

Board of Education Work Session

Monday, November 3, 2025 Immediately following the Special Meeting
KIBSD Central Office Conference Room F140, 722 Mill Bay Road, Kodiak, Alaska
99615

1.	KIBSD Board of Education	
2.	General Meeting Information	
2.a.	Call to Order	
2.b.	Legal Statements	Speaker (s) : Board President
2.c.	Alutiiq Land Acknowledgment	Speaker (s) : Board President
2.d.	Public Notification of Recording	Speaker (s) : Board President
3.	Community Comments	
3.a.	Community Comments	Speaker (s) : Board President
4.	Student Representative Report	
4.a.	Student Representative Report	
5.	Program Presentations	
6.	Discussion Items	
6.a.	Policies for Review	Speaker (s) : Dr. Cyndy A. Mika, Superintendent
6.b.	Grant Summary Report	
6.c.	Budget and Audit Update	Speaker (s) : Dr. Cyndy A. Mika, Superintendent
6.d.	BSA Salary Increase Update	
6.e.	AKTeach Update	Speaker (s) : Dr. Cyndy A. Mika, Superintendent
7.	Reports	
7.a.	Superintendent's Report	Speaker (s) : Superintendent
7.b.	Board Committee Reports	
8.	Board Comments	
8.a.	Board Comments	Speaker (s) : Board President
9.	Adjournment	
10.	Informational Items	Speaker (s) : Board President



Board Agenda Item

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

Board Mtg. Date
11/03/25 WS
11/17/25 RM
12/08/25 RM

Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Subject:

BOARD POLICY ADOPTION & UPDATES

Presenter or Contact Person:

Dr. Cyndy A. Mika, Superintendent

Summary:

Superintendent Mika is requesting the adoption of updates to the following policies:

- BP 1312.2 *Public Complaints Concerning Instruction Materials*
- BP 1312.3 *Public Complaints Concerning Discrimination*
- BP 4180 *Residency and Remote Work*
- BP 5111 *Admission*
- BP 6151 *Class Size*
- BP 10000 Series *Charter Schools*

The Policy Committee has reviewed the updates and their suggested changes are noted on each draft policy

Financial Implications:

There is no financial impact to the budget.

Attachments:

BP 1312.2 *Public Complaints Concerning Instruction Materials*
BP 1312.3 *Public Complaints Concerning Discrimination*
BP 4180 *Residency and Remote Work*
BP 5111 *Admission*
BP 6151 *Class Size*
BP 10000 Series *Charter Schools*

Recommendation:

Administration recommends the Board:

1. November 3 - Review the policies and direct staff concerning potential revisions.
2. November 17 - Hold the first reading at the November regular meeting.

3. December 8 - Hold a public hearing and adopt in second reading at the December regular meeting.

Motion:

Move to revise Board Policies BP 1312.2, BP 1312.3, BP 4180, BP 5111, BP 6151, and the BP 10000 series in first reading, as presented, and forward the policies to the December 8, 2025, Regular Meeting for a second reading and public hearing.

PUBLIC COMPLAINTS CONCERNING INSTRUCTIONAL MATERIALS

Key

Black text – current policy with no suggested changes

Red ~~strikeout~~ – deletions to policy suggested by AASB

Red [brackets] – additions to policy suggested by AASB

Blue ~~strikeout~~ – deletions to policy by Policy Committee and/or KIBSD

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The School Board takes great care in the adoption of instructional materials and is aware that all adopted materials may not be acceptable to all students, their parents/guardians, or other district residents. [The School Board shall strive to adopt instructional materials that refrain from cultural biases or perspectives that promote discrimination or socioeconomic disparity based on race, ethnicity, religious or cultural beliefs, disability, familial status, sexual identification or sexual orientation. The School Board will strive, when possible, to incorporate culturally responsive materials and materials that support students' cultural identity and local knowledge.]

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

The Superintendent or designee shall establish procedures which will permit proper [the equitable and transparent] consideration of any complaints against the use of any instructional materials, including textbooks, supplementary textbooks, library books, and other instructional materials and equipment.

(cf. 1312.3 - Public Complaint Concerning Discrimination)

The School Board believes [expects and trusts] [that] the Superintendent and staff are well qualified to consider complaints concerning instructional materials. ~~Complainants are advised to consider and accept~~ The Superintendent or designee's decision as [is the] final [response from the district administration.] However, if the complainant finds the decision of the Superintendent or designee unsatisfactory, he/she may request that the matter be placed on the agenda of a regular School Board meeting. [The request shall be made in writing and addressed to the President of the Board of Education as well as the Superintendent or designee.]

The administration or School Board's decision in any such case will be based on educational suitability and will not be influenced by a desire to suppress information or deny students access to ideas with which the administration or School Board disagrees.

(cf. 6144 - Controversial Issues)

Adopted: 2/22/10

Revised:

Reviewed:

Key

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The School Board recognizes that the district has primary responsibility for ensuring that it complies with state and federal laws and regulations governing educational programs. ~~[Furthermore, the School Board seeks to ensure that students, regardless of ethnicity, race, religion, disability, gender identity, sexual orientation or socioeconomic background, do not disproportionately experience suspension, expulsion, other disciplinary actions, nor any form of discrimination. The School District will ensure that opportunities and courses are offered and accessible to all students in a fair manner and without discrimination.]~~ The Superintendent or designee shall establish procedures to investigate and seek to resolve complaints alleging unlawful discrimination related to educational programs and activities.

The School Board acknowledges and respects student and employee rights to privacy. Complaints shall be investigated in a manner that protects these rights.

(cf. 1340 - Access to District Records)

(cf. 4112.6 - Personnel Records)

(cf. 5125 - Student Records)

The School Board prohibits retaliation in any form for the filing of a complaint, the reporting of instances of discrimination, or for participation in complaint procedures.

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

(cf. 1213.1 - Complaints Concerning School Personnel)

(cf. 1213.2 - Complaints Concerning Instructional Materials)

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

Legal Reference:

ALASKA STATUTES

14.18.010 *Discrimination based on sex and race prohibited*

14.18.020 *Discrimination in employment prohibited*

14.18.090 *Enforcement by State Board of Education*

14.18.100 *Remedies (Sex or Race Discrimination)*

ALASKA ADMINISTRATIVE CODE

4 AAC 06.510 *Discrimination in hiring practices.*

4 AAC 06.560 - 06.580 *Violations; Prohibition Against Sex Discrimination*

4 AAC 52.500 - 52.629 *Procedural Safeguards; Education for Exceptional Children*

TITLE VI, CIVIL RIGHTS ACT OF 1964

TITLE VII, CIVIL RIGHTS ACT OF 1964

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Community Relations
PUBLIC COMPLAINTS CONCERNING DISCRIMINATION

BP 1312.3
Page 2 of 2

TITLE IX, EDUCATION AMENDMENTS OF 1972
SECTION 504, REHABILITATION ACT OF 1973
34 CODE OF FEDERAL REGULATIONS
200.74 and Part 300
GENERAL EDUCATION PROVISIONS ACT, 20 U.S.C. 1221 et seq., especially:
FAMILY EDUCATIONAL RIGHTS AND PRIVACY RIGHTS ACT, 20 U.S.C. 1232g
CIVIL RIGHTS RESTORATION ACT
20 U.S.C. 1683 et seq.
VOCATIONAL REHABILITATION ACT OF 1973, SECTIONS 503 AND 504
29 U.S.C. 791 et seq.
AGE DISCRIMINATION IN EMPLOYMENT ACT
29 U.S.C. 621 et seq.
VIETNAM ERA VETERANS ACT
38 U.S.C. 2011 et seq.
AMERICANS WITH DISABILITIES ACT
42 U.S.C. 12101 et seq.

Adopted: 2/22/10
Revised:
Reviewed:

RESIDENCY AND REMOTE WORK

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[The Board recognizes the educational and economic benefits that result from district personnel residing within the boundaries of the school district. The Superintendent or designee may determine that the best candidate for certificated or administrative position does not plan to maintain primary residency within the boundaries of the school district. In order to hire or continue the employment of such a candidate, the Superintendent or designee shall seek approval from the Board. The Superintendent or designee shall develop procedures to implement this policy.]

DRAFT

Adopted: *New Policy*

Revised:

Reviewed:

Key

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The School Board believes that all children should have the opportunity to receive a free appropriate public education. Staff shall encourage parents/guardians to enroll all school-aged children in school.

The Board reserves the right to verify the residency or anticipated residency of any student and the validity of any affidavit of guardianship. These admission policies are not to be a barrier to the enrollment and retention of homeless children and youth.

The Superintendent or designee shall verify compliance with all entrance requirements established by law or Board policy.

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5112.2 - Exclusions from Attendance)

(cf. 5112.6 - Education for Homeless Children and Children in Foster Care)

(cf. 5116 - School Attendance Boundaries)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

A child five (5) years of age on or before September 1 may be admitted to kindergarten. [The School Board authorizes the admission of students under school age who are at least four years of age at the beginning of the school year, provided they exhibit the mental, physical, and emotional capacity ~~the ability~~ to perform satisfactorily, including advancement through the curriculum or grade level by the following year.] The Superintendent or designee is delegated authority to make early-entrance determinations. Students under school age who were previously enrolled in public school shall be admitted to school at the grade level determined by the Superintendent or designee. ~~(AS 14.03.080)~~

[Students subject to suspension or expulsion under AS 13.03.160 in the District or another district are not guaranteed admission.]

Legal Reference:

ALASKA STATUTES

14.03.020 School year

14.03.070 School age

14.03.080 Right to attend school

14.03.160 Suspension or expulsion of students for possessing weapons

14.30.010 When attendance compulsory

14.30.045 Grounds for suspension or denial of admission

ALASKA ADMINISTRATIVE CODE

4 AAC 06.055 Immunizations required

UNITED STATES CODE

42 U.S.C. 11432 - 11433 McKinney-Vento Homeless Assistance Act

DRAFT

Adopted: 2/22/10

Revised: 7/31/17

Reviewed:

Key

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[The Superintendent or designee shall establish and make available to the public a target average class size for each grade level. The target average class size may not exceed the following:

- **Pre-Kindergarten through Grade 6:** 23 students
- **Grade 7 through Grade 12:** 30 students

The class size targets may exclude mixed grade classes and courses in art, library, music, computer science, vocational-technical, and physical education.

The Superintendent or designee shall also establish a procedure to reduce class sizes when possible and appropriate.

Legal Reference:

ALASKA STATUTES

14.03.065 Maximum classroom size]

Adopted: *New Policy*

Revised:

Reviewed:

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CONCEPTS AND ROLES

BP 10000

Charter schools are schools established under AS 14.03.250 that operate within the public school district. Charter schools are established upon the approval by the School Board and the State Board of Education of an application for a charter school. Charter schools shall operate under a written contract between the charter school and the School Board.

The School Board Shall:

1. Prescribe an application procedure, including the formation of an Academic Policy Committee.
2. Make decisions on charter school applications in writing and issued within 60 days, including relevant findings of fact and conclusions of law.
3. Provide an annual program budget based on student enrollment.
4. Require that Academic Policy Committees support the mission and strategic plan goals of the District by communicating feedback to the School Board, including recommended responses and actions.

