-0.36%	1268.28%
2024	0.1355%	$ (9,372)	$ -	$ (9,372)	$ 1,789,816	-0.52%	1410.42%
2025	0.1923%	$ (15,321)	$ -	$ (15,321)	$ 2,272,006	-0.67%	1600.56%
Retiree Medical Plan (RMP):							
2018	0.1020%	$ (4,835)	$ -	$ (4,835)	$ 329,268	-1.47%	118.16%
2019	0.1050%	$ (3,358)	$ -	$ (3,358)	$ 388,519	-0.86%	109.56%
2020	0.1359%	$ (5,213)	$ -	$ (5,213)	$ 500,012	-1.04%	110.03%
2021	0.1522%	$ (15,016)	$ -	$ (15,016)	$ 524,578	-2.86%	125.59%
2022	0.1428%	$ (28,667)	$ -	$ (28,667)	$ 544,825	-5.26%	142.54%
2023	0.1031%	$ (19,958)	$ -	$ (19,958)	$ 519,339	-3.84%	140.73%
2024	0.1347%	$ (29,832)	$ -	$ (29,832)	$ 586,643	-5.09%	140.71%
2025	0.1934%	$ (43,496)	$ -	$ (43,496)	$ 754,156	-5.77%	134.72%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 40,190	$ (40,190)	$ -	$ 689,975	5.82%
2017	$ 46,791	$ (46,791)	$ -	$ 672,760	6.96%
2018	$ 90,177	$ (90,177)	$ -	$ 1,425,597	6.33%
2019	$ 86,199	$ (92,071)	$ (5,872)	$ 1,599,496	5.39%
2020	$ 95,319	$ (89,031)	$ 6,288	$ 1,719,634	5.54%
2021	$ 69,146	$ (69,146)	$ -	$ 1,758,774	3.93%
2022	$ 72,471	$ (72,471)	$ -	$ 1,710,366	4.24%
2023	$ 144,539	$ (144,383)	$ 156	$ 1,789,816	8.08%
2024	$ 181,750	$ (181,937)	$ (187)	$ 2,272,006	8.00%
2025	$ 137,718	$ (137,718)	$ -	$ 1,891,123	7.28%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2025

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	$ 44,470	$ (44,470)	$ -	$ 1,425,597	3.12%
2019	$ 41,407	$ (41,407)	$ -	$ 1,599,496	2.59%
2020	$ 53,779	$ (53,779)	$ -	$ 1,719,634	3.13%
2021	$ 76,788	$ (76,788)	$ -	$ 1,758,774	4.37%
2022	$ 71,579	$ (71,579)	$ -	$ 1,710,366	4.19%
2023	$ -	$ -	$ -	$ 1,789,816	0.00%
2024	$ -	$ -	$ -	$ 2,272,006	0.00%
2025	$ -	$ -	$ -	$ 1,891,123	0.00%
Occupational Death and Disability (ODD):					
2018	$ -	$ -	$ -	$ 1,425,597	0.00%
2019	$ 425	$ (425)	$ -	$ 1,599,496	0.03%
2020	$ 498	$ (498)	$ -	$ 1,719,634	0.03%
2021	$ 518	$ (518)	$ -	$ 1,758,774	0.03%
2022	$ 487	$ (487)	$ -	$ 1,710,366	0.03%
2023	$ 567	$ (567)	$ -	$ 1,789,816	0.03%
2024	$ 774	$ (774)	$ -	$ 2,272,006	0.03%
2025	$ 744	$ (744)	$ -	$ 1,891,123	0.04%
Retiree Medical Plan (RMP):					
2018	$ 3,435	$ (3,435)	$ -	$ 388,519	0.88%
2019	$ 4,192	$ (4,192)	$ -	$ 500,012	0.84%
2020	$ 6,791	$ (6,791)	$ -	$ 524,578	1.29%
2021	$ 6,020	$ (6,020)	$ -	$ 544,825	1.10%
2022	$ 5,056	$ (5,056)	$ -	$ 519,339	0.97%
2023	$ 6,169	$ (6,169)	$ -	$ 586,643	1.05%
2024	$ 7,931	$ (7,931)	$ -	$ 754,156	1.05%
2025	$ 6,323	$ (6,323)	$ -	$ 738,376	0.86%

See accompanying notes to Required Supplementary Information.

1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budgets and Budgetary Accounting

Annual budgets are adopted on modified accrural basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except Capital Project Funds. The Capital Project Funds adopt project-length budgets. Budgets are prepared on the modified accrual accounting basis. All annual appropriations lapse at fiscal yearend. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of those funds established to account for certain direct federal grants which lapse on September 30.

District policy in establishing budgetary data reflected in the financial statements is as follows:

An annual budget for the School Operating Fund is adopted by the School Board for all revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The original adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional and/or departmental areas of expenditures are not to be overspent.

Annual budgets of the various other Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. The District’s Special Revenue Funds are used to account for educational programs and operations and maintenance programs that are restricted or committed. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues, available fund balance 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 revenues, available fund balance and transfers from other funds.

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

Excess of Expenditures over Appropriations

The following functions had expenditures in excess of appropriation in the School Operating Fund for the year ended June 30, 2025:

		Amount in Excess of Appropriations
Support services – students	$	4,475
District administration	$	151,948
District administration support services	$	9,367
Community services	$	500
Food services	$	33,544

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.

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 30th, 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.

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 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Revenues:			
Local sources:			
Earnings on investments	$ 185,000	279,111	94,111
E-Rate	756,000	659,566	(96,434)
Other local	10,000	21,817	11,817
Total local sources	951,000	960,494	9,494
Intergovernmental:			
State of Alaska:			
Foundation	4,672,672	4,490,127	(182,545)
Quality schools	-	12,519	12,519
TRS on-behalf	251,560	244,781	(6,779)
PERS on-behalf	19,084	40,924	21,840
Other	289,176	533,505	244,329
Total State of Alaska	5,232,492	5,321,856	89,364
Federal sources:			
National Forest Receipts	-	19,721	19,721
Impact Aid	187,306	219,296	31,990
Total federal sources	187,306	239,017	51,711
Total revenues	6,370,798	6,521,367	150,569
Expenditures:			
Current:			
Instruction:			
Regular:			
Certificated salaries	513,917	619,047	(105,130)
Non-certificated salaries	15,971	150	15,821
Employee benefits	470,444	448,869	21,575
Professional and technical services	66,600	22,061	44,539
Staff travel	15,000	15,888	(888)
Student travel	2,000	14,225	(12,225)
Utility services	-	-	-
Energy	15,000	-	15,000
Other purchased services	15,000	-	15,000
Supplies, materials and media	-	555	(555)
Other	-	1,330	(1,330)
Equipment	15,000	-	15,000
Total regular instruction	1,128,932	1,122,125	6,807
Correspondence study:			
Certificated salaries	685,000	647,455	37,545
Non-certificated salaries	190,000	168,740	21,260
Employee benefits	262,500	221,386	41,114
Professional and technical services	510,000	503,457	6,543
Staff travel	20,000	23,419	(3,419)
Utility services	85,000	82,009	2,991
Other purchased services	15,000	26,368	(11,368)
Supplies, materials and media	600,000	551,540	48,460
Other	-	6,414	(6,414)
Equipment	15,000	6,921	8,079
Total correspondence study	2,382,500	2,237,709	144,791
Total instruction	3,511,432	3,359,834	151,598
Special education instruction:			
Certificated salaries	112,000	58,403	53,597
Employee benefits	55,000	16,382	38,618
Total special education instruction	$ 167,000	74,785	92,215

(Continued)

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
Special education support services – students:			
Certificated salaries	$ 150,000	70,695	79,305
Employee benefits	87,788	28,477	59,311
Professional and technical services	35,000	64,193	(29,193)
Staff travel	55,000	49,350	5,650
Supplies, materials and media	5,000	4,699	301
Total special education support services – students	332,788	217,414	115,374
Support services – students:			
Employee benefits	-	3,354	(3,354)
Staff travel	-	62	(62)
Other purchased services	-	20	(20)
Supplies, materials and media	-	509	(509)
Other	-	530	(530)
Total support services – students	-	4,475	(4,475)
Support services – instruction:			
Certificated salaries	43,363	33,770	9,593
Non-certificated salaries	142,000	137,048	4,952
Employee benefits	99,143	75,861	23,282
Professional and technical services	75,000	46,555	28,445
Staff travel	20,000	14,602	5,398
Student travel	-	8,011	(8,011)
Utility services	884,000	694,650	189,350
Supplies, materials and media	10,000	5,909	4,091
Total support services – instruction	1,273,506	1,016,406	257,100
School administration:			
Certificated salaries	162,555	101,062	61,493
Employee benefits	60,000	35,736	24,264
Professional and technical services	1,000	10,158	(9,158)
Staff travel	2,500	13,738	(11,238)
Utility services	-	35	(35)
Supplies, materials and media	1,000	535	465
Other	-	4,585	(4,585)
Total school administration	227,055	165,849	61,206
District administration:			
Administration			
Non-certificated salaries	198,300	259,818	(61,518)
Employee benefits	49,575	103,712	(54,137)
Professional and technical services	30,000	3,121	26,879
Staff travel	111	904	(793)
Student travel	-	4,727	(4,727)
Supplies, materials and media	1,000	9,482	(8,482)
Other	-	20	(20)
Equipment	-	271	(271)
Total administration	278,986	382,055	(103,069)
Board of education:			
Non-certificated salaries	-	22,500	(22,500)
Employee benefits	-	1,580	(1,580)
Professional and technical services	20,000	28,523	(8,523)
Staff travel	-	16,196	(16,196)
Supplies, materials and media	-	80	(80)
Total board of education	20,000	68,879	(48,879)
Total district administration	$ 298,986	450,934	(151,948)

(Continued)

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
District administration support services:			
Non-certificated salaries	$ 152,100	119,521	32,579
Employee benefits	76,050	46,690	29,360
Professional and technical services	75,000	73,358	1,642
Staff travel	2,500	14	2,486
Utility services	8,000	3,728	4,272
Other purchased services	9,000	7,037	1,963
Insurance and bond premiums	90,000	95,422	(5,422)
Supplies, materials and media	25,000	3,736	21,264
Other	10,000	27,170	(17,170)
Less recovery of indirect costs	(100,000)	(19,659)	(80,341)
Total district administration support			
Total district administration support services	347,650	357,017	(9,367)
Operations and maintenance of plant:			
Certificated salaries	58,796	75,577	(16,781)
Non-certificated salaries	45,930	35,260	10,670
Employee benefits	52,363	22,795	29,568
Professional and technical services	85,000	42,750	42,250
Staff travel	2,500	150	2,350
Utility services	-	26,291	(26,291)
Energy	175,000	286,942	(111,942)
Other purchased services	15,000	9,896	5,104
Insurance and bond premiums	110,000	45,848	64,152
Supplies, materials and media	45,000	15,397	29,603
Equipment	5,000	5,821	(821)
Total operations and maintenance of plant	594,589	566,727	27,862
Community services-			
Other	5,000	5,500	(500)
Food services:			
Certificated salaries	-	435	(435)
Non-certificated salaries	-	19,272	(19,272)
Employee benefits	-	3,733	(3,733)
Professional and technical services	-	979	(979)
Supplies, materials and media	-	9,125	(9,125)
Total food services	-	33,544	(33,544)
Total expenditures	6,758,006	6,252,485	505,521
Excess (deficiency) of revenues over expenditures	(387,208)	268,882	656,090
Other financing sources (uses) -			
Transfers out	-	(450,000)	(450,000)
Net change in fund balance	$ (387,208)	(181,118)	206,090
Fund balance, beginning of year		1,979,774	
Fund balance, end of year		$ 1,798,656	

CHUGACH SCHOOL DISTRICT

Chenega School Renovation Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues-		
Intergovernmental-		
State of Alaska	$	3,818,597
Expenditures		
Current:		
Construction and facilities acquisition:		
Certified salaries		31,686
Employee benefits		4,652
Professional and technical services		64,381
Staff travel		3,950
Supplies, materials and media		7,308
Capital outlay		3,578,838
Equipment		127,782
Total construction and facilities acquisition		3,818,597
Excess of revenues over expenditures		-
Fund balance, beginning of year		-
Fund balance, end of year	$	-

CHUGACH SCHOOL DISTRICT

Tatilek School Renovation Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues-		
Intergovernmental-		
State of Alaska	$	1,162,804
Expenditures		
Current:		
Construction and facilities acquisition:		
Certified salaries		29,683
Non-certified salaries		33,300
Employee benefits		15,758
Professional and technical services		34,216
Supplies, materials and media		35
Capital outlay		1,049,812
Total construction and facilities acquisition		1,162,804
Excess of revenues over expenditures		-
Fund balance, beginning of year		-
Fund balance, end of year	$	-

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2025

Assets		Special Revenue Funds					
		PREP	NCLB Integrated Program	Title VI-B IDEA	School Improvement	TEKDA	Cultural Heritage Improving Learning and Development FY24
Cash and cash equivalents	$	-	-	-	-	-	-
Accounts receivable		70,472	5,402	31,843	12,830	60,520	11,971
Due from School Operating Fund		-	-	-	-	-	-
Total assets	$	70,472	5,402	31,843	12,830	60,520	11,971
Liabilities and Fund Balances							
Liabilities -							
Due to School Operating Fund		70,472	5,402	31,843	12,830	60,520	11,971
Fund balances:							
Committed:							
Student Activity		-	-	-	-	-	-
Teacher Housing		-	-	-	-	-	-
Major Minor Maintenance		-	-	-	-	-	-
Teacher Housing Replacement		-	-	-	-	-	-
Assigned -							
Staff development		-	-	-	-	-	-
Total fund balances		-	-	-	-	-	-
Total liabilities and fund balances	$	70,472	5,402	31,843	12,830	60,520	11,971

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, Continued

Assets	Special Revenue Funds: Teacher Housing	Battelle	Voyage to Excellence	Student Activity	Total Special Revenue Funds
Cash and cash equivalents	$ -	-	-	69,807	69,807
Accounts receivable	-	-	258,279	-	451,317
Due from School Operating Fund	227,641	36,485	252,791	-	516,917
Total assets	$ 227,641	36,485	511,070	69,807	1,038,041
Liabilities and Fund Balances					
Liabilities -					
Due to School Operating Fund	-	-	-	3,527	196,565
Fund balances:					
Committed:					
Student Activity	-	-	-	66,280	66,280
Teacher Housing	227,641	-	-	-	227,641
Major Minor Maintenance	-	-	-	-	-
Teacher Housing Replacement	-	-	-	-	-
Assigned -					
Staff development	-	36,485	511,070	-	547,555
Total fund balances	227,641	36,485	511,070	66,280	841,476
Total liabilities and fund balances	$ 227,641	36,485	511,070	69,807	1,038,041

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, Continued

Assets	Capital Project Funds: Major Minor Maintenance	Capital Project Funds: Teacher Housing Replacement and Repair	Total Capital Project Funds	Total Other Governmental Funds
Cash and cash equivalents	$ -	-	-	69,807
Accounts receivable	-	-	-	451,317
Due from School Operating Fund	663,549	30,539	694,088	1,211,005
Total assets	$ 663,549	30,539	694,088	1,732,129
Liabilities and Fund Balances				
Liabilities -				
Due to School Operating Fund	-	-	-	196,565
Fund balances:				
Committed:				
Student Activity	-	-	-	66,280
Teacher Housing	-	-	-	227,641
Major Minor Maintenance	663,549	-	663,549	663,549
Teacher Housing Replacement	-	30,539	30,539	30,539
Assigned -				
Staff development	-	-	-	547,555
Total fund balances	663,549	30,539	694,088	1,535,564
Total liabilities and fund balances	$ 663,549	30,539	694,088	1,732,129

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2025

	Special Revenue Funds						
	PREP	Broadband Assistance	NCLB Integrated Program	Title VI-B IDEA	Preschool Disabled	AK Literacy	CRRSA Act
Revenues:							
Local sources:							
Charges for services	$ -	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	218,327	42,673	-	-	-	-	-
Federal sources	-	-	50,758	125,523	974	68,816	10,805
Total revenues	218,327	42,673	50,758	125,523	974	68,816	10,805
Expenditures:							
Current:							
Instruction	126,506	-	3,381	-	-	48,147	1,361
Special education instruction	-	-	-	5,255	-	-	-
Special education support services - students	-	-	36,933	116,465	974	-	-
Support services - students	-	-	-	-	-	-	-
Support services - instruction	82,800	42,673	8,570	-	-	17,826	-
School administration	-	-	-	-	-	-	-
District administration support services	9,021	-	1,874	3,803	-	2,843	81
Operations and maintenance of plant	-	-	-	-	-	-	9,363
Student activities	-	-	-	-	-	-	-
Total expenditures	218,327	42,673	50,758	125,523	974	68,816	10,805
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources - Transfer in	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-	-	-
Fund balance, end of year	$ -	-	-	-	-	-	-

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds						
	Title VI-B Discretionary SPED	School Improvement	Small Rural School Achievement Program	TEKDA	Cultural Heritage Improving Learning and Development FY24	Teacher Housing	Battelle
Revenues:							
Local sources:							
Charges for services	$ -	-	-	-	-	46,839	-
Other local	-	-	-	-	-	-	57,000
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources	29,192	37,555	7,255	160,520	72,954	-	-
Total revenues	29,192	37,555	7,255	160,520	72,954	46,839	57,000
Expenditures:							
Current:							
Instruction	408	30,945	-	23,692	29,722	-	40,796
Special education instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-
Support services - instruction	28,046	5,311	7,255	122,743	43,232	-	-
School administration	-	-	-	14,085	-	79,453	-
District administration support services	738	1,299	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	90,951	-
Student activities	-	-	-	-	-	-	-
Total expenditures	29,192	37,555	7,255	160,520	72,954	170,404	40,796
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	(123,565)	16,204
Other financing sources - Transfer in	-	-	-	-	-	200,000	-
Net change in fund balance	-	-	-	-	-	76,435	16,204
Fund balance, beginning of year	-	-	-	-	-	151,206	20,281
Fund balance, end of year	$ -	-	-	-	-	227,641	36,485

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds			Capital Project Funds			
	Voyage to Excellence	Student Activity	Total Special Revenue Funds	Major Minor Maintenance	Teacher Housing Replacement and Repair	Total Capital Projects Funds	Total Other Governmental Funds
Revenues:							
Local sources:							
Charges for services	$ -	-	46,839	-	-	-	46,839
Other local	827,687	30,728	915,415	13,005	-	13,005	928,420
Intergovernmental:							
State of Alaska	338,629	-	599,629	-	-	-	599,629
Federal sources	-	-	564,352	-	-	-	564,352
Total revenues	1,166,316	30,728	2,126,235	13,005	-	13,005	2,139,240
Expenditures:							
Current:							
Instruction	490,519	3,718	799,195	-	-	-	799,195
Special education instruction	-	-	5,255	-	-	-	5,255
Special education support services - students	-	-	154,372	-	-	-	154,372
Support services - students	127,496	-	127,496	-	-	-	127,496
Support services - instruction	321,982	-	680,438	-	-	-	680,438
School administration	-	-	93,538	-	-	-	93,538
District administration support services	-	-	19,659	-	-	-	19,659
Operations and maintenance of plant	29,975	-	130,289	3,900	-	3,900	134,189
Student activities	-	14,435	14,435	-	-	-	14,435
Total expenditures	969,972	18,153	2,024,677	3,900	-	3,900	2,028,577
Excess (deficiency) of revenues over expenditures	196,344	12,575	101,558	9,105	-	9,105	110,663
Other financing sources - Transfer in	-	-	200,000	250,000	-	250,000	450,000
Net change in fund balance	196,344	12,575	301,558	259,105	-	259,105	560,663
Fund balance, beginning of year	314,726	53,705	539,918	404,444	30,539	434,983	974,901
Fund balance, end of year	$ 511,070	66,280	841,476	663,549	30,539	694,088	1,535,564

