

Chatham School District Mission:

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

Superintendent: David Langford

School Board Meeting

**Tuesday, August 11, 2026 | 6:00 PM | ZOOM, 500 Big Dog Salmon Way, Angoon, AK
99820**

Proposed Agenda

1. Call to Order
2. Flag Salute
3. Roll Call
4. Reading of Mission Statement
5. Reports and Presentations
 - 5.1. SeaAlaska Corporation - Derik Frederiksen
 - 5.2. ~~Harmony Ed~~
6. Approval of the Proposed Agenda and Consent Agenda
 - 6.1. Minutes from July 21, 2026 RSB Special Meeting
 - 6.2. Personnel Report
7. Public Comment on Non-Agenda Items
8. Public Comment on Agenda Items
9. Administrative Reports
 - 9.1. Financial Reports
 - 9.2. Superintendent Update
10. New Business
 - 10.1. Assigning Board President as Authorized Official
11. Upcoming Meetings and Work Sessions
 - 11.1. August 25, 2026 - RSB Work Session | 6:00 p.m.
 - 11.2. September 8, 2026 - Next Regular RSB Meeting | 6:00 p.m.
12. Board Member Comments
13. For the Good of the Order

14. Adjournment

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

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

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Special School Board Meeting

July 12, 2026 | 6:00 p.m.

- 1. CALL TO ORDER**

The special meeting of the Chatham School District was called to order at 6:05 p.m. by Board President Stacey Proctor.
- 2. ROLL CALL**

In attendance were Board President Stacey Proctor, LeAnn Weikle, and Albert Kookesh. The meeting was quorate.
- 3. RECOGNITION**

Those present included Emma Demmert, Mimi Antal, Justina Hotch, and Karen McSpadden.
- 4. APPROVAL OF PROPOSED AGENDA AND CONSENT AGENDA**

Mr. Kookesh moved, and **Ms. Weikle** seconded to approve the proposed agenda and consent agenda, as presented.

Following a roll call vote, the motion PASSED without opposition.
- 5. PUBLIC COMMENT ON AGENDA OR NON-AGENDA ITEMS**

Justina Hotch, Klukwan Language and Curriculum instructor, expressed concern regarding vacant positions.
- 6. BOARD MEMBER FOR THE GOOD OF THE ORDER**

Board members did not share at this time.
- 7. FUTURE MEETINGS/EVENTS**

August 11, 2026 – Next Regular Board Meeting
August 26, 2026 – School Board Work Session
August 26, 2026 – First Day of School
- 8. ADJOURNMENT**

The meeting adjourned at 6:18 p.m.

Chatham School District

Finance Narrative – July 2026



Prepared by: Christina Ferguson, Contracted Business Manager

FY26 Year-End Financial Overview

Fiscal Year 2026 closed with **\$4,322,594.68 in General Fund revenues** and **\$4,464,468.80 in General Fund expenditures**, resulting in a preliminary operating deficit of approximately **\$142,000** before consideration of year-end fund balance activity and other financing sources.

As of the date of this report, total recorded revenues are approximately **\$535,000 below the final amended budget**. However, the FY26 financial statements are not yet final. This variance is attributable in part to final **E-Rate revenue adjustments** and **TRS/PERS On-Behalf Revenue that has not yet been posted** to FY26. These year-end entries will be incorporated as the financial records are finalized and may materially change the reported year-end operating result.

It is also important to note that the district's **original FY26 Foundation Program Revenue forecast was \$3,990,682**. That revenue projection was significantly impacted by the adjustment resulting from the October 2025 student count. Although the subsequent settlement agreement with DEED provided additional Foundation funding and partially mitigated the reduction, the district ultimately received substantially less Foundation revenue than originally anticipated. In addition, **the district received no Impact Aid revenue during FY26**, eliminating another anticipated revenue source. Together, the reduction in Foundation funding and the absence of Impact Aid revenue contributed significantly to the cash flow challenges experienced during the second half of FY26.

While the district completed FY26 without interruption to educational services, the year was marked by **significant cash flow constraints, substantial changes to anticipated revenues, and operational and financial adjustments** necessary to meet the district's obligations and maintain school operations.