Role of the Superintendent

1. Once the School Board has a decision in regards to a contract with the Charter School, they will work with DEED to communicate the decision of the Board in regards to the Charter School.
2. Work with the Principal and APC to ensure reports are timely to the School Board.
3. Ensure that the Charter is following their contract with the School District

To guide these efforts, the School Board adopts the following definitions:

"Employees" of charter schools are considered employees of the district with all rights guaranteed by their respective collective bargaining agreements unless specifically waived by mutual agreement between the appropriate bargaining unit and School Board.

"Principal" means a person selected by the Academic Policy Committee to select, appoint, or otherwise supervise employees of the charter school. This person is required to possess an Alaska Type B Administrative Certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract unless the person has tenure.

“Head Teacher” means a person selected by the Academic Policy Committee to select, appoint, or otherwise supervise employees of the charter school. This person is not required

to possess an Alaska Type B Administrative Certificate. If a type B is not possessed, the individual may not conduct certificated employee evaluations. The school district assumes no

responsibility for employing this person after the termination of the charter school contract unless the person has tenure.

"Annual program budget" means the funding generated by students enrolled in the charter school as set forth in AS 14.03.260.

Note: Charter schools operating correspondence programs must comply with the requirements for state approval and operation as set forth in 4 AAC 33.405 – 4 AAC 33.490. Charter schools operating residential programs must comply with the requirements set forth in AS 14.16.100 and 4 AAC 33.090.

Legal Reference:

Alaska Statutes

14.03.250-14.03.280 Charter Schools

AS 14.16.100 Application for residential school

Alaska Administrative Code

4 AAC 33.110-119 Charter Schools

4 AAC 33.405 - .490 Correspondence Study Programs

4 AAC 33.090 District-operated statewide and district-wide residential schools

ESTABLISHMENT OF CHARTER SCHOOLS

BP 10010

The School Board shall give appropriate consideration to any charter school application, in light of its overall effect on the district's children and the proposed school's ability to function effectively and meet its goals. The School Board desires to support innovations which improve student learning and views charter schools as an opportunity to implement school-level reform. In accordance with law, the proposed charter must include descriptions of the vision, mission and goals of the charter school, the governance structure which will be used, the educational outcomes to be attained by students, and the method by which progress in meeting these outcomes will be measured. The mission of the proposed charter school must be compatible with the School Board's priorities and the existing mission statement and strategic plan of the district.

Charter school applications must be in accordance with AS 14.03.250. Charter school applications and renewals may be submitted at any time, however they must be received by the school district no later than October 1 preceding the school year for which applicants propose commencement of charter school operations. All applications will be subject to administrative review and comment prior to the School Board's review. A charter school shall begin operation as agreed with the School Board, but no later than the first day of the count period of the year approved for opening.

Legal Reference:

Alaska Statutes

14.03.250 Application for Charter Schools

ORGANIZATION OF A NON-PROFIT FOR A CHARTER SCHOOL AR 10010

A district charter school may organize as a nonprofit corporation pursuant to the Alaska Non-profit Corporations Act (AS 10.20.005) Organization as a nonprofit corporation shall not affect the charter school's status as a public school in the District. A charter school organized as a nonprofit corporation, but not a distinct non-profit corporation organized to support the school, must include in its articles of incorporation a provision specifying that upon dissolution, voluntary or otherwise, assets of the corporation not required for discharge of existing liabilities and obligations of the charter school, shall be returned/transferred to the District.

CHARTER SCHOOL APPLICATION

BP 10020

The following steps shall be followed in making an application for the establishment of a charter school, in accordance with AS 14.03.250 and 4 AAC 33.110. Applicants are cautioned that the Alaska Department of Education and Early Development has its own policies and deadlines, and to the extent the applicant's proposed charter school may be affected by those deadlines, the applicant should take those deadlines into account. The charter school application and proposed contract with the School Board shall comply with all application procedures and requirements as defined by AS 14.03.255, AS 14.03.250 and 4 AAC 33.110 and address all elements specified within the district policies and administrative regulations.

1. After receiving a Notice of Intent, the superintendent shall establish an administrative committee to meet with the charter school representatives to review the application procedures and requirements.
2. Following the initial meeting with the administrative committee, the charter school representatives shall prepare the application with all the required information and a proposed contract between the school and the Board, as well as the development of bylaws.
3. The contract between the charter school and the School Board shall reflect all agreements regarding the operation of the charter school. Any revisions of the terms of the contract may be made only with the approval of the School Board and charter school Academic Policy Committee. The contract will take effect upon the State Board of Education's approval of the application.
4. Following the timely receipt of the complete application form and the proposed written contract between the charter school and the School Board, the Board shall hold a public work session with the charter school representatives. During this work session, the charter school representatives shall present their proposal for a charter school and the contract with the School Board. The School Board and the charter school representatives may negotiate provisions of the contract during this meeting.
5. Following the work session the School Board shall place the charter school proposal on the agenda for a School Board meeting. A public hearing may be held prior to the approval or denial of the charter school application. The School Board will take action to approve or deny the request to establish the charter school.
6. Upon approval of a charter school application, the School Board will submit to the State Board of Education a copy of the charter school application and a report on the action taken by the School Board not later than 30 working days following the School Board's action, in accordance with 4 AAC 33.110(b).

(cf. E 10020 - Sample Bylaws)

Legal Reference:

Alaska Statutes

14.03.250-14.03.280 Charter Schools

DEED INITIAL CHARTER SCHOOL APPLICATION FORM

E 10020

DEED provides a model initial application form for all proposed charter schools in Alaska.

The DEED Initial Charter School Application Form is available at:
https://education.alaska.gov/alaskan_schools/charter

CHARTER SCHOOL APPLICATION APPEALS

BP 10021

If the School Board denies an application for a charter school, the applicant may appeal the denial to the Commissioner of Education and Early Development within 60 days of the School Board's denial, in accordance with AS 14.03.250(d). A decision of the Commissioner upholding the denial may be appealed by the charter school applicant within 30 days to the State Board of Education. If the Commissioner approves the application, they shall forward it to the State Board of Education for review and approval.

Legal Reference:

Alaska Statutes

14.03.250(d) – Application for charter school

GENERAL REQUIREMENTS

BP 10030

1. A charter school shall comply with all district policies, regulations, and procedures, except to the extent that the charter school is specifically exempted from compliance under its charter school contract. For example, a charter school shall comply in all respects with district discipline policies and the district's accounting, purchasing, audit, and other fiscal procedures.
2. A charter school shall operate in compliance with state and federal laws, and with school district policies and administrative regulations.
3. A charter school shall comply with the provisions of collective bargaining agreements applicable to teachers or employees of the school, unless the district and the affected bargaining unit agree to an exemption from the agreement's requirements.
4. A charter school shall operate under the annual program budget established in the charter school's contract with the School Board.
5. A charter school may not be affiliated with a religious organization or promote religion or any particular religious ideology or philosophy.
6. Facilities: All charter school lease and purchase agreements will adhere to local laws and regulations. No lease agreement or purchase agreement may be entered into without the approval of the charter school's Academic Policy Committee and the Superintendent. A lease agreement will not be approved unless the agreement includes: a provision for termination of the lease agreement, without further financial obligation of the charter school or the district, in the event of a lack of appropriation/funding for the charter school or in the event of termination of the charter school's authorization to operate as a charter school. A charter school shall conduct its program in a facility that satisfies all health and safety requirements applicable to other district schools. A charter school shall have insurance that complies with district policy.
7. The charter school shall comply with the requirements of the district facility safety and security standards.
8. The charter school shall be designed to advance basic skills areas (mathematics, science, language arts, and social studies) appropriate to the age of students included in the program. The charter school disciplinary program shall enforce Alaska statutes, state and federal regulations, and district policies with respect to drugs, alcohol, weapons, tobacco, harassment, and violence.

9. The charter school shall participate in all academic reporting processes as required by the district policies and regulation and by Alaska statute.

10. The charter school shall participate in all tests and assessments required by either the State Department of Education and Early Development or the district unless the contract specifies otherwise.

11. A charter school shall not charge tuition to students who reside within the district. Fees collected in adherence with district policies and regulations and the charter contract, such as for supplies, educational enhancement, or activities, must be deposited in a district account.

12. A charter school operating as a correspondence program or a residential program shall comply with all requirements of Alaska statute and regulation.

(cf. 3530 - Risk Management)

ORGANIZATION OF A CHARTER SCHOOL

AR 10030.1

A charter school operates as a school in the school district except a charter school:

1. Is exempt from the school district's textbook, program, curriculum, and scheduling requirements.
2. Is exempt from AS 14.14.130(c) which states "If the district employs a chief school administrator, the administrator shall select, appoint, and otherwise control all school district employees who serve under the chief school administrator subject to the approval of the School Board." The principal of the charter school shall be selected by the Academic Policy Committee.
3. Operates under the charter school's annual program budget as set out in the contract between the School Board and the charter school.
4. Shall designate a contact person for all communications between the charter school and the district administration.

OPERATION OF A CHARTER SCHOOL

AR 10030.2

A charter school shall:

1. Keep financial records of the charter school;
2. Oversee the operation of the charter school to ensure that the terms of the contract are being met;
3. Meet regularly with parents and with teachers of the charter school to review, evaluate, and improve operations of the charter school; and
4. Meet with the Academic Policy Committee at least once each year to monitor progress in achieving the committee's policies and goals.

ACADEMIC POLICY COMMITTEE

BP 10040

Charter schools shall establish an Academic Policy Committee. Each application for a charter school shall include a description of the Academic Policy Committee and its procedures. The Academic Policy Committee shall consist of parents of students attending (or planning to attend) the charter school, teachers at the charter school (or teachers who agree to teach at the charter school), and employees of the charter school (or employees who agree to work at the charter school). The committee composition details are documented in the By-Laws of the Charter School.

The Academic Policy Committee shall supervise the academic operation of the charter school and ensure the fulfillment of the mission of the charter school. The Academic Policy Committee will meet regularly and not less than four times during the academic year with teachers and staff to monitor progress in achieving the policies and goals established for the school and to review, evaluate, and improve its operations.

The Academic Policy Committee shall select the principal/head teacher of the charter school. The principal/head teacher shall select, appoint, or otherwise supervise employees of the charter school in accordance with District HR policies. If the person selected as the principal/head teacher by the Academic Policy Committee does not possess an Alaska Type B administrative certificate, the Superintendent shall designate an administrator to evaluate the certified staff/teacher(s) in the charter school.

The Academic Policy Committee will function according to the terms of law.

The Academic Policy Committee shall report directly to the Superintendent or designee.

CODE OF ETHICS

AR 10040.1

Members of Academic Policy Committees (APCs) represent their charter school community. They are subject to the following code of ethics:

1. My school community has entrusted me with the educational development of the children and youth of this community;
2. The public expects my first and greatest concern to be in the best interest of each and every one of these young people without distinction as to who they are or what their background may be;
3. The future welfare of the school community, district, state, and of the nation depends upon the quality of education we provide in the public schools to fit the needs of every learner;
4. My fellow Academic Policy Committee members and I must take the initiative in helping all the people in this school community to have all the facts, all the time, about our school;
5. I must never neglect my personal obligation to the school community and my obligation to the district, state, nor surrender these responsibilities to any other person, group, or organization.

