

Board of Education Regular Meeting

Monday, June 15, 2026 6:30 PM

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

1. KIBSD Board of Education

2. Preliminaries

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

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

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

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

3. Opening Items

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

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

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

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

4. Consent Agenda

4.a. Approval of the Consent Agenda

4.b. Board of Education Minutes

4.c. Advisory School Board Minutes

4.d. Monthly Staffing Report

5. Community Comments

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

6. Action Items

6.a. FY 27 Budget Public Hearing and Adoption

6.b. Monthly Financial Report

6.c. Board Policy Update - BP 5121 *Grades/Evaluation of Student Achievement*, BP 6141.3 *Culturally Responsive Education*, BP 6142.2 *AIDS Instruction*, BP 6142.4 *Community Service*, BP 6142.5 *Environmental Education*, BP 6143 *Courses of Study*, BP 6161.2 *Damaged or Lost Instructional Materials and Equipment*, BP 6164.4 *Child Find*, BP 6174 *Bilingual Bicultural Education/English Language Learners*, BP 6179 *Child Care and*

Development Programs, BP 8000 Concepts and Roles, BP 9012 Communications to and From the Board, BP 9270 Conflict of Interest, and BP 9320 Meetings (Second Reading and Public Hearing)

6.d. Board Policy Update - *BP 3554 Other Food Sales, BP 5040 Student Nutrition and Physical Activity, BP 5131.9 Academic Honesty, and BP 5145.15 Student and Family Privacy Rights (First Reading)*

6.e. FY 27 Certificated Contracts

7. Community Comments

7.a. Community Comments

8. Reports

8.a. Superintendent's Report

Speaker (s) :
Superintendent

8.b. Board Committee Reports

9. Board Comments

9.a. Board Comments

Speaker (s) : Board
President

10. Adjournment

10.a. Adjournment

11. Informational Items

Speaker (s) : Board
President



Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date 06-15-26	Reports of the Superintendent ☐	Action Item ☐	Consent Agenda ☒	Reports, Routine Monthly ☐	Other ☐
Subject:	BOARD OF EDUCATION MINUTES				
Presenter or Contact Person:	Cyndy A. Mika, Superintendent				
Summary:	The Secretary to the Board of Education has prepared draft minutes for approval.				
Financial Implications:	There are no financial implications to the budget.				
Attachments:	5.18.26 RM Minutes 6.01.26 SM Minutes				
Recommendation:	Administration recommends the Board review the Board of Education minutes for adoption, as submitted.				
Motion:	Move to approve Special Meeting Minutes of June 1, 2026, and Regular Meeting Minutes of May 18, 2026.				

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
Regular Meeting – May 18, 2026**

The Board of Education of the Kodiak Island Borough School District met in a Regular Meeting on Monday, May 18, 2026, in the District Services Conference Room. School Board President KERRY IRONS called the meeting to order at 6:30 p.m.

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

KERRY IRONS
JIM PRYOR
JESSE MICKELSON

Board members excused: DUNCAN FIELDS and MIKE LITZOW

A quorum was established.

APPROVAL OF THE AGENDA:

MOTION

JESSE MICKELSON moved to approve the agenda as submitted. JIM PRYOR seconded the motion, and it carried unanimously by a roll call vote of all members present.

APPROVAL OF THE CONSENT AGENDA:

4.a Approval of the Consent Agenda

MOTION

JESSE MICKELSON moved to approve Special Meeting Minutes of April 20, 2026 and May 4, 2026; and Regular Meeting Minutes of April 20, 2026; Acknowledge receipt of the March 31, 2026, Old Harbor Advisory School Board Minutes; Acknowledge receipt of the Monthly Staffing Report; and Approve the FY28-FY33 CIP list, as submitted. JIM PRYOR seconded the motion, and it carried unanimously by a roll call vote of all members present

4.b Board of Education Minutes

MOTION

The motion to approve Special Meeting Minutes of April 20, 2026 and May 4, 2026; and Regular Meeting Minutes of April 20, 2026, was approved under the consent agenda.

4.c Advisory School Board Minutes

MOTION

The motion to acknowledge receipt of the March 31, 2026, Old Harbor Advisory School Board Minutes was approved under the consent agenda.

4.d Monthly Staffing Report

MOTION

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

4.e Six-Year Capital Improvement Plan FY28-FY33

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
May 18, 2026
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MOTION

The motion to approve the FY28-FY33 CIP list as submitted, was approved under the consent agenda.

STUDENT REPRESENTATIVE REPORT: New Student Representative, Grace Acker, delivered a report.

RECOGNITIONS: Dr. Mika recognized Student Advisory Representative, Tessa Davis, for her service to the Board of Education and extended congratulations upon her upcoming graduation.

COMMUNITY COMMENTS – None

PROGRAM PRESENTATIONS:

8.a End of Year Assessment Results Report – Katrina Stewart and Angela Hietala, Department of Learning, presented the report.

ACTION ITEMS:

9.a Policy Update - BP 5121 *Grades/Evaluation of Student Achievement*, BP 6141.3 *Culturally Responsive Education*, BP 6142.2 *AIDS Instruction*, BP 6142.4 *Community Service*, BP 6142.5 *Environmental Education*, BP 6143 *Courses of Study*, BP 6161.2 *Damaged or Lost Instructional Materials and Equipment*, BP 6164.4 *Child Find*, BP 6174 *Bilingual Bicultural Education/English Language Learners*, BP 6179 *Child Care and Development Programs*, BP 8000 *Concepts and Roles*, BP 9012 *Communications to and From the Board*, BP 9270 *Conflict of Interest*, and BP 9320 *Meetings* (First Reading)

MOTION

JIM PRYOR moved to revise Board Policies BP 5121, BP 6141.3, BP 6142.2, BP 6142.4, BP 6142.5, BP 6143, BP 6161.2, BP 6164.4, BP 6174, BP 6179, BP 8000, BP 9012, BP 9270, and BP 9320 in first reading, as presented, and forward the policies to the June 15, 2026, Regular Meeting for a second reading and public hearing. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

9.b FY 27 Certificated Contracts

MOTION

JESSE MICKELSON moved to approve the 2026-2027 certificated contract to Jessica Risley in the amount of \$87,259.08, as presented. JIM PRYOR seconded the motion, and it carried unanimously by a roll call vote of all members present.

9.c Monthly Financial Report

MOTION

JIM PRYOR moved to acknowledge the receipt of the April Report of Revenues and Expenditures, with Year-to-Date General Fund Revenues in the amount of \$43,623,982.24 and Year-to-Date General Fund Expenditures in the amount of \$40,220,671.04, as presented. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
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9.d 2026-2027 School Calendar Revision

MOTION

JIM PRYOR moved to approve the changes to the 2026-2027 School Calendar as presented. JESSE MICKELSON seconded the motion, and it carried unanimously by a roll call vote of all members present.

COMMUNITY COMMENTS – Judy Carstens

REPORTS:

11.a Superintendent's Report – Superintendent Cyndy Mika presented the report.

11.b Board Committee Reports

BOARD COMMENTS

ADJOURNMENT

MOTION

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

Without objection, and there being no further business, Board President KERRY IRONS adjourned the meeting at 8:27 p.m. on May 18, 2026.

Respectfully Submitted,

Laurie Pardoe
Secretary to the Board

Approved by the Kodiak Island Borough School District Board of Education at their Regular Meeting of June 15, 2026.

Jesse Mickelson
Clerk of the Board

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
Special Meeting – June 1, 2026**

The Board of Education of the Kodiak Island Borough School District met in a Special Meeting on Monday, June 1, 2026, in the District Services Conference Room. School Board President KERRY IRONS called the meeting to order at 10:15 p.m.

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

KERRY IRONS
JIM PRYOR
DUNCAN FIELDS
JESSE MICKELSON

Board members excused: MIKE LITZOW

A quorum was established.

COMMUNITY COMMENTS: None.

ACTION ITEMS:

5.a FY27 Certificated Contracts

MOTION

JESSE MICKELSON moved to approve the 2026-2027 certificated contract and special education stipend for Annie Abarca in the total amount of \$84,819.22 as presented. JIM PRYOR seconded the motion, and it carried unanimously by a roll call vote of all members present.

ADJOURNMENT

MOTION

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

Without objection, and there being no further business, Board President KERRY IRONS adjourned the meeting at 10:19 p.m. on June 1, 2026.

Respectfully Submitted,

Laurie Pardoe
Secretary to the Board

Approved by the Kodiak Island Borough School District Board of Education at their Regular Meeting of June 15, 2026.

Jesse Mickelson
Clerk of the Board



Board Agenda Item

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

Board Mtg. Date 06-15-26	Reports of the Superintendent ☐	Action Item ☐	Consent Agenda ☒	Reports, Routine Monthly ☐	Other ☐
Subject:	ADVISORY SCHOOL BOARD MINUTES				
Presenter or Contact Person:	Cyndy A. Mika, Superintendent				
Summary:	The District has received Advisory School Board Minutes from Chiniak and Old Harbor Advisory School Boards.				
Financial Implications:	There are no financial implications to the budget.				
Attachments:	05.14.26 Chiniak ASB Minutes Old Harbor ASB Minutes – April and May 2026				
Recommendation:	Administration recommends the Board acknowledge receipt of the Advisory School Board Minutes as submitted.				
Motion:	I move the Board acknowledge receipt of the Advisory School Board Minutes, as submitted.				

CHINIAK May 14, 2026

4:00 p.m. Chiniak School/TEAMS

- Call to Order/Roll Call/Introduce Guests

- Approval of Minutes of April 9, 2026

All approve

- Community Comments and Correspondence

No comments for now

- Administrator Report

- Enrollment numbers for FY27

Same enrollment numbers 18. Projected number for next year, one new kindergartener.

- Overview from Ms. Stark

Prom we had 32 students attend, lots of fun PA will run a report for cost of PROM will get to us tomorrow. Student funds covered it. Last Friday we had a spring play and elder lunch which was a great attendance. STAR testing happened, we had some positive and area that need some attention. Board meeting-lots of questions had been asked about our water problems. BOE are more aware of our issues. Last Saturday we had a yard sale fundraiser, the school raise about \$600. CS is looking forward to earmarking it to a school trip for next school year. This would be a springtime travel. % students went to the hunter safety field day course and passed, this is a lifetime certification. May 22nd is our graduation day from 1pm-3pm.

- Title I A-Peggy update

Our title -1 funds both A and C, A is low income and C is migrant ed funds. Both funds go into the pot to support students in grades 1st-3rd, most students she meets with them for about 20 minutes a day. Need to get input for those funds that will go into the notes to thew state. PA can show to the ASB the growth and data for this Alaska REEDs act which is funded by the title-1(A)(C).

- Committee Reports if any

- Water System-Committee members

- No update. The focus has been on the budget

- Facilities- Work order status (report by Peggy)

- Current work order report
- Major Projects-Storage
- Tsunami Trail upgrades

No information on the tsunami trail, Chiniak; boiling piping, teacherage maintenance,

- Fundraising update:

- Current Fundraiser
- Upcoming Fundraiser
- Student Fund report-Peggy

- Library Committee
- Unfinished Business:
 - Open gym options
Time can be whatever, what works best for the
 - Continuing to recruit for committees
 - Summer programs for Students-keep this on the agenda for next summer 2026
 - STEAM
 - Possible online options
- Open for any items that are not on the agenda
- Next meeting date-Sept. 10th 4pm
- Adjourn

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Rebecca Chiles

Davis

John M. Stark

Christy Stark

Mary Jane Stark



Kodiak Island Borough School District

"We are gathered today on the traditional homeland of the Alutiiq/Sugpiaq people the heritage and culture of the Alutiiq people continue to enrich our communities and our schools."

Old Harbor Advisory School Board Minutes 4-28-26

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

2. **Roll Call:** Gabe Azuyak, present, Phyllis Clough, Present, Lianna Peterson, Present, Absent Excused Ross Elvehjem and Glen Clough

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

4. **Guests:** None

5. **Meeting Minutes for March 31st, 2026,** A motion was made and seconded to accept the minutes, motion carried 2/3

6. **Agenda:** A motion was made and seconded, motion carried 2/3

7. **Public Comment:** None

8. **Correspondence-**Jamie Bennett / **Director of Rural Schools Report-** Peggy Azuyak /**Head Teacher Report-** Mr. Nataniel Tinambacan

Head Teacher Report – Nat Tinambacan

- State testing for grades 3–9 in reading and math was completed April 13–17.
- 5th grade science testing is currently in progress.
- Amplify testing is ongoing this week.
- On April 21, students participated in a recycling program with KANA, including painting plant pots and learning about bear safety.
- A scheduled community cleanup was postponed due to a community incident.
- Students attended prom in town last Friday and had a positive experience connecting with peers from other villages.

9. Old Business:

- **Open Positions** – Had someone apply-not followed through
- **Testing Reports**-Nat said that we should have results at the next meeting, as he is still testing students.
- **Cell Phone Policy**-No changes. The board will continue following the current student handbook policy.

10. New Business:

- **ASB Email:** Kodiak tec said to use a Gmail account and we are doing that.
- **Graduation: May 28th at 6:00** -we have one 12th Grader and two 8th Graders.

11. **Next Meeting Date:** May 21st on Thursday

12. Board Comments:

A member expressed appreciation to Jeralyn Urban in Food Service in Jodan for consistently responding promptly and ensuring needed items are available to serve students. It was noted that having menu items available makes a meaningful difference and is greatly appreciated.

Appreciation was also given to KANA for supporting students by helping provide items needed for prom.

General thanks were extended to all staff for their ongoing efforts and support of students.

13. **Adjournment:** A motion was made to adjourn the meeting, seconded, and carried

ASB Board President:  ASB Board Secretary: 



Kodiak Island Borough School District

"We are gathered today on the traditional homeland of the Alutiiq/Sugpiaq people the heritage and culture of the Alutiiq people continue to enrich our communities and our schools."

Old Harbor Advisory School Board Minutes 5-21-26

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

2. **Roll Call:** Gabe Azuyak, Phyllis Clough, Ross Elvehjem, Glen Clough and Lianna Peterson

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

4. **Guests:** None

5. **Meeting Minutes for April 28th, 2026** -Ross made a motion to accept and Gabe seconded; all were in favor. Motion carried

6. **Agenda:** Gabe made a motion to accept the agenda and Ross seconded; all were in favor. Motion carried

7. **Public Comment:**

8. **Correspondence**-Jamie Bennett / **Director of Rural Schools Report**- Peggy Azuyak-**Absent**-See Report /**Head Teacher Report**- Mr. Nataniel Tinambacan

Directors of Rural Schools Written Report-Peggy Azuyak

She reported on the continuation of Title I funding and discussed what support is still needed moving forward. Members shared updates on current activities and ongoing projects.