Revenue Analysis

The most significant financial event during FY26 was the reduction in Foundation funding resulting from the October 2025 student count adjustment. During the second half of the fiscal year, the district worked closely with the Alaska Department of Education and Early Development (DEED) to resolve questions regarding enrollment calculations. Those discussions resulted in an additional **\$200,000 settlement payment**, which partially offset the revenue loss but did not restore funding to the level originally budgeted.

Other notable year-end revenue items included:

- Foundation Program Revenue totaling **\$3,672,374 (original FY26 budgeted amount was \$3,990,682)**
- National Forest Receipts of approximately **\$526,737 (this represents FY25 and FY26 revenues, not a single year)**

Operational Improvements

Despite the financial challenges experienced throughout FY26, the Business Office accomplished several significant initiatives:

- Successfully completed the FY25 annual audit and implemented corrective actions in response to audit findings.
- Submitted a revised FY26 budget to DEED to address the district's negative unreserved fund balance identified during the FY25 audit.
- Improved grant management procedures and strengthened documentation requirements.
- Continued implementation of monthly financial reporting and board financial narratives to improve transparency and communication.
- Completed extensive review and coding of outstanding credit card transactions to improve financial reporting accuracy.

These efforts have strengthened internal controls and positioned the district for improved financial management moving into FY27.

FY27 Financial Outlook

The district entered FY27 under a significantly different financial structure than previous years.

The FY27 General Fund budget reflects:

- Budgeted Foundation Revenue of approximately **\$3.79 million**
- Budgeted Impact Aid revenue of **\$127,791**
- National Forest Receipts budgeted at approximately **\$261,222**

Although July represents only the first month of the new fiscal year, the district has already recognized approximately **\$333,074 in revenue** while recording approximately **\$48,184 in expenditures**, as payroll and most annual operating costs have not yet begun in earnest.

Cash Flow and Fiscal Monitoring

Although FY27 has begun, the district's cash flow challenges did **not** end with the close of FY26.

As of the date of this report, the district is **still carrying approximately \$250,000 in unpaid FY26 obligations**. These invoices represent legitimate operating expenses incurred during the prior fiscal year but could not be paid before June 30 due to insufficient cash on hand. Rather than entering FY27 with a clean slate, the district is using current cash receipts to gradually satisfy prior-year obligations while also funding current-year operations.

This ongoing situation significantly limits the district's financial flexibility during the opening months of FY27. Cash received from Foundation payments and other revenue sources must first be used to address outstanding FY26 liabilities while simultaneously supporting payroll, insurance, utilities, and other ongoing operating expenses.

The Business Office continues to closely monitor cash flow and prioritize payments based on available resources. Vendor payments are being processed as revenue is received; however, cash availability—not budget authority—continues to dictate the timing of disbursements.

Key priorities during the first quarter of FY27 include:

- Managing cash flow on a weekly basis.
- Paying outstanding FY26 obligations as revenue becomes available.
- Monitoring Foundation, National Forest Receipts, and other state and federal revenues.
- Closely tracking staffing costs against the FY27 budget.
- Completing FY26 year-end accounting entries and preparing for the FY26 audit.

FY26 Audit Readiness

The district's FY26 annual financial audit is scheduled to begin **August 24, 2026**. While the Business Office has been preparing for the audit throughout the summer, the district enters this year's audit with several unresolved issues that will require significant attention.

The most significant challenge continues to be the **large volume of FY26 credit card transactions that were not timely supported with receipts and account coding**. Although substantial progress has been made in recording these transactions, the Business Office continues to work through documentation deficiencies resulting from receipts and coding information that were not submitted by district staff during FY26. These documentation gaps will likely require additional auditor review and increase the amount of time needed to complete audit testing.

It is important to note that these challenges are **not the result of delays in Finance Office processing**. The Business Office cannot accurately record expenditures without supporting documentation and appropriate account coding. Throughout FY26, the Business Office repeatedly requested the information needed to properly record these transactions and continues to work with staff to complete the remaining documentation.

The district also continues to address the prior audit finding related to **stale outstanding checks**. This project was initiated by SERRC in **May 2026**, including the mailing of more than **150 notification letters** to outstanding check recipients in accordance with state requirements. As of the date of this report, approximately **30% of those outstanding checks have been resolved** through either voiding and reissuing payments or otherwise clearing the outstanding items.