In view of the foregoing consideration, it shall be my constant endeavor:

1. To devote time, thought, and study to the duties and responsibilities of an Academic Policy Committee member, as outlined in our by-laws so that I may render effective and creditable service;
2. To work with my fellow Academic Policy Committee members in a spirit of harmony and cooperation in spite of differences of opinion that arise during vigorous debate of points at issue;
3. To base my personal decision upon all available facts in each situation; to vote my honest conviction in every case, unswayed by partisan bias of any kind; thereafter, abide by and uphold the final majority decision of the Academic Policy Committee and the School Board;
4. To remember at all times that as an individual I have no authority outside the meeting of the Academic Policy Committee, and to conduct my relationships with the school staff, local citizenry, media representatives and all other agencies or individuals on the basis of this fact.
5. To resist every temptation and outside pressure to use my position as an Academic Policy Committee member to benefit either myself or any other individual or agency apart from the total interest of the school;

6. To recognize it is as important for the Academic Policy Committee to understand and evaluate the educational program of the school as it is to plan for the business of school operation;
7. To bear in mind under all circumstances that the primary function of the Academic Policy Committee is to recommend procedures by which the school is to be administered, but that the administration of the educational program and the conduct of school business shall be left to the employed principal or designee of the school and staff;
8. To welcome and encourage active cooperation by citizens, organizations and the media of communication in the district with respect to making recommendations on current school operations and proposed future developments;
9. Finally, to strive step by step toward ideal conditions for the most effective Academic Policy Committee service to my community, in a spirit of teamwork and devotion to public education as the greatest instrument for the preservation and perpetuation of our representative democracy.

PRINCIPAL / HEAD TEACHER

BP 10050

Charter School Principal

A charter school principal must possess a current Alaska Administrative Certificate and be either an existing principal in the district or be eligible for hire as a district administrator. A retired district administrator may serve as a charter school principal if the administrator left the district in good standing, had satisfactory performance evaluations, and has a current administrative certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract except as required by state statute and/or an applicable negotiated agreement.

If the charter school Academic Policy Committee desires to contract by addendum with a principal who is currently employed as a district principal, the superintendent's approval is required prior to entering into the contract.

Charter School Head Teacher

A charter school head teacher is not required to possess an Alaska type B administrative certificate. A head teacher must possess an Alaska type A certificate and be either an existing teacher in the district or be eligible for hire as a district teacher. A retired district teacher may serve as a charter school head teacher if the teacher left the district in good standing, had satisfactory performance evaluations, and has a current teacher certificate. The school district assumes no responsibility for employing this person after the termination of the charter school contract except as required by state statute and/or an applicable negotiated agreement.

CHARTER SCHOOL PRINCIPAL AND HEAD TEACHER EVALUATION AR 10050

Principal Evaluation

The district will designate a qualified evaluator to conduct an evaluation of the charter school principal. The individual conducting the evaluation will meet the requirements of AS 14.20.149 and will utilize the district's administrator evaluation procedures.

The evaluator shall ensure that during the evaluation process, the Academic Policy Committee will have the opportunity to provide written information on the performance of the administrator, including the administrator's performance in meeting obligations set forth in school board policy and the charter school contract.

The district's evaluation of the charter school principal does not preclude additional assessment by the Academic Policy Committee regarding the professional performance of the principal. Any additional assessment should be arranged between the Academic Policy Committee and the principal.

Any members of charter school staff (classified or certified) who serve on the Academic Policy Committee shall recuse themselves from any votes, discussions, or other Academic Policy Committee proceedings pertaining to the principal's salary, contract, evaluation, and termination.

A copy of any additional assessment conducted by the Academic Policy Committee will be provided by the Academic Policy Committee to the district upon request.

Head Teacher Evaluation

If the charter school administrator performs both administrative and teaching functions, the procedures for evaluation shall be those for a principal/administrator identified above. However, the district administration will determine an appropriate evaluation instrument that must be used for accurate evaluation of both teaching and administrative duties based on district performance standards.

Confidentiality of Evaluations

The Academic Policy Committee is neither responsible nor authorized to take personnel actions with respect to any employee other than the Charter School principal/head teacher. Before receiving any information that is confidential under law or contract, each member of the Academic Policy Committee must sign a confidentiality agreement acknowledging and agreeing to abide by that confidentiality.

Certificated teacher evaluations are confidential and may not be publicly disclosed, including disclosure to members of the Academic Policy Committee, absent a written waiver signed and dated by the employee.

The Charter School principal/head teacher's evaluation conducted by the district may not be publicly disclosed without the written permission of the principal/head teacher but may be shared with the Academic Policy Committee without a waiver.

Legal Reference:

Alaska Statutes

14.03.270(c) – Teacher or employee transfers, evaluations, and negotiated agreements.

MEETINGS

BP 10060

All meetings of the Academic Policy Committee (APC) shall comply with Alaska's Open Meetings Act. The Academic Policy Committee shall provide public notice of its meetings and allow for public participation at its meetings.

The Principal/Head Teacher or designee shall establish regulations to ensure compliance with law.

REVIEW OF THE CHARTER SCHOOL

BP 10070

Once approved by both the School Board and the State Board of Education, the charter school will be subject to an annual review of its operations and finances by the School Board. Annually, the charter school will submit a written report and make a presentation to the School Board and the public. This report will include information on the attainment of student performance expectations, meetings of the governing bodies of the charter school, descriptions of charter school activities, and other information of interest to the School Board.

If academic performance targets for student achievement are not reached by the identified timelines specified in the contract, the Academic Policy Committee must submit a Plan for Improvement, outlining activities for remediation, a process for monitoring the progress of the Plan, and a process for reporting progress of the Plan to the School Board.

If any allegations of noncompliance with the charter school contract are presented either during the annual review or at any other time, then the School Board, through the Superintendent or designee, shall investigate these allegations. Prior to terminating the charter school contract, the School Board and the charter school Academic Policy Committee shall attempt to remedy any violations of the contract. The School Board shall provide written notice to the charter school Academic Policy Committee of its intent to terminate the contract and the reasons therefore.

The Department of Education and Early Development may audit the charter school's program and may take any action necessary to ensure compliance with federal and state law, including the withholding of funding.

CHARTER SCHOOL ANNUAL REVIEW

AR 10070

Written Report:

Annually, the charter school will submit a written report to the district and the School Board no later than May 1 of each school year. The report will include:

1. A cover letter, including:
 - name of the charter school,
 - school year/annual report title, and
 - name(s) of person(s) responsible for report,
 - Vision and Mission statements and strategic plan goal areas.
2. Student achievement assessment results, including:
 - recommendations for remediation of poor student performance, and
 - school goal attainment;
3. Student enrollment and mobility data;
4. Descriptions of charter school activities;
5. Data on the meetings of the governing bodies of the charter school, including:
 - a list of the Academic Policy Committee meetings, including officers, and staff members by position,
 - minutes of the meetings,
 - current bylaws of the Academic Policy Committee,
 - a list of employees and job titles, and
 - a list of officers in any PTA/PTO or other parent organization;
6. Any major changes planned for the following school year including:
 - changes to the contract between the charter school and the district, and
 - modifications to the school's charter; and
7. Other information of interest to the school board and/or the school district administration.

Presentation to School Board:

Annually the charter school may make a presentation to the school board and the public. If presentations are requested by the board, they will be scheduled on a board meeting agenda in the spring of each year. Written reports will be received by the district prior to the charter school's presentation to the school board. Presentations will include student achievement results, highlights of the year, and changes being requested to the contract or charter.

The school board will act on the charter school's contract renewal (including changes to the contract language and estimated budget) as required following the school's written report and presentation (if applicable).

AMENDMENT OF CHARTER AND TERMINATION OF CONTRACT **BP 10080**

A charter school may apply to the School Board for an amendment to its charter during the term of its contract. If the School Board approves the amendment, an amended contract must be executed to conform to the amended charter. The School Board must forward an amended charter and amended contract to the Department of Education and Early Development. A charter school may make minor changes to its program without review by the Department, if they are approved by the district. A change of program that involves the addition of an elementary or secondary program must be approved by the School Board and the State Board of Education and Early Development.

When the charter school updates their vision and mission statements or the strategic plan the Academic Policy Committee shall send this information to the School Board.

The School Board may terminate a contract with a charter school pursuant to the causes set forth in AS 14.03.256.

Legal Reference:

Alaska Statutes

14.03.256 Charter school termination

Alaska Administrative Code

4 AAC 33.113 Amendment of Charter

COMMUNICATION

BP 10090

Charter schools are an integral part of the District. Open communication between the charter school and the district is essential to the effective functioning of each.

The District shall:

1. respond in a timely manner to requests for information from the charter school.
2. develop materials such as calendars, time lines, or forms to assist charter schools in meeting district deadlines and reports.
3. invite charter school employees to participate in district sponsored professional development workshops and programs.
4. Designate a contact person as the primary contact person between the charter school and the district administration.

The Charter School shall:

1. respond in a timely manner to requests for information from the district.
2. designate a contact person as the primary contact between the charter school and the district administration.



Board Agenda Item

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

Board Mtg. Date 11.03.2025	Reports of the Superintendent <input type="checkbox"/>	Action Item X	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	FY26 GRANT SUMMARY REPORT				
Presenter or Contact Person:	Krista Cowley, Chief Financial Officer Cyndy Mika, Superintendent				
Summary:	BP 3460 The Superintendent or designee shall keep the School Board informed about the District's financial condition.				
Financial Implications:	See attached Grants Summary Spreadsheet				
Attachments:	FY26 Grants Summary Spreadsheet and Grant award documents				
Recommendation:	The Administration recommends the Board approve the FY26 Grant Summary Report submitted.				
Motion:	Move to approve acceptance of the following grants as presented: <ul style="list-style-type: none">• SAEF – Mentor Assistance in the amount of \$15,000.00;• Stronger Connections in the amount of \$407,016.64;• Title I-A in the amount of \$414,490.37;• Title I-C in the amount of \$1,058,322.46;• Title II-A in the amount of \$144,612.32;• Title III-A in the amount of \$40,298.07;• Title IV-A in the amount of \$77,305.34; and• RTB AK in the amount of \$58,400.00 for Substitutes, PD, and Supplies; and \$291,852.00 in Performance Based Compensation Funds				

Kodiak Island Borough School District Grant Summary Report for Approval

Board Meeting Date: 11.03.2025

Ref #	Grant Title	Department Requesting	Status (New Grant, Renewal Grant)	Prior Year Grant Award	Current Grant Award	Change in Grant Amount	Effective Date	Expiration Date	Notes/ Summary of Grant	Administrator Requesting
CM 26.KISD.01	Stronger Connections	Federal Programs	Renewal	443530.13	\$407,016.64	(\$36,513.49)	7/1/2025	6/30/2026	Final Year of the Stronger Connections Grant. This grant was initially awarded to KIBSD in 2024 and will expire June 30, 2026. The grant has primarily been awarded and used to support the New Tides Alternative Program. The change in amount (\$36,513.49) reflects the money spent last year (FY25) to provide a project specialist to the New Tides Program. Federal Programs will work closely with KHS administration and New Tides Staff to make sure the funding is fully drawn down and used to support students this final year.	Todd Burton
IP 26.KISD.01	ESEA Consolidated	Federal Programs	Renewal	1,545,705.51	1,735,028.56	189,323.05	7/1/2025	6/30/2026	ESEA Consolidated is essentially the life blood of the KIBSD Federal Programs. This grant represents a combination of multiple federal education programs - such as Titles I-A, I-C, II-A, III-A, and IV-A -- into one coordinated application and budget. This allows school districts to align funds strategically to improve academic achievement, support effective instruction, and meet the needs of all students, especially those who are disadvantaged or English learners. The consolidation streamlines planning and reporting while promoting a unified approach to equity and student success.	Todd Burton

- GMS Home
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- Application Supplement
- Funding
- Reimbursement Requests
- Project Summary
- LEA Document Library
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- Document Library
- Help
- Contact DEED

Grant Award Report

KC Session Timeout: 58:59 ([Hide Timer](#))

Kodiak Island Borough School District (28) Public School District - FY 2026 - Stronger Connections - Rev 1 - Grant Award Report

Go To

Navigation bar with icons for back, forward, refresh, search, and print. Includes a search input field and a 'Find | Next' button.