CHUGACH SCHOOL DISTRICT

PREP Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Intergovernmental -			
State of Alaska	$ 262,623	218,327	(44,296)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	54,326	51,020	3,306
Non-certificated salaries	69,693	28,995	40,698
Employee benefits	33,234	30,681	2,553
Professional and technical services	5,007	2,150	2,857
Staff travel	8,289	5,007	3,282
Supplies, materials and media	14,417	8,653	5,764
Total instruction	184,966	126,506	58,460
Support services - instruction:			
Certificated salaries	37,405	35,128	2,277
Non-certificated salaries	3,482	28,046	(24,564)
Employee benefits	16,238	14,990	1,248
Professional and technical services	803	345	458
Staff travel	6,461	3,903	2,558
Supplies, materials and media	417	250	167
Other expenses	2,000	138	1,862
Total support services - instruction	66,806	82,800	(15,994)
District Administration support services -			
Indirect costs	10,851	9,021	1,830
Total expenditures	262,623	218,327	44,296
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Broadband Assistance Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenue -			
Intergovernmental -			
State of Alaska	$ 42,673	42,673	-
Expenditures:			
Current:			
Support services - instruction -			
Utility services	42,673	42,673	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

NCLB Integrated Program Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed			
through the State of Alaska	$ 67,561	50,758	(16,803)
Expenditures:			
Current:			
Instruction:			
Certified salaries	2,488	2,511	(23)
Employee benefits	338	352	(14)
Staff travel	8,123	518	7,605
Total instruction	10,949	3,381	7,568
Special education support services - students:			
Certificated salaries	7,512	7,582	(70)
Non-certificated salaries	19,127	19,127	-
Employee benefits	9,805	10,224	(419)
Total special education support services - students	36,445	36,933	(488)
Support services - instruction:			
Professional and technical services	7,980	7,980	-
Staff travel	9,253	590	8,663
Supplies, materials and media	150	-	150
Total support services - instruction	17,383	8,570	8,663
District administration support services -			
Indirect costs	2,785	1,874	911
Total expenditures	67,561	50,758	16,653
Excess of revenues over expenditures	$ -	-	(150)
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 125,523	125,523	-
Expenditures:			
Current:			
Special education instruction:			
Certificated salaries	5,853	3,999	1,854
Employee benefits	1,173	1,256	(83)
Total special education instruction	7,026	5,255	1,771
Special education support services - students:			
Certificated salaries	24,721	23,982	739
Employee benefits	8,000	3,601	4,399
Professional and technical services	53,469	78,432	(24,963)
Staff travel	27,120	10,450	16,670
Total special education support services - students	113,310	116,465	(3,155)
District administration support services -			
Indirect costs	5,187	3,803	1,384
Total expenditures	125,523	125,523	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 974	974	-
Expenditures:			
Current:			
Special education support services - students -			
Professional and technical services	974	974	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

AK Literacy Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed			
through the State of Alaska	$ 75,326	68,816	(6,510)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	32,402	31,117	1,285
Employee benefits	17,693	16,940	753
Supplies, materials and media	-	90	(90)
Total instruction	50,095	48,147	1,948
Support services - instruction:			
Certificated salaries	11,194	10,750	444
Employee benefits	3,947	3,814	133
Professional and technical services	2,600	1,251	1,349
Staff travel	4,378	2,011	2,367
Total support services - instruction	22,119	17,826	4,293
District administration support services -			
Indirect costs	3,112	2,843	269
Total expenditures	75,326	68,816	6,510
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

CRRSA Act Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed			
through the State of Alaska	$ 10,805	10,805	-
Expenditures:			
Current:			
Instruction -			
Professional and technical services	1,361	1,361	-
District administration support services -			
Indirect costs	81	81	-
Operations and maintenance of plant:			
Supplies, materials and media	508	508	-
Equipment	8,855	8,855	
Total operations and maintenance of plant	9,363	9,363	-
Total expenditures	10,805	10,805	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Title VI-B Discretionary SPED Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed			
through the State of Alaska	$ 30,000	29,192	(808)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	-	408	(408)
Support services - instruction:			
Non-certificated salaries	5,632	5,023	609
Employee benefits	1,971	2,195	(224)
Supplies, materials and media	9,525	18,948	(9,423)
Equipment	12,134	1,880	10,254
Total support services - instruction	29,262	28,046	1,216
District administration support services -			
Indirect costs	738	738	-
Total expenditures	30,000	29,192	808
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

School Improvement Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed the State of Alaska	$ 37,555	37,555	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	18,921	18,921	-
Staff travel	1,617	1,024	593
Supplies, materials and media	10,000	11,000	(1,000)
Total instruction	30,538	30,945	(407)
Support services - instruction :			
Certified salaries	4,000	4,000	-
Employee benefits	1,046	1,046	-
Staff travel	419	265	154
Total support services - instruction	5,465	5,311	154
District administration support services -			
Indirect costs	1,552	1,299	253
Total expenditures	37,555	37,555	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Small Rural School Achievement Program Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Direct federal education sources	$ 7,255	7,255	-
Expenditures:			
Current:			
Support services - instruction -			
Supplies, materials and media	7,255	7,255	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

TEKDA Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Direct federal education sources	$ 199,997	160,520	(39,477)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	23,170	15,692	7,478
Equipment	8,000	8,000	
Total instruction	31,170	23,692	7,478
Support services- instruction:			
Professional and technical services	136,500	111,750	24,750
Staff travel	9,084	10,993	(1,909)
Total support services- instruction	145,584	122,743	22,841
School administration:			
Certified salaries	10,000	12,287	(2,287)
Employee benefits	3,900	1,798	2,102
Total school administration	13,900	14,085	(185)
District administration support services -			
Indirect costs	9,343	-	9,343
Total expenditures	199,997	160,520	39,477
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CHUGACH SCHOOL DISTRICT

Cultural Heritage Improving Learning and Development
FY24 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues - Intergovernmental -		
Federal sources passed		
through other intermediary agency	$	72,954
Expenditures:		
Current:		
Instruction:		
Certificated salaries		13,833
Employee benefits		3,132
Supplies, materials and media		12,757
Total instruction		29,722
Support services - instruction:		
Certificated salaries		17,564
Non-certificated salaries		8,156
Employee benefits		11,633
Professional and technical services		4,005
Staff travel		1,874
Total support services - instruction		43,232
Total expenditures		72,954
Excess of revenues over expenditures		-
Fund balance, beginning of year		-
Fund balance, end of year	$	-

CHUGACH SCHOOL DISTRICT

Teacher Housing Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues -		
Local sources - charges for services	$	46,839
Expenditures:		
Current:		
School administration -		
Buildings and improvements purchased		79,453
Operations and maintenance of plant:		
Professional and technical services		49,571
Staff travel		3,336
Utility services		1,740
Energy		13,878
Other purchased services		11,301
Supplies, materials and media		4,083
Equipment		7,042
Total operations and maintenance of plant		90,951
Total expenditures		170,404
Excess of revenues over expenditures		(123,565)
Other financing (uses) -		
Transfer in		200,000
Net change in fund balance		76,435
Fund balance, beginning of year		151,206
Fund balance, end of year	$	227,641

CHUGACH SCHOOL DISTRICT

Battelle Special Revenue Fund

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

Year Ended June 30, 2025

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Local sources - other local	$ 57,000	57,000	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	57,000	40,796	16,204
Excess of revenues over expenditures	$ -	16,204	(16,204)
Fund balance, beginning of year		20,281	
Fund balance, end of year		$ 36,485	

CHUGACH SCHOOL DISTRICT

Voyage to Excellence Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance

Year Ended June 30, 2025

Revenues:		
Local sources:		
Other local	$	827,687
Intergovernmental - State of Alaska		338,629
Total revenues		1,166,316
Expenditures:		
Instruction:		
Certificated salaries		336,810
Employee benefits		79,579
Professional and technical services		9,827
Staff travel		4,878
Student travel		50,406
Utility services		555
Supplies, materials and media		8,074
Other		390
Total instruction		490,519
Support services - students:		
Non-certificated salaries		85,101
Employee benefit		42,395
Total support services - students		127,496
Support services - instruction:		
Certificated salaries		3,899
Non-certificated salaries		143,346
Employee benefits		67,742
Professional and technical services		21,199
Staff travel		34,979
Utility services		6,292
Other purchased services		1,242
Supplies, materials and media		43,283
Total support services - instruction		321,982
Operations and maintenance of plant:		
Professional and technical services		7,538
Utility services		3,746
Energy		14,372
Other purchased services		2,477
Supplies, materials and media		1,842
Total operations and maintenance of plant		29,975
Total expenditures		969,972
Excess of revenues over expenditures		196,344
Fund balance, beginning of year		314,726
Fund balance, end of year	$	511,070

CHUGACH SCHOOL DISTRICT

Student Activity Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues -		
Local sources - other local	$	30,728
Expenditures:		
Current:		
Instruction:		
Professional and technical services		500
Other purchased services		3,090
Supplies, materials and media		128
Total instruction		3,718
Student activities:		
Professional and technical services		11,080
Other purchased services		290
Supplies, materials and media		3,065
Total student activities		14,435
Total expenditures		18,153
Excess of revenues over expenditures		12,575
Fund balance, beginning of year		53,705
Fund balance, end of year	$	66,280

CHUGACH SCHOOL DISTRICT

Major Minor Maintenance Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues - local sources - other local	$	13,005
Expenditures -		
Operations and maintenance of plant -		
Staff travel		3,900
Excess of revenues over expenditures		9,105
Other financing sources (uses) -		
Transfer in		250,000
Net change in fund balance		259,105
Fund balance, beginning of year		404,444
Fund balance, end of year	$	663,549

CHUGACH SCHOOL DISTRICT

Teacher Housing Replacement and Repair Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2025

Revenues	$	-
Expenditures		-
Excess of revenues over expenditures		-
Fund balance, beginning of year		30,539
Fund balance, end of year	$	30,539

CHUGACH SCHOOL DISTRICT

Correspondence Program

Schedule of Revenues and Expenditures -
Budget and Actual

Year Ended June 30, 2025

		Original Budgeted Amounts	Actual Amounts	Variance with Original Budget-Positive (Negative)
ADM		540	549	9
Revenues - Intergovernmental - State of Alaska	$	3,061,800	2,822,526	(239,274)
Expenditures:				
Correspondence study instruction:				
Certificated salaries		685,000	647,455	37,545
Non-certificated salaries		190,000	168,740	21,260
Employee benefits		262,500	221,386	41,114
Professional and technical services		510,000	503,457	6,543
Staff travel		20,000	23,419	(3,419)
Utility services		85,000	82,009	2,991
Other purchased services		15,000	26,368	(11,368)
Supplies, materials and media		600,000	551,540	48,460
Other		-	6,414	(6,414)
Equipment		15,000	6,921	8,079
Total expenditures		2,382,500	2,237,709	144,791
Excess of revenues over expenditures	$	679,300	584,817	(94,483)

CHUGACH SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2025

Total fund balance - School Operating Fund	$	1,798,656	
less exemptions per 4 AAC 09.160(a):			
Inventory		84,339	
Prepaid items		10,129	
Encumbrances		754,560	
Federal impact aid received		219,296	
Fund Balance Subject to 10% Limitation	$	730,332	

Nonexempt fund balance as a percentage of current year expenditures:

Fund balance subject to limitation	730,332	=	11.68%
Current year expenditures	6,252,485		

CHUGACH SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/ Program Title	Pass Through/ Grant Number	Assistance Listing Number	Total Grant Award	Federal Expenditures
U.S. Department of Education:				
Passed through the State of Alaska, Department of Education and Early Development:				
ESEA Consolidated	IP25.CHSD.01	84.010A	$ 59,983	49,984
School Improvement	SI25.CHSD.01	84.010A	37,555	37,555
Total ALN 84.010			97,538	87,539
ESEA Consolidated	IP25.CHSD.01	84.367A	7,578	774
AK Literacy	AL25.CHSD.01	84.371C	75,326	68,816
COVID-19 ESSER III	ER.25.CHSD.01	84.425U	10,805	10,805
Special Education Cluster:				
Title VI-B	SE 25.CHSD.01	84.027A	125,523	125,523
Title VI-B Discretionary	DS 25.CHSD.01	84.173A	30,000	29,192
Section 619	SE 25.CHSD.01	84.173A	974	974
Total special education cluster			156,497	155,689
Total passed through the State of Alaska, Department of Education and Early Development			347,744	323,623
Passed through Bristol Bay Borough School District - CHILD FY24	S356A210018	84.356A	360,114	72,954
Direct:				
Title VIII - Impact Aid	112821	84.041	219,296	219,296
Small Rural School Achievement Program	S358A240004	84.358A	7,255	7,255
Total direct U.S. Department of Education			226,551	226,551
Total U.S. Department of Education			934,409	623,128
U.S. Department of Agriculture - passed through the State of Alaska - Department of Commerce, Community, and Economic Development -				
National Forest Receipts	None	10.665	19,721	19,721
U.S. Department of the Defense - Direct:				
Science, Technology, Engineering & Mathematics (STEM) Outreach and Workforce Program	N000142412163	12.330	300,000	160,520
Total federal expenditures			$ 1,254,130	803,369

CHUGACH SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chugach 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 Chugach School District, it is not intended to and does not present the basic financial statements of Chugach 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.

Note 3. Subrecipients

Chugach School District did not pass any federal funds through to subrecipients during the year ended June 30, 2025.

Note 4. Indirect Costs

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CHUGACH SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2025

State Agency/ Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
State of Alaska, Department of Education and Early Development:				
# Foundation	None	$ 4,490,127	-	4,490,127
Quality Schools	None	12,519	-	12,519
PREP - Pre-Elementary	PE 25.CHSD.01	262,263	-	218,327
Raffle Dividend	None	1,432	-	1,432
Alaska School Broadband Assistance	BA 25.CHSD.01	42,673	-	42,673
Residential Stipend	None	338,629	-	338,629
# HB 268 One-time funding	None	532,073	-	532,073
Chenega Bay K-12 School Renovation	GR23-008	12,732,205	-	3,818,597
# Tatitlek K-12 School Renovation	GR23-009	6,972,263	-	1,162,804
Total state financial assistance		$ 25,384,184	-	10,617,181

See notes to Schedule of State Financial Assistance

CHUGACH SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Chugach 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 Chugach School District, it is not intended to and does not present the basic financial statements of Chugach 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 Chugach School District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to subrecipients.

Note 4. Major Programs

# Denotes a major program for compliance audit purposes.

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	$	10,617,181
PERS On-Behalf		40,924
TRS On-Behalf		244,781
	$	10,902,886

COMPLIANCE SECTION

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

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
Chugach School District
Anchorage, 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 Chugach School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Chugach School District's basic financial statements, and have issued our report thereon dated February 11, 2026.

Report on Internal Control over Financial Reporting

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

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Members of the School Board
Chugach School District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chugach 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
February 11, 2026

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

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
Chugach School District
Anchorage, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Chugach 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 Chugach School District's major federal programs for the year ended June 30, 2025. Chugach 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, Chugach 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 Chugach 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 Chugach School District's compliance with the compliance requirements referred to above.

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

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 Chugach 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 Chugach 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 Chugach 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 Chugach 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 Chugach 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 Chugach 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.

Members of the School Board
Chugach School District

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
February 11, 2026

CHUGACH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*
Is a going concern emphasis-of-matter paragraph included in the audit report	____ Yes __X__ No
Internal control over financial reporting:	
Material weakness(es) identified?	____ 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 programs (2 CFR 200.516 (a)(1)) :	
Material weakness(es) identified	____ Yes __X__ No
Significant deficiency(ies) identified	____ Yes __X__ None Reported
Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major Program (2 CFR 200.516(a)(2))?	____ Yes __X__ No
Type of auditor's report issued on compliance for major programs:	*Unmodified*
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)?	____ Yes __X__ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
84.041	Impact Aid Program

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	__X__ Yes _____ No

Section II – Financial Statement Findings

The Chugach School District did not have any findings related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

The Chugach School District did not have any findings related to federal awards.

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

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
Chugach School District
Anchorage, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Chugach 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 Chugach School District's major state programs for the year ended June 30, 2025. Chugach School District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

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

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

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 Chugach 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 Chugach 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 Chugach 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 Chugach 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 Chugach 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 Chugach 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.

Members of the School Board
Chugach School District

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
February 11, 2026

CHUGACH SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*Unmodified*			
Internal control over financial reporting:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None Reported
Noncompliance material to financial statements noted?	____	Yes	X	No

State Financial Assistance

Internal control over major programs:				
Material weakness(es) identified	____	Yes	X	No
Significant deficiency(ies) identified	____	Yes	X	None Reported
Type of auditor's report issued on compliance for major programs:	*Unmodified*			
Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000			
Auditee qualified as low-risk auditee?	X	Yes	____	No

Section II – Financial Statement Findings

The Chugach School District did not have any findings related to the financial statements.

Section III – State Award Findings and Questioned Costs

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

CHUGACH SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2025

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

CHUGACH SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2025

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

February 11, 2026

Members of the School Board
Chugach School District
Chugach, Alaska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chugach School District (District) for the year ended June 30, 2025 and the related notes to the financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2.U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance),* and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chugach School District are described in Note I to the Financial Statements. During 2025, as discussed in Note IV.G to the financial statements, Chugach School District changed accounting policies related to the recognition, measurement, and financial reporting for compensated absences as required by GASB Statement No. 101, Compensated Absences. We noted no transactions entered into by Chugach School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> All opinion units:
> Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

School Operating Fund Opinion Unit and Government-Wide opinion Unit:
Management's estimate of Health Insurance payable is based on prior expenditures and expectation for future trends. We evaluated the key factors and assumptions used to develop the ending liability in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures
The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following summarizes uncorrected misstatements of the financial statements management has determined that the effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole:

- $28,809 understatement of accounts payable in the School Operating Fund.
- $19,416 understatement of fuel inventory in the School Operating Fund.
- $76,212 overstatement of cash and equivalents in the School Operating Fund.

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 11, 2026.

Management Consultations with Other Independent Accountants

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

Internal Controls

See the June 30, 2025 financial statements, compliance reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Supplementary Information

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

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

Major Issues Discussed with Management Prior to Retention

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

Accounting Assistance

As part of our engagement, we assisted management in the drafting of the basic financial statements of the District from the District's accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Restriction on Use

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

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska



ALASKA RESIDENTIAL SCHOOLS COALITION

- Northwest Arctic Borough School District
- Lower Yukon School District
- Galena City School District
- Chugach School District
- Lower Kuskokwim School District
- Nenana City School District
- Bering Strait School District
- Nome Public Schools

STRONG FUNDING BUILDS STRONG FUTURES

ALASKA'S RESIDENTIAL SCHOOLS POWER THE STATE'S WORKFORCE.

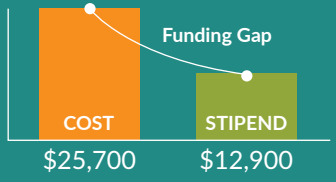
RESIDENTIAL SCHOOL STIPEND

FOR CAREER & TECHNICAL, ADVANCED PLACEMENT, & DUAL-CREDIT EDUCATION PROGRAMS

Alaska's residential school programs offer a great return on investment for the State of Alaska.

Alaska's residential schools provide high-quality career and technical education (CTE) and collegiate-level coursework through Advanced Placement and dual-credit programs, enabling students to qualify for the Alaska Performance Scholarship. These opportunities prepare hundreds of young Alaskans each year to enter the workforce, serve in the armed forces, or pursue post-secondary education.

Statutory stipend funding covers only half of what it actually costs to house and feed a student.



Actual cost per student (FY24): $25,700
Statutory stipend revenue: $12,900
Funding covers just 50% of the need.