While meaningful progress has been made, this work remains ongoing and will continue throughout FY27 until the remaining stale checks have been resolved. Reducing the number of outstanding reconciling items remains an important internal control objective and will strengthen the district's financial reporting and audit readiness going forward.

The Business Office will continue working closely with district staff, SERRC, and the independent auditors throughout the audit process to provide the documentation necessary to complete the FY26 audit as efficiently as possible while continuing to implement process improvements that strengthen the district's financial management practices.

Conclusion

Although FY26 has officially concluded, the district continues to experience significant financial and operational challenges that have carried forward into FY27. The adoption of the FY27 budget did not eliminate the district's cash flow concerns, as approximately **\$250,000 in unpaid FY26 obligations** remain outstanding and are being paid incrementally as FY27 revenues are received. As a result, the district is managing prior-year liabilities while simultaneously funding current-year payroll, insurance, utilities, and other operating expenses.

The district's financial position continues to require careful cash flow management. The reduced Foundation funding resulting from the October 2025 student count adjustment continues to impact monthly revenues through March 2027, limiting the district's ability to rebuild reserves or absorb unexpected costs. While the DEED settlement provided

additional FY26 Foundation funding and helped reduce the overall revenue shortfall, it did not fully offset the financial impacts experienced during the year.

In addition to ongoing cash flow constraints, the district will begin the **FY26 annual audit on August 24, 2026**. The Business Office has been preparing for the audit throughout the summer; however, the district enters the audit with several unresolved issues that will require additional attention. These include completing documentation for FY26 credit card transactions where receipts and coding information were not timely submitted, as well as continuing work on the prior audit finding related to stale outstanding checks. Since May 2026, SERRC has mailed more than **150 notification letters** to outstanding check recipients, and approximately **30% of those checks have now been cleared** through voids, reissuance, or other resolution. While meaningful progress has been made, this work will continue throughout FY27.

As we begin FY27, the district continues to recover from the financial and operational challenges experienced during FY26. In addition to managing approximately **\$200,000 in outstanding FY26 obligations**, the district must also complete the FY26 audit while continuing to resolve historical issues identified during prior audits. Although significant progress has been made in strengthening internal controls and financial reporting, additional work remains to improve documentation practices, timely submission of supporting records, and overall financial processes across the district. These improvements will be essential not only for a successful FY26 audit but also for reducing administrative burden, improving financial transparency, and strengthening the district's long-term financial health.

I will continue to provide the Board with timely financial updates, cash flow projections, and recommendations throughout FY27 so that informed decisions can be made as we work toward restoring the district's long-term financial stability.