Members also discussed whether preschool teachers could receive a curriculum to help better prepare students for kindergarten readiness. Because of our low-test scores but this was also added as a factor -attendance plays a key role in student learning and success. Members expressed the need for more outreach to parents regarding attendance concerns, noting that little communication or support has come from the district on this issue.

Head Teacher Report – Nat Tinambacan

Nat reported that amplified testing was completed during the second week of May. Arctic Care, KANA presenters, and representatives from the Museum visited the school and provided oral care, cultural activities, and first aid training for students.

Students participated in several cultural and enrichment activities, including:

- Soapstone carving
- Candle making
- Soap making
- Hunting safety
- Knot tying
- Mask painting
- Games and group activities

Students also learned about Alutiiq culture through videos, storytelling, and shared experiences.

Mr. Nat reviewed the spring testing results for kindergarten through 3rd grade:

- Well below benchmark: 56%
- Below 6%

- At benchmark: 19%
- Above benchmark: 19%

Additional K–3 benchmark updates included:

- Well below benchmark decreased to 25%
- Benchmark achievement increased to 19%, moving up 44%

Reading scores from 3-9 shows an upward movement from 20th to 32nd percentile overall.

The report concluded that students demonstrated measurable improvement from fall to spring reading assessments.

Math report testing from kindergarten to 2nd grade:

- Well below benchmark: 84%
- At benchmark: 8%
- Above benchmark: 8%

Additional K–2 benchmark updates included:

- Well below benchmark decreased to 21%
- Benchmark and advanced achievement increased to 15% and 43% respectively

Math scores achievement from 3-9 shows movement from 22nd to 21st percentile overall.

Special Acknowledgments

Mr. Nat gave special acknowledgment to the Alutiiq Tribe of Old Harbor, City of Old Harbor, KIBSD, and the Old Harbor Native Corporation for their continued support and contributions to the students and community.

Special appreciation was also expressed to all staff, visitors, and guests for their support and participation, including Ross, Phyllis, Glen, Katelyn, Elder Carylton, Bjorn, Grant, Anastasia, Jeffrey, and representatives from KANA and Alutiiq museum for facilitating cultural activities during the Alutiiq week.

9. Old Business:

- Open Positions - The group discussed long-term planning concerns related to declining enrollment numbers. While enrollment figures remain tentative, the matter will continue to be monitored and reviewed.
- Testing Reports – See Mr. Nats Report

10. New Business:

- ASB Email – Still working on it
- Title I – A motion was made by Ross and seconded by Gabe to approve that Title I continues to have Kelly do reading intervention. All were in favor.

11. **Next Meeting Date:** To be determined closer to September 2026.

12. Board Comments:

A comment was made to the board stating that everyone is doing the best they can, and appreciation was expressed to Peggy, Nat, the teachers, staff, and the School Board for all their dedication and continued support.

13. **Adjournment:** 5:25

ASB Board President: _____ ASB Board Secretary: _____

SITE	NAME	POSITION	STATUS	EFFECTIVE DATE	HOURS/ DAYS PER WEEK	MONTHS	CONTRACT DAYS	FTE
KODIAK HIGH SCHOOL	Chloe Jordan	Science Teacher	Separation	5/30/26	3.5		189	.5
	Kim Martin	School Nurse	Retiring	5/29/26	6	9		0.75
	Eric Flerchinger	Science Teacher	Retiring	5/30/26	7		189	1.0
	Matthew Neagley	Social Studies Teacher	Separation	5/30/26	7		189	1.0
	Shannon Gustafson	Special Education Teacher	Separation	5/30/26	7		189	1.0
	Michelle Pennington	Aide IV	Retiring	5/29/26	6.5	9		0.812
	Wanda Ashley	Aide IV	Separation	5/29/26	6.75	9		0.843
	Benjamin Jackson	Teacher	Retiring	5/29/26	7		189	1.0
	Irlanda Vaughn	Aide IV	Seperation	6/30/26	6	9		0.75
	Courtney Baader	Counselor	Separation	5/30/26	7		189	1.0
CENTRAL OFFICE	Cyndy Mika	Superintendent	Separation	6/30/26	8		260	1.0
	Kimberlee Saunders	Assistant Superintendent	Retiring	6/30/26	8		232	1.0
	Jonathan Acker	Director of HR	Seperation	6/16/26	8		220	1.0
	Chester Topacio	Tech IV	Seperation	6/11/26	8	12		1.0
EAST ELEMENTARY	Natalie Trenery	Secretary III	Separation	6/5/26	8	10		1.0
	Heather Corriere	ELAP Teacher	Retiring	5/30/26	7		189	1.0
	Christine Vidal	Sped Teacher	Separation	6/30/26	7		189	1.0
	Kalee Mathis	Aide IV	Separation	5/29/26	6.5	9		0.812
	Melissa Johnson	Kindergarten Teacher	Separation	5/30/26	7		189	1.0
PETERSON ELEMENTARY	Christian Hicks	4th Grade Teacher	Retiring	5/30/26	7		189	1.0
	Lianne Reyes	Teacher	Separation	5/30/26	7		189	1.0
	Rica Mangrobang	Aide IV	Separation	5/29/26	6.5	9		0.812
	Kristi Lonheim	Teacher	Seperation	5/30/26	7		189	1.0
	Amanda Moore	Aide IV	Separation	5/29/26	6.5	9		0.812
	Katie Hill	Aide II	Seperation	5/29/26	6	9		0.75
	Brett Simpler	Teacher	Separation	5/30/26	7		189	1.0
KODIAK MIDDLE SCHOOL	Lauren Crall	Aide IV	Seperation	5/29/26	6.5	9		0.812
	Thea Tabanan	Aide IV	Seperation	5/29/26	6.75	9		0.843
	Kimberly Wynn	Project Specialist	Seperation	5/29/26	8	9		1.0
	Katherine Simpler	5th Grade Teacher	Retiring	5/30/26	7		189	1.0
MAIN ELEMENTARY	Danielle Specht	Special Education Teacher	Separation	5/30/26	7		189	1.0
	Dale Nelson	Custodian I	Separation	5/29/26	8	9.5		1.0
	Jemuel Vidal	Special Education Teacher	Seperation	6/30/26	7		189	1.0
	Lailanie Levick	Aide IV	Seperation	5/29/26	6.5	9		0.812
	Iditha Ibabao	Aide IV	Seperation	5/29/26	6.5	9		0.812
	Paul Gerano	Teacher	Separation	5/30/26	7		189	1.0
FEDERAL PROGRAMS	Burton, Todd	Federal Programs Director	Seperation	6/25/2026	8		220	1.0
DISTRICT WIDE	Crystal Wheeler	Literacy Specialist	Seperation	5/30/26	7		189	1.0
	Elizabeth Kyler	Speech Language Pathologist	Seperation	5/30/26	7		189	1.0
	Jamie Stoothoff	School Psychologist	Seperation	5/30/26	7		189	1.0
MAINTENANCE	Dennis Hernandez	Custodian I	Seperation	5/22/2026	8	12		1
	Edgardo Ramirez	Custodian I- Night	Seperation	6/30/26	8	12		1



Board Agenda Item

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

Board Mtg. Date 06.15.2026	Reports of the Superintendent ☐	Action Item X	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	FY27 BUDGET				
Presenter or Contact Person:	Krista Cowley, Chief Financial Officer				
Summary:	The FY27 Proposed Budget was presented at the June 1 st Work Session. The FY27 Balanced Budget is presented at \$51,523,824.56.				
Financial Implications:	BP 3100: The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives. The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.				
Attachments:	FY27 Budget Book				
Recommendation:	Administration recommends the Board approve the FY27 Budget as presented.				
Motion:	Superintendent Cyndy Mika is requesting Board action to approve the FY27 Budget as presented.				



FY27

Budget Presentation

June 15, 2026

Prepared by
Krista Cowley, Chief Financial Officer
Ferlene Fuentes, Accounting & Purchasing Supervisor

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INTRODUCTION

June 15, 2026

Members of the Board of Education
Kodiak Island Borough, Alaska

The FY27 Budget is presented for review by the Kodiak Island Borough School District Board of Education and all other interested parties. The budget document and the audited financial statements are the two primary publications that communicate the District's financial position and plans for spending.

The Finance Department continues to work to improve budget documents to provide the best information possible for the Board and the public. In following the Meritorious Budget Award (MBA) program criteria, established by the Association of School Business Officials International, we feel that this document provides a comprehensive representation of the FY27 Budget. The presented budget includes an introductory, organizational, financial, and informational section. Each major section provides readers with critical information to better understand the budget.

ORGANIZATIONAL COMPONENT

The Kodiak Island Borough lies at the western border of the Gulf of Alaska, approximately 40 miles south of the Kenai Peninsula. Kodiak Island is the largest island in Alaska and the second largest in the United States. About two-thirds of the Borough lies in the Kodiak archipelago with the remaining third on the Alaska Peninsula, across the Shelikof Strait from Kodiak Island. The Shelikof Strait is only 20 miles wide in places. The Borough encompasses 7,130 square miles, making it slightly smaller than the State of Massachusetts. The Kodiak Island Borough serves a population of 12,565.

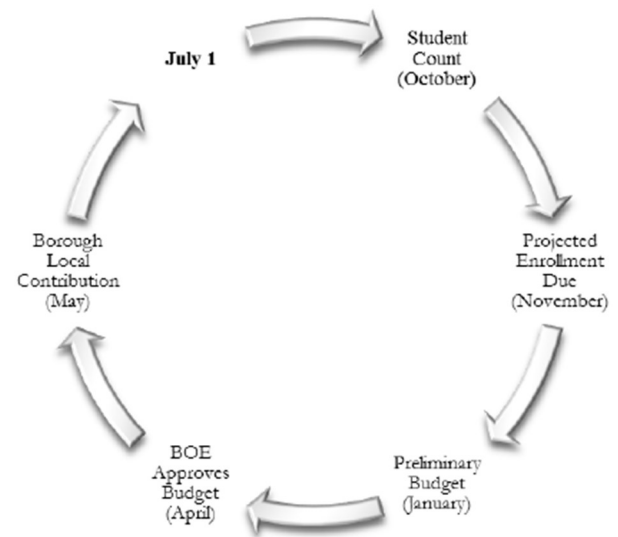
The Borough was incorporated on September 30, 1963, as a Second Class Borough by Chapter 146 Sessions, Laws of Alaska 1961, as amended. The powers granted to the Borough include area-wide powers. Area-wide powers are health, education, assessment, and collection of taxes for both the Borough and cities within the Borough, planning and zoning, and general administrative services. Non area-wide powers include parks and recreation, economic development, solid waste disposal, and animal control. Service districts within the Kodiak Island Borough provide fire protection, road maintenance and construction, and street lighting. A Mayor/Manager form of government governs the Borough. The Mayor is elected at large while the Borough Assembly appoints the Manager. The Assembly is composed of seven members who are elected at-large. (*Source: Kodiak Island Borough 2023 Comprehensive Annual Financial Report*)

The Kodiak Island Borough School District (KIBSD) operates a public school system under an elected school board, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. Alaska Statute, Title 29, and Section 33.050, to establish, maintain, and operate a system of public schools on an area-wide basis, require KIBSD.

BUDGET PROCESS

The budget development process for the subsequent year is based on the District's Strategic Plan. The Strategic Plan was adopted in 2023 by the Board of Education. Additionally, stakeholders within the Kodiak Island Borough take part in various school-based and community meetings. These strategy sessions are grounded on a comprehensive needs assessment. The District's needs assessment incorporates qualitative and quantitative data taken from both formal and informal measures. Data from this needs assessment is paired with the school and district-wide plans to come up with a starting point for further development and/or revision of strategic initiatives. This activity and input from various stakeholders highlight the continuous improvement component for the District's annual budget.

In early fall, a proposed budget is presented to the Board of Education. The proposed budget is set by projected enrollment figures for the subsequent year. Based on the projected enrollment, administration determines what resources will be available to fund education and meet the needs of the community. From early fall through March, several budget hearings are held for further community input. In March/April, the School Board approves the budget to be presented to the Borough Assembly. The Borough must approve an annual appropriation to KIBSD within thirty (30) days per AS 14.14.060. If the local appropriation is different than the amount of requested funding, the School Board will take action in June to approve an adjusted budget before it is submitted to the Alaska Department of Education and Early Development.



The budget is due to DEED by July 15

Relevant Statute

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available; the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Relevant Borough Code KIB Code Sec. 3.15.030 (b)

The school district shall submit to the manager the proposed budget and local support requirements for the school by the thirtieth of April so the major funding can be incorporated into the borough budget and budget message.

Relevant Policy Budget: BP 3100

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget, which is compatible with District goals and objectives.

The District budget shall be prepared annually with the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

In order to receive public input early in the budget preparation process, members of the community and staff shall review the proposed budget at regular intervals during its preparation and shall report on its findings and recommendations to the Board.