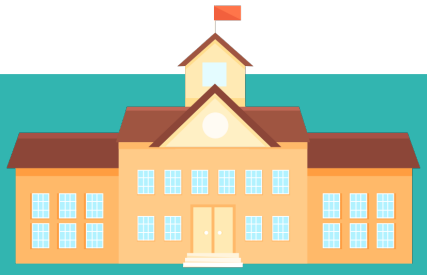
The Needed Stipend Funding Increase for Alaska's Residential Schools Will Enable the Following Outcomes:

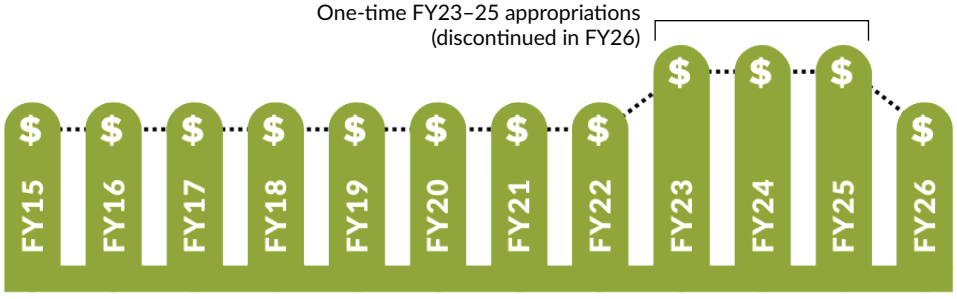
- Increase the number of students earning industry certifications
- Continue the many programmatic offerings currently grant funded
- Increase internships & apprenticeships for students
- Hire more industry experts to teach/train students
- Improve Alaska's graduation rate
- Stabilize delivery of current state-funded programs
- Connect students to academic & CTE explorations, programs, & certifications otherwise inaccessible

However, residential school stipend funding per current Alaska statute 14.16.200 **has remained flat since FY15.**

Recognizing the need for additional funding, the legislature and the governor provided one-time appropriations totaling $3,633,950 over FY23, FY24, and FY25.

While grateful for the FY23–FY25 one-time funding appropriations, school districts providing residential school programs **continue to operate at a significant financial loss** per student for room and board services.





NO STATUTORY FUNDING INCREASE SINCE THE 2014–15 SCHOOL YEAR (FY15)

Residential schools desperately need a statutory funding increase.

With the loss of appropriations in FY26, stipend funding has **reverted to statutory FY15 levels,** making Alaska's residential programs the only schools in the state that have less funding than they did last year.

BUILDING TOMORROW'S WORKFORCE





"Residential programs are particularly essential for students in rural and underserved areas who might not otherwise have access to quality CTE training. By creating these opportunities, we're not just building a skilled workforce, but also **fostering hope and growth in communities across the state.** Our collaboration has been a win-win: students gain meaningful, hands-on experience that aligns with industry needs, and we, in turn, benefit from a pipeline of capable, motivated individuals ready to contribute."

Regina Qussauyaq Tcherik,
Workforce Shareholder Development Manager,
Calista Corporation

"Regional CTE initiatives are critical for supporting and retaining the next generation of Alaskans. These programs give rural students equitable access to high-quality, hands-on career training and workforce readiness education. Their staff, facilities, and partnerships nurture student success and open doors to a brighter future for young people across Alaska. **We support strengthening CTE programs at Alaska's residential schools.**"

Jenny Starrs
Program Manager
Renewable Energy Alaska Project

"As the existing workforce starts to age out, it is important that the next generation of students start thinking about their future. Coastal Villages Region Fund supports advocacy efforts to **secure more residential school funding** to support programs in developing the skills in students to be able to become part of the workforce in various areas of employment."

Florence Kargi
Regional Affairs Manager
Coastal Villages Region Fund

"The training and support that these programs provide offer **invaluable opportunities for students to gain skills** directly applicable to their communities, empowering them with a sense of purpose and a sustainable future."

James Hoelscher
Village Public Safety Operations Division Director
Department of Public Safety

CTE Program Industry Career Paths

Aviation / Drones	Applied Mechanics	Business	Construction Trades	Education	Entrepreneurship	HAZWOPER Certification	Health Science
Cosmetology	Culinary Arts	Certified Nursing	Driver's Education	Hospitality / Tourism	Media / IT	Maritime / Natural Resources	Tribal Governance

HOUSE BILL NO. 261

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE STORY

Introduced: 1/20/26
Referred: Education, Finance

A BILL

FOR AN ACT ENTITLED

"An Act relating to education funding; and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

*** Section 1.** AS 14.03.410(e) is amended to read:

(e) A student in an early education program may not be counted in a district's ADM under **AS 14.17.600** [AS 14.17.500] unless the department has approved the program.

*** Sec. 2.** AS 14.11.100(o) is amended to read:

(o) The total amount of school construction projects approved for reimbursement by the department under (a)(10) of this section

(1) may not exceed $190,644,901; and

(2) after June 30, 1998, and until July 1, 2006, shall be allocated as follows:

(A) $77,897,000 to projects in a municipality with a public school enrollment of 25,000 or more students in fiscal year 2000, as determined under **former** AS 14.17.500;

(B) $14,571,000 to projects in a municipality with a public school enrollment of at least 15,000 but less than 25,000 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(C) $14,143,000 to projects in a municipality with a public school enrollment of at least 10,000 but less than 15,000 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(D) $7,429,000 to projects in a municipality with a public school enrollment of at least 7,500 but less than 10,000 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(E) $20,712,912 to projects in a municipality with a public school enrollment of at least 5,000 but less than 7,500 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(F) $2,660,000 to projects in a municipality with a public school enrollment of at least 2,750 but less than 3,000 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(G) $454,000 to projects in a municipality with a public school enrollment of at least 2,400 but less than 2,750 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(H) $46,869,989 to projects in a municipality with a public school enrollment of at least 2,050 but less than 2,400 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(I) $329,000 to projects in a municipality with a public school enrollment of at least 1,700 but less than 1,750 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(J) $286,000 to projects in a municipality with a public school enrollment of at least 650 but less than 725 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(K) $519,000 to projects in a municipality with a public school enrollment of at least 500 but less than 525 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(L) $2,224,000 to projects in a municipality with a public

school enrollment of at least 425 but less than 482 students in fiscal year 2000, as determined under **former** AS 14.17.500;

(M) $2,550,000 to projects in a municipality with a public school enrollment of at least 290 but less than 305 students in fiscal year 2000, as determined under **former** AS 14.17.500.

*** Sec. 3.** AS 14.11.100(p) is amended to read:

(p) The total amount of school construction projects approved for reimbursement by the department under (a)(13) and (a)(14) of this section

(1) may not exceed $177,256,000;

(2) after June 30, 1999, and until October 31, 2006, shall be allocated as follows:

(A) $61,925,000 to projects in a municipality with a public school enrollment of 45,000 or more students in fiscal year 2005, as determined under **former** AS 14.17.500;

(B) $40,570,000 to projects in a municipality with a public school enrollment of at least 14,600 but less than 20,000 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(C) $20,000,000 to projects in a municipality with a public school enrollment of at least 10,000 but less than 14,600 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(D) $2,588,000 to projects in a municipality with a public school enrollment of at least 7,500 but less than 10,000 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(E) $5,995,000 to projects in a municipality with a public school enrollment of at least 4,000 but less than 6,000 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(F) $1,237,000 to projects in a municipality with a public school enrollment of at least 2,400 but less than 2,800 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(G) $1,100,000 to projects in a municipality with a public school enrollment of at least 2,200 but less than 2,400 students in fiscal year

2005, as determined under **former** AS 14.17.500;

(H) $7,164,000 to projects in a municipality with a public school enrollment of at least 1,300 but less than 1,500 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(I) $1,260,000 to projects in a municipality with a public school enrollment of at least 740 but less than 757 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(J) $608,000 to projects in a municipality with a public school enrollment of at least 650 but less than 700 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(K) $32,000,000 to projects in a municipality with a public school enrollment of at least 500 but less than 600 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(L) $2,809,000 to projects in a municipality with a public school enrollment of at least 370 but less than 390 students in fiscal year 2005, as determined under **former** AS 14.17.500.

*** Sec. 4.** AS 14.11.100(q) is amended to read:

(q) The total amount of school construction projects approved for reimbursement by the department under (a)(15) of this section

(1) may not exceed $14,644,000;

(2) after June 30, 1999, and until October 31, 2006, shall be allocated as follows:

(A) $6,522,000 to projects in a municipality with a public school enrollment of at least 1,925 but less than 2,025 students in fiscal year 2005, as determined under **former** AS 14.17.500;

(B) $8,122,000 to projects in a municipality with a public school enrollment of at least 398 but less than 400 students in fiscal year 2005, as determined under **former** AS 14.17.500.

*** Sec. 5.** AS 14.16.050(a) is amended to read:

(a) The following provisions apply with respect to the operation and management of a state boarding school as if it were a school district:

(1) requirements relating to school district operations:

(A) AS 14.03.030 - 14.03.050 (defining the school term, day in session, and school holidays);

(B) AS 14.03.083 - 14.03.140 (miscellaneous provisions applicable to school district operations);

(C) regulations adopted by the board under authority of AS 14.07.020(a) that are applicable to school districts and their schools, unless the board specifically exempts state boarding schools from compliance with a regulation;

(D) AS 14.12.150 (authorizing school districts to establish and participate in the services of a regional resource center);

(E) AS 14.14.050 (imposing the requirement of an annual audit);

(F) AS 14.14.110 (authorizing cooperation with other school districts);

(G) AS 14.14.140(b) (establishing a prohibition on employment of a relative of the chief school administrator);

(H) AS 14.18 (prohibiting discrimination based on sex in public education);

(2) requirements relating to the public school funding program and the receipt and expenditure of that funding:

(A) [AS 14.17.500 (RELATING TO STUDENT COUNT ESTIMATES);

(B)] AS 14.17.505 (relating to school operating fund balances);

(B) AS 14.17.505 - 14.17.910 [(C) AS 14.17.500 - 14.17.910] (setting out the procedure for payment of public school funding and imposing general requirements and limits on money paid);

(3) requirements relating to teacher employment and retirement:

(A) AS 14.14.105 and 14.14.107 (relating to sick leave);

(B) AS 14.20.095 - 14.20.215 (relating to the employment and tenure of teachers);

(C) AS 14.20.280 - 14.20.350 (relating to sabbatical leave provisions for teachers);

(D) AS 23.40.070 - 23.40.260 (authorizing collective bargaining by certificated employees), except with regard to teachers who are administrators and except that the board may delegate some or all of its responsibilities under those statutes;

(E) AS 14.25 (provisions regarding the teachers' retirement system);

(4) requirements relating to students and educational programs:

(A) AS 14.30.180 - 14.30.350 (relating to educational services for children with disabilities);

(B) AS 14.30.360 - 14.30.370 (establishing health education program standards);

(C) AS 14.30.400 - 14.30.410 (relating to bilingual and bicultural education).

*** Sec. 6.** AS 14.17.410(b) is amended to read:

(b) Public school funding consists of state aid, a required local contribution, and eligible federal impact aid determined as follows:

(1) state aid equals basic need minus a required local contribution and 90 percent of eligible federal impact aid for that fiscal year; basic need equals the sum obtained under (D) of this paragraph, multiplied by the base student allocation set out in AS 14.17.470; district adjusted ADM is calculated as follows:

(A) the ADM of each school in the district is calculated by applying the school size factor to the student count as set out in AS 14.17.450;

(B) the number obtained under (A) of this paragraph is multiplied by the district cost factor described in AS 14.17.460;

(C) the ADMs of each school in a district, as adjusted according to (A) and (B) of this paragraph, are added; the sum is then multiplied by the special needs factor set out in AS 14.17.420(a)(1) and the secondary school vocational and technical instruction funding factor set out in AS 14.17.420(a)(3);

(D) the number obtained for intensive services under AS 14.17.420(a)(2) and the number obtained for correspondence study under AS 14.17.430 are added to the number obtained under (C) of this paragraph or under **(E)** [(H)] and **(F)** [(I)] of this paragraph;

(E) [NOTWITHSTANDING (A) - (C) OF THIS PARAGRAPH, IF A SCHOOL DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE UNDER (A) OF THIS PARAGRAPH DECREASES BY FIVE PERCENT OR MORE FROM ONE FISCAL YEAR TO THE NEXT FISCAL YEAR, THE SCHOOL DISTRICT MAY USE THE LAST FISCAL YEAR BEFORE THE DECREASE AS A BASE FISCAL YEAR TO OFFSET THE DECREASE, ACCORDING TO THE FOLLOWING METHOD:

(i) FOR THE FIRST FISCAL YEAR AFTER THE BASE FISCAL YEAR DETERMINED UNDER THIS SUBPARAGRAPH, THE SCHOOL DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE DETERMINED UNDER (A) OF THIS PARAGRAPH IS CALCULATED AS THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE, PLUS 75 PERCENT OF THE DIFFERENCE IN THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE BETWEEN THE BASE FISCAL YEAR AND THE FIRST FISCAL YEAR AFTER THE BASE FISCAL YEAR;

(ii) FOR THE SECOND FISCAL YEAR AFTER THE BASE FISCAL YEAR DETERMINED UNDER THIS SUBPARAGRAPH, THE SCHOOL DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE DETERMINED UNDER (A) OF THIS PARAGRAPH IS CALCULATED AS THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE, PLUS 50 PERCENT OF THE DIFFERENCE IN THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE BETWEEN THE BASE FISCAL YEAR AND THE SECOND FISCAL YEAR AFTER THE BASE FISCAL YEAR;

(iii) FOR THE THIRD FISCAL YEAR AFTER THE

BASE FISCAL YEAR DETERMINED UNDER THIS SUBPARAGRAPH, THE SCHOOL DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE DETERMINED UNDER (A) OF THIS PARAGRAPH IS CALCULATED AS THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE, PLUS 25 PERCENT OF THE DIFFERENCE IN THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE BETWEEN THE BASE FISCAL YEAR AND THE THIRD FISCAL YEAR AFTER THE BASE FISCAL YEAR;

(F) THE METHOD ESTABLISHED IN (E) OF THIS PARAGRAPH IS AVAILABLE TO A SCHOOL DISTRICT FOR THE THREE FISCAL YEARS FOLLOWING THE BASE FISCAL YEAR DETERMINED UNDER (E) OF THIS PARAGRAPH ONLY IF THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE DETERMINED UNDER (A) OF THIS PARAGRAPH FOR EACH FISCAL YEAR IS LESS THAN THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE IN THE BASE FISCAL YEAR;

(G) THE METHOD ESTABLISHED IN (E) OF THIS PARAGRAPH DOES NOT APPLY TO A DECREASE IN THE DISTRICT'S ADM ADJUSTED FOR SCHOOL SIZE RESULTING FROM A LOSS OF ENROLLMENT THAT OCCURS AS A RESULT OF A BOUNDARY CHANGE UNDER AS 29;

(H)] notwithstanding (A) - (C) of this paragraph, if one or more schools close and consolidate with one or more other schools in the same community and district and, as a result of the consolidation, basic need generated by the district's ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph decreases, the district may use the last fiscal year before the consolidation as the base fiscal year to offset that decrease for the first four fiscal years following consolidation according to the following method:

(i) for the first two fiscal years after the base fiscal year, the district's ADM of the consolidated schools as adjusted under (A) -

(C) of this paragraph is calculated by dividing the sum of the district's ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph for the base fiscal year by the sum of the district's ADM of the consolidated schools for the base fiscal year without adjustment, and subtracting the quotient obtained by dividing the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph by the sum of the district's ADM of the consolidated schools for the current fiscal year without adjustment, multiplying that number by the sum of the district's ADM of the consolidated schools for the current fiscal year without adjustment, and adding that number to the sum of the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph;

(ii) for the third fiscal year after the base fiscal year, the district's ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph is calculated by dividing the sum of the district's ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph for the base fiscal year by the sum of the district's ADM of the consolidated schools for the base fiscal year without adjustment, and subtracting the quotient obtained by dividing the sum of the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph by the sum of the district's ADM of the consolidated schools for the current fiscal year, multiplying that number by the sum of the district's ADM of the consolidated schools for the current fiscal year without adjustment, multiplying that number by 66 percent, and adding that number to the sum of the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph;

(iii) for the fourth fiscal year after the base fiscal year, the district's ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph is calculated by dividing the sum of the district's

ADM of the consolidated schools as adjusted under (A) - (C) of this paragraph for the base fiscal year by the sum of the district's ADM of the consolidated schools for the base fiscal year without adjustment, and subtracting the quotient obtained by dividing the sum of the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph by the sum of the district's ADM of the consolidated schools for the current fiscal year, multiplying that number by the sum of the district's ADM of the consolidated schools for the current fiscal year without adjustment, multiplying that number by 33 percent, and adding that number to the sum of the district's ADM of the consolidated schools for the current fiscal year as adjusted under (A) - (C) of this paragraph;

(iv) to calculate the district's basic need for each fiscal year, the number obtained through the calculation in (i), (ii), or (iii) of this subparagraph is added to the number obtained under (C) of this paragraph for the remainder of the district;

(F) [(I)] if the basic need calculated under **(E)(i) - (iii)** [(H)(i) - (iii)] of this paragraph for one of the first four fiscal years after consolidation is less than the basic need calculated under (A) - (C) of this paragraph for that fiscal year, the basic need may not be adjusted under **(E)** [(H)] of this paragraph for that fiscal year;

(G) [(J)] a district may not offset a decrease under **(E)** [(H)] of this paragraph if

[(i)] a new facility is constructed in the district for the consolidation;

(H) [OR

(ii) THE DISTRICT OFFSET A DECREASE UNDER (E) OF THIS PARAGRAPH IN THE SAME FISCAL YEAR;

(K)] a district that offsets a decrease under **(E)** [(H)] of this paragraph may not reopen a school that was closed for consolidation in the district until

(i) seven or more years have passed since the school closure; and

(ii) the district provides evidence satisfactory to the department that the schools affected by the consolidation are over capacity;

(I) [(L)] a district may not reopen and reconsolidate a school that was consolidated in the district more than once every seven years for purposes of the calculations made under **(E)** [(H)] of this paragraph;

(J) [(M)] a district offsetting a decrease under **(E)** [(H)] of this paragraph shall provide the department with the list of schools participating in the consolidation and the corresponding ADM;

(2) the required local contribution of a city or borough school district is the equivalent of a 2.65 mill tax levy on the full and true value of the taxable real and personal property in the district as of January 1 of the second preceding fiscal year, as determined by the Department of Commerce, Community, and Economic Development under AS 14.17.510 and AS 29.45.110, not to exceed 45 percent of a district's basic need for the preceding fiscal year as determined under (1) of this subsection.

*** Sec. 7.** AS 14.17.420(a) is amended to read:

(a) As a component of public school funding, a district is eligible for special needs and secondary school vocational and technical instruction funding and may be eligible for intensive services funding as follows:

(1) special needs funding is available to a district to assist the district in providing special education, gifted and talented education, vocational education, and bilingual education services to its students; a special needs funding factor of 1.20 shall be applied as set out in AS 14.17.410(b)(1);

(2) in addition to the special needs funding for which a district is eligible under (1) of this subsection, a district is eligible for intensive services funding [FOR EACH SPECIAL EDUCATION STUDENT WHO NEEDS AND RECEIVES INTENSIVE SERVICES AND IS ENROLLED ON THE LAST DAY OF THE COUNT PERIOD; FOR EACH SUCH STUDENT, INTENSIVE SERVICES

FUNDING IS] equal to the intensive student count multiplied by 13; **the intensive student count equals the greater of the following:**

(A) the number of special education students who needed and received intensive services and were enrolled on October 15 of the previous fiscal year;

(B) the number of special education students who needed and received intensive services and were enrolled on October 15 of the current fiscal year;

(C) the number of special education students who needed and received intensive services and were enrolled on February 15 of the current fiscal year, if a district chooses to conduct a second student count for the current fiscal year under this subparagraph;

(D) the district's three-year average intensive student count, calculated by combining the number of special education students who needed and received intensive services and were enrolled on October 15 of each of the previous three fiscal years and dividing that sum by three;

(3) in addition to the special needs and intensive services funding available under (1) and (2) of this subsection, secondary school vocational and technical instruction funding is available to assist districts in providing vocational and technical instruction to students who are enrolled in a secondary school; a secondary school vocational and technical instruction funding factor of 1.015 shall be applied as set out in AS 14.17.410(b)(1); in this paragraph, "vocational and technical instruction" excludes costs associated with

(A) administrative expenses; and

(B) instruction in general literacy, mathematics, and job readiness skills.