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

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

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
031-Earnings on Investments	-50.00				-50.00
040-Other Local Revenues	-15,000.00	-35,808.72	-35,808.72		20,808.72
046-Rental Income	-1,500.00	-7,900.00	-7,900.00		6,400.00
047-E-Rate	-352,000.00				-352,000.00
051-Foundation Program Revenue	-3,791,538.00	-289,365.00	-289,365.00		-3,502,173.00
056-TRS On-Behalf Revenue	-253,366.35				-253,366.35
057-PERS On-Behalf Revenue	-48,378.19				-48,378.19
090-Other State Revenues	-1,000.00				-1,000.00
110-Impact Aid	-127,791.00				-127,791.00
181-Oth Rev from Fed State of AK	-261,221.75				-261,221.75
Total Revenue	-4,851,845.29	-333,073.72	-333,073.72		-4,518,771.57
311-Certified Superintendent	100,000.00	6,250.00	6,250.00		93,750.00
313-Certified Principal	217,741.20				217,741.20
315-Certified Teacher	816,663.94				816,663.94
316-Certified Extra Duty Pay	54,400.00				54,400.00
323-Non-Certified Aide	223,337.60	915.08	915.08		222,422.52
324-Non-Certified Support Staff	138,094.60	5,297.37	5,297.37		132,797.23
325-Non Cert Maintenance Custodial	188,238.72	5,365.21	5,365.21		182,873.51
329-Non-Certified Substitute/Temp	77,255.74				77,255.74
361-Life/Health Insurance	316,311.28	1,135.12	1,135.12		315,176.16
362-Unemployment Insurance	28,679.27	147.28	147.28		28,531.99
363-Workers' Compensation	52,109.55	267.42	267.42		51,842.13
364-FICA Contribution	74,310.82	976.31	976.31		73,334.51
365-TRS	402,130.62	785.00	785.00		401,345.62
366-PERS	146,941.51	2,220.82	2,220.82		144,720.69
380-Housing Allowance/Subsidy	10,000.00				10,000.00
410-Professional Technical Service	297,655.57	4,965.00	4,965.00		292,690.57
412-Auditing Accounting Service	125,000.00				125,000.00
414-Legal Services	10,000.00	12,506.62	12,506.62		-2,506.62
420-Staff Travel & Per Diem	72,700.00				72,700.00
425-Student Travel	70,000.00				70,000.00
430-Utility Services	2,500.00				2,500.00
431-Water & Sewer	33,520.00				33,520.00
432-Garbage	3,680.00				3,680.00
433-Communications	472,700.00	63.01	63.01		472,636.99
434-Other Utility Services	3,880.00				3,880.00
435-Energy	31,350.00				31,350.00
436-Electricity	197,896.00	6,561.60	6,561.60		191,334.40
438-Heating Fuel	122,382.00				122,382.00
440-Other Purchased Services	107,000.00				107,000.00
441-Rentals/Leases	22,700.00				22,700.00
442-Building Repair & Maintenance	19,000.00				19,000.00
443-Equipment Repair & Maintenance	13,000.00				13,000.00
446-Property Insurance	136,120.00				136,120.00
447-Liability Insurance	87,000.00				87,000.00
450-Supplies	18,360.00	125.00	125.00		18,235.00

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

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

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
452-Maintenance Supplies	10,250.00				10,250.00
453-Janitorial Supplies	10,050.00				10,050.00
454-Office Supplies	4,800.00				4,800.00
458-Vehicle Gasoline, Diesel, Oil	3,650.00				3,650.00
471-Textbooks	1,500.00	602.80	602.80		897.20
479-Other Supplies Materials Media	500.00				500.00
490-Other Expenses	2,360.00				2,360.00
491-Dues and Fees	19,065.00				19,065.00
493-Interest Expense	5,000.00				5,000.00
495-Indirect Cost Recovery	-45,000.00				-45,000.00
550-Transfer to Other Funds	145,000.00				145,000.00
Total Expenditures	4,849,833.42	48,183.64	48,183.64		4,801,649.78

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: Null Value (000)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
031-Earnings on Investments	-50.00				-50.00
040-Other Local Revenues	-15,000.00	-35,808.72	-35,808.72		20,808.72
046-Rental Income	-1,500.00	-7,900.00	-7,900.00		6,400.00
047-E-Rate	-352,000.00				-352,000.00
051-Foundation Program Revenue	-3,791,538.00	-289,365.00	-289,365.00		-3,502,173.00
056-TRS On-Behalf Revenue	-253,366.35				-253,366.35
057-PERS On-Behalf Revenue	-48,378.19				-48,378.19
090-Other State Revenues	-1,000.00				-1,000.00
110-Impact Aid	-127,791.00				-127,791.00
181-Oth Rev from Fed State of AK	-261,221.75				-261,221.75
Total Revenue	-4,851,845.29	-333,073.72	-333,073.72		-4,518,771.57