Alaska Department of Education and Early Development

Grant Recipient: Kodiak Island Borough School District
Grant Number: CM 26.KISD.01
Vendor Number: TKI84571
Revision: 1
Authorized Representative: Cyndy Mika
Total Grant Amount: \$407,016.64
Funding Application: Stronger Connections
Previous Amount: \$407,016.64
Contact Person: Todd Burton
Change: \$0.00
Grant Period: 7/1/2025 - 6/30/2026
UEI/DUNS #: CQYBAAS6K4W4
R&D: No

Total	Previous	Change	Financial Coding	Indirect Rate	CFDA	Grant	Federal Award	Federal Award Period of Availability	Federal Award Date	Awarding Agency
\$407,016.64	\$407,016.64	\$0.00	1004 ESSA01002 2211 CONNECTGRT PY2023 KISD	7.29	84.424A	Stronger Connections	S424F220002	7/1/2022 - 9/30/2026	7/1/2022	USDOE

Consultant Approval Step: DEED Program Manager Approved
Director Approval Step: NA
Consultant Approver: Patrick Sidmore
Director Approver: NA
Consultant Approval Date: 10/23/2025 9:25:17 AM
Director Approval Date: NA

For questions regarding this grant award, please contact the Grant Administration Team, 907-465-8694.

Alaska Department of Education and Early Development

Grant Recipient: Kodiak Island Borough School District	Grant Number: IP 26.KISD.01
Vendor Number: TKI84571	Revision: 0
Authorized Representative: Cyndy Mika	Total Grant Amount: \$1,735,028.56
Funding Application: ESEA Consolidated	Previous Amount: \$0.00
Contact Person: Krista Cowley	Change: \$1,735,028.56
Grant Period: 7/1/2025 - 6/30/2026	UEI/DUNS #: CQYBAAS6K4W4
R&D: No	

Total	Previous	Change	Financial Coding	Indirect Rate	CFDA	Grant	Federal Award	Federal Award Period of Availability	Federal Award Date	Awarding Agency
\$370,061.00	\$0.00	\$370,061.00	1004 ESSA01002 2211 TITLE1BASI PY2026 KISD	7.29	84.010A	Title I-A	S010A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$44,429.37	\$0.00	\$44,429.37	1004 ESSA01002 2211 TITLE1BASI PY2025 KISD	7.29	84.010A	Title I-A	S010A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$941,852.00	\$0.00	\$941,852.00	1004 ESSA01002 2211 MIGRANTLEA PY2026 KISD	7.29	84.011A	Title I-C	S011A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$116,470.46	\$0.00	\$116,470.46	1004 ESSA01002 2211 MIGRANTLEA PY2025 KISD	7.29	84.011A	Title I-C	S011A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$130,749.00	\$0.00	\$130,749.00	1004 ESSA01002 2211 TITLE2AGRT PY2026 KISD	7.29	84.367A	Title II-A	S367A250003	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$13,863.32	\$0.00	\$13,863.32	1004 ESSA01002 2211 TITLE2AGRT PY2025 KISD	7.29	84.367A	Title II-A	S367A240003	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$28,970.00	\$0.00	\$28,970.00	1004 ESSA01002 2211 TITLE3GRAN PY2026 KISD	7.29	84.365A	Title III-A	S365A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$1,328.07	\$0.00	\$1,328.07	1004 ESSA01002 2211 TITLE3GRAN PY2025 KISD	7.29	84.365A	Title III-A	S365A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$10,000.00	\$0.00	\$10,000.00	1004 ESSA01002 2211 TITLE3STAT PY2025 KISD	7.29	84.365A	Title III-A	S365A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE
\$48,217.00	\$0.00	\$48,217.00	1004 ESSA01002 2211 TITLE4GRAN PY2026 KISD	7.29	84.424A	Title IV-A	S424A250002	7/1/2025 - 9/30/2027	7/1/2025	USDOE
\$29,088.34	\$0.00	\$29,088.34	1004 ESSA01002 2211 TITLE4GRAN PY2025 KISD	7.29	84.424A	Title IV-A	S424A240002	7/1/2024 - 9/30/2026	7/1/2024	USDOE

Consultant Approval Step: DEED Program Manager Approved	Director Approval Step: DEED Administrator Approved
Consultant Approver: Eli Barsy	Director Approver: Courtney Preziosi
Consultant Approval Date: 10/27/2025 11:51:44 AM	Director Approval Date: 10/27/2025 12:02:12 PM

For questions regarding this grant award, please contact the Grant Administration Team, 907-465-8694.

ALASKA COUNCIL OF SCHOOL ADMINISTRATORS
Memorandum of Agreement
for
KODIAK ISLAND BOROUGH SCHOOL DISTRICT

This Agreement is entered into by and between the ALASKA COUNCIL OF SCHOOL ADMINISTRATORS (ACSA), whose address is 234 Gold Street, Juneau, Ak 99801, and the KODIAK ISLAND BOROUGH SCHOOL DISTRICT whose address is 722 Mill Bay Rd., Kodiak, AK 99615.

WHEREAS, the U.S. Department of Education, (USDE) Office of Elementary and Secondary Education, Teacher and School Leader Incentive Program, selected ACSA's proposal for funding for the performance period October 1, 2025 – September 30, 2026. (CDFA/SUBPROGRAM NO: 84.374A) This program is known as *Raising the Bar for Rural Alaskan Educators* (RTB-AK).

NOW THEREFORE in consideration of the mutual promises and representations made herein,

ARTICLE I: STATEMENT OF WORK

IT IS MUTUALLY UNDERSTOOD AND AGREED AS FOLLOWS:

The Raising the Bar for Rural Alaskan Schools (RTB-AK) project will build strong human capital management systems and provide professional learning opportunities that support efficient schools and effective educators.

ARTICLE II: DUTIES OF DISTRICT

The school district will:

- Provide representatives to participate in teleconferences of the Project Management Team (PMT), which deals with overall project implementation plans, consultant scheduling, resources allocations, formative evaluation findings and subsequent project modifications, etc.
- Maintain a District Coordination Team (DCT) to run RTB AK on the district level, which includes such tasks as holding regular meetings, collecting, and reporting data, meeting federal match requirements, devising schedules for professional development, working with partner consultants, and providing leadership.
- Schedule opportunities for Visible Learning training and arrange staff attendance.
- Continue to work with consultants on district-selected HCMS issues, such as refining evaluation instruments, linking evaluations to professional development, and Performance-Based Compensation Systems (PBCS).
- Maintain Instructional Leadership Teams (ILTs) in every school.
- Maintain Professional Learning Communities (PLCs) in every school.
- Utilize RTB AK consultants to conduct professional development and consult on RTB AK strategies.
- Disperse allocated performance-based compensation system (PBCS) funds as per district plan.

ARTICLE III: PERIOD OF PERFORMANCE

The terms of this agreement shall commence on October 1, 2025, and end on September 30, 2026.

ARTICLE IV: PAYMENT

In consideration of satisfactory performance of the duties set forth herein, ACSA shall compensate as follows:

Year 3 Subaward	
Office supplies, presentation materials, printing supplies and professional development resources, and Substitutes to support training of Instructional Team and Professional Learning Communities (PLCs), and Stipends for Teacher Leaders as per district determined rate.	
Total Available	\$58,400

Year 3 Travel	
Grant related travel, including airfare, hotel and per diem, as follows: <ul style="list-style-type: none"> • Up to two (2) district participants in the 2026 RTI/MTSS Effective Instruction Conference. • Two (2) district participants in the 2026 NIET National Conference. • Up to two (2) district participants in the 2026 Corwin National Visible Learning Conference. • Up to two (2) district participants to the RTBAK Summer meeting. • Travel for Superintendent seeking AASA National Certification to the fall and spring trainings 	

Year 3 PBCS	
<ul style="list-style-type: none"> • Performance Based Compensation System (PBCS) funds 	\$291,852

A. Subrecipient shall be paid on reimbursable basis.

B. All payments of compensation and expenses to Subrecipient shall be conditioned upon Subrecipient's:

1. Submission of invoices, identifying expenditures for major budget categories as identified and accompanied by general ledger reports generated from the Subrecipient's financial accounting system that itemizes, in detail, the individual expenditures that comprise the reimbursement request that support the district's performance under this Subrecipient Grant Agreement. Invoices should be submitted within twenty (20) days after the end of each quarter to ACSA, Attention: Sam Jordan, 234 Gold Street, Juneau 99801 or via email.
2. Performance under this Subrecipient Grant Agreement to the satisfaction of

ACSA; provided, ACSA's approval shall not be unreasonably withheld, which performance shall be evaluated in accordance with evaluation criteria set forth in the grant proposal.

- C. Except as expressly provided herein, all other expenses necessary to the Subrecipient's satisfactory performance of this Subrecipient Grant Agreement shall be borne in full by the Subrecipient.

ARTICLE V: PROGRAM MANAGEMENT

For technical matters:

RTB-AK Project Director Sam Jordan will be responsible for reviewing the outcomes and results of the program.

Superintendent Mika is responsible for the Subrecipient's portion of the program. No substitution may be made of the Subrecipient's principal director of the program without prior written approval from ACSA.

For business matters:

ACSA: Christina Ferguson, Finance Director
ACSA
210 Ferry Way, Juneau, Alaska 99801
907-586-6806 ext 239
907-586-5634 – fax

ARTICLE VI: PROHIBITION AGAINST ASSIGNMENT

Neither this Subrecipient Grant Agreement nor any interest therein may be assigned by either party, without first obtaining the written consent of the other party.

ARTICLE VII: TERMINATION

This Subrecipient Grant Agreement may be terminated by either party at any time for cause upon written notification to the other party. The notice shall specify the date of termination and the cause for which the Subrecipient Grant Agreement has been terminated. Notice to Subrecipient shall be conclusively deemed to have been delivered to and received by Subrecipient as of midnight of the second day following the date of its posting in the United States mail addressed as first noted herein, in the absence of proof of actual delivery to and receipt by Subrecipient by mail or other means at an earlier date and/or time.

In the event of termination by ACSA, Subrecipient shall be entitled to an equitable proration of the total compensation provided for under this Subrecipient Grant Agreement for uncompensated services which have been performed satisfactorily as of the date of termination.

This Subrecipient Grant Agreement is contingent on ACSA's receiving adequate funding from the following source: **US Department of Education**. If that funding is reduced or eliminated, the scope of services required under this Subrecipient Grant Agreement may be reduced. Modifications to the required scope of services shall take effect only after written notice to Subrecipient. Loss of funding may also constitute grounds for termination of this Subrecipient Grant Agreement.