PROJECTED ENROLLMENT

As required by statute, the District submitted the projected student enrollment for the FY27 school year to DEED by November 5, 2025 (submitted October 31, 2025). The following information compiled:

October 2025 the FY27 enrollment was calculated by:

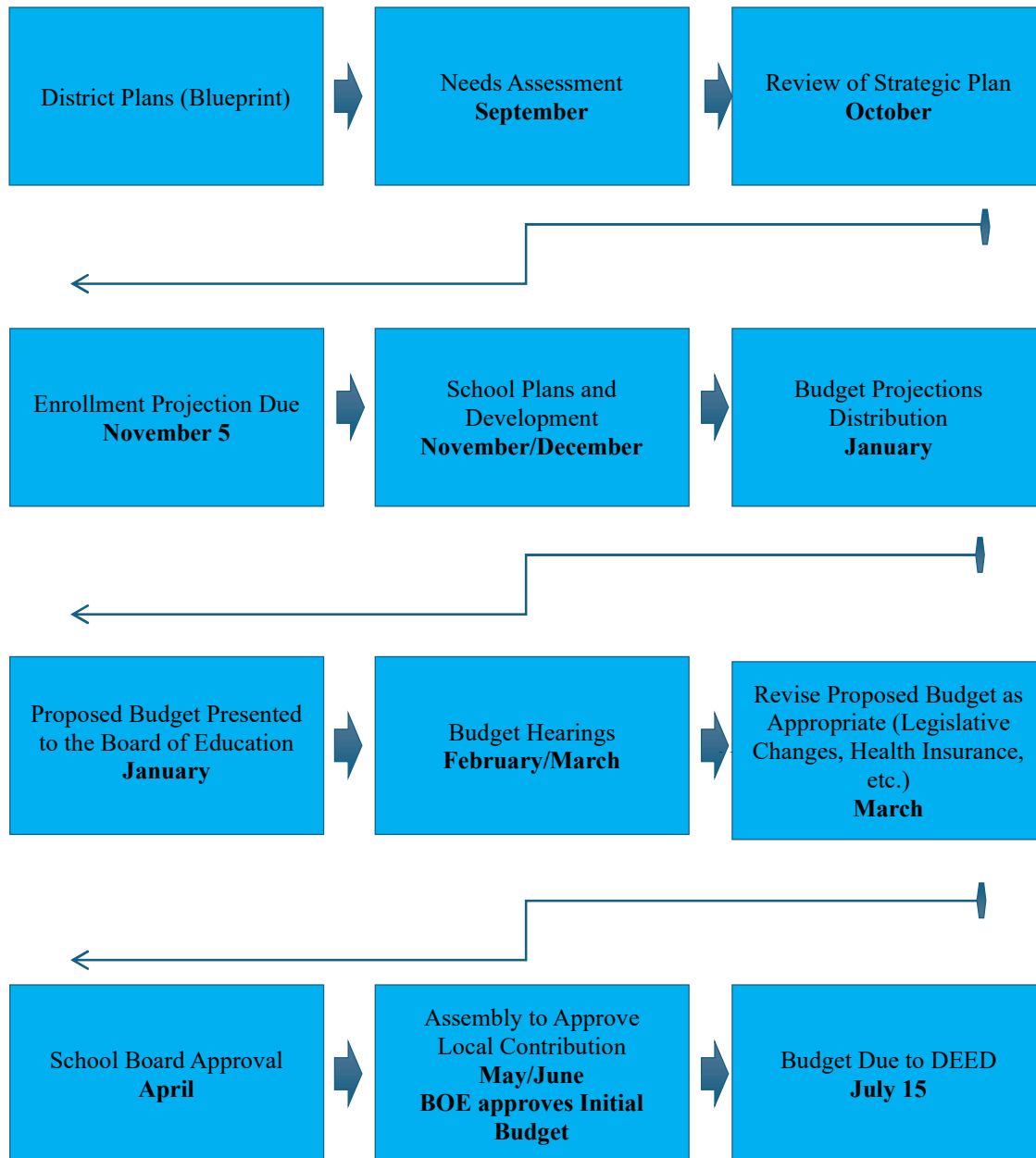
- ✓ 97.5% Cohort Survival
- ✓ Incoming kindergarten students (Based on a 5-year average)
- ✓ Graduating seniors
- ✓ Students moving to the next grade level

Note: The method used for high school is different from that of middle school. Incoming students at KMS represent the sum of fifth graders at town elementary schools, again, assuming 97.5% cohort survival. KHS, on the other hand, uses a 3-year average based on the premise that the two private schools in Kodiak serve grades K-8. Therefore, those graduating eighth graders also feed into KHS.

The total projected ADM submitted to the state in October 2025 was 1,602.

ANNUAL TIMELINE

The Board of Education and School District administrators begin the budget process in September of each year for the upcoming school year. The annual timeline for the budget process is captured in the diagram below.



BUDGET DEVELOPMENT

The following meetings were presented to the School Board:

- July 14, 2025: Regular Meeting included an overall outlook of FY27 Budget
- December 6, 2025: Board Retreat where initial revenue was projected at 4% decline. The Board requested the FY27 Budget be developed on the historical 3.5% decline. Closing a school and stratification were discussed.
- December 8, 2025: Budget retreat where the Board reviewed the projected Revenue at a 2% enrollment decline.
- January 5, 2026: Work Session where FY27 Budget was presented with 2% and 4% enrollment Declines
- January 15, 2026: Town Hall Meeting to get public input on school closure and stratification
- January 31, 2026: Board Retreat discussing developing the FY27 Budget with a 3% enrollment decline, Hold Harmless, and 100 INFs.
- February 9, 2026: Work Session - FY27 Preliminary Budget using the Collaborative Two-Year Budget Plan (2027-2028) and establish a Community Budget Advisory Committee to support ongoing budget discussions and identify viable options to address the FY28 projected deficit, including-but not limited to- program adjustments, operational efficiencies, and potential school closure or reconfiguration.
- March 4, 2026: Joint Work Session with KIB/KIBSD FY27 Budget presentation.
- April 6, 2026: Reviewed and discussed FY27 Preliminary Revenue and Expenditures.
- April 20, 2020: Approval of Preliminary FY27 Budget and public hearing.
- May 21, 2026: KIB approved Resolution FY2027-01 in the amount of \$13,779,556.
- June 1, 2026: Work Session – Presented FY27 Budget with two revenue options: one without one-time funding and energy relief, and one with one-time funding and energy relief.
- June 15, 2026: Present FY27 Budget to BOE for adoption in the amount of \$51,523,824.56

KIBSD transmitted the approved FY27 Budget to the KIB Manager on April 30, 2026, per AS 14.14.060 (c).

KIBSD STRATEGIC PLAN 2023-2028

The strategic plan was developed through a committee process. The Strategic Planning Committee was comprised of a wide variety of stakeholders, including parents, teachers, staff, administrators, and community members. The committee met over 5 meetings and engaged in meaningful consensus building activities to develop this strategic plan.

The committee met over five days and conducted a S.W.O.T. Analysis, developed the mission, vision, and value statements, and the district priorities in four focus areas.

Once the Board of Education adopts the strategic plan, KIBSD leadership will develop actionable goals on a yearly basis. The accomplishments of the goals will be shared with KIBSD stakeholders through Board of Education updates at regularly scheduled meetings and posted to the district website.

The Strategic Planning Committee

Facilitators: Dr. Jerry Covey, Sean Dusek

Superintendent: Dr. Cyndy Mika

- | | | |
|----------------------|-------------------------|-------------------|
| • Codi Allen | • Diane Doucette-Cooney | • Kailey McNeil |
| • Linday Avery-Eaton | • Faith Flerchinger | • Brandy Nelson |
| • Peggy Azuyak | • Colleen Ford | • Bliss Peterson |
| • Matt Bieber | • Aaron Griffin | • Sarah Powers |
| • Amy Butts | • Angie Hietala | • Jim Pryor |
| • Jay Celli | • Lindsay Hilsinger | • Kim Saunders |
| • Danica Clarion | • Susan Jeffrey | • Hanna Sholl |
| • Genevieve Cook | • Dorinda Kwan | • Steven Smith |
| • Tracy Craig | • Angela Kraemer | • Katrina Stewart |
| | • Danae McKinney | • Kerri Zelenak |

KIBSD Philosophy of Education

The Kodiak Island Borough School District has a compelling obligation to be responsive to the needs of our community and society. The members of the Kodiak Island Borough School District Governing Board of Education establish policy, hire personnel, develop annual budgets, and plan facilities needed to implement a successful public-school program. The Kodiak Island Borough School District respects the educational right of each student and is charged with providing the best possible cost-effective program for all students. Our emphasis is placed on excellence that seeks to instill a desire to keep learning, to be self-motivated and self-disciplined and to believe in one's self-worth.

KIBSD Beliefs

1. The first and foremost consideration of the educational process is the student.
2. The educational environment must be caring, healthy, safe, non-disruptive, and nonbiased.
3. The school is an integral part of the community, and the community is an integral part of the school.
4. All students are capable of learning and must have the opportunity to learn.
5. Families are their children's primary teachers and must be actively involved in education.
6. The educational process must value and respect human diversity and the multicultural communities it serves.
7. Our communities must be active in educational funding and spending.
8. Excellence in schools must be developed through high standards and high expectations.
9. Students must demonstrate achievement of District-approved standards to graduate.
10. Students need opportunities to experience success and to build self-esteem.
11. Success of students is measured in a variety of ways.

Mission Statement

Engage and empower all students for growth and success.

Vision Statement

Ensure all learners are safe, seen, and supported.

Value Statements

In KIBSD we value:

- having integrity.
- being accountable.
- being collaborative.
- being fair and unbiased.
- being inclusive.
- being innovative.
- being respectful.

Brand

Engaged in Learning. Prepared for Life.

Strategic Plan Focus and Priorities

Focus

1. Teaching and Learning
2. Community Engagement
3. Human Capital
4. Fiscal Health and Sustainability

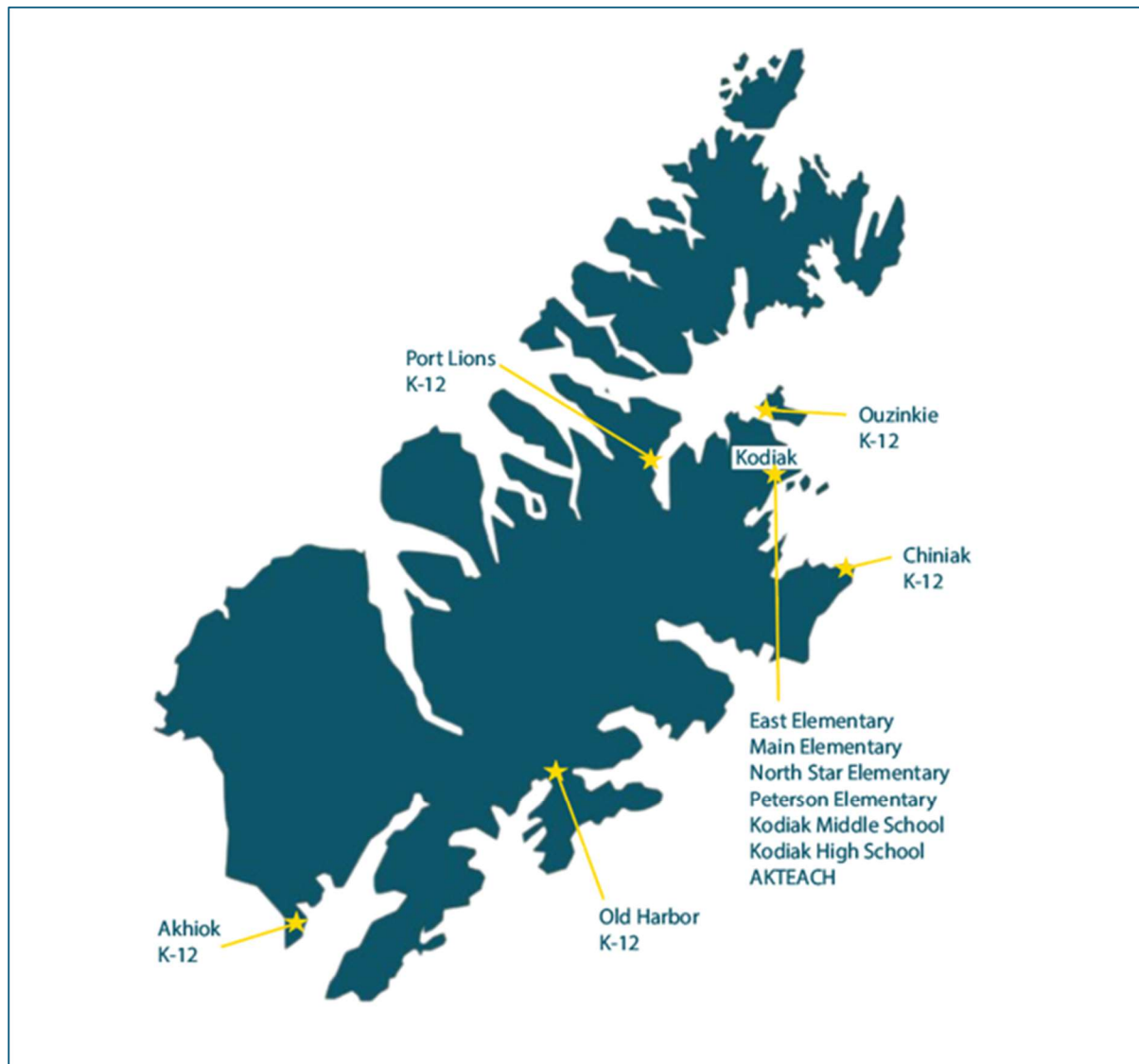
Priorities

Teaching and Learning	Community Engagement	Human Capital	Fiscal Health and Sustainability
- We will provide, guide, and ensure a robust, standards-based curriculum with focused, individual advancement. - We will provide equitable, high-quality instruction that enables students to develop literacy and reach grade-level proficiency. - We will provide student-centered, culturally responsive learning experiences that develop the whole child.	- We will partner with community organizations and leaders to provide unique learning experiences for all students. - We will communicate frequently, proactively, and transparently with students, families, employers, and the community through various modes.	- We will recruit, support, and retain staff through quality training and professional development, avenues for meaningful input, mentorship, and collaboration. - We will create healthy school communities focused on shared leadership and shared success while meeting the needs of staff in their various environments and settings.	- We will continuously seek potential sources for funding and use available resources to bridge fiscal gaps. - We will prioritize needs and allocate resources to programs and initiatives that have significant impact on student success.

Definitions:

- Robust = well-rounded and rigorous, including arts, languages, cultures, etc. as well as strong core curricular content
- Standards-based = aligned to and at the level of Alaska state standards for grade levels and content areas
- Curriculum = a roadmap for instruction. Curriculum is aligned to Alaska state standards and will reference instructional resources, assessments, and other materials to support the instruction and delivery of the curriculum. It is a written document, not the instructional resource, program, or textbook.
- Equitable = ensuring that all students have access to high-quality instruction while meeting students' individual needs. Equitable is not a synonym for "same," as different students have different needs, but all students deserve high-quality instruction regardless of circumstance or location.

SCHOOLS/DEPARTMENT



Town Schools

East Elementary
Main Elementary
North Star Elementary – Closed
Peterson Elementary

Kodiak High School
Kodiak Middle School
AKTEACH – Homeschool

Rural Schools

Akhiok K-12
Chiniak K-12
Danger Bay K-12 – Closed
Karluk K-12 – Closed

Larsen Bay K-12 – Closed
Old Harbor K-12
Ouzinkie K-12
Port Lions K-12

DEPARTMENTS

The Office of the Superintendent

The Superintendent is the Chief Executive Officer and Educational Leader of the District. He/she executes all School Board decisions and is accountable to the Board for managing the schools in accordance with the Boards' policies. He/she informs the Board about school programs, practices, problems, and provides professional advice on items requiring Board action.