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: Angoon (060)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
313-Certified Principal	100,957.25				100,957.25
315-Certified Teacher	363,435.46				363,435.46
316-Certified Extra Duty Pay	5,000.00				5,000.00
323-Non-Certified Aide	54,738.75	915.08	915.08		53,823.67
324-Non-Certified Support Staff	27,443.40				27,443.40
325-Non Cert Maintenance Custodial	82,320.00	759.81	759.81		81,560.19
329-Non-Certified Subsitute/Temp	23,500.00				23,500.00
361-Life/Health Insurance	82,929.52				82,929.52
362-Unemployment Insurance	12,353.02	16.75	16.75		12,336.27
363-Workers' Compensation	21,381.62	25.13	25.13		21,356.49
364-FICA Contribution	38,039.91	128.14	128.14		37,911.77
365-TRS	159,690.40				159,690.40
366-PERS	26,015.16	368.48	368.48		25,646.68
410-Professional Technical Service	7,100.00				7,100.00
420-Staff Travel & Per Diem	12,000.00				12,000.00
425-Student Travel	35,000.00				35,000.00
430-Utility Services	2,500.00				2,500.00
431-Water & Sewer	11,520.00				11,520.00
432-Garbage	2,220.00				2,220.00
433-Communications	195,000.00				195,000.00
435-Energy	31,350.00				31,350.00
436-Electricity	117,500.00	5,022.55	5,022.55		112,477.45
438-Heating Fuel	4,000.00				4,000.00
441-Rentals/Leases	10,000.00				10,000.00
442-Building Repair & Maintenance	8,000.00				8,000.00
443-Equipment Repair & Maintenance	4,000.00				4,000.00
446-Property Insurance	52,548.00				52,548.00
450-Supplies	6,700.00	125.00	125.00		6,575.00
452-Maintenance Supplies	3,000.00				3,000.00
453-Janitorial Supplies	5,000.00				5,000.00
454-Office Supplies	700.00				700.00
458-Vehicle Gasoline, Diesel, Oil	3,000.00				3,000.00
471-Textbooks	500.00				500.00
479-Other Supplies Materials Media	500.00				500.00
490-Other Expenses	100.00				100.00
491-Dues and Fees	1,270.00				1,270.00
550-Transfer to Other Funds	50,000.00				50,000.00
Total Expenditures	1,561,312.49	7,360.94	7,360.94		1,553,951.55

Chatham School District
Revenue & Expense Accounts
Budget vs Actual - Actual, Encumbrance
For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
School: Angoon (060)

Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
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Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: Gustavus (062)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
313-Certified Principal	98,783.95				98,783.95
315-Certified Teacher	314,296.68				314,296.68
316-Certified Extra Duty Pay	6,400.00				6,400.00
323-Non-Certified Aide	96,783.19				96,783.19
324-Non-Certified Support Staff	30,613.20				30,613.20
325-Non Cert Maintenance Custodial	58,097.76	1,340.08	1,340.08		56,757.68
329-Non-Certified Subsitute/Temp	28,455.74				28,455.74
361-Life/Health Insurance	178,703.16				178,703.16
362-Unemployment Insurance	10,647.16	13.40	13.40		10,633.76
363-Workers' Compensation	20,054.39	20.10	20.10		20,034.29
364-FICA Contribution	16,092.72	102.51	102.51		15,990.21
365-TRS	142,231.03				142,231.03
366-PERS	56,843.44	294.82	294.82		56,548.62
380-Housing Allowance/Subsidy	10,000.00				10,000.00
410-Professional Technical Service	13,400.00				13,400.00
420-Staff Travel & Per Diem	9,000.00				9,000.00
425-Student Travel	35,000.00				35,000.00
431-Water & Sewer	22,000.00				22,000.00
432-Garbage	1,460.00				1,460.00
433-Communications	105,000.00	63.01	63.01		104,936.99
436-Electricity	30,845.00				30,845.00
438-Heating Fuel	32,704.00				32,704.00
441-Rentals/Leases	5,000.00				5,000.00
442-Building Repair & Maintenance	5,000.00				5,000.00
443-Equipment Repair & Maintenance	4,000.00				4,000.00
446-Property Insurance	26,702.00				26,702.00
450-Supplies	6,000.00				6,000.00
452-Maintenance Supplies	3,000.00				3,000.00
453-Janitorial Supplies	2,000.00				2,000.00
454-Office Supplies	1,000.00				1,000.00
458-Vehicle Gasoline, Diesel, Oil	400.00				400.00
471-Textbooks	500.00	602.80	602.80		-102.80
490-Other Expenses	500.00				500.00
491-Dues and Fees	750.00				750.00
550-Transfer to Other Funds	25,000.00				25,000.00
Total Expenditures	1,397,263.42	2,436.72	2,436.72		1,394,826.70

Chatham School District
Revenue & Expense Accounts
Budget vs Actual - Actual, Encumbrance
For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
School: Gustavus (062)

Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
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Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: Correspondence Program (064)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
323-Non-Certified Aide	27,902.86				27,902.86
324-Non-Certified Support Staff	16,293.60				16,293.60
325-Non Cert Maintenance Custodial	12,513.60	858.00	858.00		11,655.60
362-Unemployment Insurance	850.64	8.58	8.58		842.06
363-Workers' Compensation	1,701.31	12.87	12.87		1,688.44
364-FICA Contribution	4,338.32	65.64	65.64		4,272.68
366-PERS	16,922.28				16,922.28
410-Professional Technical Service	7,200.00				7,200.00
420-Staff Travel & Per Diem	200.00				200.00
433-Communications	65,000.00				65,000.00
434-Other Utility Services	3,880.00				3,880.00
438-Heating Fuel	20,000.00				20,000.00
440-Other Purchased Services	100,000.00				100,000.00
441-Rentals/Leases	700.00				700.00
442-Building Repair & Maintenance	3,000.00				3,000.00
443-Equipment Repair & Maintenance	500.00				500.00
446-Property Insurance	15,735.00				15,735.00
450-Supplies	200.00				200.00
452-Maintenance Supplies	100.00				100.00
453-Janitorial Supplies	50.00				50.00
491-Dues and Fees	45.00				45.00
Total Expenditures	297,132.61	945.09	945.09		296,187.52

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: Klukwan (067)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
313-Certified Principal	18,000.00				18,000.00
315-Certified Teacher	138,931.80				138,931.80
316-Certified Extra Duty Pay	10,000.00				10,000.00
323-Non-Certified Aide	43,912.80				43,912.80
324-Non-Certified Support Staff	31,244.40				31,244.40
325-Non Cert Maintenance Custodial	35,307.36	2,407.32	2,407.32		32,900.04
329-Non-Certified Subsitute/Temp	1,500.00				1,500.00
361-Life/Health Insurance	48,078.60	1,135.12	1,135.12		46,943.48
362-Unemployment Insurance	4,160.95	24.07	24.07		4,136.88
363-Workers' Compensation	7,487.23	36.11	36.11		7,451.12
364-FICA Contribution	11,172.61	184.16	184.16		10,988.45
365-TRS	56,790.19				56,790.19
366-PERS	32,962.63	529.61	529.61		32,433.02
410-Professional Technical Service	13,217.65				13,217.65
420-Staff Travel & Per Diem	20,500.00				20,500.00
433-Communications	103,000.00				103,000.00
436-Electricity	44,725.00	1,539.05	1,539.05		43,185.95
438-Heating Fuel	65,678.00				65,678.00
441-Rentals/Leases	4,000.00				4,000.00
442-Building Repair & Maintenance	3,000.00				3,000.00
443-Equipment Repair & Maintenance	3,000.00				3,000.00
446-Property Insurance	26,135.00				26,135.00
450-Supplies	3,700.00				3,700.00
452-Maintenance Supplies	4,000.00				4,000.00
453-Janitorial Supplies	3,000.00				3,000.00
454-Office Supplies	1,000.00				1,000.00
458-Vehicle Gasoline, Diesel, Oil	250.00				250.00
471-Textbooks	500.00				500.00
Total Expenditures	735,254.22	5,855.44	5,855.44		729,398.78

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2026 to July 31, 2026

Fund: 100-General Fund (100), Fund Class: Unrestricted (UNRESTRICT)
 School: District Wide (099)