ARTICLE VIII: NO VERBAL AGREEMENT

This written Subrecipient Grant Agreement constitutes the entire agreement between the Subrecipient and ACSA. No alteration or variation of the terms of this Subrecipient Grant Agreement and no oral understandings or agreements not incorporated herein, unless made in writing signed by both parties, shall be binding.

ARTICLE IX: APPLICABLE LAW

This Subrecipient Grant Agreement shall be governed by the law of the State of Alaska.

ARTICLE X: NON-DISCRIMINATION

No person shall, on the ground of race, religion, sex, color, national origin, or physical or mental disability be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination in connection with any activity performed pursuant to this Subrecipient Grant Agreement.

ARTICLE XI: EFFECTIVE DATE — DURATION

This Subrecipient Grant Agreement shall be effective as of October 1, 2025, if not terminated earlier pursuant to Section VII.

ALASKA COUNCIL OF SCHOOL ADMINISTRATORS

Signed by:

Lisa Parady

BAF194387CB842F...

Dr. Lisa S. Parady, Executive Director ACSA

Date: 10/30/2025

DISTRICT

Date: _____

Dr. Cyndy Mika, Superintendent



Alaska Department of Education and Early Development

Grant Year: State of Alaska Fiscal Year 2026

Note: No portion of this grant may be used directly or indirectly for the benefit of a Department of Education & Early Development employee. Ref: AS 39.50.010, Conflict of Interest; AS 39.52.170, Outside Employment; AS 39.52.150, Improper Influence in State; Grants, Contracts, Leases, or Loans.

Grant Recipient:	KODIAK ISLAND BOROUGH SCHOOL DISTRICT	Grant Number:	SA 26.KISD.01
Vendor Number:	TKI84571 Eligible for EFT	Grant Title:	SAEF - Mentor Assistance
Authorized Representative:	Cyndy Mika	Revision:	0 INITIAL AWARD
Contact Person:	Krista Cowley	Total Grant Amount:	15,000.00
Grant Period:	07/01/2025 - 6/30/2026	Previous Amount:	0.00
Indirect Rate:	7.29%	Change:	15,000.00
		DUNS Number:	CQYBAAS6K4W4

Terms and Conditions:

- This grant provides services as stated in the grantee's application and amendments as approved by the Department.
- Reimbursement requests must be submitted quarterly (2 CFR § 200.327) on form 165d and b with original signature of authorized representative and may be submitted electronically via this portal: [DEED Grants Submissions](#)
- A final evaluation may be required before the final payment is made. Final reimbursement request must be received by August 31 following the end of the grant award period. If the final reimbursement request has not been received, the unexpended balance may be liquidated from the grant.
- This grant is subject to the OMB Uniform Grant Guidance (2 CFR §200.501) audit requirements or the state single audit requirements (2 AAC 45). This grant may be monitored by the Department Staff. If additional monitoring is determined necessary an attachment will be included.
- Grant awards accompanied by a budget with unallocated funds are provisional. No commitments or obligations may be made against those funds until an approved budget, signed by the program manager, is received by the grantee.
- Reimbursements will be made for actual expenditures attributable to the grant (2 CFR § 200.302).
- Grantee must provide and maintain adequate supporting documentation on the use of the grant funds for reimbursement and those requests cannot exceed the total amount of the approved grant award. Records must be maintained in accordance with 34 CFR 76.730.
- Grantee must adhere to all administrative and compliance requirements including, but not limited to, the Davis-Bacon prevailing wage.
- Grantee must be registered in System for Award Management (SAM) to receive an award, maintain current registration throughout the application and award process, and provide a valid unique entity identifier aka Dun & Bradstreet Data Universal Numbering System (DUNS) number (<https://www.sam.gov>).
- Grantee must comply with general procurement standards (2 CFR §200.318) and are subject to the non-procurement debarment & suspension regulations implementing Executive Orders 12549 & 12689 (2 CFR §200.212).
- This grant must not be used for research and development.
- Grantee must establish and maintain effective internal controls over the federal sub award in accordance with (2 CFR§200.203).
- Public announcements pertaining to this grant will be made with prior Department approval. Public announcements include, but are not limited to, press releases, requests for proposals, and bid solicitations. Announcements will clearly state the percentage and dollar amount of the program/project costs financed with Federal funds, and the percentage and dollar amount of the program/project costs financed by non-governmental sources.
- Materials developed with grant funds are the property of the State. A final copy of the material must be sent to the Department. The Department may disseminate materials statewide, if appropriate. Such material shall contain an acknowledgment of the use of state and/or federal funds in the development of that material as specified in condition 13.

Signed by: *Machelle Bennett* 10/20/2025

Grant Administrator/Date: 10/24/2025

Program Manager/Date:

Total	Previous	Change	Coding (FUND/AR/UNIT/PROG/PH/FUNC)	LOC	Awarding Agency	CFDA	Federal Award	Major Program
15,000.00	0.00	15,000.00	1004 ESSA01007 2710 RSA0525066 RSA26		USDOL	17.285	24A60AP000064	APSAE2
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
0.00	0.00	0.00			#N/A	#N/A	#N/A	#N/A
15,000.00	0.00	15,000.00						

For questions regarding this grant award, please contact the signing grant administrator:
Machelle Bennett 907- 465-8694



Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date 11/03/25 WS	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Subject:	BUDGET UPDATE				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Superintendent				
Summary:	Administration will deliver a budget update.				
Financial Implications:					
Attachments:					
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	No motion is necessary.				



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**

OFFICE OF THE COMMISSIONER

333 Willoughby Ave., 9th Floor, SOB
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.2800
TTY/TDD: 907.465.2815
Fax: 907.465.2806

October 31, 2025

Subject: FY2025 Single Audits and District Funding Continuation

Dear Superintendents,

The Department of Education and Early Development (DEED) would like to provide clarification regarding FY2025 single audits and their relationship to district funding.

The Federal Office of Management and Budget (OMB) has experienced an administrative delay in issuing the 2025 OMB Compliance Supplement. A draft version has been shared with auditors for planning purposes, and no significant changes are anticipated before final release. However, as outlined in GAQC Alert #488, auditors should not issue a June 30, 2025 year-end single audit until the final supplement is formally published.

To ensure this federal delay does not negatively impact Alaska school districts, DEED will not withhold funding under AS 14.14.050 solely due to audit delays resulting from the pending release of the 2025 OMB Compliance Supplement.

DEED will continue to monitor federal guidance and communications closely and share updates as new information becomes available. Thank you for your continued commitment to maintaining strong fiscal stewardship on behalf of Alaska's students and communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Deena Bishop".

Dr. Deena Bishop
Commissioner

cc: Alaska Business Managers

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY26 Budget w/ No BSA Increase**

SCHOOL	Working enrollment		ADJUSTED ADM
	ADM	*FORMULA	
Akhiok	13.0000	39.60 + (1.62*(13 - 20))	39.60
Chiniak	18.0000	39.60 + (1.62*(18 - 20))	39.60
Port Lions	30.0000	39.60 + (1.62*(30 - 20))	55.80
Old Harbor	38.0000	55.80 + (1.49*(38 - 30))	67.72
Ouzinkie	14.0000	39.60 + (1.62*(14 - 20))	39.60
East	295.5000	2.18 + (1.08*(295.5 - 150))	370.24
Main	203.4000	326.10 + (.97*(203.4 - 250))	275.77
Peterson	200.1500	326.10 + (.97*(200.15 - 250))	272.26
KMS	390.3500	471.6 + (.92*(390.35 - 400))	462.24
KHS	507.7500	471.6 + (.92*(507.75 - 400))	570.73
	<u>1,710.1500</u>		
Local ADM	1,710.1500	----->	2,193.56
Correspondence	<u>238.4000</u>		
	1,948.5500		

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2.1289)** **1.289**
Total After Adjustment for District Cost Factor 2,827.50

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3393.00

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,443.90

+ Special Education Intensive Fac **100 * 13** **1300**
Adjusted Students + Special Educat 0 4,743.90

+ Correspondence (ADM * 90) **ADM: 238.40** **214.560**
Total District Adjusted ADM 4,958.46

*** Base Student Allocation Value (BSAV)** **5960**
= Basic Need **\$29,552,422**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145
Full Values \$2,529,488,770

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 21,626,806**

+ Quality Schools **\$ 79,335**

= TOTAL STATE ENTITLEMENT **\$ 21,706,141**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY26 Budget w/ \$700 BSA Increase

SCHOOL	Working enrollment		ADJUSTED ADM
	ADM	*FORMULA	
Akhiok	13.0000	39.60 + (1.62*(13 - 20))	39.60
Chiniak	18.0000	39.60 + (1.62*(18 - 20))	39.60
Port Lions	30.0000	39.60 + (1.62*(30 - 20))	55.80
Old Harbor	38.0000	55.80 + (1.49*(38 - 30))	67.72
Ouzinkie	14.0000	39.60 + (1.62*(14 - 20))	39.60
East	295.5000	2.18 + (1.08*(295.5 - 150))	370.24
Main	203.4000	326.10 + (.97*(203.4 - 250))	275.77
Peterson	200.1500	326.10 + (.97*(200.15 - 250))	272.26
KMS	390.3500	471.6 + (.92*(390.35 - 400))	462.24
KHS	507.7500	471.6 + (.92*(507.75 - 400))	570.73
	<u>1,710.1500</u>		
Local ADM	1,710.1500	----->	2,193.56
Correspondence	<u>238.4000</u>		
	1,948.5500		

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,827.50

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3393.00

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,443.90

+ Special Education Intensive Fac **100 * 13** **1300**
Adjusted Students + Special Educat 0 4,743.90

+ Correspondence (ADM * 90) **ADM: 238.40** **214.560**
Total District Adjusted ADM 4,958.46

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$33,023,344**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145
Full Values \$2,529,488,770