*** Sec. 8.** AS 14.17.450 is amended by adding a new subsection to read:

(g) Except as provided in (b) of this section, calculation of a district's student count under this section for a fiscal year must be based on the district's previous three-year average ADM reported in the previous fiscal year under AS 14.17.600 or the

ADM reported in the previous fiscal year under AS 14.17.600, whichever is greater.

*** Sec. 9.** AS 14.17.600(a) is amended to read:

(a) Within two weeks after the end of the 20-school-day period ending the fourth Friday in October, each district shall transmit a report to the department that, under regulations adopted by the department, reports **the district's** [ITS] ADM for that count period**, the district's previous three-year average ADM, student count information the department determines is necessary to calculate community and charter school ADMs that relate to the district under AS 14.17.905,** and other student count information that [WILL AID] the department **shall use to determine the amount of the district's** [IN MAKING A DETERMINATION OF ITS] state aid under the public school funding program **for the succeeding fiscal year. The district shall also include in the district's report the number of special education students who needed and received intensive services on October 15 of that count period, which the department shall use to determine the amount of the district's intensive services funding under AS 14.17.420(a)(2)(A) and (D) for the succeeding fiscal year and, if applicable, additional intensive services funding under AS 14.17.420(a)(2)(B) for the current fiscal year**. For centralized correspondence study, the October report shall be based on the period from July 1 through the fourth Friday in October. The department may make necessary corrections in the report submitted and shall notify the district of changes made. The commissioner shall notify the governor of additional appropriations the commissioner estimates to be necessary to fully finance the public school funding program for the **succeeding** [CURRENT] fiscal year.

*** Sec. 10.** AS 14.17.600 is amended by adding new subsections to read:

(c) Part-time students shall be included in the student count data in accordance with regulations adopted by the department.

(d) When reporting a district's ADM, a part-time student who is a correspondence student may not be counted as more than one full-time equivalent student.

(e) Except as provided in (f) - (h) of this section, a student in a district-wide early education program provided by a district and approved by the department under

AS 14.07.020(a)(8) is counted as one-half of a full-time equivalent student.

(f) A district may not include in a school's ADM students who are four and five years of age if the students are enrolled in an early education program that receives state or federal funding other than funding under this chapter.

(g) A district may not include in a school's ADM students who are four and five years of age if inclusion of the students would result in an increase of total state aid attributable to district-wide early education programs approved under AS 14.03.410 of more than $3,000,000 from the previous fiscal year. The department shall prioritize the funding of district-wide early education programs, giving priority to districts with lower performance, based on the department's ranking of districts under AS 14.03.410(c). When the number of students in a district-wide early education program will result in an increase of total state aid attributable to district-wide early education programs approved under AS 14.03.410 of more than $3,000,000 from the previous fiscal year, the department may identify the amount, up to $3,000,000, available for the district's district-wide early education program.

(h) For purposes of AS 14.09.010, a student in a district-wide early education program provided by a district and approved by the department under AS 14.07.020(a)(8) is counted as a full-time equivalent student.

*** Sec. 11.** AS 14.17.600(e), enacted by sec. 10 of this Act, is amended to read:

(e) **A district may not include in the district's ADM** [EXCEPT AS PROVIDED IN (f) - (h) OF THIS SECTION,] a student in a district-wide early education program provided by **the** [A] district [AND APPROVED BY THE DEPARTMENT UNDER AS 14.07.020(a)(8) IS COUNTED AS ONE-HALF OF A FULL-TIME EQUIVALENT STUDENT].

*** Sec. 12.** AS 14.17.610(a) is amended to read:

(a) **Except as provided in (d) of this section, the** [THE] department shall determine the state aid for each school district **for** [IN] a fiscal year on the basis of the district's student count data reported **in the previous fiscal year** under AS 14.17.600. On or before the 15th day of each **month** [OF THE FIRST NINE MONTHS] of each fiscal year, one-twelfth of each district's state aid shall be distributed on the basis of the data reported **under AS 14.17.600** [FOR THE PRECEDING FISCAL YEAR. ON

OR BEFORE THE 15TH DAY OF EACH OF THE LAST THREE MONTHS OF EACH FISCAL YEAR, ONE-THIRD OF THE BALANCE OF EACH DISTRICT'S STATE AID SHALL BE DISTRIBUTED, AFTER THE BALANCE HAS BEEN RECOMPUTED ON THE BASIS OF STUDENT COUNT AND OTHER DATA REPORTED FOR THE CURRENT FISCAL YEAR].

*** Sec. 13.** AS 14.17.610 is amended by adding a new subsection to read:

(d) If a district is entitled to additional intensive services funding after conducting a student count under AS 14.17.420(a)(2)(B) or (C), the department shall

(1) distribute to the district the additional funding necessary to fully fund the previous months of the fiscal year on the basis of the new student count on or before the 15th day of the month following the student count;

(2) distribute the district's state aid for the remaining months of the fiscal year on the basis of the new student count.

*** Sec. 14.** AS 14.17.905(a) is amended to read:

(a) For purposes of this chapter, the determination of the number of schools in a district is subject to the following:

(1) a community with an ADM of at least 10, but not more than 100, shall be counted as one school;

(2) a community with an ADM of at least 101, but not more than 425, shall be counted as

(A) one elementary school, which includes those students in grades kindergarten through six and, except as provided in **AS 14.17.600** [AS 14.17.500], in an early education program provided by a school district and approved by the department under AS 14.07.020(a)(8); and

(B) one secondary school, which includes students in grades seven through 12;

(3) in a community with an ADM of greater than 425, each facility that is administered as a separate school shall be counted as one school [, EXCEPT THAT EACH ALTERNATIVE SCHOOL WITH AN ADM OF LESS THAN 175 SHALL BE COUNTED AS A PART OF THE SCHOOL IN THE DISTRICT WITH THE HIGHEST ADM].

*** Sec. 15.** AS 14.17.905 is amended by adding a new subsection to read:

(d) For purposes of determining a community's ADM for a fiscal year under (a) and (c) of this section, or a charter school's ADM for a fiscal year under (b) of this section, the ADM is the greater of

(1) the community's or charter school's previous three-year average ADM reported in the previous fiscal year under AS 14.17.600; or

(2) the community's or charter school's ADM reported in the previous fiscal year under AS 14.17.600.

*** Sec. 16.** AS 14.17.990 is amended by adding a new paragraph to read:

(8) "previous three-year average ADM" means the number resulting from combining the ADM counts from the three student count periods immediately preceding a student count period conducted under AS 14.17.600(a) for a fiscal year and dividing that sum by three.

*** Sec. 17.** Section 47, ch. 40, SLA 2022, is amended to read:

Sec. 47. AS 14.03.120(h), 14.03.410, 14.03.420; [AS 14.17.500(e), 14.17.500(f), 14.17.500(g);] AS 14.20.020(*l*); AS 14.30.760, 14.30.765, 14.30.770, 14.30.775, 14.30.780, and 14.30.800 are repealed.

*** Sec. 18.** AS 14.17.500 is repealed.

*** Sec. 19.** AS 14.17.600(f), 14.17.600(g), and 14.17.600(h) are repealed.

*** Sec. 20.** The uncodified law of the State of Alaska is amended by adding a new section to read:

TRANSITION: ADM CALCULATION. (a) Notwithstanding AS 14.17.420(a)(2)(A), as amended by sec. 7 of this Act, for the fiscal year ending June 30, 2027, if student count data is unavailable to calculate the number of special education students who needed and received intensive services and were enrolled on October 15, 2025, a district shall use student count data that is applicable to the fiscal year ending June 30, 2026, obtained under AS 14.17.420(a), as that section read on the day before the effective date of sec. 7 of this Act.

(b) Notwithstanding AS 14.17.420(a)(2)(D), as amended by sec. 7 of this Act, for the fiscal years ending June 30, 2027, June 30, 2028, and June 30, 2029, if student count data is unavailable to calculate a district's previous three-year average intensive student count under AS 14.17.420(a)(2)(D), as amended by sec. 7 of this Act, a district shall, for each year of the

previous three-year average intensive student count for which data is unavailable, use student count data that is applicable to that year obtained under AS 14.17.420(a), as that section read on the day before the effective date of sec. 7 of this Act.

(c) Notwithstanding AS 14.17.600(a), as amended by sec. 9 of this Act, AS 14.17.905(d), added by sec. 15 of this Act, and AS 14.17.990(8), added by sec. 16 of this Act, for the fiscal years ending June 30, 2027, June 30, 2028, and June 30, 2029, if student count data is unavailable to calculate a district's previous three-year average ADM under AS 14.17.600(a), as amended by sec. 9 of this Act, or AS 14.17.905(d), added by sec. 15 of this Act, a district shall, for each year of the previous three-year average ADM for which data is unavailable, use student count data that is applicable to that year obtained under AS 14.17.600, as that section read on the day before the effective date of sec. 9 of this Act. In this subsection, "ADM" has the meaning given in AS 14.17.990.

*** Sec. 21.** Sections 11 and 19 of this Act take effect on the effective date of sec. 47, ch. 40, SLA 2022.

*** Sec. 22.** Except as provided in sec. 21 of this Act, this Act takes effect July 1, 2026.

SENATE BILL NO. 257

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY SENATOR CRONK

Introduced: 2/23/26
Referred: Education, Finance

A BILL

FOR AN ACT ENTITLED

"An Act relating to funding for residential schools; and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

*** Section 1.** AS 14.16.200(b) is amended to read:

(b) Costs that may be claimed by a district for reimbursement under (a) of this section are

(1) one round trip on the least expensive means of transportation between the student's community of residence and the school during the school year if the district expends money for the trip; and

(2) a per-pupil monthly stipend to cover room and board expenses as determined by the department on a regional basis and not to exceed [THE FOLLOWING AMOUNTS]:

(A) for the Southeast Region (Region I), **the amount of the base student allocation set out in AS 14.17.470 multiplied by 37 percent** [$1,230];

(B) for the Southcentral Region (Region II), **the amount of the**

base student allocation set out in AS 14.17.470 multiplied by 36 percent [$1,200];

(C) for the Interior Region (Region III), **the amount of the base student allocation set out in AS 14.17.470 multiplied by 44 percent** [$1,452];

(D) for the Southwest Region (Region IV), **the amount of the base student allocation set out in AS 14.17.470 multiplied by 45 percent** [$1,509];

(E) for the Northern Remote Region (Region V), **the amount of the base student allocation set out in AS 14.17.470 multiplied by 53 percent** [$1,776].

*** Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to read:

RETROACTIVITY. This Act is retroactive to July 1, 2025.

*** Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).

Whittier Parking
& Camping

Melissa Rowland

Homeschool Advisory Teacher

Chugach School District

11/13/2025

Dear Ty Mase,

I am writing to formally resign from my position with Chugach School District, effective June 4, 2026.

I want to express my deep appreciation for the opportunity to serve our homeschool families over the years. It has been an honor to support and partner with families through FOCUS Homeschool, and I am grateful for the trust placed in me throughout this work. My time here has been meaningful, both professionally and personally.I have sincerely valued the collaboration with colleagues across the district. Working alongside such dedicated and supportive individuals has strengthened my commitment to education and has made my experience here truly rewarding.

Thank you again for the opportunity to grow, contribute, and be part of a mission that matters so much. I remain grateful for the years spent supporting our homeschool community.

Sincerely,

Melissa K. Rowland

February 1, 2026

Dear Superintendent Mase and Members of the School Board,

I would like to thank Chugach School District for the opportunity to be part of the FOCUS Homeschool Program for the past 25 years. While I have deeply valued my time with the district, I have decided that I will not sign a contract for the 2026–2027 school year.

It has been a privilege to serve as Head Teacher for the FOCUS program and to witness its remarkable growth—from fewer than 50 students in my first year to more than 600 homeschool students today.

When Rich Delorenzo first invited me to join Chugach School District and launch a homeschool program in Fairbanks, I had no idea how truly innovative the district was. Not only was Chugach the first district in the United States to implement a competency-based system, but it also paved the way for statewide homeschooling in Alaska by opening enrollment to students beyond its geographic boundaries. As a result, the impact of this work has extended far beyond our own students, benefiting tens of thousands of children across Alaska. Chugach has consistently demonstrated its commitment to doing what is best for children.

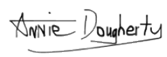
Today, more than 16% of Alaska's students are homeschooled—an outcome that would not have been possible without Chugach's willingness to take that first step. By introducing this model of school choice, the district helped create new opportunities for every school-aged child, while motivating districts statewide to continually improve the education they provide.

Although I will no longer be steering the ship on the FOCUS Voyage to Excellence, it is my sincere hope that the program and the district will remain true to their vision and continue to lead the way in helping all children succeed.

I count it a great honor to have been part of Chugach School District. Of my 45 years in education, the last 25 have been the most rewarding, and I am deeply grateful for the experiences, relationships, and shared accomplishments along the way.

With sincere appreciation,

Annie Dougherty



Head Teacher, FOCUS Homeschool
Chugach School District

To: Ty Mase and Chugach School Board Members
Chugach School District, Alaska
From: Tanya Wimer
Date: January 15, 2026
Subject: Resignation

Dear Ty Mase and Chugach School Board Members,

It is with careful consideration that I submit my resignation from my position as Early Childhood District Coordinator and Homeschool Advisory Teacher with Chugach School District, effective at the end of the school year.

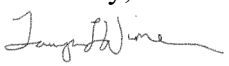
This was not an easy decision. However, after experiencing significant personal losses over the last few years and in light of the requirement to relocate to continue employment, I have concluded that signing on for another year would not be in the best interest of my family at this time.

Working with this district has been one of the greatest pleasures of my life. It has been an honor to be part of the lives of the families I served, and I am deeply grateful for the relationships and experiences with colleagues. These relationships have shaped my professional practice as an educator as well as my personal character.

While I am stepping away from my formal role, my commitment to education remains strong. I have offered, and will continue to offer, informal support to families and colleagues beyond this school year whenever possible.

Thank you for the opportunity to serve in this meaningful work. I will always value my time with Chugach and the community we built together.

Sincerely,



Tanya Wimer

CHUGACH SCHOOL DISTRICT

2/20/26

Dear Members of the School Board and Superintendent Mase,

After thoughtful reflection and deep gratitude, I am writing to formally announce my retirement from the Chugach School District at the end of this school year.

For the past 30 years, it has been a true privilege to serve our students, staff, schools, and communities as both a teacher and administrator. I began this journey hoping to make a positive difference in students' lives, and over time I gained a deep appreciation for the extraordinary commitment of our staff and the resilience and potential of the students we serve. I have witnessed the power of strong relationships, high expectations, and a shared belief that everyone matters. Being part of that work has been an honor.

I am sincerely grateful for the opportunity to serve alongside the Board, my colleagues, and our families. The relationships built, challenges navigated, and celebrations of student success will always remain close to my heart. Though I am retiring from this role, my care and love for our communities will remain and I look forward to staying connected in ways that allow me to continue giving back.

Thank you for the opportunity to dedicate my career to serving our students.

Sincerely,

Douglas Penn

CHUGACH SCHOOL DISTRICT

Date: March 17, 2026

To: Chugach School Board

From: Ty Mase

RE: Chief School Administrator's Report – March 2026

Recruitment / Retention:
First and foremost, we would like to extend our sincere gratitude to the following staff members who have dedicated many years of service to the students of Chugach:

- Douglas Penn – 30 years of service
- Annie Dougherty – 26 years of service
- Tanya Wimer – 17 years of service
- Melissa Rowland – 10 years of service

We will set aside time at our April meeting to formally recognize and thank these outstanding educators for their commitment and contributions to our district.

On the recruitment side, you will see contracts for Anais Biesecker and Gracy Culbert listed under Items of Business. We are extremely pleased to have found such a talented duo of young educators who will bring their energy and expertise to FOCUS Fairbanks.

You will also see under Items of Business a contract for Gail Greenhalgh, who will be providing contractual services to support the Special Education Director role. Gail brings a wealth of experience in the special education field and comes very highly recommended.

Little Foxes Marketing (LFM): We have recently partnered with Little Foxes Marketing to provide marketing and advertising services for our Focus Homeschool program. We are excited about this new partnership and the level of expertise LFM brings. While our intent is to grow slowly, we want to maintain our current enrollment and ensure we have the capacity to grow in the future.

David Totemoff Memorial Scholarship. Our intent is to open the application period on March 19 and have applications ready for the scholarship committee and for board review at our next meeting. The plan is to offer five (5) $1,000 student scholarships in honor of David.

Student Numbers:

Site	Fall 2024	Fall 2025
Tatitlek	14	16
Chenega	8	13
Whittier	60	61
Anchorage	238	235
Fairbanks	304	302
Valdez	76	77

Important Dates to Remember:
State Testing - This year's testing window opens March 30 and closes May 1.
Tatitlek Graduation – May 16, 2026
Whittier Graduation – May 20, 2026
Chenega Graduation - TBA
NYO – April 16-18
Tatitlek Culture Week – May 3-8

Preventive Maintenance: A preventive maintenance program will be implemented to ensure that district facilities are maintained in a proactive and cost-effective manner. Each year, school sites will be asked to submit preventive maintenance needs and facility improvement requests. These requests will be compiled into a districtwide list and evaluated based on factors such as safety, urgency, long-term facility preservation, and operational impact. District administration will prioritize the projects and develop estimated costs for each item. The prioritized list will then be presented to the School Board for review and selection of projects to be completed during the following school year. The district will set aside $50,000 annually to support preventive maintenance projects, allowing the Board to approve and direct funding toward the highest-priority needs identified through this process.

Tatitlek CIP:
The Tatitlek CIP project is nearing completion. The district has received an occupancy waiver that allows school operations to resume in the building, even though the fire pump system has not yet been installed. To meet safety requirements during this period, the district is conducting a fire watch. This process requires a designated employee to walk through the building every hour while the building is occupied to check for any signs of fire or related hazards. Each inspection is documented, and a weekly report is submitted to the State Fire Marshal.

The district is currently working through the final punch list items to complete the project. Current punch list items include:

- General cleanup and touch-ups
- Fire pump replacement
- Painting
- Lockset installation/adjustment
- Interior door replacements
- Repair of the lobby boot warmer
- Flat roof and drain repairs
- Alarm system adjustments and repairs

25/26 School Board/Admin Goals:

Student Focus / Community & Communication
Goal #1: Increase exposure to career pathways (CSA/Admin Goal): T3 Grant secured, offering more potential to different career pathways.
Goal #2: More face-to-face interaction and increased community involvement (Board Goal): Fall Board meeting in Whittier. Set Fall meeting in Tatitlek for ribbon cutting?

Staff Focus / Shared Leadership
Goal #1: Update Strategic Plan – Reflect on where we are and where we want to go (Board Goal). Strategic plan was used in goal-setting process at the beginning of the year. Slated for review and updates, Spring 2026.

Goal #2: Better system for onboarding new staff, making everyone aware of benefits/special opportunities (CSA/Admin Goal). Serena has been working on our onboarding and offboarding processes and is implementing them into out ADP Software.
Goal #3: System for individual PD – Meet individual needs of teachers and have incentives for growth (CSA/Admin Goal). Fall inservice was very much individualized. We are also working on a system to allow staff to seek their own, personalized PD/training.

Financial / Facility
Goal #1: CSD will increase partnerships by 2 more entities (CSA/Admin Goal). T3 Grant, Stampli, Unalaska SD, Project Grad, Little Foxes Marketing, and Alaska Dept. of Fish and Game
Goal #2: CSD will use cost/benefit and impact rubric for 100% of grant opportunities considered and will submit applications for those scoring at least "high" on alignment and net benefit (CSA/Admin Goal). Slated for Spring 26 grant season. Draft rubric has been created.
Goal #3: Overall understanding of grants and what each support program-wise (Board Goal). November 2025 Board work session – Annual Grant Planner Review

Policy Highlight: BP 2123 EVALUATION OF THE SUPERINTENDENT

The Board believes that an annual evaluation of the Superintendent's performance strengthens working relationships between the Superintendent and the Board. The evaluation process should clarify the Superintendent's role and give the Board and Superintendent an opportunity to jointly identify immediate priorities among the Superintendent's many responsibilities. Evaluations also should help the Board to monitor progress toward established goals and to set reasonable criteria for salary increases and/or contract extension.