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
Total Revenue					
311-Certified Superintendent	100,000.00	6,250.00	6,250.00		93,750.00
316-Certified Extra Duty Pay	33,000.00				33,000.00
324-Non-Certified Support Staff	32,500.00	5,297.37	5,297.37		27,202.63
329-Non-Certified Substitute/Temp	23,800.00				23,800.00
361-Life/Health Insurance	6,600.00				6,600.00
362-Unemployment Insurance	667.50	84.48	84.48		583.02
363-Workers' Compensation	1,485.00	173.21	173.21		1,311.79
364-FICA Contribution	4,667.26	495.86	495.86		4,171.40
365-TRS	43,419.00	785.00	785.00		42,634.00
366-PERS	14,198.00	1,027.91	1,027.91		13,170.09
410-Professional Technical Service	256,737.92	4,965.00	4,965.00		251,772.92
412-Auditing Accounting Service	125,000.00				125,000.00
414-Legal Services	10,000.00	12,506.62	12,506.62		-2,506.62
420-Staff Travel & Per Diem	31,000.00				31,000.00
433-Communications	4,700.00				4,700.00
436-Electricity	4,826.00				4,826.00
440-Other Purchased Services	7,000.00				7,000.00
441-Rentals/Leases	3,000.00				3,000.00
443-Equipment Repair & Maintenance	1,500.00				1,500.00
446-Property Insurance	15,000.00				15,000.00
447-Liability Insurance	87,000.00				87,000.00
450-Supplies	1,760.00				1,760.00
452-Maintenance Supplies	150.00				150.00
454-Office Supplies	2,100.00				2,100.00
490-Other Expenses	1,760.00				1,760.00
491-Dues and Fees	17,000.00				17,000.00
493-Interest Expense	5,000.00				5,000.00
495-Indirect Cost Recovery	-45,000.00				-45,000.00
550-Transfer to Other Funds	70,000.00				70,000.00
Total Expenditures	858,870.68	31,585.45	31,585.45		827,285.23

Bank Account - Check Details

Period: 07/01/26..07/31/26

Chatham School District

Thursday, August 6, 2026

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CHRISTINAF

This report also includes bank accounts that only have balances.

No.: B001, Date Filter: 07/01/26..07/31/26

Check Date	Check No.	Description	Amount	Printed Amount	Voided Amount	Entry Status	Original Entry Status	Bal. Account Type	Bal. Account No.	Entry No.
B001	General Fund Checking									
	Phone No.									
07/08/26	34856	Public Education Health Trust	29,418.60	29,418.60	0.00	Posted		Vendor	PEHT	57767
07/09/26	34872	GSD Educational Services	4,965.00	4,965.00	0.00	Posted		Vendor	GSD EDUCATIONAL	57799
07/09/26	35152	NWEA	125.00	125.00	0.00	Posted		Vendor	NWEA	57831
07/27/26	35153	Public Education Health Trust	33,458.60	33,458.60	0.00	Posted		Vendor	PEHT	57864
07/31/26	35175	AK Communications Systems	63.01	63.01	0.00	Posted		Vendor	ACS	57886
07/31/26	35176	Clendaniel Heyman Campion	12,506.62	12,506.62	0.00	Posted		Vendor	CLENDANIEL HEYMAN CA	57887
07/31/26	35177	Voyager Sopris Learning	602.80	602.80	0.00	Posted		Vendor	VOYAGER	57888
07/31/26	35180	Inside Passage Electric Coop	6,561.60	6,561.60	0.00	Posted		Vendor	INSIDE PASSAGE ELEC	57894
	General Fund Checking		87,701.23	87,701.23	0.00					