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 25,097,728**

+ Quality Schools **\$ 79,335**

= TOTAL STATE ENTITLEMENT **\$ 25,177,063**

* Formula+school size 10-19.99 uses flat 39.60 ADM

FY26 Revenue						
		No BSA Increase	+ / -	340 BSA Increase (FY 26 Adopted)	+ / -	700 BSA Increase
LOCAL REVENUE SOURCES:						
	Annual Appropriation/InKind	\$ 12,979,556.50	\$ -	\$ 12,979,556.50	\$ -	\$ 12,979,556.50
	In-kind Services		\$ -		\$ -	
	Use of Facilities	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
	Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
	Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -		\$ -	
	E-Rate Reimbursements	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
	Sub-total Local Sources	\$ 15,075,556.50	\$ -	\$ 15,075,556.50	\$ -	\$ 15,075,556.50
STATE SOURCES:						
	Foundation	\$ 21,626,805.76	\$ 1,623,758.00	\$ 23,250,563.76	\$ 1,847,164.00	\$ 25,097,727.76
	One Time State Grant money	\$ -	\$ -	\$ -	\$ -	\$ -
	State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00
	PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
	Quality Schools	\$ 79,335.00	\$ (157.00)	\$ 79,178.00	\$ 157.00	\$ 79,335.00
	TRS On Behalf	\$ 2,551,293.00	\$ -	\$ 2,551,293.00	\$ -	\$ 2,551,293.00
	PERS On Behalf	\$ 456,434.00	\$ -	\$ 456,434.00	\$ -	\$ 456,434.00
	Sub-total State Sources	\$ 25,601,449.76	\$ 1,623,601.00	\$ 27,225,050.76	\$ 1,847,321.00	\$ 29,072,371.76
FEDERAL SOURCES:						
	Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ -	\$ 2,405,992.00	\$ -	\$ 2,405,992.00
	Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ -	\$ 31,231.00	\$ -	\$ 31,231.00
	Department of Defense	\$ 248,393.00	\$ -	\$ 248,393.00	\$ -	\$ 248,393.00
	Impact Aid-Direct	\$ 4,143.00	\$ -	\$ 4,143.00	\$ -	\$ 4,143.00
	Sub-total Federal Sources	\$ 2,689,759.00	\$ -	\$ 2,689,759.00	\$ -	\$ 2,689,759.00
	LOCAL-STATE-FEDERAL REVENUE	\$ 43,366,765.26	\$ 1,623,601.00	\$ 44,990,366.26	\$ 1,847,321.00	\$ 46,837,687.26
OTHER SOURCES:						
	Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
	Use of fund balance	\$ 5,066,994.04	\$ (94,640.99)	\$ 4,972,353.05	\$ -	\$ 4,972,353.05
	Hold Harmless Estimate	\$ 654,070.00	\$ -	\$ 654,070.00	\$ -	\$ 654,070.00
	Sub-total Other Sources	\$ 5,901,064.04	\$ (94,640.99)	\$ 5,806,423.05	\$ -	\$ 5,806,423.05
	TOTAL REVENUE	\$ 49,267,829.30	\$ 1,528,960.01	\$ 50,796,789.31	\$ 1,847,321.00	\$ 52,644,110.31

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - REVENUE REPORT

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.011.0000	BOROUGH APPROPRIATION	(\$11,666,558.00)	(\$11,453,866.64)	(\$11,453,866.64)	(\$212,691.36)	\$0.00	(\$212,691.36)	1.82%
100.000.000.0000.012.0000	IN-KIND P&C INSURANCE	(\$505,000.00)	(\$729,687.80)	(\$729,687.80)	\$224,687.80	\$0.00	\$224,687.80	-44.49%
100.000.000.0000.014.0000	IN-KIND AUDIT	(\$50,000.00)	(\$69,555.00)	(\$69,555.00)	\$19,555.00	\$0.00	\$19,555.00	-39.11%
100.000.000.0000.015.0000	IN-KIND GRND MAINTENANCE	(\$95,000.00)	(\$63,448.56)	(\$63,448.56)	(\$31,551.44)	\$0.00	(\$31,551.44)	33.21%
100.000.000.0000.040.0000	OTHER LOCAL REVENUE	\$0.00	(\$20,901.43)	(\$20,901.43)	\$20,901.43	\$0.00	\$20,901.43	0.00%
100.000.000.0000.043.0000	ATHLETIC FEES	(\$35,000.00)	(\$18,165.00)	(\$18,165.00)	(\$16,835.00)	\$0.00	(\$16,835.00)	48.10%
100.000.000.0000.045.0000	VILLAGE TEACHERAGE RENT	(\$6,000.00)	(\$19,875.00)	(\$19,875.00)	\$13,875.00	\$0.00	\$13,875.00	-231.25%
100.000.000.0000.046.0000	USE OF FACILITIES	(\$20,000.00)	(\$32,997.75)	(\$32,997.75)	\$12,997.75	\$0.00	\$12,997.75	-64.99%
100.000.000.0000.047.0000	E-RATE REIMBURSEMENT	(\$2,000,000.00)	(\$1,862,543.20)	(\$1,862,543.20)	(\$137,456.80)	\$0.00	(\$137,456.80)	6.87%
100.000.000.0000.051.0000	FOUNDATION	(\$25,161,942.64)	(\$25,161,944.00)	(\$25,161,944.00)	\$1.36	\$0.00	\$1.36	0.00%
100.000.000.0000.052.0000	STATE MILITARY CONTRACT	(\$879,582.00)	(\$879,582.00)	(\$879,582.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.053.0000	DISPARITY PRIOR YEAR	\$0.00	(\$900.00)	(\$900.00)	\$900.00	\$0.00	\$900.00	0.00%
100.000.000.0000.054.0000	QUALITY SCHOOLS	(\$85,684.00)	(\$85,684.00)	(\$85,684.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.055.0000	HB39	(\$3,526,238.00)	(\$3,651,386.00)	(\$3,651,386.00)	\$125,148.00	\$0.00	\$125,148.00	-3.55%
100.000.000.0000.056.0000	TRS ON BEHALF RELIEF	(\$2,600,914.21)	(\$2,423,984.95)	(\$2,423,984.95)	(\$176,929.26)	\$0.00	(\$176,929.26)	6.80%
100.000.000.0000.057.0000	PERS ON BEHALF RELIEF	(\$384,345.21)	(\$385,928.87)	(\$385,928.87)	\$1,583.66	\$0.00	\$1,583.66	-0.41%
100.000.000.0000.110.0000	IMPACT AID - DIRECT	(\$4,143.00)	(\$24,035.00)	(\$24,035.00)	\$19,892.00	\$0.00	\$19,892.00	-480.14%
100.000.000.0000.112.0000	IMPACT AID - DIRCT SPED ADD-ON	(\$31,231.00)	(\$3,971.00)	(\$3,971.00)	(\$27,260.00)	\$0.00	(\$27,260.00)	87.29%
100.000.000.0000.181.0000	IMPACT AID - MILITARY	(\$2,405,992.00)	(\$2,299,529.00)	(\$2,299,529.00)	(\$106,463.00)	\$0.00	(\$106,463.00)	4.42%
100.000.000.0000.183.0000	IMPACT AID - SPED	\$0.00	(\$49,927.00)	(\$49,927.00)	\$49,927.00	\$0.00	\$49,927.00	0.00%
100.000.000.0000.184.0000	DEPARTMENT OF DEFENSE	(\$248,393.00)	(\$166,941.37)	(\$166,941.37)	(\$81,451.63)	\$0.00	(\$81,451.63)	32.79%
100.000.000.0000.236.0000	USE OF FUND BALANCE	(\$1,672,806.96)	\$0.00	\$0.00	(\$1,672,806.96)	\$0.00	(\$1,672,806.96)	100.00%
100.000.000.0000.238.0000	IDCF	(\$180,000.00)	(\$209,784.16)	(\$209,784.16)	\$29,784.16	\$0.00	\$29,784.16	-16.55%
100.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	\$0.00	(\$613.15)	(\$613.15)	\$613.15	\$0.00	\$613.15	0.00%
	FUNCTION: UNDESIGNATED - 000	(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%
	FUND: GENERAL FUND - 100	(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%
	Grand Total:	(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%

End of Report

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00
Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Difference	\$ 270,772.00

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00	Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Projected Expenditures	\$ 51,558,830.00	Actual Expenditures	\$ 50,569,498.00
Projected Difference	\$ (1,672,807.00)	Actual Difference	\$ (954,247.00)

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURE BY OBJECT

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$16,216,353.38	\$16,239,028.22	\$16,239,028.22	(\$22,674.84)	\$2,454,189.14	(\$2,476,863.98)	-15.27%
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$8,709,042.90	\$8,880,449.53	\$8,880,449.53	(\$171,406.63)	\$204,143.46	(\$375,550.09)	-4.31%
100.000.000.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$155,585.27	\$204,080.75	\$204,080.75	(\$48,495.48)	\$1,012.50	(\$49,507.98)	-31.82%
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$80,000.00	\$90,419.20	\$90,419.20	(\$10,419.20)	\$0.00	(\$10,419.20)	-13.02%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$15,249,280.23	\$14,614,055.44	\$14,614,055.44	\$635,224.79	\$1,050,238.27	(\$415,013.48)	-2.72%
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$78,000.00	\$78,339.81	\$78,339.81	(\$339.81)	\$0.00	(\$339.81)	-0.44%
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$53,601.28	\$103,972.85	\$103,972.85	(\$50,371.57)	\$0.00	(\$50,371.57)	-93.97%
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$1,052,325.59	\$868,253.45	\$868,253.45	\$184,072.14	\$0.00	\$184,072.14	17.49%
100.000.000.0000.420.0000	STAFF TRAVEL	\$656,132.14	\$684,555.23	\$684,993.11	(\$28,860.97)	\$90.00	(\$28,950.97)	-4.41%
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$4,663,374.00	\$4,465,840.66	\$4,465,840.66	\$197,533.34	\$0.00	\$197,533.34	4.24%
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$1,282,833.73	\$1,112,139.14	\$1,112,139.14	\$170,694.59	\$0.00	\$170,694.59	13.31%
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$1,367,089.48	\$965,502.61	\$965,502.61	\$401,586.87	\$258.94	\$401,327.93	29.36%
100.000.000.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$955,927.87	\$1,358,320.33	\$1,358,320.33	(\$402,392.46)	\$0.00	(\$402,392.46)	-42.09%
100.000.000.0000.490.0000	OTHER EXPENSES	\$80,158.50	\$65,547.67	\$65,547.67	\$14,610.83	\$0.00	\$14,610.83	18.23%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$959,125.65	\$838,555.22	\$838,555.22	\$120,570.43	\$0.00	\$120,570.43	12.57%
	FUND: GENERAL FUND - 100	\$51,558,830.02	\$50,569,060.11	\$50,569,497.99	\$989,332.03	\$3,709,932.31	(\$2,720,600.28)	-5.28%
Grand Total:		\$51,558,830.02	\$50,569,060.11	\$50,569,497.99	\$989,332.03	\$3,709,932.31	(\$2,720,600.28)	-5.28%

End of Report

Projected Expenditures	\$ 51,558,830.00
Actual Expenditures	\$ 50,569,498.00
	\$ 989,332.00

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00	Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Projected Expenditures	\$ 51,558,830.00	Actual Expenditures	\$ 50,569,498.00
Projected Difference	\$ (1,672,807.00)	Actual Difference	\$ (954,247.00)

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

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

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

Nonexempt fund balances as a percentage of current year expenditures

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

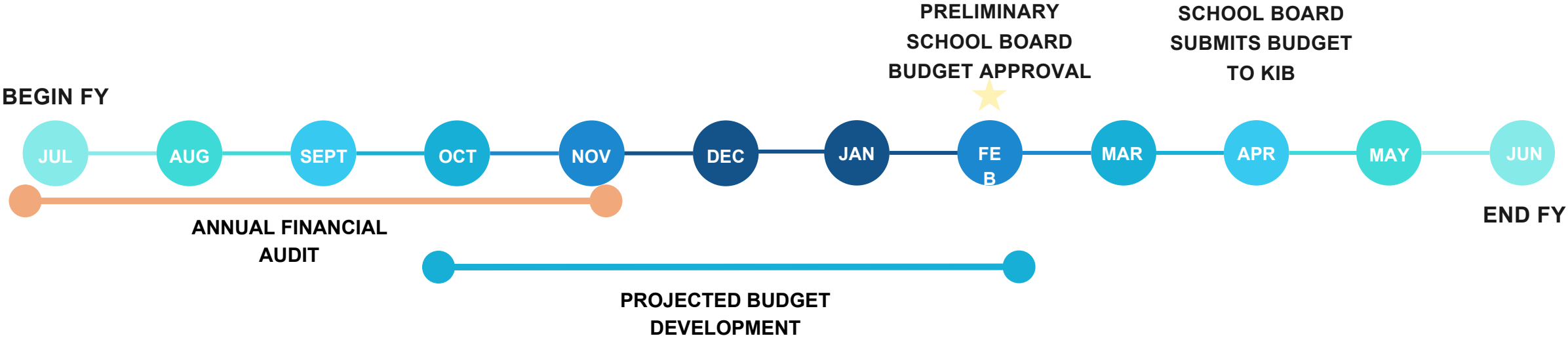
FY25 Fund Balance	\$ 11,750,902.00
FY26 Fund Balance	\$ 10,791,947.00
Use of Fund Balance in FY25	\$ 958,955.00



Budget Update

November 3, 2025

BUDGET DEVELOPMENT



Student
Count
Period


Projected
Enrollment
FY26
Submitted



STATE FOUNDATION FORMULA FY 25

STEP 1

SCHOOL SIZE ADJUSTMENT



THE SCHOOL SIZE FACTOR TABLE IS USED TO CALCULATE THE ADJUSTED ADM FOR EACH SCHOOL.