Office of the Assistant Superintendent

The Assistant Superintendent is the Superintendent's designee for Chief Administration of the schools. The Assistant Superintendent is a primary point of contact for matters involving labor relations.

Human Resource Department

The Human Resource Department assists in the processing of new hire/transfer/position changes/resignations for over 500 employees including substitutes. Initial salary placement, salary movement, and issuance of contracts for all certified staff

Office of Curriculum & Learning and Federal Programs

The Office of Instructional Services manages curriculum review for all content areas and coordinates professional development opportunities for all faculty and staff members. Members of the department also work one-on-one and in large groups with educators across the District to refine instruction and implement curricular programs and strategies. This department also oversees assessment. The Federal Programs Department administers federal and state grants that support instruction and services to specific groups of students.

Finance Department

The Finance Department is responsible for all functions of the District's financial operations including accounting, payroll, accounts payable, accounts receivable, risk management, employee benefits, fiscal audits and reports, budgeting, enrollment reporting, cash management, student activity accounting, and other fiduciary funds. Additionally, the Finance Department is responsible for Food Service and Pupil Transportation.

Maintenance & Operations Department

The Maintenance & Operations Department is responsible for the District's maintenance of buildings and custodial services, covering 600,000 square feet within 11 different facilities around the island.

Technology Services Department

The Technology Services Department supports a robust, diverse technology environment. Their focus, in conjunction with contracted services, is the development, deployment, maintenance and support of a wide variety of information, technology, and communication systems, including District network infrastructure (LAN&WAN), District and school network services, Active Directory management, network security, client computers, mobile devices, projection systems, interactive technology solutions, computer peripherals.

Office of Special Services

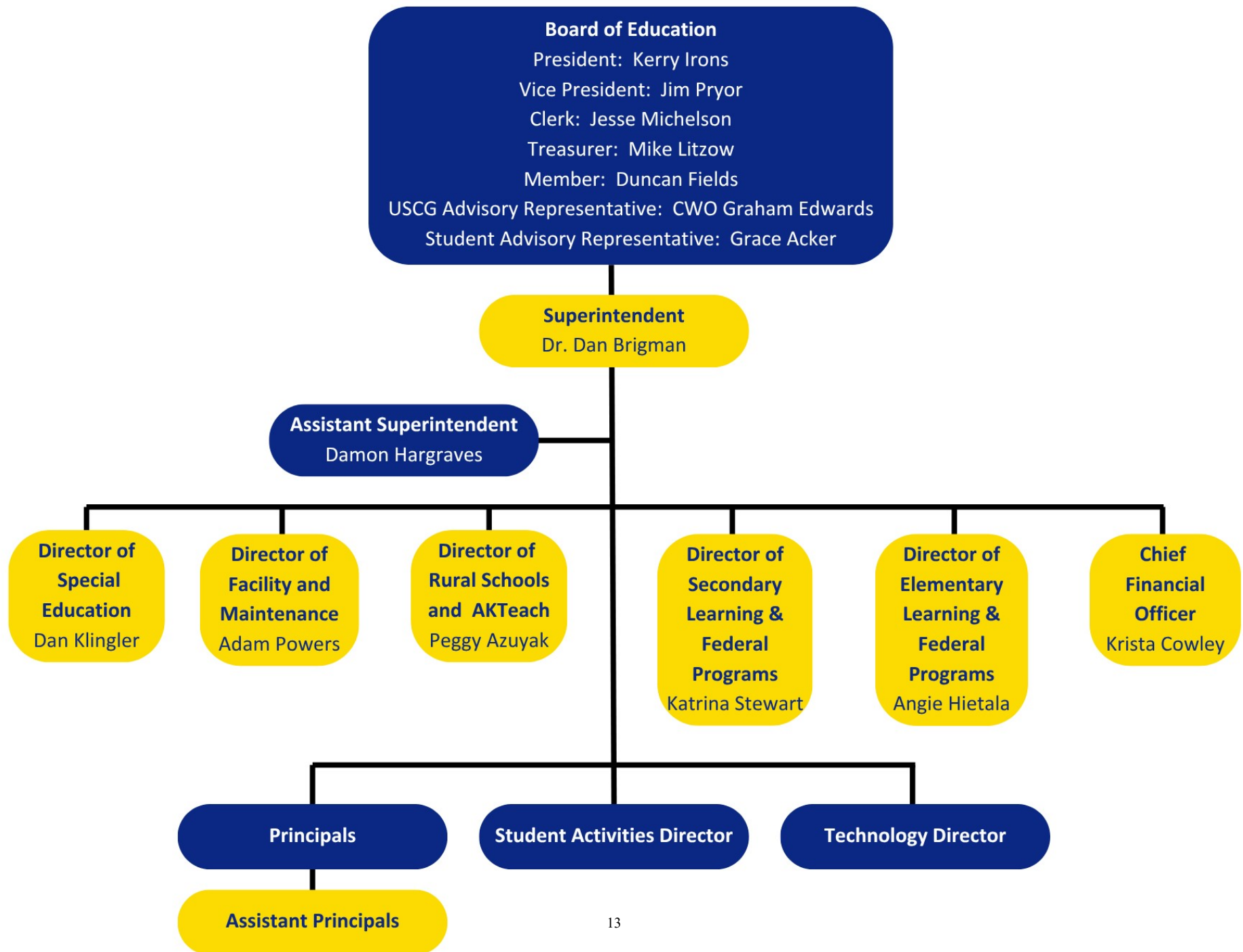
The Office of Special Services is responsible for the provision of services to children aged 3-21 with disabilities. The department supports District goals and initiatives while also meeting the unique and diverse individual needs of our learning communities. Special education is designed to ensure that students with disabilities are provided with an environment that allows them to be educated effectively. Thus, a full range of program options are available to meet the educational and service requirements of individuals with exceptional needs in the Least Restrictive Environment (LRE). District-wide placement options include developmental preschool, intensive needs, life skills, and behavior support. At each school there is at least one special education teacher who serves as a case manager for students with disabilities. Occupational therapists, physical therapists, speech/language pathologists, school psychologists, and Providence Kodiak Island Counseling Center mental health clinicians' team with parents, teachers, and other education staff to enable students to participate and benefit in the school environment.

Alternative Education

AKTEACH's Homeschool program is dedicated to providing cutting-edge K-12 educational programs that allow parents to select from a wide range of traditional homeschool and digital curriculum options. AKTEACH students have access to AKTEACH's accredited academic and elective correspondence courses. Additionally, Kodiak enrollees have access to a full range of inter-scholastic activities.

Kodiak Virtual Learning program (located in the High School) offers a full suite of synchronous (real-time) educational programming. This allows students to experience real-time interactions with an educator who is highly qualified in the content matter. Further, students who participate in the virtual learning programming have the added benefit of interacting with classmates across the Kodiak Archipelago.

Kodiak Island Borough School District Organizational Chart



ELEMENTARY SCHOOL STAFFING

Position	School Enrollment	Numbers	Notes
Principal	200+	1 per school	
Assistant Principal	For every 150 additional students	1 per school	
Classroom Teachers	K-2	1 per 19	Doesn't include specialists, therapists, counselors
	3	1 per 25	Doesn't include specialists, therapists, counselors
	4-5	1 per 30	Doesn't include specialists, therapists, counselors
Regular Education Paraprofessionals	All	15% of teacher allocation	
Custodian	All	Average of 1 per 30,000 sq. ft.	
Secretary III	All	1 per school	
Secretary I	All	.75 per school	
Library Media Specialist	All	.75 per school	
Nurses	All	As needed	
Special Services Personnel	All	As needed	Based on student needs
ELAP Teacher	All	As needed	Based on student needs
ELAP Aide III	All	As needed	
Music Specialists	All	1 per school	Offered every other day to support master schedule with time also scheduled for RTI
PE Specialists	All	1 per school	Offered every other day to support master schedule with time also scheduled for RTI
Counselor	All	1 per school	
Position	School Enrollment	Numbers	Notes
Instructional Support	All	1 per school	Support Student achievement
Gifted/talented	All	As needed	

HIGH SCHOOL / MIDDLE SCHOOL STAFFING

Position	School Enrollment	Numbers	Notes
Principal	200+	1 per school	
Assistant Principal	For every 200 additional students	1 per school	
Classroom Teacher	All	1:30 (core classes) 1:20 (CTE classes)	Doesn't include specialists, therapists, counselors
Librarian	≥600	1 per school	
Counselor	High Schools Middle Schools	1 per 250 1 per 350	
Custodian	All	Average of 1 per 30,000 sq.ft.	
Secretary	High Schools Middle Schools	1 per 300 1 per 200	
Registrar	High Schools	.5 per 300	
Accountant III	High Schools	1 per school	
Library Media Specialist	75-149 150-599 >600	.5 per school* 1 per school* .5 per school	*when no librarian
Nurse	All	As needed	
ELAP Teacher	All	As needed	
ELAP Aide III	All	As needed	
Special Services Personnel	All	As needed	
Gifted/talented	All	As needed	
Instructional Support	All	As needed	

RURAL K-12 SCHOOL STAFFING

Position	School Enrollment	Numbers	Notes
Principal Rural Schools		1 shared	
Assistant Principal	150+ total rural schools' enrollment	1 shared	
Dean of Students	30+	.50 per school	
Classroom teacher	10-20 21-30 31-40 >41	2 per school 3 per school 4 per school 5 per school	Doesn't include specialists, therapists, counselors
Paraprofessional	10-20 21-30 31-40 >41	1 per school 1.5 per school 2 per school 2.5 per school	
Custodian	All	Average of 1 per 10,000 sq. ft.	
Secretary I	10-20 21-30 31-40 >41	1 hour 2 hours 3 hours 4 hours	
Secretary III		1 shared	
Special Services Personnel	All	As needed	
Cafeteria Specialist	10-20 21-30 31-40 >41	1.5 hour 2 hours 2.5 hours 3 hours	
Counselor		1 shared between sites	

Alternative Learning

Position	Enrollment		Notes
AKTEACH K-12 Homeschool Teacher	Load	1 FTE	
AKTEACH K-12 Project Specialist	Load	1 FTE	
AKTEACH K-12 Instructional Support Specialist	Load	1 FTE	
Learning Café Teacher	≥40	2 FTE	
Learning Café Project Specialist	Load	1 FTE	
AKTEACH Virtual Learning	Load	1 FTE	
AKTEACH Virtual Learning Instructional Support Specialist	Load	1 FTE	

Staffing formula scalable to Homeschool ADM

DISTRICT WIDE INSTRUCTIONAL SUPPORT STAFFING

Position		Numbers	Notes
Directory of Instruction Elementary		1	
Directory of Instruction Secondary		1	
Director of Student Activities		1	

FINANCIAL SECTION

Fund Types and Basis of Accounting

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Governmental Funds

Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. Governmental funds consist of the following fund types:

General Fund - The general School District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the Kodiak Island Borough and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, operation of plant, and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2018.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, transportation, grants from the State of Alaska and United States government, and transfers from the General Fund designated to finance particular functions and activities.

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, major maintenance, remodel work, and the Kodiak Island Borough accounts for renovations.

Fiduciary Funds

This fund is used to account for those assets the District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Kodiak Island Borough school's individual activity account, which sponsors student activities within the school such as athletics and student clubs.

State of Alaska

Department of Education & Early Development
Division of School Finance

Average Daily Membership ReportPrepared By: Paul LoganDistrict Name: Kodiak Island Borough School DistrictContact # or Email: plogan01@kibsd.org

I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).

Superintendent's Signature: *Cyndy A. Mika*

Date: 10/31/2025

DUE: NOVEMBER 5, 2025**PROJECTED FY2027**

Enter
Correspo
ndence
ADM
↓
240

	<i>A</i>	<i>B</i>	<i>A + B</i>	<i>C</i>
	Average Daily Membership [ADM]		K-6 PLUS 7-12	Special Ed.
School / Attendance Center:	K-6	7-12	TOTAL	Intensive

Enter the District's ADM & Intensive numbers in the appropriate boxes by school. Correspondence goes in the above box.

KODIAK ISLAND

Akhiok School	5.00	7.00	12.00	0.00
Chiniak School	6.00	11.00	17.00	0.00
East Elementary School (Kodiak)	270.00	0.00	270.00	42.00
Kodiak High School	0.00	490.00	490.00	12.00
Kodiak Middle School	100.00	260.00	360.00	12.00
Main Elementary School (Kodiak)	185.00	0.00	185.00	13.00
Old Harbor School	20.00	17.00	37.00	1.00
Ouzinkie School	4.00	9.00	13.00	0.00
Peterson Elementary School (Kodiak)	188.00	0.00	188.00	8.00
Port Lions School	15.00	15.00	30.00	0.00
TOTAL	793.00	809.00	1,602.00	88.00

Scroll down and print off your Distict's page # for the ADM Report. OR save this to excel to enter electronically, however make sure to print it for a signature!