The Board shall meet with the Superintendent to discuss the evaluation, including commendations in areas of strength and recommendations for improving effectiveness. The Superintendent and Board members shall agree upon and sign an evaluation summary. Additional evaluations may be arranged at any time during the school year at the request of either the Board or the Superintendent.

The evaluation process shall he reviewed annually to determine whether any of the following steps need improvement:
1. Developing or reviewing/revising the superintendent's job description.

2. Adopting or reviewing/revising evaluation policy.
3. Establishing clear criteria to include progress on district goals.
4. Establishing or reviewing/revising the evaluation process.
5. Carrying out the evaluation.
6. Summarizing the results.
7. Discussing the results with the superintendent.
8. Developing a plan for growth and improvement

BB 9400 BOARD SELF-EVALUATION

Effective, efficient and ethical School Board operations are an integral part of creating a successful educational program. In order to measure progress towards meeting board standards and its stated goals and objectives, the Board will annually schedule a time and place at which all its members may participate in a formal self-evaluation.

The Board shall be evaluated as a whole and not as individuals. The evaluation will focus on the internal operations and performance of the Board. The Board members shall develop goals and objectives against which the Board will 'be evaluated. A self-evaluation instrument will be based on these goals and objectives and not on goals set for the district.

Each Board member will complete the self-evaluation instrument independently. The ensuing evaluation will be based on the resulting composite picture of Board strengths and weaknesses. The Board will discuss the tabulated results as a group.

The evaluation process should include the establishment of strategies for improving Board performance. Revised priorities and new goals will be set for the year's evaluation.

The Board may invite the Superintendent or others to participate in the evaluation and suggest specific criteria to measure Board success in meeting board standards, goals and objectives as a governing body.

The Board recognizes that adequate opportunities for Board member orientation and inservice are an essential component of conducting meaningful self-evaluation. The evaluation process shall include suggestions for continued Board member development.

02/17/2026

RE: Fuel Bid for FY 2026, Chugach School District

- Please note – Left column will be for each individual School Bid. Rates in right column will be applied if awarded both Schools for 2026

Tatitlek School:

#1 ULSD – 6500 gal X $5.75 = $37,375.00		6500 gal X $5.60 = $36,400.00
Propane – 160 gal X $5.59 = 894.40		= $894.40
Gasoline – 450 gal X $5.7195 = $2573.78		= $2573.78
TOTAL	**$40,843.18**	**$39,868.18**

Chenega School:

#1 ULSD – 7000 gal X $5.75 = $40,250.00		7000 gal X $5.60 = $39,200.00
Propane – 240 gal X $5.59 =$1341.60		=$1341.60
TOTAL	**$41,591.60**	**$40,541.60**

Note: Pricing is based on the contingent that the bid will be awarded within a month, if pricing increases in the following month with our supplier, we will have to make an adjustment due to rise in oil rates.

Thank You,

Renee M Reed
Dojer Fuel Services LLC

House Bill 78: Retirement Security for Alaska's Public Servants

WHAT IS HB 78?

HB 78 proposes a **new defined benefit plan** for public employees, teachers, and public safety workers. The bill has safeguards that the **state actuary says will not create unfunded liability**.

WHO BENEFITS?

Teachers (TRS)	**Public Safety** (PERS-PS)	**Public Workers** (PERS-NPS)

WHAT ARE KEY FEATURES?

Vesting	5 years for all employees.
Retirement Age	Public Safety: Age 50 with 25 years or Age 55 with 20 years. Teachers & Public Employees: Age 60 or any age with 30 years of service.
Pension Calculation	Public Safety: 2.0% for first 10 yrs, 2.5% after that × highest 5 yrs salary. Teachers & Public Employees: 2.0% first 10 yrs, 2.25% next 10, 2.5% after × highest 5 yrs.
Employee Contributions	8% of pay, which may be adjusted up to 12% to maintain a 90% plan funding ratio.
Employer Contributions	PERS: 12-22% | TRS: 12-12.56%. Contributions are capped to protect local municipalities. The state covers any additional contributions above the cap.
PRPA	Retirees receive Post-Retirement Pension Adjustments (PRPA) – inflation protection. Alaska residents get full amount; non-residents get 50%.
Healthcare & Benefits	Health Reimbursement Account (HRA) supplements Medicare at 65. Employers contribute 3% for TRS & PERS-NPS, and 4% for PERS-PS to employees' HRA. Non-occupational and occupational disability & death benefits included.

WHAT ABOUT CURRENT & NEW EMPLOYEES?

Current Employees	New Employees
Choice to opt-in new DB plan or keep their DC	Auto enrolled in the new DB plan

WHAT IS COST: HB 78 INVESTMENT VS. DOING NOTHING?

HB 78 Investment	Cost of Doing Nothing
Competitive benefits attract qualified candidates	Positions vacant; filled with inexperienced candidates
Low Turnover = Less $$ spent on recruiting & training	Constant turnover = More $$ on recruiting & training
Experienced workforce = Better quality services & less mistakes being made	Inexperienced & under supported staff = Lower quality services & loss of institutional knowledge
Built In Safeguards: Shared risk, adjustable contributions, separate accounting, fund performance	Hidden Costs: Overtime in understaffed departments, consultant fees, hiring bonuses, reduced productivity

HOW WILL HB 78 HELP ALASKA?

- Recruit qualified professionals
- Retain experienced employees who provide continuity and expertise
- Keep families in Alaska, supporting local economies
- Saves money long-term through better employee retention & reduced turnover costs
- Control long-term costs through built-in safeguards and risk-sharing

Questions? Contact Rep.Chuck.Kopp@akleg.gov

Bill Sponsored by the House Finance Committee

RESOLUTION NO. 2026 – 1: SUPPORTING HOUSE BILL 78

WHEREAS, Chugach School District serves students and families in remote communities where recruiting and retaining highly qualified educators and staff remains a persistent challenge; and

WHEREAS, stable and experienced educators are essential to maintaining instructional quality, student achievement, community continuity, and strong relationships with families; and

WHEREAS, employee turnover in rural districts results in high financial and operational costs, including recruitment expenses, onboarding and training costs, increased workload for remaining staff, and the loss of institutional knowledge; and

WHEREAS, retirement benefits are a key factor in attracting and retaining professional educators and public employees in Alaska, particularly in rural and remote regions; and

WHEREAS, House Bill 78 seeks to strengthen retirement security for Alaska's teachers and public servants, thereby supporting long-term workforce stability and encouraging experienced professionals to build and sustain their careers in Alaska communities; and

WHEREAS, improved recruitment and retention directly benefit the students of the Chugach School District by promoting consistency in instruction, community engagement, and long-term educational planning;

NOW, THEREFORE, BE IT RESOLVED that the Chugach School District Board of Education supports House Bill 78 as a meaningful step toward strengthening educator recruitment and retention in rural Alaska; and

BE IT FURTHER RESOLVED that a copy of this resolution be transmitted to members of the Alaska State Legislature.

PASSED AND APPROVED by the Chugach School Board on this 17th day of March, 2026.

_____
Board President

_____
Ty Mase
Chief School Administrator

CHUGACH SCHOOL DISTRICT

BP 0430 COMMUNITY SCHOOL PROGRAM

The School Board recognizes the importance of extending the use of school facilities and equipment for purposes of providing educational, cultural, social, and recreational services to the citizens of the community. The Superintendent or designee shall develop community school programs within the limits of available resources.¶

(cf. 1330 - Use of School Facilities)¶

(cf. 1325 - Advertising and Promotion)¶

(cf. 3100 - Budget)¶

(cf. 3515 - Equipment)¶

Adopted: March 2, 2006

Chugach School District

BP 0510 SCHOOL DISTRICT REPORT CARD

***Note**: Under the federal Every Student Succeeds Act, school districts must prepare and disseminate an annual district report card to parents, schools and the general public that summarizes the academic performance of district schools and students, including individual student achievement on state assessments compared to students and subgroups of students as a whole. Under Alaska law, AS 14.03.120, and 4 AAC 06.895, all schools and districts must prepare annual school and district reports on school and student performance. Also required is reporting of student discipline data. AS 14.33.210, 4 AAC 06.172 and 4 AAC 06.250. See AR 5030 - School Discipline and Safety. Effective October 2014, school districts must annually report incidents of restraint and seclusion. AS 14.33.125. See BP 5030 - School Discipline and Safety, and BP 5142.3 - Restraint and Seclusion. The Alaska Department of Education and Early Development has established criteria for preparing school report cards. Each school and district should consult the applicable statutes and regulations as it begins preparation of the annual report.*¶

In accordance with law, each school and the district shall prepare and disseminate an annual report cardannually assess school and student performance and prepare reports to the public on these assessments. The report card will include information about the district and its schools related to a variety of student and school performance measures, accountability, per-pupil expenditures, and educator qualifications. These reports will be developed in consultation with parents and will help ensure that parents are actively involved and knowledgeable about their schools and their child's education.These reports will help ensure that parents are actively involved and knowledgeable about their schools and their child's education. In addition to the components required by law, the Superintendent or designee may include in the report additional indicators, both qualitative descriptions and quantitative measurements, of school and student performance. In determining the indicators, which assess school and student performance, the Superintendent or designee shall solicit suggestions from the school staff and community.¶

The annual report card will be concise and presented in an understandable and uniform format. It must be accessible to persons with disabilities and, to the extent practicable, provided in a language that parents can understand. The report card will be posted on the District's website and disseminated to parents. ¶

In addition to the components required by law, the Superintendent or designee may include in the report additional indicators, both qualitative descriptions and quantitative measurements, of school and student performance. In determining the indicators which assess school and student performance, the Superintendent or designee shall solicit suggestions from parents, school staff and the community.¶

After the Alaska Department of Education and Early Development publishes the annual school district report card(s), Tthe Board and Superintendent or designee will review and discuss the resultsdesires that performance reports be reviewed and discussed within the framework of the district's strategic plandesired outcomes, the context in which education takes place, and the educational policies and practices of the district.

The School Board and Superintendent or designee will use ~~desires that~~ this assessment ~~be viewed~~ as an opportunity to:

- C~~c~~ommunicate with the public,
- ~~,~~ R~~r~~eview achievements,~~,~~
- I~~i~~dentify areas for improvement,~~,~~ e
- Enlist local support,~~,~~ e
- Enhance internal operations,~~,~~ b
- Build consensus, and~~,~~ e
- Establish a vision for the future.

~~The Board expects that existing evaluation processes and resources will be used to develop performance report cards and that the usefulness of these reports will improve with each future assessment.¶~~

~~*(cf. 0420 - School-Based Management/School Advisory Boards)*¶~~

(cf. 6190 - Evaluation of the Instructional Program)

Legal References:

ALASKA STATUTES

14.03.120 Education planning; reports

14.33.210 Reporting of incidents of harassment, intimidation and bullying

14.33.125 Student restraint or seclusion; limitations

UNITED STATES CODE

Elementary and Secondary Education Act, 20 USC §§ 6311(h)(2), as amended by Every Student Succeeds Act (P.L. 114-95 (December 10, 2015)~~No Child Left Behind Act, 20 USC §§ 6311, 6312 and 6316~~

CODE OF FEDERAL REGULATIONS

34 C.F.R. §200.31 (amend. November 2016)

ALASKA ADMINISTRATIVE CODE

4 AAC 06.895 Report card to the public

4 AAC 06.172 Reporting of school disciplinary and safety programs

4 AAC 06.250 Reporting

Revised 1/10
Adopted: March 2, 2006

BP 0520 SCHOOL ACCOUNTABILITY/SCHOOL IMPROVEMENT

Note: The following policy reflects the Alaska Systems for School Success which measures both school performance and school progress and results in a school designation of Comprehensive, Targeted, or Universal. The school rating may result in required interventions as well as specific supports.

The School Board is committed to the successful performance of the district and its schools. Successful performance is indicated through student academic achievement, student progress over prior year performance, strong attendance and graduation rates, and engagement~~participation and achievement~~ in college and career readiness~~ exams~~.
The ~~[~~Superintendent~~/Chief School Administrator]~~ shall implement requirements for school and district accountability as determined by the Department of Education and Early Development.
If any district school receives a Comprehensive or Targeted designation, the ~~[~~Superintendent~~/Chief School Administrator]~~ or designee shall develop and implement a school improvement plan in accordance with state law. School and District improvement plans shall be submitted to the Department and shared with ~~approved by~~ the School Board ~~and submitted to the Department~~.
Unless the Department approves an alternative improvement planning process, the District shall prepare the school improvement plan for a school designated for Comprehensive support and improvement or Targeted support and improvement. The District shall make use of a computerized self-assessment and improvement program selected by the Department that addresses each of the following domains of successful schools:

(1) curriculum;
(2) assessment policy and practice;
(3) instruction;
(4) school learning environment;
(5) professional development policy and practices;
(6) leadership.

School Interventions

The ~~[~~Superintendent~~/Chief School Administrator]~~ or designee shall implement comprehensive interventions for any school identified as a Comprehensive school by the Department. The comprehensive interventions will use turnaround principles that accomplish the following: provide strong leadership; ensure effective teachers; redesign the school calendar to include additional time for student learning and teacher collaboration; improve the instructional program; use student data to inform instruction; establish a school environment that improves safety and discipline; and provide mechanisms for family and community involvement.
Targeted interventions will be implemented to meet the specific needs of schools identified by the Department as Targeted schools. A plan and timeline to implement the targeted interventions shall be created by the ~~[~~Superintendent/Chief School Administrator] or designee. Interventions should consider each of the turnaround principles for Comprehensive schools, some or all of which may be appropriate for the school or targeted subgroups. Decisions should be data-driven.
The District will utilize state provided supports in implementing comprehensive or targeted interventions.

~~**School Success**¶~~

~~The Board believes that all of its schools can be high performing and high progress schools. The district will annually recognize those schools identified as reward schools by the Department.~~

Parent Notification

The [Superintendent~~/Chief School Administrator~~] or designee shall communicate with the parents of children attending schools designated as Comprehensive or Targeted schools. The information should be in an understandable and uniform format, and, to the extent practicable, in a language the parents can understand. Parents should be promptly advised of:

1. What the designation means, and how the school compares in terms of academic achievement to other schools in the district and state;
2. The reasons for the designation;
3. Information about how the parents can become involved in addressing the academic issues that led to the designation; and
4. Any action taken to address the problems that led to the designation, including: an explanation of what the school is doing to address low achievement; an explanation of what the district and Department are doing to help; and a description of interventions being taken by the district.

The information in item 4 above shall also be disseminated to the public. Information provided to parents will be sent through direct means such as mail or email. Communications must respect the privacy of students and their families.

Legal Reference:

ALASKA STATUTE

14.03.123 School and District Accountability

ALASKA ADMINISTRATIVE CODE

4 AAC 06.800 - .899 School and District Accountability

UNITED STATES CODE

Elementary and Secondary Education Act, 20 U.S.C. §§ 6301, et. seq., as amended by the Every Student Succeeds Act (P.L. 114-95, December 10, 2015)

Revised 3/2021

AASB POLICY REFERENCE MANUAL

9/92

BP 1100 COMMUNICATION WITH THE PUBLIC

***Note**: AS 14.03.120 requires every public school to prepare an annual report card on the school's performance and the performance of its students. The report must include: 1) information on accreditation; 2) results on nonreferenced achievement tests; 3) results of state standards-based assessments in reading, writing, and mathematics; 4) a description of student, parent, community, and business involvement in student learning; 5) a description of the school's attendance, retention, drop out, and graduation rates; 6) the annual percentage of enrollment change. The report must be presented in a public meeting of parents, students, and community members. Comments from this public meeting must be submitted, along with the report, to the School Board.*¶

The School Board appreciates the importance of community involvement and therefore shall strive to keep the community informed of developments within the school system in timely and understandable ways.¶

The Superintendent or designee shall use all available means of communication to keep the public aware of the goals, programs, achievements and needs of our schools. Members of the community shall have opportunities to become involved in the schools and to express their interests and concerns.¶

The Ddistrict shall seek to communicate in ways that accommodate the needs of all members of the public, including the visually or hearing impaired, those who do not understand English, and those who do not read.¶

The administration is responsible for all public communication except for such matters as the Board may wish to deal with publicly itself.

(cf. 0420 - School-Based Management/School Advisory Boards)¶
(cf. 1000 - Concepts & Roles)¶
(cf. 1340 - Access to District Records)¶
(cf. 5145.6 - Notifications Required by Law)¶
(cf. 9320 - Board Meetings)¶

Legal Reference:¶

ALASKA STATUTE¶

14.03.120 Education Planning¶

Adopted: March 2, 2006

BP 1114 DISTRICT-SPONSORED SOCIAL MEDIA

~~The School Board recognizes the value of technology such as social media platforms in promoting community involvement and collaboration.~~ The purpose of any official district social media platform shall be to further the district's vision and mission, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members.

(cf. 0000 - Concepts and Roles)
(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 4170/4270/4370 - District Issued Portable Technology)
(cf. 6020 - Parent Involvement)
(cf. 6145.5 - Student Organizations and Equal Access)
(cf. 6161.5 - Web Sites/Pages)

The Superintendent or designee shall monitor~~develop content guidelines and protocols for~~ official district social media platforms to ensure the appropriate and responsible use of these resources and compliance with law, Board policy, and regulation.

Official district social media platforms shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. By creating these official sites and allowing for public comment, the Board does not intend to create a limited public forum or otherwise guarantee an individual's right to free speech.

(cf. 5145.2 - Freedom of Speech/Expression)
(cf. 6145.5 - Student Organizations and Equal Access)

~~The Superintendent or designee shall ensure that the limited purpose of the official district social media platforms is clearly communicated to users. Each site shall contain a statement that specifies the site's purposes, along with a statement that users are expected to use the site only for those purposes. Each site shall also contain a statement that users are personally responsible for the content of their posts.¶~~

~~Official district social media platforms may not contain content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation.¶~~

~~*(cf. 5131 - Conduct)*¶~~

~~***Note**: Staff and students who post prohibited content on official district social media platforms are subject to discipline in accordance with district policies and regulations. A student may be subject to suspension or expulsion if he/she engages in an act of bullying by means of an electronic act; see AR 5144.1 - Suspension and Expulsion, and BP 5131.43 - Harassment, Intimidation and Bullying.¶*~~

~~*When staff and students misuse the district's technological resources, they also may be subject to cancellation of user privileges in accordance with the district's Agreement for Acceptable Use of the Internet; see BP/ AR/ E 6161.4 - Internet*¶~~

~~Staff or students who post prohibited content shall be subject to discipline in accordance with district policies and administrative regulations.¶~~

~~*(cf. 4118 - Suspension/Disciplinary Action)*¶~~
~~*(cf. 4119.21/4219.21/4319.21 - Code of Ethics)*¶~~
~~*(cf. 4170/4270/4370 - District Issued Portable Technology*¶~~
~~*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*¶~~

~~*(cf. 5144 - Discipline)*¶~~
~~*(cf. 5144.1 - Suspension and Expulsion)*¶~~
~~*(cf. 6161.4 - Internet)*¶~~
~~Users of official district social media platforms should be aware of the public nature and accessibility of social media and that information posted may be considered a public record subject to disclosure under the Public Records Act. The Board expects users to conduct themselves in a respectful, courteous, and professional manner.¶~~
~~*(cf. 1340 - Access to District Records)*¶~~
~~*(cf. 9012 - Communications to and from the School Board)*¶~~

Privacy

The Superintendent or designee shall ensure that the privacy **rights** of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media platforms.