ADM = 1971

Adjusted ADM =
2328.89

STEP 2

DISTRICT COST FACTOR




THE DISTRICT'S SCHOOL SIZE ADJUSTED ADM IS MULTIPLIED BY THE DISTRICT COST FACTOR

$2328.89 \times 1.289 =$
3001.94

STEP 3

SPECIAL NEEDS FACTOR




THE PREVIOUSLY ADJUSTED ADM IS MULTIPLIED BY 1.20, PROVIDING AN ADDITIONAL 20%.

$3001.94 \times 1.2 =$
3602.23

STEP 4

CTE FACTOR



THE PREVIOUSLY ADJUSTED ADM IS MULTIPLIED BY 1.015, PROVIDING AN ADDITIONAL 1.5%.

$3602.23 \times 1.015 =$
3656.36

STEP 5

INTENSIVE NEEDS FACTOR




THE INTENSIVE NEEDS COUNT IS MULTIPLIED BY 13 TO DETERMINE THE FINAL ADJUSTED ADM.

$95 \times 13 = 1235$

$1235 + 3656.36 =$
4891.36

STEP 6

CORRESPONDENCE FACTOR



THE DISTRICT'S CORRESPONDENCE COUNT IS ADDED IN AND MULTIPLIED BY .90

$185 \times .9 = 166.5$

$4891.36 + 166.5 =$
5057.86



KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
 FY26 Budget w/ No BSA Increase

SCHOOL	Working enrollment		ADJUSTED ADM
	ADM	*FORMULA	
Akhiok	13.0000	39.60 + (1.62*(13 - 20))	39.60
Chiniak	18.0000	39.60 + (1.62*(18 - 20))	39.60
Port Lions	30.0000	39.60 + (1.62*(30 - 20))	55.80
Old Harbor	38.0000	55.80 + (1.49*(38 - 30))	67.72
Ouzinkie	14.0000	39.60 + (1.62*(14 - 20))	39.60
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Peterson	200.1500	326.10 + (.97*(200.15 - 250))	272.26
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Correspondence	238.4000		
	1,948.5500		

* District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289
 Total After Adjustment for District Cost Factor 2,827.50

* Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200
 Total After Adjustment for Special Needs Factor 3393.00

* Vocational Education Factor (Vocational for students 7-12) 1.015
 Total After Adjustment for Voc Ed Funding Factor 3,443.90

+ Special Education Intensive Fac 100 * 13 1300
 Adjusted Students + Special Educat 0 4,743.90

+ Correspondence (ADM * 90) ADM: 238.40 214.560
 Total District Adjusted ADM 4,958.46

* Base Student Allocation Value (BSAV) 5960
 = Basic Need \$29,552,422

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145
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Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 21,626,806

+ Quality Schools \$ 79,335

= TOTAL STATE ENTITLEMENT \$ 21,706,141

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
 FY26 Budget w/ \$700 BSA Increase

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* District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289
 Total After Adjustment for District Cost Factor 2,827.50

* Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200
 Total After Adjustment for Special Needs Factor 3393.00

* Vocational Education Factor (Vocational for students 7-12) 1.015
 Total After Adjustment for Voc Ed Funding Factor 3,443.90

+ Special Education Intensive Fac 100 * 13 1300
 Adjusted Students + Special Educat 0 4,743.90

+ Correspondence (ADM * 90) ADM: 238.40 214.560
 Total District Adjusted ADM 4,958.46

* Base Student Allocation Value (BSAV) 6660
 = Basic Need \$33,023,344

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145
 Full Values \$2,529,488,770

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 25,097,728

+ Quality Schools \$ 79,335

= TOTAL STATE ENTITLEMENT \$ 25,177,063

* Formula+school size 10-19.99 uses flat 39.60 ADM



As of 10/28/2025

Revenue Variability: True up for Snapshot count in Adjusted Average Daily Membership, intensives, and federal funding (impact aid)

Expenditures Variability: Running new salary expenditures, stipends, and extra duty with the new post BSA salary schedule.

FY26 Revenue						
		No BSA Increase	+ / -	340 BSA Increase (FY 26 Adopted)	+ / -	700 BSA Increase
LOCAL REVENUE SOURCES:						
	Annual Appropriation/InKind	\$ 12,979,556.50	\$ -	\$ 12,979,556.50	\$ -	\$ 12,979,556.50
	In-kind Services		\$ -		\$ -	
	Use of Facilities	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
	Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
	Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -		\$ -	
	E-Rate Reimbursements	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
	Sub-total Local Sources	\$ 15,075,556.50	\$ -	\$ 15,075,556.50	\$ -	\$ 15,075,556.50
STATE SOURCES:						
	Foundation	\$ 21,626,805.76	\$ 1,623,758.00	\$ 23,250,563.76	\$ 1,847,164.00	\$ 25,097,727.76
	One Time State Grant money	\$ -	\$ -	\$ -	\$ -	\$ -
	State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00
	PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
	Quality Schools	\$ 79,335.00	\$ (157.00)	\$ 79,178.00	\$ 157.00	\$ 79,335.00
	TRS On Behalf	\$ 2,551,293.00	\$ -	\$ 2,551,293.00	\$ -	\$ 2,551,293.00
	PERS On Behalf	\$ 456,434.00	\$ -	\$ 456,434.00	\$ -	\$ 456,434.00
	Sub-total State Sources	\$ 25,601,449.76	\$ 1,623,601.00	\$ 27,225,050.76	\$ 1,847,321.00	\$ 29,072,371.76
FEDERAL SOURCES:						
	Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ -	\$ 2,405,992.00	\$ -	\$ 2,405,992.00
	Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ -	\$ 31,231.00	\$ -	\$ 31,231.00
	Department of Defense	\$ 248,393.00	\$ -	\$ 248,393.00	\$ -	\$ 248,393.00
	Impact Aid-Direct	\$ 4,143.00	\$ -	\$ 4,143.00	\$ -	\$ 4,143.00
	Sub-total Federal Sources	\$ 2,689,759.00	\$ -	\$ 2,689,759.00	\$ -	\$ 2,689,759.00
	LOCAL-STATE-FEDERAL REVENUE	\$ 43,366,765.26	\$ 1,623,601.00	\$ 44,990,366.26	\$ 1,847,321.00	\$ 46,837,687.26
OTHER SOURCES:						
	Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
	Use of fund balance	\$ 5,066,994.04	\$ (94,640.99)	\$ 4,972,353.05	\$ -	\$ 4,972,353.05
	Hold Harmless Estimate	\$ 654,070.00	\$ -	\$ 654,070.00	\$ -	\$ 654,070.00
	Sub-total Other Sources	\$ 5,901,064.04	\$ (94,640.99)	\$ 5,806,423.05	\$ -	\$ 5,806,423.05
	TOTAL REVENUE	\$ 49,267,829.30	\$ 1,528,960.01	\$ 50,796,789.31	\$ 1,847,321.00	\$ 52,644,110.31



Audit FY25

Draft Form Only until after
Federal Shutdown



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Education
& Early Development

OFFICE OF THE COMMISSIONER

333 Willoughby Ave., 9th Floor, SOB
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.2800
TTY/TDD: 907.465.2815
Fax: 907.465.2806

October 31, 2025

Subject: FY2025 Single Audits and District Funding Continuation

Dear Superintendents,

The Department of Education and Early Development (DEED) would like to provide clarification regarding FY2025 single audits and their relationship to district funding.

The Federal Office of Management and Budget (OMB) has experienced an administrative delay in issuing the 2025 OMB Compliance Supplement. A draft version has been shared with auditors for planning purposes, and no significant changes are anticipated before final release. However, as outlined in GAQC Alert #488, auditors should not issue a June 30, 2025 year-end single audit until the final supplement is formally published.

To ensure this federal delay does not negatively impact Alaska school districts, DEED will not withhold funding under AS 14.14.050 solely due to audit delays resulting from the pending release of the 2025 OMB Compliance Supplement.

DEED will continue to monitor federal guidance and communications closely and share updates as new information becomes available. Thank you for your continued commitment to maintaining strong fiscal stewardship on behalf of Alaska's students and communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Deena Bishop".