THANKS
Mindy

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
FOUNDATION FORMULA
FY27 PROJECTED W/ 3% DECLINE, HH, AND 100 INF**

		Working enrollment	
SCHOOL	ADM	*FORMULA	ADJUSTED ADM
Akhiok	12.0000	39.60	39.60
Chiniak	17.0000	39.60	39.60
Port Lions	30.0000	55.80 + (1.49*(30 - 30))	55.80
Old Harbor	37.0000	55.80 + (1.49*(37 - 30))	66.23
Ouzinkie	13.0000	39.60	39.60
East	270.0000	326.10 + (.97*(270 - 250))	345.50
Main	185.0000	218.10 + (1.08*(185 - 150))	255.90
Peterson	200.0000	218.10 + (1.08*(200 - 150))	272.10
KMS	360.0000	326.10 + (.97*(360 - 250))	432.80
KHS	490.0000	471.6 + (.92*(490 - 400))	554.40
Local ADM	1,614.0000	----->	2,101.53
Correspondence	240.0000	HOLD HARMLESS	2,255.25
	1,854.0000		
* District Cost Factor(Cost factor in specific to each school district range from (1.000-2.			1.289
Total After Adjustment for District Cost Factor			2,907.02
* Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultrual)			1.200
Total After Adjustment for Special Needs Factor			3488.42
* Vocational Education Factor (Vocational for students 7-12)			1.015
Total After Adjustment for Voc Ed Funding Factor			3,540.75
+ Special Education Intensive Fac		100 * 13	1300
Adjusted Students + Special Educat		0	4,840.75
+ Correspondence (ADM * 90)		ADM: 240.00	216.000
Total District Adjusted ADM			5,056.75
* Base Student Allocation Value (BSAV)			6660
			= Basic Need
			\$33,677,955
Required Local Effort (.00265 mills x FY25 Full Values)			\$6,850,865
Full Values		\$2,585,231,925	
Impact Aid			2,323,564
Impact Aid Percentage Local required/local budget			49.26%
Deductible Impact Aid Impact Aid *.9 * x%			\$1,095,584
Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid)			\$ 25,731,506
+ Quality Schools			\$ 80,908
= TOTAL STATE ENTITLEMENT			\$ 25,812,414
* Formula+school size 10-19.99 uses flat 39.60 ADM			

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
BOROUGH REVENUE CAP ESTIMATE
REQUIRED AND MAXIMUM LOCAL CONTRIBUTION ESTIMATES
FY27 PROJECTED W/ 3% DECLINE, HH, AND 100 INF**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 33,440,792 x 45% = \$15,048,356

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 33,758,863 x .23 = \$7,764,538

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,764,538

= Total Estimated Maximum Allowable Local Contribution \$14,615,403

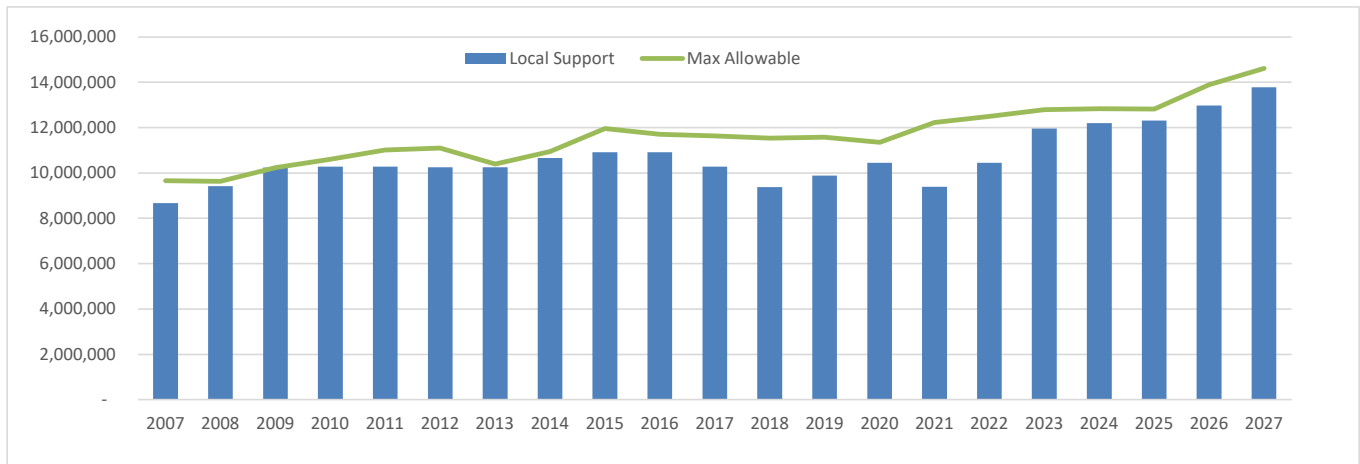
KIB Support \$ 13,779,556
Percentage of Maximum 94.28%

Amount Below Cap \$835,847

Prior Year Support \$ 12,979,556

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits

<u>Fiscal Year</u>	<u>Appropriation</u>	<u>In-Kind</u>	<u>Local Support</u>	<u>Year-to-Year Difference</u>		<u>Max Allowable</u>	<u>Amount Below the Cap</u>	<u>Percent of Max</u>
2007	7,775,801	895,459	8,671,260	38,820	Actual	9,663,496	992,236	89.73%
2008	8,482,554	937,858	9,420,412	749,152	Actual	9,624,522	204,110	97.88%
2009	9,270,768	972,850	10,243,618	823,206	Actual	10,243,618	-	100.00%
2010	9,343,500	946,850	10,290,350	46,732	Actual	10,612,781	322,431	96.96%
2011	9,494,388	780,962	10,275,350	(15,000)	Actual	11,016,766	741,416	93.27%
2012	9,481,000	769,350	10,250,350	(25,000)	Actual	11,098,280	847,930	92.36%
2013	9,348,500	901,850	10,250,350	-	Actual	10,388,388	138,038	98.67%
2014	9,795,870	853,850	10,649,720	399,370	Actual	10,946,091	296,371	97.29%
2015	10,090,250	815,350	10,905,600	255,880	Actual	11,955,244	1,049,644	91.22%
2016	10,154,238	751,362	10,905,600		Actual	11,705,821	800,221	93.16%
2017	9,366,500	911,000	10,277,500	(628,100)	Actual	11,630,705	1,353,205	88.37%
2018	8,947,500	430,000	9,377,500	(900,000)	Actual	11,537,978	2,160,478	81.28%
2019	9,460,244	430,000	9,890,244	512,744	Actual	11,579,181	1,688,937	85.41%
2020	10,025,244	430,000	10,455,244	565,000	Actual	11,345,168	889,924	92.16%
2021	8,960,089	430,000	9,390,089	(1,065,155)	Actual	12,226,547	2,836,458	76.80%
2022	10,025,244	430,000	10,455,244	1,065,155	Actual	12,492,896	2,037,652	83.69%
2023	11,405,244	550,000	11,955,244	1,500,000	Actual	12,798,209	842,965	93.41%
2024	11,655,244	550,000	12,205,244	250,000	Actual	12,835,778	630,534	95.09%
2025	11,666,558	650,000	12,316,558	111,314	Actual	12,814,579	498,021	96.11%
2026	12,329,557	650,000	12,979,557	662,999	Actual	13,891,877	912,321	93.43%
2027	13,147,556	650,000	13,797,556	800,000	Adopted	14,615,403	835,847	94.28%



FY27 PROJECTED REVENUE

		FY26 Revenue w/ Anticipated \$340 BSA Increase (Adopted 6.17.2025)	(+/-)	FY27 PROJECTED W/ 3% DECLINE AND 100 INF
LOCAL REVENUE SOURCES:				
	Annual Appropriation/InKind	\$ 12,979,556.50	\$ 799,999.50	\$ 13,779,556.00
	In-kind Services		\$ -	
	Village Rent	\$ 20,000.00	\$ 76,000.00	\$ 96,000.00
	Academic Athletic Fees	\$ 70,000.00	\$ (45,000.00)	\$ 25,000.00
	Use of Facilities	\$ 6,000.00	\$ -	\$ 6,000.00
	Other & Grant Local Revenue		\$ -	
	E-Rate Reimbursements	\$ 2,000,000.00	\$ 337,535.20	\$ 2,337,535.20
	Sub-total Local Sources	\$ 15,075,556.50	\$ 1,168,534.70	\$ 16,244,091.20
STATE SOURCES:				
	Foundation	\$ 23,250,563.76	\$ 2,480,942.24	\$ 25,731,506.00
	One Time State Grant money (Energy Relief)	\$ -	\$ -	\$ -
	State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00
	PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00
	Quality Schools	\$ 79,178.00	\$ 1,730.00	\$ 80,908.00
	TRS On Behalf	\$ 2,551,293.00	\$ 717,499.61	\$ 3,268,792.61
	PERS On Behalf	\$ 456,434.00	\$ 223,125.05	\$ 679,559.05
	Sub-total State Sources	\$ 27,225,050.76	\$ 3,423,296.90	\$ 30,648,347.66
FEDERAL SOURCES:				
	Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ (305,992.00)	\$ 2,100,000.00
	Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ 10,769.00	\$ 42,000.00
	Department of Defense	\$ 248,393.00	\$ (83,393.00)	\$ 165,000.00
	Impact Aid-Direct	\$ 4,143.00	\$ 3,857.00	\$ 8,000.00
	Sub-total Federal Sources	\$ 2,689,759.00	\$ (374,759.00)	\$ 2,315,000.00
	LOCAL-STATE-FEDERAL REVENUE	\$ 44,990,366.26	\$ 4,217,072.60	\$ 49,207,438.86
OTHER SOURCES:				
	Indirect Cost Factor	\$ 180,000.00	\$ 20,000.00	\$ 200,000.00
	Use of fund balance	\$ 4,972,353.05	\$ (2,855,967.35)	\$ 2,116,385.70
		\$ 654,070.00	\$ (654,070.00)	
	Sub-total Other Sources	\$ 5,806,423.05	\$ (3,490,037.35)	\$ 2,316,385.70
	TOTAL REVENUE	\$ 50,796,789.31	\$ 727,035.25	\$ 51,523,824.56

Expenditures	\$ 50,796,789.31	\$ 51,523,824.56
Difference between Rev and Exp	\$ -	\$ -



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

Division of Community and Regional Affairs
Anchorage

550 W 7th AVE, STE 1650
Anchorage, AK 99501-3510
Main: 907.269.4501
Toll free: 877.769.4539
Fax: 907.269.4563

October 1, 2025

CERTIFIED/RETURN RECEIPT REQUESTED
9607 0710 5270 0749 1736 11

Office of the Mayor
Kodiak Island Borough
710 Mill Bay Road
Kodiak, AK 99615

RE: 2025 FULL VALUE DETERMINATION

Dear Sir or Madam,

As required by AS 14.17.510 (Public Schools Foundation Program), the Department of Commerce, Community, and Economic Development has determined that, as of January 1st of the current year, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	\$2,132,387,083
Personal Property	\$452,844,842
State Assessed Property (AS 43.56):	\$ 0
TOTAL:	\$2,585,231,925

This full value determination is a final determination of the Department of Commerce, Community, and Economic Development. Pursuant to AS 14.17.510(a) and Alaska Rule of Appellate Procedure 602(a)(2), you have thirty days to appeal this determination to superior court. If you have any questions concerning this full value determination, please contact our office at (907) 269-4565.

Sincerely,

A handwritten signature in black ink that reads "Dan Nelson".

Dan Nelson
State Assessor

**KODIAK ISLAND BOROUGH
RESOLUTION NO. FY2027-01**

A RESOLUTION OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH ESTABLISHING THE AMOUNT OF FUNDS TO BE MADE AVAILABLE FROM LOCAL SOURCES FOR THE KODIAK ISLAND BOROUGH SCHOOL DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

WHEREAS, Kodiak Island Borough Code of Ordinances 3.15.030B provides that the Kodiak Island Borough Board of Education shall submit the proposed budget and local support requirements for the schools by April 30; and

WHEREAS, the Kodiak Island Borough Board of Education submitted their proposed budget and local support requirements for the schools on April 30, 2026; and

WHEREAS, pursuant to AS 14.14.060(c), within thirty days after receipt of the school district budget, the assembly shall determine the amount of funds to be made available from local sources for school purposes and shall furnish the Board of Education with a statement of the sum to be made available; and

WHEREAS, the Board of Education has submitted a proposed budget of \$50,796,789.31 which includes a request of Kodiak Island Borough support for \$14,615,403, of which \$650,000 is in-kind services and \$13,965,403 is direct appropriation; and

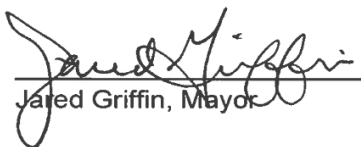
WHEREAS, the amount of funds to be appropriated from local sources for school purposes will be incorporated into Ordinance No. FY2027-01 and Ordinance No. FY2027-02, the Borough's fiscal year 2027 tax appropriation and levy ordinances; and

WHEREAS, the School District appropriation stated in this resolution may be adjusted as part of the Borough budget process.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH that the amount to be made available to the Kodiak Island Borough School District from local sources for the fiscal year ending June 30, 2027, is set at **\$13,779,556** for both in-kind services and direct appropriation.

**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS TWENTY FIRST DAY OF MAY, 2026**

KODIAK ISLAND BOROUGH


Jared Griffin, Mayor

ATTEST:


Nova M. Javier, MMC, Borough Clerk

VOTES:

Ayes: Smiley, Whiteside, Woods, Ames, Gardner, and Roberts

No: Johnson

BUDGET BY SITE

FY27 PERSONNEL RELATED CUTS

Administrative FTE	2
Teacher GT	1
Teacher Special Ed	1
Secretary	1
School Psychologist	1
Teacher Elementary Coach	1
Nurse	1.5
Counseling	0.5
Teacher Secondary	2
Teacher Elementary	3
Custodial	2
Maintenance	0.75
Teacher ELAP	1
Teacher CTE (CNA)	0.5
Aide IV	10
TOTAL	28.25

Adjust HR Supervisor to Coordinator

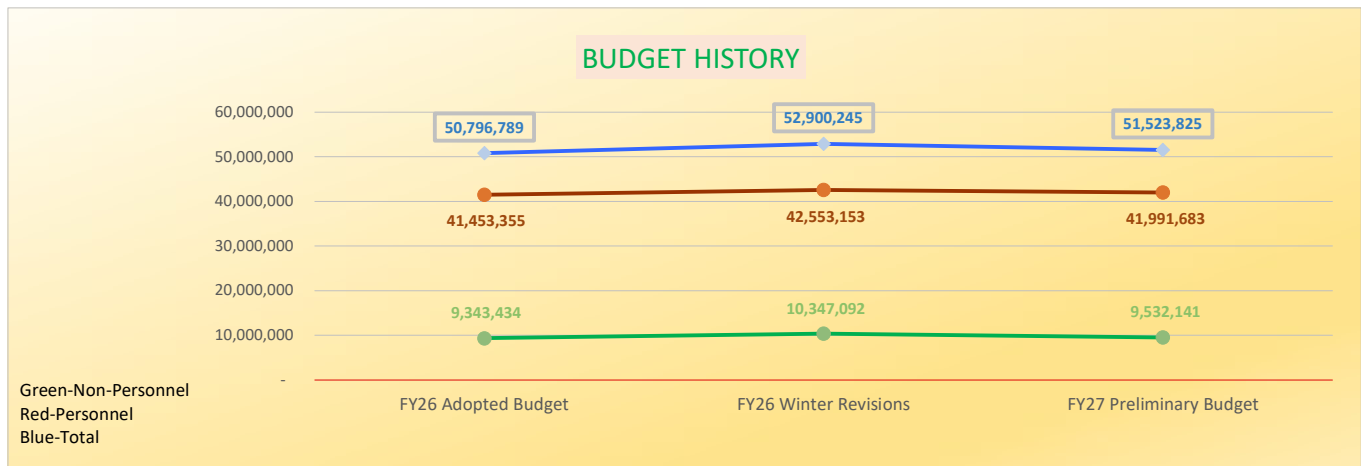
Adjust some 12 month employees to 11 month