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2025 to June 30, 2026

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

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
031-Earnings on Investments	-50.00	-42.70	-42.70		-7.30
040-Other Local Revenues	-20,000.00	-122,267.63	-122,267.63		102,267.63
046-Rental Income	-1,500.00	-300.00	-300.00		-1,200.00
047-E-Rate	-352,000.00				-352,000.00
051-Foundation Program Revenue	-3,672,390.00	-3,672,374.00	-3,672,374.00		-16.00
056-TRS On-Behalf Revenue	-239,389.00				-239,389.00
057-PERS On-Behalf Revenue	-44,785.00				-44,785.00
090-Other State Revenues	-1,000.00	-1,074.00	-1,074.00		74.00
181-Oth Rev from Fed State of AK	-526,737.05	-526,737.05	-526,737.05		
250-Transfers from Other Funds		200.70	200.70		-200.70
Total Revenue	-4,857,851.05	-4,322,594.68	-4,322,594.68		-535,256.37
311-Certified Superintendent	100,000.00	75,000.00	75,000.00		25,000.00
313-Certified Principal	176,110.00	195,441.46	195,441.46		-19,331.46
315-Certified Teacher	921,222.00	1,171,919.62	1,171,919.62		-250,697.62
316-Certified Extra Duty Pay	38,400.00	65,225.08	65,225.08		-26,825.08
323-Non-Certified Aide	199,963.00	184,732.30	184,732.30		15,230.70
324-Non-Certified Support Staff	257,163.00	279,911.46	279,911.46		-22,748.46
325-Non Cert Maintenance Custodial	163,621.00	185,766.57	185,766.57		-22,145.57
329-Non-Certified Substitute/Temp	56,800.00	106,324.24	106,324.24		-49,524.24
361-Life/Health Insurance	281,865.00	243,333.95	243,333.95		38,531.05
362-Unemployment Insurance	10,015.00	19,248.73	19,248.73		-9,233.73
363-Workers' Compensation	29,537.00	34,976.18	34,976.18		-5,439.18
364-FICA Contribution	72,082.00	84,937.56	84,937.56		-12,855.56
365-TRS	400,131.00	184,405.13	184,405.13		215,725.87
366-PERS	181,810.00	142,602.14	142,602.14		39,207.86
369-Other Employee Benefits		29,536.51	29,536.51		-29,536.51
380-Housing Allowance/Subsidy		9,854.00	9,854.00		-9,854.00
390-Transportation Allowance	20,000.00	11,250.00	11,250.00		8,750.00
410-Professional Technical Service	234,500.00	232,536.72	232,536.72		1,963.28
412-Auditing Accounting Service	88,000.00	81,065.00	81,065.00		6,935.00
414-Legal Services	10,000.00	15,559.22	15,559.22		-5,559.22
420-Staff Travel & Per Diem	73,000.00	83,449.85	83,449.85		-10,449.85
425-Student Travel	70,000.00	84,067.21	84,067.21		-14,067.21
430-Utility Services	250.00				250.00
431-Water & Sewer	27,520.00	29,602.23	29,602.23		-2,082.23
432-Garbage	3,680.00	2,896.84	2,896.84		783.16
433-Communications	465,700.00	60,506.98	60,506.98		405,193.02
434-Other Utility Services	400.00	3,939.00	3,939.00		-3,539.00
435-Energy	31,350.00	35,342.30	35,342.30		-3,992.30
436-Electricity	154,070.00	196,356.78	196,356.78		-42,286.78
438-Heating Fuel	119,382.00	106,979.77	106,979.77		12,402.23
440-Other Purchased Services	98,000.00	122,849.88	122,849.88		-24,849.88
441-Rentals/Leases	22,700.00	24,588.29	24,588.29		-1,888.29
442-Building Repair & Maintenance	19,000.00	10,807.88	10,807.88		8,192.12
443-Equipment Repair & Maintenance	8,700.00	17,134.03	17,134.03		-8,434.03
446-Property Insurance	121,120.00	154,753.18	154,753.18		-33,633.18

Chatham School District
Revenue & Expense Accounts
 Budget vs Actual - Actual, Encumbrance
 For the Period from July 1, 2025 to June 30, 2026

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

	Annual Budget	Period To Date - Actual	Year To Date - Actual	Year To Date - Encumbrance	Budget Remaining
447-Liability Insurance	62,117.00	86,476.43	86,476.43		-24,359.43
450-Supplies	17,600.00	35,052.29	35,052.29		-17,452.29
452-Maintenance Supplies	10,200.00	15,125.28	15,125.28		-4,925.28
453-Janitorial Supplies	10,050.00	5,497.70	5,497.70		4,552.30
454-Office Supplies	4,800.00	10,443.92	10,443.92		-5,643.92
458-Vehicle Gasoline, Diesel, Oil	2,225.00	3,208.27	3,208.27		-983.27
471-Textbooks	1,500.00	1,140.18	1,140.18		359.82
479-Other Supplies Materials Media	500.00	5,137.30	5,137.30		-4,637.30
490-Other Expenses	2,360.00	2,615.20	2,615.20		-255.20
491-Dues and Fees	18,945.00	33,676.80	33,676.80		-14,731.80
493-Interest Expense	2,000.00	4,188.92	4,188.92		-2,188.92
495-Indirect Cost Recovery	-75,000.00	-34,338.40	-34,338.40		-40,661.60
510-Equipment		9,344.82	9,344.82		-9,344.82
550-Transfer to Other Funds	151,678.00				151,678.00
Total Expenditures	4,665,066.00	4,464,468.80	4,464,468.80		200,597.20