(cf. 5125.1 - Release of Directory Information)

Social media and networking sites and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential Information)
(cf. 5145.15 - Student and Family Privacy Rights)
(cf. 5125 - Student Records)

Legal Reference:

UNITED STATES CODE
Federal copyright law, 17 U.S.C. 101-1101
Federal Family Educational Rights and Privacy Act, 20 U.S.C. 1232g
Employee rights to engage in concerted, protected activity, 29 U.S.C. 157
Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites, 29 U.S.C. 794
CODE OF FEDERAL REGULATIONS
34 C.F.R. 99.1-99.67 Family Educational Rights and Privacy

Added 3/2012
Adopted: September 25, 2012

BP 1220 ADVISORY QUESTIONS

***Note**: Pursuant to AS 14.08.071, regional school boards may adopt a resolution that an advisory question relating to education be placed on the board's next election ballot. The resolution must be filed with the division of elections on or before the first Friday in August of the year in which the advisory question is to be placed on the ballot. The advisory question- may consist of no more than 100 words and must be worded in a manner that allows the advisory question to be answered with a "yes" to favor the question or "no" to oppose the question.*

Board members recognize the need to seek ideas and opinions from the residents of the district and to incorporate community views into the deliberations and decisions of the Board. In furthering this goal, the Board may adopt a resolution that an advisory question relating to education be placed on the next election ballot. The Board, staff, students, all members of the community are encouraged to provide input in the formulation of advisory questions.

Legal Reference:

ALASKA STATUTES

14.08.071 Elections; advisory votes

Adopted: March 2, 2006

Chugach School District

BP 1230 CITIZEN ADVISORY COMMITTEES

~~The School Board recognizes that citizen advisory committees enable both citizens and educators to better understand the attitudes and opinions held in the school and community.¶~~

As the need arises, the Board or Superintendent or designee may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.

(cf. 0420 - School-Based Management/Site Councils)

~~Committee members shall represent a cross-section of qualified people throughout the district, except in those cases where a committee is established to address the needs of a particular segment of the school community.~~ With Board approval, the Superintendent or designee may appoint committee members.

~~***Note**: AS 14.14.300 allows the appointment of persons 17-21 years of age to any advisory committee if recommended by a district committee on the involvement of young people in school governance established pursuant to AS 14.14.250.¶~~

When committees are appointed, committee members shall receive a written statement including, but not be limited to:

1. The committee members' names.
2. The specific charges of the committee, including its topic(s) for study or well-defined area(s) of activity.
3. The specific period of time that the committee is expected to serve.
4. Legal requirements regarding meeting conduct and public notifications.
5. Resources available to help the committee complete its tasks.
6. Timelines for progress reports and/or final report.
7. Relevant Board policies and administrative regulations.
8. The procedure to be used in the selection of the committee chairperson and other committee officers.

The Board shall have the sole power to dissolve any of its advisory committees and may exercise this power at any time.

Citizen advisory committees established by Board action shall provide public notice of their meetings and conduct such meetings in accordance with the state open meetings laws for such committees. All major conclusions and recommendations made by advisory committees shall be made available to the public in writing.

(cf. 9130 - Board Committees)

~~**Administrative Advisory Committees¶**~~

~~The Superintendent or designee may establish citizen advisory committees to advise the administration.¶~~

~~The Superintendent or designee shall inform the Board when such committees are established and shall describe their charges, size, term of office, and membership. The Superintendent or designee shall inform the Board of the persons appointed to such committees and any changes in committee membership or charge.¶~~

~~The Superintendent or designee shall provide the Board with a final report of each committee's accomplishments and shall provide summary reports and appraisals of administrative advisory committees as requested by the Board.¶~~

(cf. 2230 - Representative and Deliberative Groups)

~~**Expenses, Travel, Reimbursement**¶~~
~~The Board may allocate funds for the use of advisory committees. Within budget allocations, the Superintendent or designee may approve requests for travel associated with the charge of the committee and reimburse committee members for expenses at the same rates and under the same conditions as those provided for district employees.¶~~
(cf. 4133/4233 - Travel; Reimbursement)
Legal Reference:
ALASKA STATUTES
14.08.115 Advisory school boards in regional educational attendance areas
14.12.35 Advisory school boards in borough school districts
14.14.250 -14.14.310 Involvement of Young People in School Governance
Adopted: March 2, 2006

Chugach School District

BP 1240 SCHOOL-CONNECTED ORGANIZATIONS

The School Board recognizes that parents/guardians may wish to organize clubs for the purpose of supporting the educational program and/or extracurricular programs such as athletic teams, debate teams, and musical groups. The Board supports such activities and welcomes parental interest and participation. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

The Board recognizes that these organizations are independent of the school or district. In order to protect the district and students, as the need arises, the Superintendent or designee shall establish appropriate controls for the relationship between such organizations and the district. Groups desiring to be recognized as school-connected organizations shall request authorization from the Board in accordance with conditions established in administrative regulations.

(cf. 1321 - Solicitation of Funds)
(cf. 3290 - Gifts, Grants and Bequests)

Adopted: March 2, 2006

Chugach School District

BP 1250 VOLUNTEER ASSISTANCE

Th**Chugach**e wealth of experience available in the community is a resource that should be used in appropriate ways to enrich the educational program and strengthen our schools' relationships with homes, businesses, public agencies and private institutions. By their presence, volunteers also can make school environments safer and more closely supervised. The School Board encourages parents/guardians and other members of the community to share their time, knowledge and abilities with our students.

All persons who wish to perform volunteer service with or around students shall sign the form stating that they are free from active tuberculosis and have been cleared of a criminal record.

The Superintendent or designee may authorize the use of volunteers. The Superintendent or designee shall establish regulations to protect the safety of both students and volunteers.

Like employees and students, volunteers shall act in accordance with district policies and regulations.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Adopted: March 2, 2006

BP 1312 PUBLIC COMPLAINTS ~~CONCERNING THE SCHOOLS~~¶

The School Board believes that the quality of the educational program can improve when the district listens to complaints, considers differences of opinion, and resolves disagreements through an established, objective process.

The Board encourages complainants to resolve problems early and informally whenever possible. If a problem remains unresolved, the individual should submit a formal complaint as early as possible in accordance with appropriate district procedures. District procedures shall be readily accessible to the public.

Individual Board members do not have authority to resolve complaints. If approached directly with a complaint, however, Board members should listen to the complaint and show their concern by referring the complainant to the Superintendent or other appropriate personnel so that the problem may receive proper consideration.

CONCERNING STAFF

The School Board places trust in its employees and desires to support their actions in such manner that employees are free from unwarranted, spiteful or negative criticism and complaints. The Superintendent or designee shall develop procedures which will permit the public to lodge criticism against staff members, assure full consideration, and protect the rights of the staff members and the district. Verbal complaints against an employee initially made to a Board member or at a Board meeting will be referred to the Superintendent or other appropriate personnel for appropriate consideration and action.

CONCERNING INSTRUCTIONAL MATERIALS

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.

(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 consideration of any complaints against the use of any instructional materials.

(cf. 1312.3 - Public Complaint Concerning Discrimination)

The Board believes 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 final. 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 Board meeting.

The 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 Board disagrees.

(cf. 6144 - Controversial Issues)

CONCERNING DISCRIMINATION

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.

The Superintendent or designee shall establish procedures to investigate and seek to resolve complaints alleging unlawful discrimination related to educational programs and activities.

The 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)

The 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. 5141.4 - Child Abuse and Neglect (Reporting Procedures))

~~*(cf. 1312.1 - Public Complaints Concerning School Personnel)*~~¶
~~*(cf. 1312.2 - Public Complaints Concerning Instructional Materials)*~~¶
~~*(cf.1312.3 - Public Complaints Concerning Discrimination)*~~¶

***Note**: Pursuant to 4 AAC 52.500, any person may file a complaint with the Department of Education alleging a violation of state regulations governing education for exceptional children.*

Legal Reference:

ALASKA STATUTES

14.18.100 Remedies (Sex or Race Discrimination)

ALASKA ADMINISTRATIVE CODE

4 AAC 06.560 - 06.580 Violations; Prohibition against Sex Discrimination
4 AAC 52.500 - 52.629 Procedural Safeguards; Education for Exceptional Children

UNITED STATES CODE

Title VI Civil Rights Act of 1964
Title VII Civil Rights Act of 1964. 42 U.S.C. 2000 *et. seq*. (Ch. 21)
Title IX, Education Amendments of 1972
Section 504. Rehabilitation Act of 1973
General Education Provisions Act. 20 U.S.C. 1221 *et. seq.*, Especially:
Family Educational Rights and Privacy Rights Act. 20 U.S.C. 1232g

34 CODE OF FEDERAL REGULATIONS

200.74 and Part 300

Adopted: March 2, 2006

BP 1312.1 PUBLIC COMPLAINTS CONCERNING SCHOOL PERSONNEL

The School Board places trust in its employees and desires to support their actions in such manner that employees are free from unwarranted, spiteful or negative criticism and complaints. The Superintendent or designee shall develop procedures which will permit the public to lodge criticism against staff members, assure full consideration, and protect the rights of the staff members and the district. Verbal complaints against an employee initially made to a Board member or at a Board meeting will be referred to the Superintendent or other appropriate personnel for appropriate consideration and action.

(cf. 1250 - Visits to the School)
(cf. 1312 - Public Complaints Concerning the Schools)
(cf. 4112. 6 - Personnel Records)
(cf. 9323 - Meeting Conduct)

~~***Note**: When public complaints include allegations of child abuse, it is imperative that school officials consult BP 5141.4 - Child Abuse and Neglect (Reporting Procedures). Though a district may implement its complaint procedures in such cases, the duty to report suspected child abuse comes first. We encourage school districts to rely on the child protective agencies for resolving these complaints and determining if the child abuse report is unfounded. The following language is optional.*¶~~

This policy shall not apply when a public complaint involves accusations of child abuse. When a school employee is accused of child abuse, it shall be investigated by proper authorities in accordance with child abuse laws.

(cf. 5141.4 - Child Abuse and Neglect (Reporting Procedures))

Legal Reference:

ALASKA STATUTES

44.62.310 Government meetings public

Adopted: March 2, 2006

Chugach School District

BP 1312.2 PUBLIC COMPLAINTS CONCERNING INSTRUCTIONAL MATERIALS

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.

(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 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 Board believes 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 final. 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 Board meeting. ·

The 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 Board disagrees.

(cf. 6144 - Controversial Issues)

Adopted: March 2, 2006

BP 1312.3 PUBLIC COMPLAINTS CONCERNING DISCRIMINATION

***Note**: 4 AAC 06.560 mandates that the district adopt and make available to the public written grievance procedures for violations of A.S. 14.18 or 4 AAC 06.500 - 4 AAC 06.600, governing sex and race discrimination. The following sample policy and regulations should be revised as deemed appropriate within the parameters of law.*

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. The Superintendent or designee shall establish procedures to investigate and seek to resolve complaints alleging unlawful discrimination related to educational programs and activities.

The 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)

The 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

UNITED STATES CODE

Title VI Civil Rights Act of 1964
Title VIIL Civil Rights Act of 1964
Title IX, Education Amendments of 1972
Section 504. Rehabilitation Act of 1973
General Education Provisions Act. 20 USC 1221 *et seq*., especially: Family Educational Rights and Privacy Rights Act. 20 USC 1232g
Civil Rights Restoration Act 20 USC 1683 *et seq.*
Vocational Rehabilitation Act of 1973, Sections 503 and 504 29 USC 791 *et seq.*
Age Discrimination in Employment Act 29 USC 621 *et seq.*
Vietnam Era Veterans Act 38 USC 2011 *et seq.*
Americans with Disabilities Act 42 USC 12101 *et seq.*

34 CODE OF FEDERAL REGULATIONS

200.74 and Part 300
Adopted: March 2, 2006

Chugach School District

BP 1312.4 PUBLIC COMPLAINTS CONCERNING ELEMENTARY AND SECONDARY EDUCATION ACT PROGRAMS

***Note**: At 4 AAC 06.888, the Department of Education and Early Development requires that complaints alleging that a district has violated the law in administering programs under the Elementary and Secondary Education Act (ESEA) be first submitted to the district for resolution. States are required to have a process for the receipt and resolution of complaints alleging violations in the administration of federal programs. 20 USC 7844.*

The School Board expects that federal programs provided for in the Elementary and Secondary Education Act (ESEA) will be properly administered in the district to support and improve the quality of the educational program. The district will review and resolve complaints alleging violations of the law in administering education programs required by the ESEA.

The School Board encourages complainants to resolve problems early and informally whenever possible. If a problem remains unresolved, the individual should submit a written complaint as early as possible in accordance with appropriate district procedures. District procedures shall be readily accessible to the public.

(cf. 1312.1 - Public Complaints Concerning School Personnel)
(cf. 1312.2 - Public Complaints Concerning Instructional Materials)
(cf. 1312.3 - Public Complaints Concerning Discrimination)

Legal Reference:

ALASKA STATUTES

14.03.123 - School and district accountability

ALASKA ADMINISTRATIVE CODE

4 AAC 06.560 - 06.580 Violations; Prohibition against sex discrimination
4 AAC 06.888 - Informal review of complaints
4 AAC 52.500 - 52.629 Procedural safeguards; Education for exceptional children

UNITED STATES CODE

20 U.S.C. 7844, - General applicability of state educational agency assurances

Added 3/2015
Adopted: May 12, 2015

BP 1313 WILLFUL DISRUPTION OF THE SCHOOL

The School Board recognizes that parents, legal guardians, and other adults may misunderstand or disagree with the policies of the District or the actions of its employees. The Board expects the staff and administration to respond to such concerns in a polite and professional manner. The Board also expects that parents and other adults will conduct themselves in an appropriate manner in their efforts to pursue such matters, including use of the District's due process procedures.

In resolving such concerns, a safe and orderly learning environment in which teachers can teach and students can learn must be maintained. The School Board does not condone having its employees subject to name-calling, defamation of character, threats, or coercion of any kind. Adults who violate these standards of conduct shall be instructed to conduct themselves in a proper manner or to leave school district property. Should an individual refuse to follow these instructions in a prompt and orderly manner, the Superintendent, principal, or designee is authorized to call law enforcement agencies for assistance to have the individual removed and charges may be filed for willful disruption of the school. Other charges which are applicable may also be filed at the discretion of the administrator.

In addition to the actions described above, the Superintendent, principal, or designee, in conjunction with law enforcement agencies, may issue a written or verbal notice of trespass to any individual whose conduct materially disrupts school operations or threatens the safety or orderly environment of the school. A notice of trespass may restrict the individual's access to district property for a specified period of time, except as required by law. Violation of a notice of trespass may result in referral to law enforcement and additional legal consequences.

(cf. 1260 - Visits to the Schools)
(cf. 3515 - School Safety and Security)
(cf. 3515.2 - Intruders on Campus)
(cf. 1312 - Public Complaints Concerning the Schools)
(cf. 1312.1 - Public Complaints Concerning School Personnel)
(cf. 5131.4 - Campus Disturbances)

Legal Reference:

ALASKA STATUTES

AS 11.61.110 Disorderly Conduct
AS 11.61.120 Harassment

Adopted: March 2, 2006

BP 1321 SOLICITATION OF FUNDS FROM AND BY STUDENTS¶

The School Board recognizes that participation in fundraising activities for worthwhile purposes can help students develop a sense of social responsibility and belonging.

With the prior approval of the Superintendent or designee, school-related organizations or individual students may organize fundraising activities for nonprofit, nonpartisan charitable organizations. The Superintendent or designee shall ensure that parents/guardians are informed of the purpose of fundraising activities sponsored by schools or school groups.

Whether solicitations are made on behalf of the school or a charitable organization, participation shall be voluntary, and no student, parent/guardian, staff member, or community member shall be pressured or made to feel uncomfortable about contributing.

The Superintendent or designee may limit or prohibit fundraising activities when necessary to:

- Prevent interference with the instructional program, or
- Protect students from unsafe, inappropriate, or inequitable situations.

All required gaming permits shall be procured prior to any gaming activities. ~~The School Board recognizes that participation in fund-raising for worthwhile purposes can help students develop a sense of social responsibility and promote a sense of belonging.¶~~
~~(cf. 1320 - Relations between the Public and Students)¶~~
~~When approved in advance by the Board, funds may be solicited or materials distributed for those nonprofit, nonpartisan charitable organizations that are properly chartered or licensed by state or federal law.¶~~
~~With the approval of the Superintendent or designee, school-related organizations may organize fund-raising events involving students. The Superintendent or designee shall inform parents/guardians of the purpose of fund-raisers sponsored by schools or school groups.¶~~
~~(cf. 3452 - Student Activity Funds)¶~~
~~(cf. 1230 - School-Connected Organizations)¶~~
~~(cf. 3290 - Gifts, Grants, and Bequests)¶~~
~~Whether solicitations are made on behalf of the school or on behalf of a charitable organization, the Board particularly desires that no person be made to feel uncomfortable or pressured to provide funds. Staff are expected to emphasize the fact that donations are always voluntary.¶~~
~~The Superintendent or designee may limit fund-raising activities in order to prevent interference with the instructional program or to protect students from dangerous or unsafe situations.~~

Adopted: March 2, 2006

BP 1322 PUBLIC PERFORMANCES BY STUDENTS

The School Board recognizes that educational and personal values accrue from student participation in civic and community affairs. The Superintendent or designee may authorize public performances by students when they contribute to the educational process and are consistent with Board policies and administrative regulations.

(cf. 0100 - Philosophy)
(cf. 0411 - Nondiscrimination *in District Programs and Activities)*
(cf. 1321 - Solicitation of Funds from and By Students)
(cf. 1325 - Advertising and Promotion)
(cf. 1330 - Use of School Facilities)
(cf. 6115 - Ceremonies and Observances)
(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6145 - Extracurricular and Co-Curricular Activities)

Adopted: March 2, 2006

BP 1325 ADVERTISING AND PROMOTION

The School Board desires to cooperate in publicizing community services, special events, and public meetings of interest to students and parents/guardians. The Superintendent or designee may approve the publicity of public events or the distribution of promotional materials that extend cultural, recreational, artistic, or educational opportunities to the community, **are secular in nature**, **do not promote any particular commercial, political, or religious interest**, and **do not imply district endorsement**.~~Public Information¶~~

~~The School Board desires to cooperate in publicizing community services, special events and public meetings of interest to students and parents/guardians. The Superintendent or designee may approve the publicity of public events or distribution of promotional materials which extend cultural, recreational, artistic or educational opportunities to the community and which do not promote any particular commercial interest.¶~~

~~(cf. 0100 - Purpose)¶~~

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)¶~~

~~(cf. 1321 - Solicitation of Funds from and by Students)¶~~

~~(cf. 5145.2 - Freedom of Speech/Expression: Publications Code)¶~~

~~(cf. 6145.5 - Student Organizations and Equal Access)¶~~

~~(cf. 6162.8 - Research)¶~~

~~Paid Advertisements¶~~

~~Note: The school district may determine whether or not it will accept paid advertising in school-sponsored publications, and if so, under what conditions.¶~~

~~Option 1: School-sponsored publications, announcements, radio and television programs shall not accept paid advertising or promotional material.¶~~

~~Option 2: Advertising copy may be solicited to the extent that this process furthers the educational well-being of the students involved and does not interfere with school community relations.¶~~

~~The district shall not accept advertising copy which:¶~~

~~1. Is obscene, libelous, or slanderous, or which incites students to commit unlawful acts, violate school rules, or disrupt the school's orderly operation.¶~~

~~2. Attacks or denigrates any group on account of sex, race, color, religion, ancestry, national origin, handicap or disadvantage.¶~~

~~3. Promotes the use or sale of materials or services which are illegal or inconsistent with school objectives. Ads for tobacco, intoxicants, and x-rated movies or products shall not be used.¶~~

~~4. Announces the meetings of non-curricular student-initiated groups, unless an open forum has been established for such groups pursuant to federal law.¶~~

~~The district will not unlawfully discriminate against advertisers who meet the requirements of Board policy and administrative regulations and procedures.¶~~

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)~~

Revised 1/10

Adopted: March 2, 2006

Chugach School District

BP 1330 USE OF SCHOOL FACILITIES

~~***Note**: A.S. 14.03.100 authorizes School Boards to grant the use of school facilities for lawful gatherings and assemblies and mandates that School Boards adopt written bylaws to ensure reasonable and impartial use of school facilities. If challenged, the district should be prepared to legally defend the reasonableness of its rules. The following sample policy may be revised to reflect local philosophy and needs. The district should be able to provide supporting rationale for its policy/regulations; that is, the policy/regulations must be deemed to be "reasonable."¶*~~

~~***Note**: Under the No Child Left Behind Act of 2001, districts that make their premises and facilities available for use by youth and community groups must apply that policy equitably to all groups, including the Boy Scouts or other affiliated groups. Specifically, schools are prohibited from denying equal access to school facilities to the Boy Scouts or any other youth group "for reasons based on membership or leadership criteria or oath of allegiance to God and country." According to Alaska's uncodified law, a school district that violates this law risks losing state funding.¶*~~

The School Board believes that the schools belong to the citizens of the community and that community use of the school facilities fosters understanding and support for school programs. The School Board shall make school facilities and grounds available to citizens and community groups for lawful gatherings and assemblies to the extent that such use serves the interests of the citizens and does not conflict with school or district purposes. The Superintendent or designee shall establish administrative regulations governing the reasonable and impartial use of school facilities and grounds by community members or groups.