Adjust Director of Nursing/Peterson pay to Principal pay

1/2 of Mental Health Contract

Location: **DISTRICT SUMMARY**

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	16,804,958	16,159,109	15,772,025
320	Classified Salaries	8,512,760	9,068,054	9,117,845
330	TEA Agreements	171,375	171,375	150,000
340	Overtime	80,000	80,000	80,000
360	Benefits	15,753,262	16,918,614	16,705,985
380	Housing Allowance	78,000	92,428	99,828
390	Moving Expenses	53,000	63,573	66,000
Subtotal Personnel		41,453,355	42,553,153	41,991,683
410	Professional / Technical Service	748,607	748,607	632,748
420	Staff & Student Travel / Per Diem	629,169	629,169	542,237
430	Utilities & Energy	4,591,374	4,928,909	4,872,748
440	Other Purchased Services	1,217,035	1,217,035	1,022,114
451-47	Supplies and Materials	1,481,412	1,901,835	1,573,405
453	Janitorial Supplies	97,650	97,650	130,400
490	Other Expenses / Fees, Dues	48,607	48,607	90,490
500	Building Improvements	-	-	-
510	Equipment	96,679	96,679	44,000
550	Transfers to other Funds	432,900	678,600	624,000
Subtotal Non-Personnel		9,343,434	10,347,092	9,532,141
DISTRICT TOTAL		50,796,789	52,900,245	51,523,825

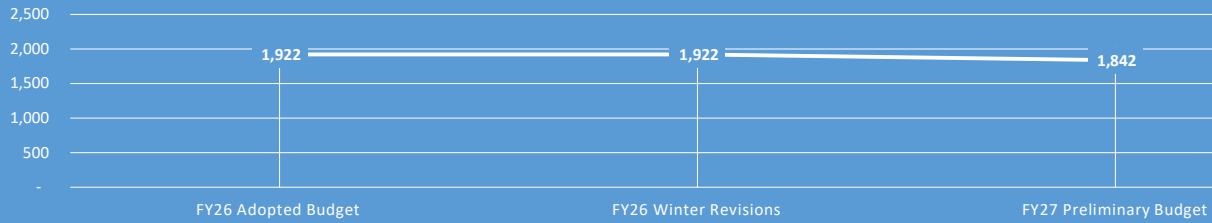


Location: **DISTRICT SUMMARY**

FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	16.00	13.00	12.00
Teacher	115.60	115.00	108.10
Special Education Teacher	22.00	24.00	24.50
Library / Media	3.25	3.25	3.25
Counselor	8.50	8.50	8.00
Activities	-	-	-
Certified Subtotal:	165.35	163.75	155.85
Instructional Aides	97.15	85.52	88.26
Other Support Staff	59.33	61.81	57.10
Custodial Staff	22.57	27.00	21.01
Maintenance Staff	9.00	15.00	7.00
Classified Subtotal:	188.04	189.33	173.37
DISTRICT TOTAL	353.39	353.08	329.22
K - 12 ADM:	1,922	1,922	1,842

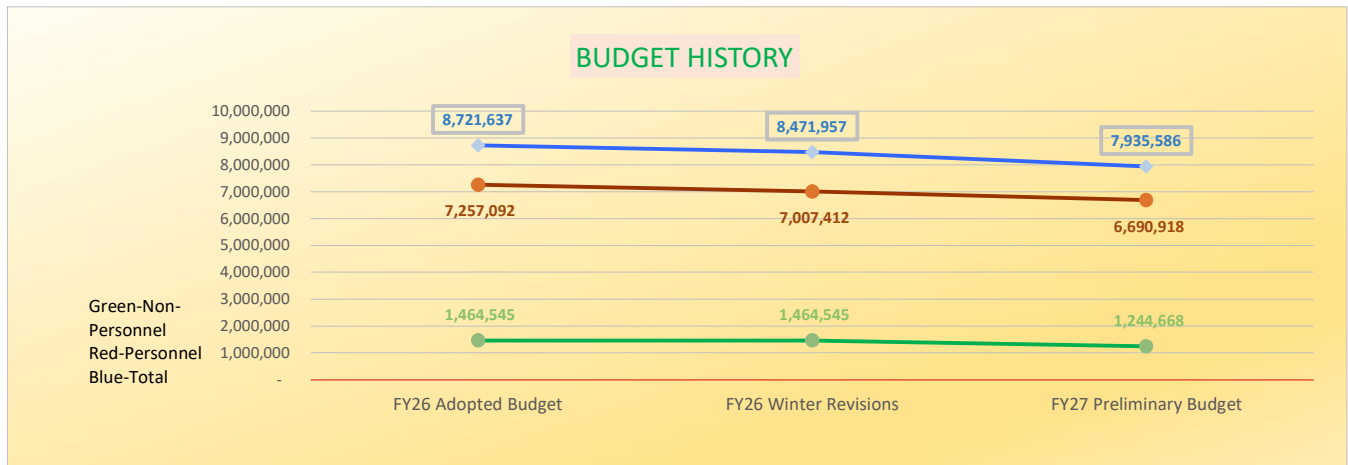
ENROLLMENT HISTORY



Fund: 100

Location 110 **Kodiak High School**

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	3,793,610	3,391,589	3,510,981
320	Classified Salaries	1,110,600	1,310,810	950,087
330	TEA Agreements	119,540	119,540	136,989
340	Overtime	13,602	13,602	-
360	Benefits	2,219,740	2,171,872	2,092,861
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		7,257,092	7,007,412	6,690,918
410	Professional / Technical Service	11,500	11,500	12,000
420	Staff & Student Travel / Per Diem	276,137	276,137	245,437
430	Utilities & Energy	890,559	890,559	685,000
440	Other Purchased Services	6,000	6,000	15,504
451-47	Supplies and Materials	186,902	186,902	187,588
453	Janitorial Supplies	25,000	25,000	35,000
490	Other Expenses / Fees, Dues	19,790	19,790	50,140
500	Building Improvements	-	-	-
510	Equipment	48,657	48,657	14,000
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		1,464,545	1,464,545	1,244,668
SITE TOTAL		8,721,637	8,471,957	7,935,586



Fund: 100

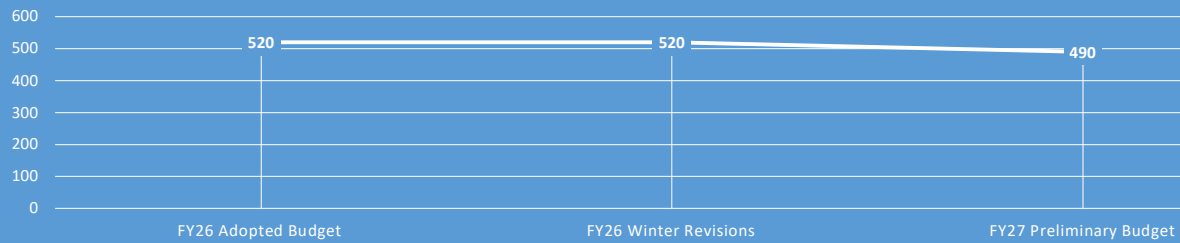
Location 110 **Kodiak High School**

FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	3.00	2.00	2.00
Teacher	29.60	29.00	27.10
Special Education Teacher	3.00	4.00	4.00
Library / Media	0.50	0.50	0.50
Counselor	2.00	2.00	2.00
Activities	-	-	-
Certified Subtotal:	38.10	37.50	35.60
Instructional Aides	12.86	12.06	11.22
Other Support Staff	5.88	5.00	5.84
Custodial Staff	5.75	6.00	2.75
Maintenance Staff	-	-	-
Classified Subtotal:	24.49	23.06	19.81
SITE TOTAL	62.59	60.56	55.41

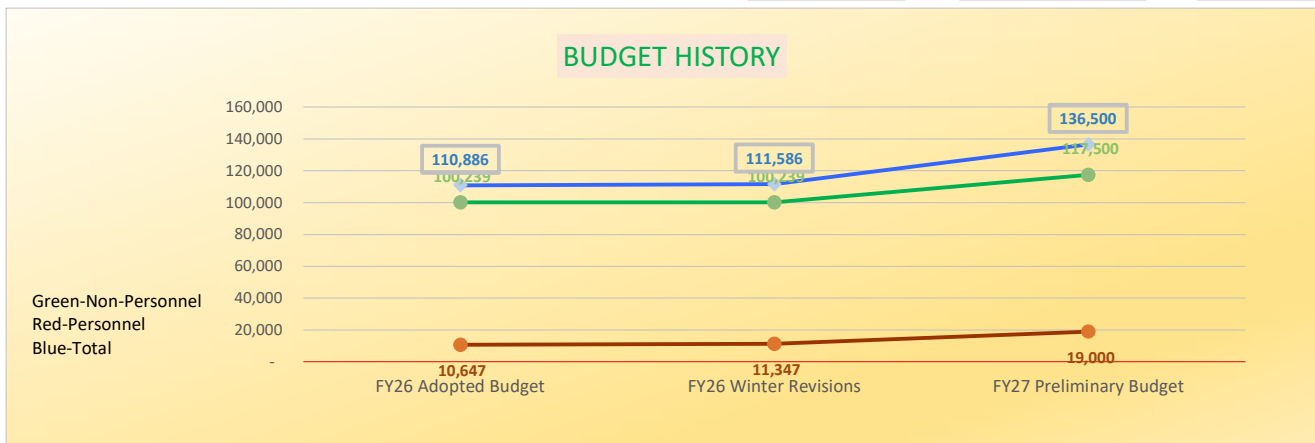
ADM: 520 520 490

ENROLLMENT HISTORY



Fund: 100
Location 111 Community Pool

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	8,072	8,591	8,577
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	2,575	2,756	10,423
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	10,647	11,347	19,000
410 Professional / Technical Service	-	-	6,000
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	83,125	83,125	81,000
440 Other Purchased Services	-	-	1,500
451-47 Supplies and Materials	15,314	15,314	26,000
453 Janitorial Supplies	1,800	1,800	3,000
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	100,239	100,239	117,500
SITE TOTAL	110,886	111,586	136,500



Fund: 100

Location 111 **Community Pool**

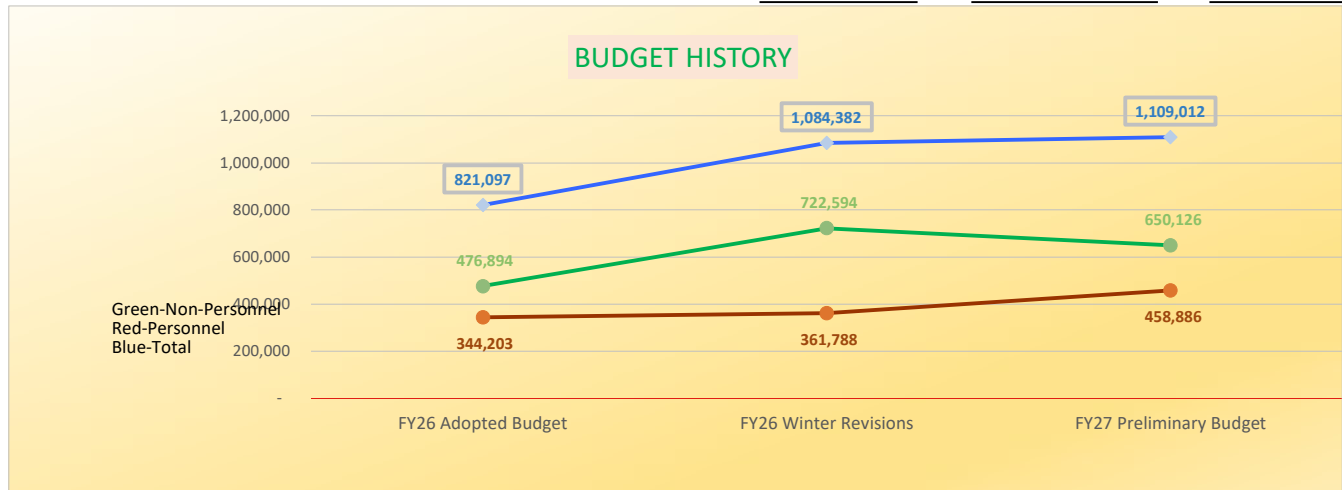
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	-	-	-
Custodial Staff	0.25	-	0.25
Maintenance Staff	-	-	-
Classified Subtotal:	0.25	-	-
SITE TOTAL	0.25	-	0.25

Fund: 100

Location 117 **AK Teach**

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	90,873	97,774	182,642
320	Classified Salaries	134,422	142,011	141,998
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	118,908	122,003	134,247
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		344,203	361,788	458,886
410	Professional / Technical Service	10,000	10,000	6,000
420	Staff & Student Travel / Per Diem	-	-	3,000
430	Utilities & Energy	5,250	5,250	-
440	Other Purchased Services	500	500	2,776
451-47	Supplies and Materials	26,244	26,244	14,350
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	2,000	2,000	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	432,900	678,600	624,000
Subtotal Non-Personnel		476,894	722,594	650,126
SITE TOTAL		821,097	1,084,382	1,109,012



Fund: 100

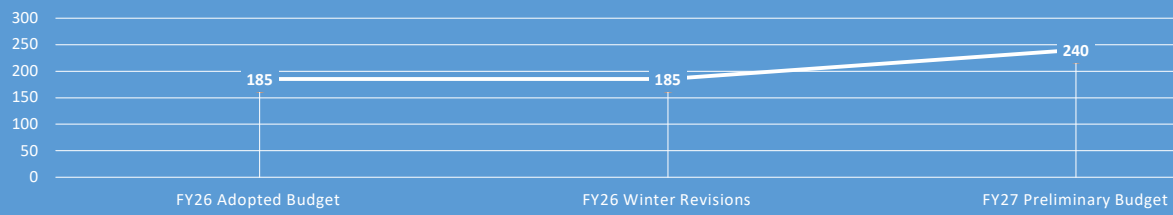
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Location 117 **AK Teach**

FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator			
Teacher	1.00	1.00	2.00
Special Education Teacher			
Library / Media			
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	1.00	1.00	2.00
Instructional Aides	2.50	2.50	2.44
Other Support Staff	-	-	-
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	2.50	2.50	2.44
SITE TOTAL	3.50	3.50	4.44
ADM:	185	185	240

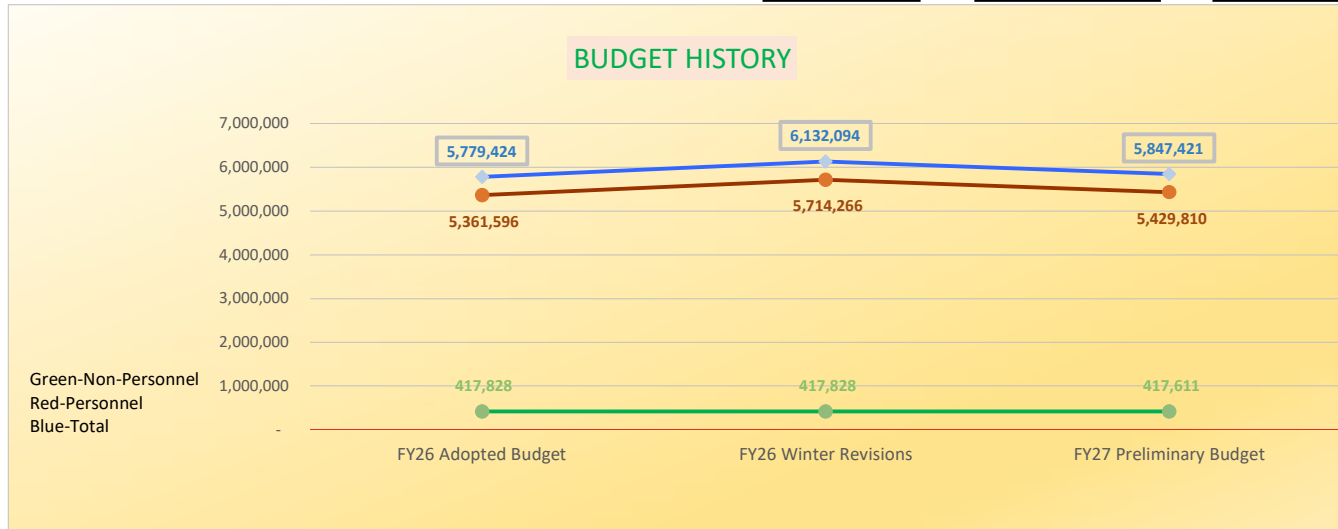
ENROLLMENT HISTORY



Fund: 100

Location 120 **Kodiak Middle School**

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	2,714,481	2,904,394	2,914,656
320 Classified Salaries	910,353	970,008	796,778
330 TEA Agreements	46,827	46,827	13,011
340 Overtime	12,715	12,715	-
360 Benefits	1,677,220	1,780,322	1,705,364
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	5,361,596	5,714,266	5,429,810
410 Professional / Technical Service	1,000	1,000	6,300
420 Staff & Student Travel / Per Diem	34,700	34,700	24,700
430 Utilities & Energy	216,779	216,779	255,000
440 Other Purchased Services	10,000	10,000	1,776
451-47 Supplies and Materials	136,417	136,417	117,335
453 Janitorial Supplies	13,700	13,700	12,500
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	5,233	5,233	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	417,828	417,828	417,611
SITE TOTAL	5,779,424	6,132,094	5,847,421



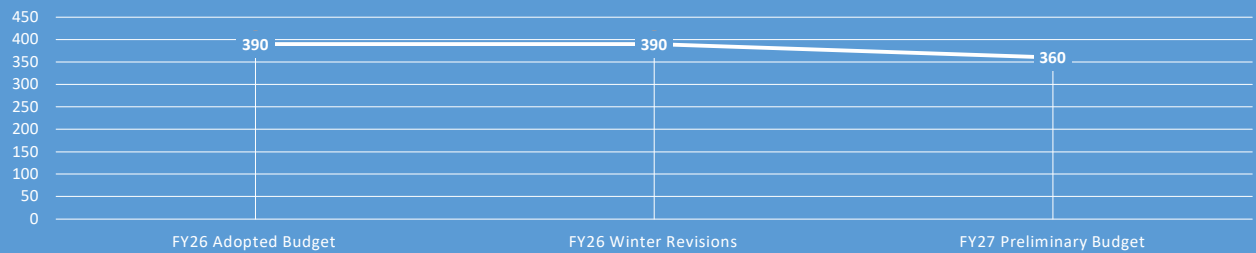
Fund: 100

Location 120 **Kodiak Middle School**

FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	2.00	2.00	2.00
Teacher	22.00	24.00	23.00
Special Education Teacher	4.00	4.00	5.00
Library / Media	0.50	0.50	0.50
Counselor	2.50	2.50	2.00
Activities	-	-	-
Certified Subtotal:	31.00	33.00	32.50
Instructional Aides	13.12	12.31	13.13
Other Support Staff	3.94	3.94	3.00
Custodial Staff	4.00	4.00	3.00
Maintenance Staff			
Classified Subtotal:	21.06	20.25	19.13
SITE TOTAL	52.06	53.25	51.63
ADM:	390	390	360

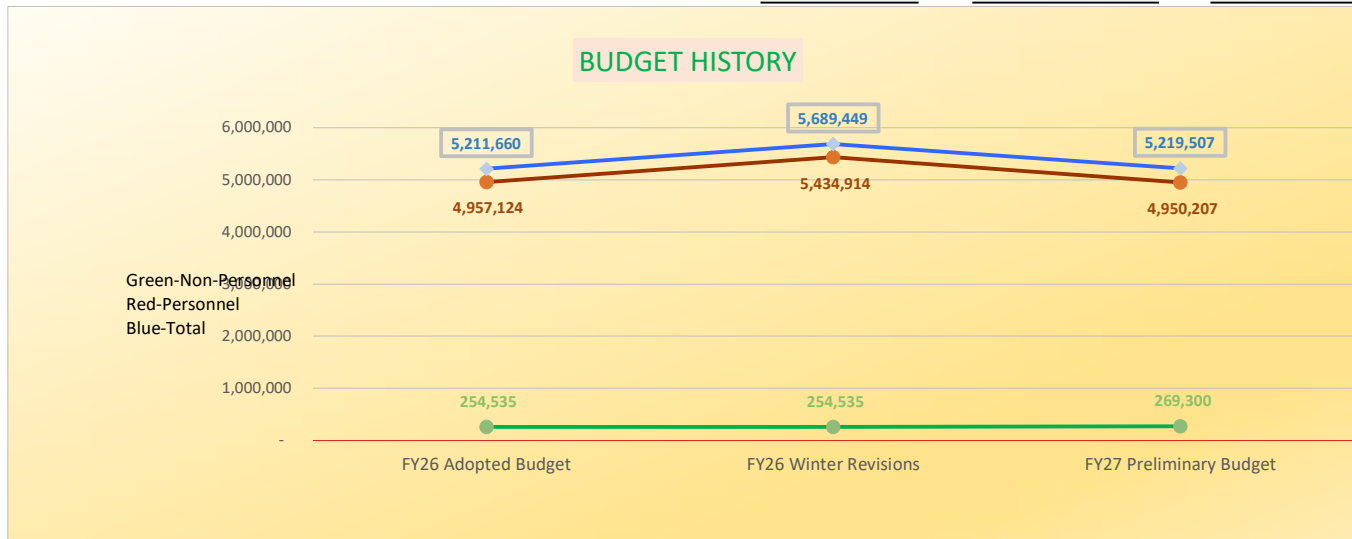
ENROLLMENT HISTORY



Fund: 100

Location 240 **East Elementary School**

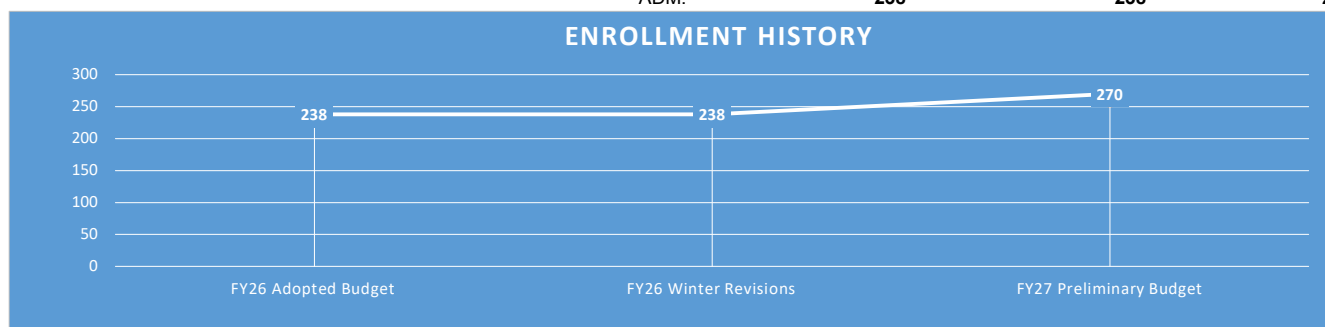
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	2,121,953	2,414,317	2,199,357
320 Classified Salaries	1,058,316	1,132,100	994,880
330 TEA Agreements	-	-	-
340 Overtime	7,809	7,809	-
360 Benefits	1,769,046	1,880,652	1,755,970
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	36	-
Subtotal Personnel	4,957,124	5,434,914	4,950,207
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	145,106	145,106	163,000
440 Other Purchased Services	7,000	7,000	13,200
451-47 Supplies and Materials	78,764	78,764	83,600
453 Janitorial Supplies	13,200	13,200	9,500
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	10,465	10,465	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	254,535	254,535	269,300
SITE TOTAL	5,211,660	5,689,449	5,219,507



Fund 100
 Location **240 East Elementary School**

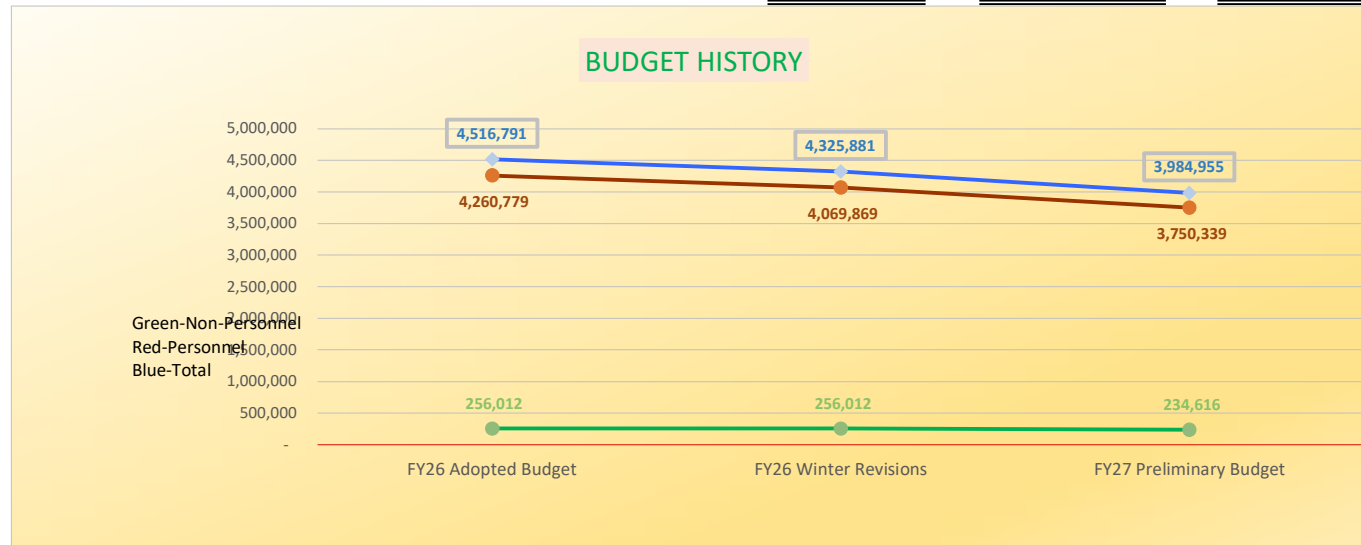
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	1.00	1.00	1.00
Teacher	19.83	20.65	18.32
Special Education Teacher	5.00	6.00	6.00
Library / Media	0.75	0.75	0.75
Counselor	1.00	1.00	1.00
Activities	-	-	-
Certified Subtotal:	27.58	29.40	27.07
Instructional Aides	20.36	17.49	17.37
Other Support Staff	2.50	2.50	2.50
Custodial Staff	2.00	2.00	1.00
Maintenance Staff	-	-	-
Classified Subtotal:	24.86	21.99	20.87
SITE TOTAL	52.44	51.39	47.94
ADM:	238	238	270



Fund 100
Location **250 Main Elementary School**

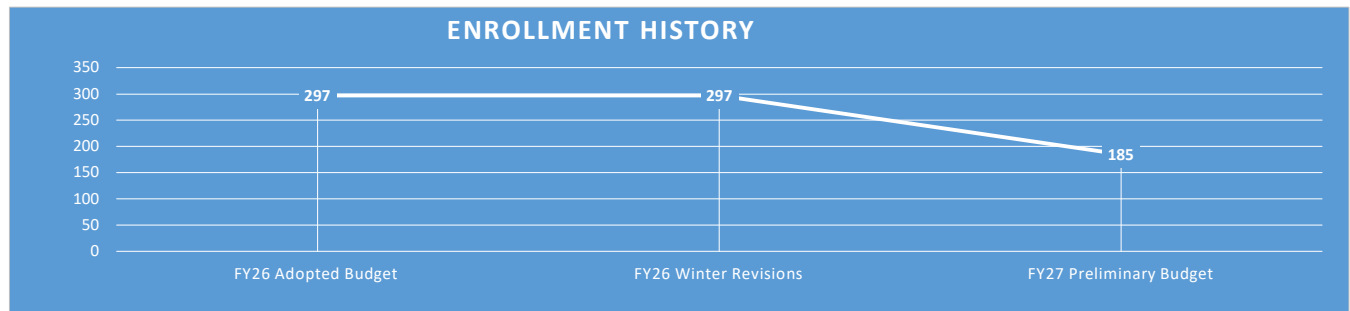
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	1,569,866	1,531,358	1,420,311
320 Classified Salaries	945,052	975,377	873,418
330 TEA Agreements	-	-	-
340 Overtime	7,319	7,319	-
360 Benefits	1,738,542	1,555,776	1,456,611
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	38	-
Subtotal Personnel	4,260,779	4,069,869	3,750,339
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	174,943	174,943	142,000
440 Other Purchased Services	7,000	7,000	16,676
451-47 Supplies and Materials	60,837	60,837	67,440
453 Janitorial Supplies	8,000	8,000	8,500
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	5,233	5,233	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	256,012	256,012	234,616
SITE TOTAL	4,516,791	4,325,881	3,984,955