Dr. Deena Bishop
Commissioner



KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - REVENUE REPORT

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.011.0000	BOROUGH APPROPRIATION	(\$11,666,558.00)	(\$11,453,866.64)	(\$11,453,866.64)	(\$212,691.36)	\$0.00	(\$212,691.36)	1.82%
100.000.000.0000.012.0000	IN-KIND P&C INSURANCE	(\$505,000.00)	(\$729,687.80)	(\$729,687.80)	\$224,687.80	\$0.00	\$224,687.80	-44.49%
100.000.000.0000.014.0000	IN-KIND AUDIT	(\$50,000.00)	(\$69,555.00)	(\$69,555.00)	\$19,555.00	\$0.00	\$19,555.00	-39.11%
100.000.000.0000.015.0000	IN-KIND GRND MAINTENANCE	(\$95,000.00)	(\$63,448.56)	(\$63,448.56)	(\$31,551.44)	\$0.00	(\$31,551.44)	33.21%
100.000.000.0000.040.0000	OTHER LOCAL REVENUE	\$0.00	(\$20,901.43)	(\$20,901.43)	\$20,901.43	\$0.00	\$20,901.43	0.00%
100.000.000.0000.043.0000	ATHLETIC FEES	(\$35,000.00)	(\$18,165.00)	(\$18,165.00)	\$18,835.00	\$0.00	(\$18,835.00)	48.10%
100.000.000.0000.045.0000	VILLAGE TEACHERAGE RENT	(\$6,000.00)	(\$19,875.00)	(\$19,875.00)	\$13,875.00	\$0.00	\$13,875.00	-231.25%
100.000.000.0000.046.0000	USE OF FACILITIES	(\$20,000.00)	(\$32,997.75)	(\$32,997.75)	\$12,997.75	\$0.00	\$12,997.75	-84.99%
100.000.000.0000.047.0000	E-RATE REIMBURSEMENT	(\$2,000,000.00)	(\$1,862,543.20)	(\$1,862,543.20)	(\$137,456.80)	\$0.00	(\$137,456.80)	6.87%
100.000.000.0000.051.0000	FOUNDATION	(\$25,161,942.64)	(\$25,161,944.00)	(\$25,161,944.00)	\$1.36	\$0.00	\$1.36	0.00%
100.000.000.0000.052.0000	STATE MILITARY CONTRACT	(\$879,582.00)	(\$879,582.00)	(\$879,582.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.053.0000	DISPARITY PRIOR YEAR	\$0.00	(\$900.00)	(\$900.00)	\$900.00	\$0.00	\$900.00	0.00%
100.000.000.0000.054.0000	QUALITY SCHOOLS	(\$85,684.00)	(\$85,684.00)	(\$85,684.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.055.0000	HB39	(\$3,526,238.00)	(\$3,651,386.00)	(\$3,651,386.00)	\$125,148.00	\$0.00	\$125,148.00	-3.55%
100.000.000.0000.056.0000	TRS ON BEHALF RELIEF	(\$2,600,914.21)	(\$2,423,984.95)	(\$2,423,984.95)	(\$176,929.26)	\$0.00	(\$176,929.26)	6.80%
100.000.000.0000.057.0000	PERS ON BEHALF RELIEF	(\$384,345.21)	(\$385,928.87)	(\$385,928.87)	\$1,583.66	\$0.00	\$1,583.66	-0.41%
100.000.000.0000.110.0000	IMPACT AID - DIRECT	(\$4,143.00)	(\$24,035.00)	(\$24,035.00)	\$19,892.00	\$0.00	\$19,892.00	-480.14%
100.000.000.0000.112.0000	IMPACT AID - DIRCT SPED ADD-ON	(\$31,231.00)	(\$3,971.00)	(\$3,971.00)	(\$27,260.00)	\$0.00	(\$27,260.00)	87.29%
100.000.000.0000.181.0000	IMPACT AID - MILITARY	(\$2,405,992.00)	(\$2,299,529.00)	(\$2,299,529.00)	(\$106,463.00)	\$0.00	(\$106,463.00)	4.42%
100.000.000.0000.183.0000	IMPACT AID - SPED	\$0.00	(\$49,927.00)	(\$49,927.00)	\$49,927.00	\$0.00	\$49,927.00	0.00%
100.000.000.0000.184.0000	DEPARTMENT OF DEFENSE	(\$248,393.00)	(\$166,941.37)	(\$166,941.37)	(\$81,451.63)	\$0.00	(\$81,451.63)	32.79%
100.000.000.0000.236.0000	USE OF FUND BALANCE	(\$1,672,806.96)	\$0.00	\$0.00	(\$1,672,806.96)	\$0.00	(\$1,672,806.96)	100.00%
100.000.000.0000.238.0000	IDCF	(\$180,000.00)	(\$209,784.16)	(\$209,784.16)	\$29,784.16	\$0.00	\$29,784.16	-16.55%
100.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	\$0.00	(\$613.15)	(\$613.15)	\$613.15	\$0.00	\$613.15	0.00%
	FUNCTION: UNDESIGNATED - 000	(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%
	FUND: GENERAL FUND - 100	(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%
Grand Total:		(\$51,558,830.02)	(\$49,615,250.88)	(\$49,615,250.88)	(\$1,943,579.14)	\$0.00	(\$1,943,579.14)	3.77%

End of Report

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00
Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Difference	\$ 270,772.00

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00	Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Projected Expenditures	\$ 51,558,830.00	Actual Expenditures	\$ 50,569,498.00
Projected Difference	\$ (1,672,807.00)	Actual Difference	\$ (954,247.00)



KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURE BY OBJECT

From Date: 7/1/2024

To Date: 6/30/2025

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance
 Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.310.0000	CERTIFIED SALARIES	\$16,216,353.38	\$16,239,028.22	\$16,239,028.22	(\$22,674.84)	\$2,454,189.14	(\$2,476,863.98)	-15.27%
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$8,709,042.90	\$8,880,449.53	\$8,880,449.53	(\$171,406.63)	\$204,143.46	(\$375,550.09)	-4.31%
100.000.000.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$155,585.27	\$204,080.75	\$204,080.75	(\$48,495.48)	\$1,012.50	(\$49,507.98)	-31.82%
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$80,000.00	\$90,419.20	\$90,419.20	(\$10,419.20)	\$0.00	(\$10,419.20)	-13.02%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$15,249,280.23	\$14,614,055.44	\$14,614,055.44	\$635,224.79	\$1,050,238.27	(\$415,013.48)	-2.72%
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$78,000.00	\$78,339.81	\$78,339.81	(\$339.81)	\$0.00	(\$339.81)	-0.44%
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$53,601.28	\$103,972.85	\$103,972.85	(\$50,371.57)	\$0.00	(\$50,371.57)	-93.97%
100.000.000.0000.410.0000	PROFL/TECHNICAL SERVICES	\$1,052,325.59	\$888,253.45	\$888,253.45	\$184,072.14	\$0.00	\$184,072.14	17.49%
100.000.000.0000.420.0000	STAFF TRAVEL	\$656,132.14	\$684,555.23	\$684,993.11	(\$28,860.97)	\$90.00	(\$28,950.97)	-4.41%
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$4,663,374.00	\$4,465,840.66	\$4,465,840.66	\$197,533.34	\$0.00	\$197,533.34	4.24%
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$1,282,833.73	\$1,112,139.14	\$1,112,139.14	\$170,694.59	\$0.00	\$170,694.59	13.31%
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$1,387,089.48	\$965,502.61	\$965,502.61	\$401,586.87	\$258.94	\$401,327.93	29.36%
100.000.000.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$955,927.87	\$1,358,320.33	\$1,358,320.33	(\$402,392.46)	\$0.00	(\$402,392.46)	-42.09%
100.000.000.0000.490.0000	OTHER EXPENSES	\$80,158.50	\$65,547.67	\$65,547.67	\$14,610.83	\$0.00	\$14,610.83	18.23%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$959,125.65	\$838,555.22	\$838,555.22	\$120,570.43	\$0.00	\$120,570.43	12.57%
	FUND: GENERAL FUND - 100	\$51,558,830.02	\$50,569,060.11	\$50,569,497.99	\$989,332.03	\$3,709,932.31	(\$2,720,600.28)	-5.28%
Grand Total:		\$51,558,830.02	\$50,569,060.11	\$50,569,497.99	\$989,332.03	\$3,709,932.31	(\$2,720,600.28)	-5.28%

End of Report

Projected Expenditures	\$ 51,558,830.00
Actual Expenditures	\$ 50,569,498.00
	\$ 989,332.00

Projected Revenue without Use of Fund Balance	\$ 49,886,023.00	Actual Revenue without Use of Fund Balance	\$ 49,615,251.00
Projected Expenditures	\$ 51,558,830.00	Actual Expenditures	\$ 50,569,498.00
Projected Difference	\$ (1,672,807.00)	Actual Difference	\$ (954,247.00)



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

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

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

Nonexempt fund balances as a percentage of current year expenditures

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

FY25 Fund Balance	\$ 11,750,902.00
FY26 Fund Balance	\$ 10,791,947.00
Use of Fund Balance in FY25	\$ 958,955.00

Projected Fund Balance: \$5,066,994

Audit Draft Fund Balance: \$5,864,338



Next Steps

For November 18:

- Trued up Adjusted ADM Revenue (red sheets)
- New Projected Expenditures with BSA Increased Raise for Salaries and Benefits





Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date 11/03/25 WS	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	BSA SALARY INCREASE UPDATE				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Superintendent				
Summary:	Administration will deliver an update concerning the BSA salary increase.				
Financial Implications:					
Attachments:					
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	No motion is necessary.				

Understanding the BSA Language

SALARY INCREASE

FALL 2025



FY 26 BSA Increase

Adjusted Average Daily Membership reported to the state after the October 24, 2025 end date of the FY26 October count period.

Association Leadership signed an MOU for each group agreeing to use the calculations as submitted. Employee Education about the calculation for the increase.

All Employees will see a retroactive payment from July 1- October 31 on their November 8, 2025 paycheck and salaries are adjusted moving forward for the remaining pay periods in FY26.



The Calculation

BSA

The BSA increase amount was finalized at +\$700 per student. This makes the total BSA per student \$6,660 an increase from \$5,960. The BSA is calculated on October count numbers of students on the Adjusted Daily Membership.

AADM

Adjusted Average Daily Membership (AADM): Average number of student in the 20 day October count period. Then goes through the adjustments for the following:

- School size
- District cost
- Special needs
- Career and technical education
- Intensive services
- Correspondence

% ↑

The total BSA increase in dollars is the \$6,660 per student run through the AADM with the KIBSD student numbers calculated during the month of October. Our total revenue increase is \$3,470,922.

Calculation Continued

- If there were no Basic Student Allocation (BSA) increase, the district revenue based on student count numbers for FY26 AADM would have been: \$21,706,141.
- With the \$700 BSA increase, the district revenue based on the FY26 AADM as submitted in October 2025 is: \$25,177,063.
- A difference of \$3,470,922.
- Every 750,000 additional dollars in revenue will be shared with employees as a 1% increase in salary.
- The difference in revenue to the district this year is \$3,470,922. This is divided by \$750,000. Calculated to: $3,470,922 \div 750,000 = 4.6\%$
- Using the BSA language from each agreement this equates to a 4% salary increase.

QUESTIONS

If you have questions regarding your specific calculations - you can request help from your association leadership to better understand the increase and how it applies to your check.



● Email: payroll@kibsd.org

● **Office Hours for Finance Department**

- **November 10: 3:00 - 4:30 pm**
- **November 12: 3:00 - 4:30 pm**
- **Central Office Conference Room**

● **KBEA - valerie.lukin@kibsd.org**

● **KIESA - jcoylekiesa@gmail.com**

● **KAP - wbarnes01@kibsd.org**

● **KAA - tburton01@kibsd.org**



Board Agenda Item

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

Board Mtg. Date 11/03/25 WS	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Subject:	AKTEACH UPDATE				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Superintendent				
Summary:	Administration will deliver an update concerning the staffing and utilization of resources for the AKTeach program.				
Financial Implications:	There is no financial implication to the current budget.				
Attachments:					
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	No motion is necessary.				



Kodiak Island Borough School District

*Engaged in Learning.
Prepared for life.*

Superintendent Report 11/3/2025 Board Work Session

October Count Period

October count is complete and our OASIS reports have been submitted to the State.

Old Harbor School Update

Today and tomorrow Old Harbor School is closed due to no water in the village. The city of OH has been unsuccessful in fixing the issue and a contractor from Anchorage is headed to Old Harbor.

Superintendent Travels, Meetings and Trainings:

- Met with Superintendents virtually for Typhoon Halong Update on Tuesday, 10/21
- Met with KANA staff, KMS Admin, and KHS Admin about Native Youth Olympics
- Attended a Region B Superintendent Virtual Meeting on 10/22
- Attended a Joint KIB/KIBSD Maintenance Meeting on 10/23
- Visited Ouzinkie School and Port Lions School on 10/27/28. Met with Port Lions ASB.
- Met with Policy Committee on 10/29 and 11/3/2025
- Met with CFO and Asst Superintendent regarding budget
- Listened to the Legislative Education Funding Task Force Hearings on 10/30/25.

Staffing Update

Our last hire has an approved Visa, we are waiting on how the government shutdown impacts the next steps. She is waiting on her appointment at the US Embassy in Manila.

Superintendent Travel

- I have pending travel to Akhiok and Old Harbor on this Friday – weather hold.
- I will be traveling to ANC on 11/13 to speak at the New and Incoming Board Member training at the request of AASB
- I will be traveling to Texas at Winter Break.