(cf. 0100 - Philosophy)
(cf. 0430 - Community School Program)
(cf. 6145.5 - Organizations/Associations)

Legal References:

ALASKA STATUTES

04.16.080 Sales or consumption at school events
14.03.100 Use of school facilities

Elementary and Secondary Education Act, 20 U.S.C. § 7905, as amended by the No Child Left Behind Act of 2001 (P.L. 107-110)

Revised 3/2015
Adopted: May 12, 2015

CHUGACH SCHOOL DISTRICT

MEMO #26-1

TO: Chugach School Board
FROM: Ty Mase
DATE: March 16, 2026
RE: First Reading of Policy Committee's Recommended Policy

Purpose: This memorandum is provided to request the Board's first reading of the Policy Committee's recommended policy. See below:

POLICY	NOTES
BP 0210 Goals for Student Learning	See draft w/ Competencies
BP 0430 Community School Program	Delete - Attached
BP 0510 School District Report Card	Amended Draft Language Attached
BP 0520 School Accountability/School Imp.	Delete – restatement of law
BP 1100 Communication to the Public	Delete - Attached
BP 1114 District-Sponsored Social Media	Amended Draft Language Attached
BP 1220 Advisory Questions	Delete - Attached
BP 1230 Citizen Advisory Committees	Amended Draft Language Attached
BP 1240 School-Connected Organizations	Amended Draft Language Attached
BP 1250 Volunteer Assistance	Delete - Attached
BP 1312 Public Complaints Concerning Schools	Amended Draft Language Attached
BP 1312.1 Public Complaints Concerning School Personnel	Combined with BP 1312
BP 1312.2 Public Complaints Concerning Instructional Material	Combined with BP 1312
BP 1312.3 Public Complaints Concerning Discrimination	Combined with BP 1312
BP 1312.4 Public Complaints Concerning ESEA Programs	Combined with BP 1312
BP 1313 Willful Disruption of the School	Amended Draft Language Attached
BP 1321 Solicitation of Funds From and By Students	Amended Draft Language Attached
BP 1322 Public Performances by Students	Delete - Attached
BP 1325 Advertising and Promotion	Amended Draft Language Attached
BP 1330 Use of School Facilities	Amended Draft Language Attached

CHUGACH SCHOOL DISTRICT

BP 0210 GOALS FOR STUDENT LEARNING

The School Board with input from all stakeholders, believe that the following competencies are essential to the development of each child.

Seven Competencies of the Chugach School District Instructional Model

Respect and Responsibility

Respect and Responsibility involves engaging with diverse perspectives, evaluating the impacts of their actions, and taking steps towards supporting their community. It teaches students to make a positive difference individually, in their school, in their community, and the world.

Community and Collaboration

Community and Collaboration focuses on exchanging ideas, while actively demonstrating adaptability, empathy, and flexibility. By considering culture, context, and diverse perspectives, students learn to foster positive relationships with others.

Lifelong Learning and Wisdom

Lifelong Learning and Wisdom embraces curiosity, initiative, and perseverance. Students hold a desire to seek and evaluate new knowledge, adapt and innovate beyond the classroom, and apply experience and understanding to make thoughtful decisions.

Critical and Creative Thinking

Critical and Creative Thinking refers to the ability to thoughtfully analyze information, solve problems, and make reasoned decisions while also exploring new ideas, perspectives, and possibilities. It involves questioning assumptions, using logic and evidence, and applying imagination to generate innovative solutions.

Stewarding Knowledge

Stewarding Knowledge means carefully accessing, evaluating, organizing and sharing information for specific purposes. Information is assessed and shared based on reliability, validity, and integrity in order to maintain trust and preserve the wisdom of our communities.

Balance and Harmony

Balance and Harmony means learning how to take care of yourself and others so you can live a happy and healthy life. It's about making good choices, managing emotions, and working well with others, even when things are tough. Harmony is about understanding different people, working together without conflict, and creating a positive environment where everyone feels valued.

Communication

Communication means being able to clearly share thoughts, feelings, and ideas while also listening respectfully to others. It's about using words, actions, and even body language to connect with people in a positive way. Practicing good communication means building trust, avoiding misunderstandings, and working better with others.

Memorandum of Agreement (MOA) Proposal

Parties
This Memorandum of Agreement (MOA) is entered into between **Chugach School District** ("District") and **Allison Perotti- Educational Consultant** ("Contractor").

---

1. Purpose and Scope of Services

The Contractor, **Allison Perotti**, will provide **virtual School Psychology services (comprehensive psychoeducational evaluations, consultation, and collaboration)** to appropriate students of the Chugach School District. Services will be delivered in accordance with all applicable federal, state, and local laws and regulations, including the **Family Educational Rights and Privacy Act (FERPA)**.

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2. Certification Status

- **Certification:** Type C Special Services Certificate
- **Certificate Number:** #4113363
- **Endorsement:** School Psychologist

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3. Service Delivery Model

- **Model:** Virtual service delivery using secure, FERPA-compliant platforms and technologies.

---

4. Availability and Scheduling

- **Availability:** As needed, based on District referral and service demands.
- Scheduling and service frequency will be coordinated between the Contractor and District representatives.

---

5. Pricing and Compensation

- **Rate:** $800 per day of service.
- **Materials Cost:** $500 (includes purchase of score reports and assessment protocols required for assessments)

- **Services:** 14 evaluations with the option to increase in the event additional services are required.

- **Total Estimated Cost:** $11,200 + $500 = $11,700

---

5. Responsibilities of the Contractor

The Contractor agrees to: - Provide school psychology services consistent with professional standards and ethical guidelines.
- Maintain confidentiality of student records and communications in compliance with FERPA.
- Use secure technology platforms for all virtual services.
- Maintain current certification and professional credentials throughout the term of this agreement.

-Supply all necessary assessments, to include cognitive, achievement, behavior, social/emotional, and adaptive skills.

---

6. Responsibilities of the District

The District agrees to: - Identify and refer appropriate students for services.
- Provide access to necessary student records consistent with FERPA.
- Facilitate communication with school staff and parents/guardians as appropriate.

-Contribute to costs associated with scoring reports and test protocols.

---

7. Term and Termination

This MOA will be effective upon execution by both parties and will remain in effect until terminated by either party with written notice, in accordance with mutually agreed terms.

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8. Compensation (if applicable)

Compensation terms, invoicing procedures, and payment timelines will be outlined in a separate addendum or contract document, unless otherwise agreed upon in writing.

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9. Miscellaneous Provisions

- This MOA does not create an employment relationship; the Contractor remains an independent contractor.

- Amendments to this MOA must be made in writing and signed by both parties.

Signatures

Contractor:
Allison J. Perotti
Signature: _____
Date: _____

For Chugach School District:
Name/Title: _____
Signature: _____
Date: _____

CHUGACH SCHOOL DISTRICT

MEMORANDUM OF AGREEMENT

CONTRACTOR INFORMATION:

Name: Gail Greenhalgh
Address: _____
Phone/Email: 907-230-0447 spedservices13@gmail.com

PURPOSE OF AGREEMENT:

Contractor agrees to provide the following services (further outlined in proposal):

SPED Director - Contractual Servives

School/Location: District-wide - Anchorage-based

TERM:

This Agreement begins 7-1-26 and ends 6-29-27 unless terminated earlier.

This Agreement is contingent upon student enrollment, IEP requirements, program needs, and availability of funding.

COMPENSATION:

Rate: $800 a day x 75 days
Per Diem (if applicable): Federal Per Diem and Mileage Rates
Reimbursable Expenses (if applicable): $1,000 Services and Supplies

Estimated Total: $ $61,000
Maximum Authorized Amount: $ TBD

Payment will be made only upon receipt of approved invoice. The District will only pay for services actually provided and approved. Additional days beyond agreed amount may be billed at 800 /day upon district approval.

CHUGACH SCHOOL DISTRICT

INDEPENDENT CONTRACTOR:

Contractor is an independent contractor and not an employee of the District. Contractor is responsible for all taxes, insurance, and required licensure. The Contractor shall maintain professional liability insurance appropriate to the services provided and shall provide proof of insurance upon request by the District.

COMPLIANCE & CONFIDENTIALITY:

Contractor agrees to comply with all applicable federal and state laws, including IDEA, Section 504, FERPA, and District policies. Student information must remain confidential.

TERMINATION:

If circumstances change - including changes in student need, enrollment, staffing, or funding - the District may modify or end this Agreement without penalty. The District will only be responsible for payment of approved services provided prior to termination.

SIGNATURES:

Superintendent/Designee: Ty Mase

Signature / Date: 2-25-26

Contractor: _____

Signature / Date: _____

Account Code: _____

CHUGACH SCHOOL DISTRICT

2026/27 SCHOOL YEAR TEACHER'S CONTRACT

This contract is between the CHUGACH SCHOOL DISTRICT, hereinafter referred to as the "DISTRICT", and, **ANAIS BIESECKER** hereinafter referred to as "TEACHER". The DISTRICT reserves the right to transfer the TEACHER to another assignment either before or after beginning duties of the proposed assignment.

WITNESSETH:

It is mutually agreed between the DISTRICT and the TEACHER in consideration of the promises and covenants herein contained;

THAT THE TEACHER WILL:

1. Perform the duties of TEACHER in the schools operated by the DISTRICT during the **2026-2027** school year, during the period between **July 1, 2026 and June 30, 2027**, for a total of not less than **190 days at full time status**, which shall include legal school holidays. Salary is based on **BA, Step 7.**

AND THAT THE DISTRICT WILL:

2. Pay a salary in accordance with the DISTRICT salary schedule. Salary for the **2026-2027** school year shall be **$343.20 per day or $65,207** to be paid in **12** equal payments. Salary shall be subject to adjustment if the computation or placement is found to be in error.

3. It is understood that the daily salary rate shall be paid for each day the school is approved for temporary or emergency closure by the Commissioner of Education provided that such payment under this paragraph shall be made only if the TEACHER was under contract at the time of closure.

AND THAT THE TEACHER AND THE DISTRICT AGREE TO BE BOUND BY THE FOLLOWING CONDITIONS:

4. The term "TEACHER", as employed herein, is defined in AS 14.20.207 (1) and AS 14.20.350.

5. The TEACHER shall abide by terms and conditions set forth within any Teachers' Negotiated Agreement between the Chugach School District and PWSTA that is effective during the term of this contract.

6. The TEACHER shall abide by the code of ethics and the professional teaching standards adopted by the Professional Teaching Practices Commission.

7. The TEACHER shall abide by the policy manual, policies established by the DISTRICT and the Procedures established by the DISTRICT's Superintendent.

8. The TEACHER shall abide by the Department of Education Regulations and Statutes of the State of Alaska.

9. The TEACHER prior to commencement of work must file with the DISTRICT a current medical certificate as and when required by Alaska Law and DISTRICT policy.

10. The TEACHER must hold a valid Alaska Teaching Certificate at the time of entrance on duty and maintain said certificate while employed with the DISTRICT. Expiration, suspension or revocation of said teaching certificate is grounds for immediate termination of employment without penalty to the DISTRICT.

11. This contract may be terminated without liability to the DISTRICT should the TEACHER fail to discharge the duties imposed either through incapacity or disability or for cause as defined in AS 14.20.170.

12. This contract may be terminated without liability to the DISTRICT should it become necessary to eliminate the position because of a decrease in enrollment or funds; provided that at least thirty (30) days prior written notice is given. In cases of hardship, the DISTRICT may, at its discretion, afford such compensation as it deems necessary, not to exceed payment for twenty (20) days of service at regular contract per diem rate.

13. The DISTRICT reserves the right to transfer the TEACHER to another assignment either before or after the TEACHER begins duties under this contract if enrollment decreases, funding is not available in the DISTRICT's budget or other conditions warrant change.

14. If this contract is terminated by the TEACHER without the written consent of the DISTRICT, the TEACHER shall forfeit as liquidated damages seven (7) days pay at the daily salary rate as set forth above. The parties recognize that it will be difficult to accurately assess or measure the costs to the DISTRICT of employing a replacement or rearranging existing personnel to fulfill TEACHER's duties. The parties agree that per diem for seven (7) days is a reasonable forecast of the costs the DISTRICT will incur in such event.

15. This contract may be terminated by mutual consent of both parties upon thirty (30) days written notice by either party and the written consent of the other party.

16. This contract creates no obligation on the DISTRICT to offer continuing employment to employees except as required under Alaska law.

17. The TEACHER authorizes The DISTRICT to make payroll deductions for Teachers' Retirement System, if TEACHER is eligible, and/or social security where applicable.

18. The TEACHER swears to the oath of allegiance as prescribed by AS 39.05.045.

19. The violation or breach by the TEACHER of any term, condition, or requirement of this contract shall be grounds for discipline, including, but not limited to termination of employment.

20. TEACHER specifically agrees that the point of hire of this contract is **FAIRBANKS, Alaska.** The DISTRICT shall not be obligated to provide return transportation for the TEACHER beyond Anchorage, Alaska pursuant to the provisions of AS 23.10.380. TEACHER waives any rights set forth in said Statute.

21. The DISTRICT may withhold the TEACHER's final paycheck pending submission of summaries, statistics documents, grades, school property or pending resolution of salary or compensation disputes. The TEACHER waives the right to be paid final payment within seventy-two (72) hours of termination as set forth in AS 23. 05.140.

22. This contract must be signed by the TEACHER and returned to the Superintendent to be received within thirty (30) days of receipt by the TEACHER or the offer of employment shall be null and void as provided under AS 14.20.145. This contract shall have no affect and shall not be binding on the DISTRICT unless, and until signed by two school board members as provided for below.

CHUGACH SCHOOL DISTRICT

ACCEPTANCE

I hereby accept this contract and conditions contained herein:

Cindy B. L. 03/06/26

TEACHER ACCEPTANCE DATE

This contract is hereby approved and accepted on behalf of the DISTRICT.

School Board Member Date

School Board Member Date

CHUGACH SCHOOL DISTRICT

2026/27 SCHOOL YEAR TEACHER'S CONTRACT

This contract is between the CHUGACH SCHOOL DISTRICT, hereinafter referred to as the "DISTRICT", and, **GRACY CULBERT** hereinafter referred to as "TEACHER". The DISTRICT reserves the right to transfer the TEACHER to another assignment either before or after beginning duties of the proposed assignment.

WITNESSETH:

It is mutually agreed between the DISTRICT and the TEACHER in consideration of the promises and covenants herein contained;

THAT THE TEACHER WILL:

1. Perform the duties of TEACHER in the schools operated by the DISTRICT during the **2026-2027** school year, during the period between **July 1, 2026 and June 30, 2027**, for a total of not less than **190 days at full time status**, which shall include legal school holidays. Salary is based on **BA, Step 0.**

AND THAT THE DISTRICT WILL:

2. Pay a salary in accordance with the DISTRICT salary schedule. Salary for the **2026-2027** school year shall be **$297.97 per day or $56,615** to be paid in **12** equal payments. Salary shall be subject to adjustment if the computation or placement is found to be in error.

3. It is understood that the daily salary rate shall be paid for each day the school is approved for temporary or emergency closure by the Commissioner of Education provided that such payment under this paragraph shall be made only if the TEACHER was under contract at the time of closure.

AND THAT THE TEACHER AND THE DISTRICT AGREE TO BE BOUND BY THE FOLLOWING CONDITIONS:

4. The term "TEACHER", as employed herein, is defined in AS 14.20.207 (1) and AS 14.20.350.

5. The TEACHER shall abide by terms and conditions set forth within any Teachers' Negotiated Agreement between the Chugach School District and PWSTA that is effective during the term of this contract.

6. The TEACHER shall abide by the code of ethics and the professional teaching standards adopted by the Professional Teaching Practices Commission.

7. The TEACHER shall abide by the policy manual, policies established by the DISTRICT and the Procedures established by the DISTRICT's Superintendent.

8. The TEACHER shall abide by the Department of Education Regulations and Statutes of the State of Alaska.

9. The TEACHER prior to commencement of work must file with the DISTRICT a current medical certificate as and when required by Alaska Law and DISTRICT policy.

10. The TEACHER must hold a valid Alaska Teaching Certificate at the time of entrance on duty and maintain said certificate while employed with the DISTRICT. Expiration, suspension or revocation of said teaching certificate is grounds for immediate termination of employment without penalty to the DISTRICT.

11. This contract may be terminated without liability to the DISTRICT should the TEACHER fail to discharge the duties imposed either through incapacity or disability or for cause as defined in AS 14.20.170.

12. This contract may be terminated without liability to the DISTRICT should it become necessary to eliminate the position because of a decrease in enrollment or funds; provided that at least thirty (30) days prior written notice is given. In cases of hardship, the DISTRICT may, at its discretion, afford such compensation as it deems necessary, not to exceed payment for twenty (20) days of service at regular contract per diem rate.

13. The DISTRICT reserves the right to transfer the TEACHER to another assignment either before or after the TEACHER begins duties under this contract if enrollment decreases, funding is not available in the DISTRICT's budget or other conditions warrant change.

14. If this contract is terminated by the TEACHER without the written consent of the DISTRICT, the TEACHER shall forfeit as liquidated damages seven (7) days pay at the daily salary rate as set forth above. The parties recognize that it will be difficult to accurately assess or measure the costs to the DISTRICT of employing a replacement or rearranging existing personnel to fulfill TEACHER's duties. The parties agree that per diem for seven (7) days is a reasonable forecast of the costs the DISTRICT will incur in such event.

15. This contract may be terminated by mutual consent of both parties upon thirty (30) days written notice by either party and the written consent of the other party.

16. This contract creates no obligation on the DISTRICT to offer continuing employment to employees except as required under Alaska law.

17. The TEACHER authorizes The DISTRICT to make payroll deductions for Teachers' Retirement System, if TEACHER is eligible, and/or social security where applicable.

18. The TEACHER swears to the oath of allegiance as prescribed by AS 39.05.045.

19. The violation or breach by the TEACHER of any term, condition, or requirement of this contract shall be grounds for discipline, including, but not limited to termination of employment.

20. TEACHER specifically agrees that the point of hire of this contract is **FAIRBANKS, Alaska.** The DISTRICT shall not be obligated to provide return transportation for the TEACHER beyond Anchorage, Alaska pursuant to the provisions of AS 23.10.380. TEACHER waives any rights set forth in said Statute.

21. The DISTRICT may withhold the TEACHER's final paycheck pending submission of summaries, statistics documents, grades, school property or pending resolution of salary or compensation disputes. The TEACHER waives the right to be paid final payment within seventy-two (72) hours of termination as set forth in AS 23. 05.140.

22. This contract must be signed by the TEACHER and returned to the Superintendent to be received within thirty (30) days of receipt by the TEACHER or the offer of employment shall be null and void as provided under AS 14.20.145. This contract shall have no affect and shall not be binding on the DISTRICT unless, and until signed by two school board members as provided for below.

CHUGACH SCHOOL DISTRICT

ACCEPTANCE

I hereby accept this contract and conditions contained herein:

Gracy Culbert _____ 03/14/2026 _____

TEACHER ACCEPTANCE DATE

This contract is hereby approved and accepted on behalf of the DISTRICT.

_____ _____

School Board Member Date

_____ _____

School Board Member Date

		FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Actual	FY 2026 BUDGET	FY 2027 Proposed Budget
Revenue							
030	Earnings on Investments	62,342	120,000	165,888	279,111	85,000	12,000
040	Other Local Revenues	4,911	10,000	13,569	21,817	10,000	10,000
047	E-Rate Revenue	1,053,975	1,051,013	1,051,013	659,566	756,000	756,000
050	State Sources	4,928,522	5,089,187	5,084,928	5,321,856	5,595,542	5,709,179
100	Federal Sources - Direct	411,856	187,306	168,000	239,017	160,000	160,000
150	Federal Sources - Through the State		-				
	Total Revenue	6,461,606	6,457,506	6,483,398	6,521,367	6,606,542	6,647,179
Expenditures							
100	Instruction	2,878,272	3,132,812	2,889,694	3,359,834	3,009,644	2,750,419
200	Special Education Introduction	122,361	196,484	183,128	74,785	237,585	234,063
220	Special Education Support services	353,557	333,038	311,506	221,889	261,780	367,505
350	Support Services - Instruction	1,598,827	1,527,224	1,477,303	1,016,406	1,210,877	1,466,662
400	School Administration	207,433	123,871	166,381	165,849	152,629	292,568
510	District Administration	303,173	275,835	298,372	450,934	524,681	469,615
550	District Administration Support Services	354,587	265,053	445,454	357,017	399,469	457,025
600	Operations and Maintenance of Plant	593,301	531,935	560,632	566,727	462,556	522,366
780	Community Services		5,000	2,500	5,500	5,000	5,500
900	Other Finance Uses	51,963	55,275	65,247	33,544	64,000	64,000
	Total Expenditures	6,463,473	6,446,527	6,400,217	6,252,485	6,328,221	6,629,723
	Fund Balance Change	(1,867)	10,979	83,181	268,882	278,321	17,456

Alaska Department of Education & Early Development - School Finance
FY2026 District Operating Fund Budget
Instructions

☐ **Completing the workbook** - In order to use the spreadsheet capabilities, save this internet version to your computer and open the saved document through your Excel program. This spreadsheet automatically calculates totals after each activity, then automatically fills the operating fund budget summary on page 2. Many cells are protected against input because they have formulas. Use the Tab key to navigate through the document to complete the budget.

☐ **Uniform Chart of Accounts** - Please code according to the required codes AND DESCRIPTIONS in the State of Alaska Uniform Chart of Accounts 2018 Edition so your budget will not have to be returned to you. The Chart of Accounts is on our website at: https://education.alaska.gov/publications/chart_of_accounts.pdf
Effective 7/1/2018.

☐ **Do NOT include cents** when entering balances. **Please enter whole numbers.**

☐ **Include personnel full-time equivalents (FTE's)** for each salary listed in the expenditure functions.

☐ **Fund balances** - please manually enter the beginning and ending unreserved and reserved fund balances.

☐ **Leave blank** any required fund, function, or object code that is not applicable to your district.

☐ **ADM** - The district ADM for FY2026, upon which the budget is based, may or may not be the same as submitted for the initial projections. Please breakout the projected ADM as brick & mortar and then correspondence.

☐ **TRS/PERS On-behalf** - The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund using object revenue codes 056 and 057. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditures.

☐ **Proofread and check for accuracy** the final workbook before submitting to the department.

Questions? Please contact:

School Finance
Linda Hall, Audit & Review Analyst
(907) 465-2748 or linda.hall2@alaska.gov

Note -- 10 percent limit on the ureserved operating fund balance per AS 14.17.505(a) is reimstated as of FY2026 financials

THIS REPORT IS DUE JULY 15TH
OF THE FISCAL YEAR FOR WHICH IT APPLIES
PER REGULATION 4 AAC 09.110.

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget
Signature Page

School District Name: CHUGACH SCHOOL DISTRICT

Proj. Brick & Mortar ADM: 70

Proj. Correspondence AD: 540

Proj. Intensive SPED Co: 2

Proj. Total SPED Count (includes Intensive Count):

Prepared by: _____ _____
Signature/Title Date

Phone Number: _____

Approved by: _____ _____
Superintendent's Signature Date

Approval of City/Borough Official of Local Contribution designated on Page 3:

_____ _____
Official Signature/Title Date

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Summary

CHUGACH SCHOOL DISTRICT
District Name

Beginning Fund Balance: July 1, 2025 - (Subject to 10% Limit per AS 14.17.505(a))*			$730,332
(Excluded from the 10% Limit)			$1,068,324
Total Beginning Fund Balance			$1,798,656
Revenue			
010 City/Borough Appropriations	(1)	$0	
030 Earnings on Investments	(2)	12,000	
040 Other Local Revenues	(3)	10,000	
041 Tuition from Students	(4)	0	
042 Tuition - Other Districts	(5)	0	
047 E-Rate Program	(6)	756,000	
050 State Sources	(7)	5,709,179	
100 Federal Sources - Direct	(8)	160,000	
150 Federal Sources - Through the State	(9)	0	
190 Federal Sources - Other Agencies	(10)	0	
250 Transfers From Other Funds	(11)	0	
Total Revenue			$6,647,179
Expenditures			
100 Instruction	(12)	$2,750,419	
200 Special Education Instruction	(13)	234,063	
220 Special Education Support Services	(14)	367,505	
300 Support Services - Students	(15)	0	
350 Support Services - Instruction	(16)	1,466,662	
400 School Administration	(17)	292,568	
450 School Administration Support Services	(18)	0	
510 District Administration	(19)	469,615	
550 District Administration Support Services	(20)	457,025	
600 Operations and Maintenance of Plant	(21)	522,366	
700 Student Activities	(22)	0	
780 Community Services	(23)	69,000	
900 Other Financing Uses	(24)	0	
Total Expenditures			$6,629,223
Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))*			$516,612 **
(Excluded from the 10% Limit)			$1,300,000
Total Ending Fund Balance			$1,816,612

** Must be greater than or equal to zero

***Note regarding Fund Balance --** **10% Limit per AS 14.17.505(a) is reinstated as of FY2026 financials**

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Revenues

CHUGACH SCHOOL DISTRICT
District Name

010 City/Borough Appropriations

		Amount	
011	City/Borough Direct Appropriation		
012	City/Borough "In-Kind"		
	(detail descriptions & dollar amts required for in-kind or budget will be returned)		
	Total City/Borough Appropriations		$0

Transferred to (1) on page 2

030 Earnings on Investments

030	Earnings on Investments	12,000	
	Total Earnings on Investments		$12,000

Transferred to (2) on page 2

040 Other Local Revenues

040	Other Local Revenues - Identify:		
	(provide detail descriptions & dollar amts for local revenues)		
		10,000	
	Total Other Local Revenues		$10,000

Transferred to (3) on page 2

041 Tuition from Students

041	Tuition from Students		
	Total Tuition from Students		$0

Transferred to (4) on page 2

042 Tuition - Other Districts

042	Tuition		
	Total Tuition - Other Districts		$0

Transferred to (5) on page 2

047 E-Rate Program

047	E-Rate Program Revenue	756,000	
	Total E-Rate Program		$756,000

Transferred to (6) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Revenues

CHUGACH SCHOOL DISTRICT
District Name

050 State Sources (051 includes quality schools grants)

051	Foundation Program	5,482,179	
055	Supplemental Aid	12,000	
056	TRS On-Behalf Payments	200,000	
057	PERS On-Behalf Payments	15,000	
059	Tuition		
090	Other State Revenues - **Identify**		
	Total State Sources		$5,709,179

Transferred to (7) on page 2

100 Federal Sources - Direct

110	Impact Aid (Public Law 874 (100%))	168,567	
140	Other Federal Revenue - **Identify**		
	Total Federal Sources - Direct		$168,567

Transferred to (8) on page 2

150 Federal Sources - Through the State of Alaska - Identify:

	Total Federal Sources - Through the State		$0

Transferred to (9) on page 2

190 Federal Sources - Other Agencies - Identify:

	Total Federal Sources - Other Agencies		$0

Transferred to (10) on page 2

250 Transfers From Other Funds - Identify:

	Total Transfers From Other Funds		$0

Transferred to (11) on page 2

Total Projected Revenues $6,655,746

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 100 Instruction	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	1,230,220		20.00
320 Non-Certificated Salaries	160,236		3.00
Total Salaries		$1,390,456	
Employee Benefits			
360 Employee Benefits	371,091		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$371,091	
Total Salaries & Employee Benefits		$1,761,547	
Non-Personnel			
410 Professional and Technical Services	420,196		
419 Chief Administrator Contract Services			
420 Staff Travel	28,148		
425 Student Travel			
430 Utility Services	102,457		
435 Energy			
440 Other Purchased Services	26,506		
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media	403,171		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment	8,394		
Total Non-Personnel		$988,872	
Total Salaries, Benefits, Non-Personnel		$2,750,419	

Transferred to (12) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 200 Special Education Instruction	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	180,049		2.00
320 Non-Certificated Salaries			
Total Salaries		$180,049	
Employee Benefits			
360 Employee Benefits	54,014		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$54,014	
Total Salaries & Employee Benefits		$234,063	
Non-Personnel			
410 Professional and Technical Services			
420 Staff Travel			
425 Student Travel			
430 Utility Services			
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media			
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment			
Total Non-Personnel		$0	
Total Salaries, Benefits, Non-Personnel		$234,063	

Transferred to (13) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 220 Special Education Support Services - Students	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	77,879		1.00
320 Non-Certificated Salaries			
Total Salaries		$77,879	
Employee Benefits			
360 Employee Benefits	23,363		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$23,363	
Total Salaries & Employee Benefits		$101,242	
Non-Personnel			
410 Professional and Technical Services	201,000		
419 Chief Administrator Contract Services			
420 Staff Travel	55,263		
425 Student Travel			
430 Utility Services			
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media	10,000		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment			
Total Non-Personnel		$266,263	
Total Salaries, Benefits, Non-Personnel		$367,505	

Transferred to (14) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 300 Support Services - Students	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries		
Total Salaries	$0	
Employee Benefits		
360 Employee Benefits		
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	$0	
Total Salaries & Employee Benefits	$0	
Non-Personnel		
410 Professional and Technical Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media		
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel	$0	
Total Salaries, Benefits, Non-Personnel	$0	

Transferred to (15) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 350 Support Services - Instruction	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	41,912		0.50
320 Non-Certificated Salaries	140,682		3.00
Total Salaries		$182,594	
Employee Benefits			
360 Employee Benefits	54,778		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$54,778	
Total Salaries & Employee Benefits		$237,372	
Non-Personnel			
410 Professional and Technical Services	52,319		
420 Staff Travel	18,500		
425 Student Travel			
430 Utility Services	1,148,471		
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media	10,000		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment			
Total Non-Personnel		$1,229,290	
Total Salaries, Benefits, Non-Personnel		$1,466,662	

Transferred to (16) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 400 School Administration	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	240,200		1.50
Total Salaries		$240,200	
Employee Benefits			
360 Employee Benefits	32,368		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$32,368	
Total Salaries & Employee Benefits		$272,568	
Non-Personnel			
410 Professional and Technical Services			
419 Chief Administrator Contract Services			
420 Staff Travel			
425 Student Travel	15,000		
430 Utility Services			
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media	5,000		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment			
Total Non-Personnel		$20,000	
Total Salaries, Benefits, Non-Personnel		$292,568	

Transferred to (17) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 450 School Administration Support Services	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries		
Total Salaries	$0	
Employee Benefits		
360 Employee Benefits		
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	$0	
Total Salaries & Employee Benefits	$0	
Non-Personnel		
410 Professional and Technical Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media		
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel	$0	
Total Salaries, Benefits, Non-Personnel	$0	

Transferred to (18) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 510 District Administration	Amount		Personnel FTE
Salaries			
310 Certificated Salaries			
320 Non-Certificated Salaries	354,619		2.00
Total Salaries		$354,619	
Employee Benefits			
360 Employee Benefits	75,000		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$75,000	
Total Salaries & Employee Benefits		$429,619	
Non-Personnel			
410 Professional and Technical Services	11,565		
419 Chief Administrator Contract Services			
420 Staff Travel	1,000		
425 Student Travel	19,340		
430 Utility Services	7,091		
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media	1,000		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment			
Total Non-Personnel		$39,996	
Total Salaries, Benefits, Non-Personnel		$469,615	

Transferred to (19) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 550 District Administration Support Services	Amount		Personnel FTE
Salaries			
310 Certificated Salaries			
320 Non-Certificated Salaries	150,000		2.00
Total Salaries		$150,000	0
Employee Benefits			
360 Employee Benefits	45,958		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$45,958	
Total Salaries & Employee Benefits		$195,958	
Non-Personnel			
410 Professional and Technical Services	93,545		
420 Staff Travel			
425 Student Travel			
430 Utility Services	0		
435 Energy			
440 Other Purchased Services	3,472		
445 Insurance and Bond Premiums	6,959		
450 Supplies, Materials and Media	142,856		
480 Tuition and Stipends			
490 Other Expenses - Identify:	14,235		
495 Indirect Costs			
510 Equipment			
Total Non-Personnel		$261,067	
Total Salaries, Benefits, Non-Personnel		$457,025	

Transferred to (20) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 600 Operations and Maintenance of Plant	Amount		Personnel FTE
Salaries			
310 Certificated Salaries	65,241		0.50
320 Non-Certificated Salaries	42,275		0.75
Total Salaries		$107,516	
Employee Benefits			
360 Employee Benefits	31,526		
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$31,526	
Total Salaries & Employee Benefits		$139,042	
Non-Personnel			
410 Professional and Technical Services	38,992		
420 Staff Travel			
425 Student Travel			
430 Utility Services	15,929		
435 Energy	95,576		
440 Other Purchased Services	9,056		
445 Insurance and Bond Premiums	168,771		
450 Supplies, Materials and Media	30,000		
480 Tuition and Stipends			
490 Other Expenses - Identify:			
510 Equipment	25,000		
Total Non-Personnel		$383,324	
Total Salaries, Benefits, Non-Personnel		$522,366	

Transferred to (21) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 700 Student Activities	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries		
Total Salaries	$0	
Employee Benefits		
360 Employee Benefits		
380 Housing Allowance/Subsidy		
390 Transportation Allowance		
Total Employee Benefits	$0	
Total Salaries & Employee Benefits	$0	
Non-Personnel		
410 Professional and Technical Services		
420 Staff Travel		
425 Student Travel		
430 Utility Services		
435 Energy		
440 Other Purchased Services		
445 Insurance and Bond Premiums		
450 Supplies, Materials and Media		
480 Tuition and Stipends		
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel	$0	
Total Salaries, Benefits, Non-Personnel	$0	

Transferred to (22) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

CHUGACH SCHOOL DISTRICT
District Name

Function 780 Community Services	Amount		Personnel FTE
Salaries			
310 Certificated Salaries			
320 Non-Certificated Salaries			
Total Salaries		$0	
Employee Benefits			
360 Employee Benefits			
380 Housing Allowance/Subsidy			
390 Transportation Allowance			
Total Employee Benefits		$0	
Total Salaries & Employee Benefits		$0	
Non-Personnel			
410 Professional and Technical Services			
420 Staff Travel			
425 Student Travel			
430 Utility Services			
435 Energy			
440 Other Purchased Services			
445 Insurance and Bond Premiums			
450 Supplies, Materials and Media			
480 Tuition and Stipends			
490 Other Expenses - Identify:	5,000		
	64,000		
510 Equipment			
Total Non-Personnel		$69,000	
Total Salaries, Benefits, Non-Personnel		$69,000	

Transferred to (23) on page 2

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Other Financing Uses

CHUGACH SCHOOL DISTRICT
District Name

Function 900 Other Financing Uses

	Amount	
Transfers To:		
550 Transfer to Other Funds		
	0	
Total Other Financing Uses		$0

Transferred to (24) on page 2

Alaska Department of Education and Early Development - School Finance
FY2026 School Operating Fund Budget TRS/PERS Functional Breakdown

CHUGACH SCHOOL DISTRICT
District Name

The department uses two required revenue object codes, 056 and 057, for the purpose of recording TRS and PERS on-behalf revenue. The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditure.

The district is to use the following allocation method for breaking out the TRS by function.
1) To calculate the TRS on-behalf amount take the difference between the Board Recommended Rate and the Effective Rate and multiply the difference by the total district wide TRS payroll from all funds. You will now have the total dollar amount of the TRS on-behalf for all funds.
2) Divide the (total district wide TRS payroll by function from all funds) by the (total district wide TRS payroll from all funds) to derive a percentage of total district wide TRS payroll by function.
3) The total district wide TRS payroll by function percentage is multiplied by the total TRS on-behalf to come up with the total TRS on-behalf by function to be recorded in the operating fund.

The district is to use the same methodology for recording total PERS on-behalf. The TRS and PERS on-behalf allocations are to be recorded in the schedule below and also included in the employee benefits in each function. The total on-behalf employee benefits by function should reconcile to the total on-behalf revenues recorded from page 4.

Note: TRS on-behalf rate for FY2026 is 18.77% and PERS on-behalf rate for FY2026 is 6.33%

	TRS	PERS
Total On-Behalf Revenue from page 4	200,000	15,000
Function 100 On-Behalf Expenditures		
Function 200 On-Behalf Expenditures		
Function 220 On-Behalf Expenditures		
Function 300 On-Behalf Expenditures		
Function 350 On-Behalf Expenditures		
Function 400 On-Behalf Expenditures		
Function 450 On-Behalf Expenditures		
Function 510 On-Behalf Expenditures		
Function 550 On-Behalf Expenditures		
Function 600 On-Behalf Expenditures		
Function 700 On-Behalf Expenditures		
Function 780 On-Behalf Expenditures		
Total On-Behalf Employee Benefits by Function		

Total on-behalf PERS Revenue from page 4 does not match Total On-behalf PERS by function above. Please review
Total on-behalf TRS Revenue from page 4 does not match Total On-behalf TRS by function above. Please review.

Note: TRS and PERS on-behalf for Pupil Transportation and Food Service should be included in function 300 and TRS and PERS on-behalf for Construction & Facilities Acquisition should be included in function 600.

I. Basic Need Calculation

Projected ADM	77.00
Determining School Size Adjustment	
	ADM
Chenega Bay K-12	11
Tatitlek K-12	12
Whittier K-12	54
	0
School Size	77.00
FY24 School Size adjusted ADM (May have rounding adjustment)	170.76
Hold Harmless Provision:	
Less FY17 School Size adjusted ADM	149.16
School Size adjustment over Previous Year (PY)	21.60
Determine 5% Eligibility (Loss Percent)	0.00%
	Not Eligible
75% of difference added back	0
Hold Harmless Adjusted ADM (May have rounding adjustment)	170.76
Apply District Cost Factor	1.496
District Cost Factor Adjusted ADM	255.46
Apply Special Needs Factor x 1.20	1.2
Special Needs Factor Adjusted ADM	306.55
Apply CTE Factor x 1.015	1.015
CTE Factor Adjusted ADM	311.15
Add Intensive Service Counts	2
(Count x 13)	26
Intensive Service Counts Adjusted ADM	337.15
Add Correspondence Counts	540
(Count x .90)	486
District Adjusted ADM	823.15

Multiply by **base student allocation**	$6,660
Basic Need:	$5,482,179
II. Calculate State Aid	
Basic Need	$5,482,179
Required Local Contribution	0
Impact Aid	(168,576)
State Aid	$5,313,603
III. Quality Schools Grant	
District adjusted ADM	823.15
x $16.00	16
Quality Schools Grant	$13,170
IV. Components of State Aid	
State Aid	$5,313,603
Quality Schools Grant	$13,170
Total State Aid Entitlement	**$5,326,773**
One Time Funding	$0
TOTAL STATE OF ALASKA FUNDING TO GENERAL FUND REVENUE	**$5,326,773**