Fund 100

Location 250 **Main Elementary School****FTE's**

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	1.00	1.00	1.00
Teacher	12.83	11.01	10.68
Special Education Teacher	5.00	4.00	4.00
Library / Media	0.75	0.75	0.75
Counselor	1.00	1.00	1.00
Activities	-	-	-
Certified Subtotal: -	20.58	17.76	17.43
Instructional Aides	17.21	16.81	15.19
Other Support Staff	2.50	2.50	2.50
Custodial Staff	2.00	2.00	1.00
Maintenance Staff	-	-	-
Classified Subtotal:	21.71	21.31	18.69
SITE TOTAL	42.29	39.07	36.12
ADM:	297	297	185



Fund 100

Location 260 **North Star Elementary School**

Account Description		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310	Certified Salaries	-	-	-
320	Classified Salaries	-	-	-
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	-	-	-
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		-	-	-
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	-	-	-
440	Other Purchased Services	-	-	-
451-47	Supplies and Materials	-	-	-
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		-	-	-
SITE TOTAL		-	-	-

Green-Non-Personnel
Red-Personnel
Blue-Total

Location 260 **North Star Elementary School**

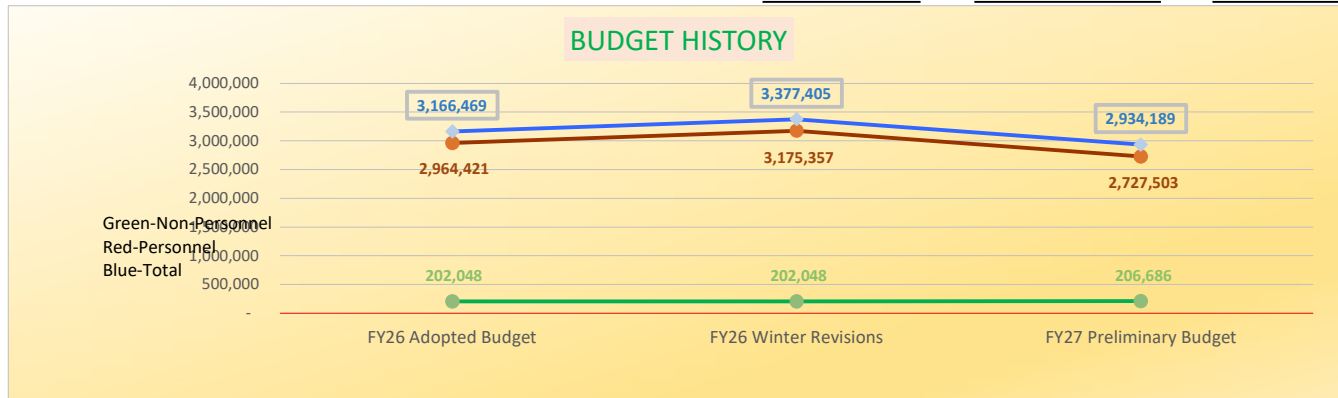
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator			
Teacher			
Special Education Teacher			
Library / Media			
Counselor			
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides			
Other Support Staff			
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	-	-	-
SITE TOTAL	-	-	-
K - 5			



Fund 100
Location 270 **Peterson Elementary School**

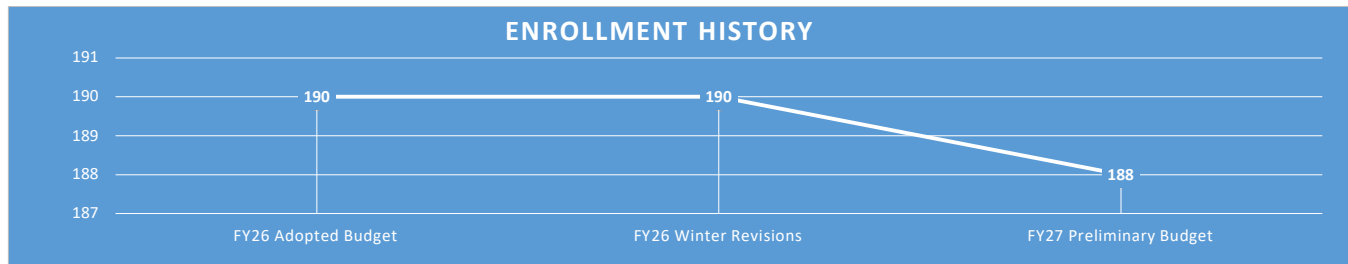
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	1,555,933	1,702,390	1,533,684
320 Classified Salaries	560,658	593,876	414,086
330 TEA Agreements	-	-	-
340 Overtime	6,564	6,564	-
360 Benefits	841,266	872,517	779,733
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	10	-
Subtotal Personnel	2,964,421	3,175,357	2,727,503
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	123,862	123,862	138,000
440 Other Purchased Services	10,000	10,000	7,312
451-47 Supplies and Materials	47,693	47,693	53,524
453 Janitorial Supplies	9,100	9,100	6,000
490 Other Expenses / Fees, Dues	-	-	1,850
500 Building Improvements	-	-	-
510 Equipment	11,393	11,393	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	202,048	202,048	206,686
SITE TOTAL	3,166,469	3,377,405	2,934,189



Fund 100
Location 270

Peterson Elementary School
FTE's

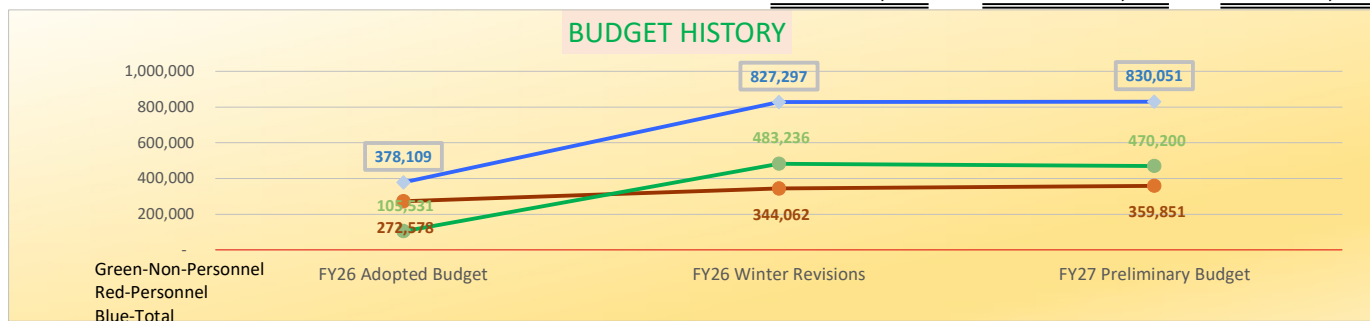
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	1.00	1.00	1.00
Teacher	14.34	14.34	12.00
Special Education Teacher	2.00	2.00	2.00
Library / Media	0.75	0.75	0.75
Counselor	1.00	1.00	1.00
Activities	-	-	-
Certified Subtotal:	19.09	19.09	16.75
Instructional Aides	6.81	5.50	4.50
Other Support Staff	2.62	2.62	2.62
Custodial Staff	3.00	3.00	1.00
Maintenance Staff	-	-	-
Classified Subtotal:	12.43	11.12	8.12
SITE TOTAL	31.52	30.21	24.87
ADM:	190	190	188



Fund: 100

Location 360 Akhiok School

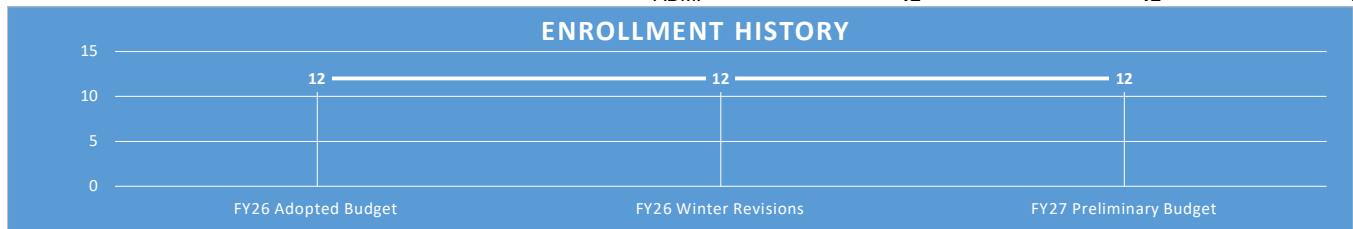
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	150,872	160,413	162,077
320 Classified Salaries	53,462	73,728	73,505
330 TEA Agreements	2,614	2,614	-
340 Overtime	-	-	-
360 Benefits	65,630	105,604	124,270
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	1,704	-
Subtotal Personnel	272,578	344,062	359,851
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	100,286	477,991	464,505
440 Other Purchased Services	1,520	1,520	1,320
451-47 Supplies and Materials	3,375	3,375	3,375
453 Janitorial Supplies	350	350	1,000
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	105,531	483,236	470,200
SITE TOTAL	378,109	827,297	830,051



Fund: 100

Location 360 **Akhiok School**
FTE's

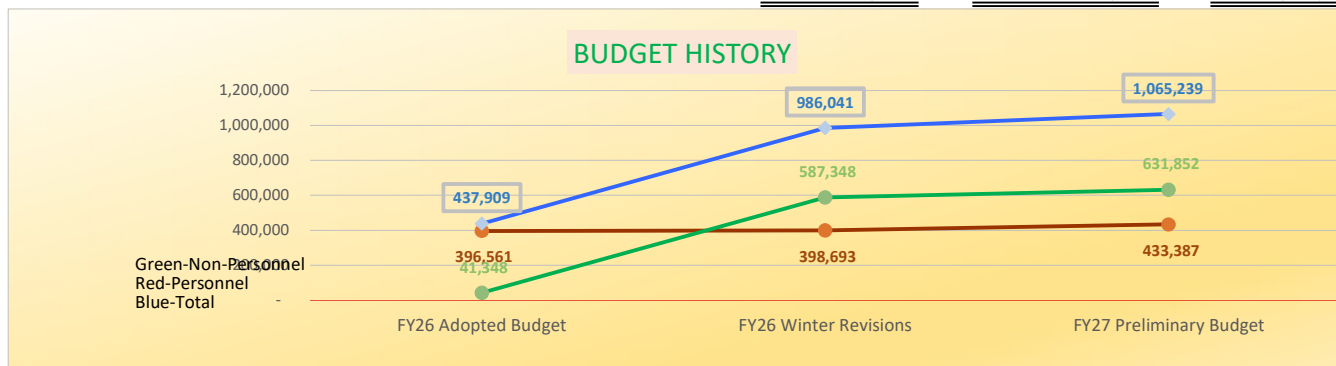
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-		
Teacher	2.00	2.00	2.00
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	2.00	2.00	2.00
Instructional Aides	1.06	1.06	1.06
Other Support Staff	-	-	-
Custodial Staff	0.38	1.00	1.00
Maintenance Staff	-	-	-
Classified Subtotal:	1.44	2.06	2.06
SITE TOTAL	3.44	4.06	4.06
ADM:	12	12	12



Fund: 100
Location 362

Chiniak School

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	173,131	157,377	168,427
320 Classified Salaries	68,136	91,435	81,668
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	155,294	149,663	183,293
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	218	-
Subtotal Personnel	396,561	398,693	433,387
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	32,678	578,678	620,162
440 Other Purchased Services	1,520	1,520	2,020
451-47 Supplies and Materials	6,450	6,450	9,170
453 Janitorial Supplies	700	700	500
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	41,348	587,348	631,852
SITE TOTAL	437,909	986,041	1,065,239



Fund: 100

Location 362 **Chiniak School**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator		-	-
Teacher	2.00	2.00	2.00
Special Education Teacher		-	-
Library / Media		-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	2.00	2.00	2.00
Instructional Aides	1.25	1.25	1.25
Other Support Staff	0.13	0.13	0.13
Custodial Staff	0.50	0.75	0.75
Maintenance Staff	-	-	-
Classified Subtotal:	1.88	2.13	2.13
SITE TOTAL	3.88	4.13	4.13
ADM:	17	17	17

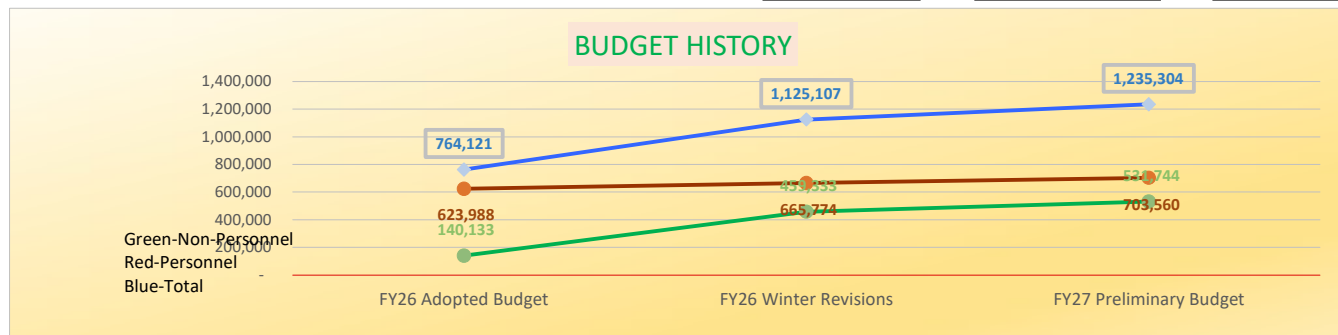
ENROLLMENT HISTORY

18			
16	17	17	17
14			
12			
10			
8			
6			
4			
2			
0			
	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget

Fund: 100
Location 371

Old Harbor School

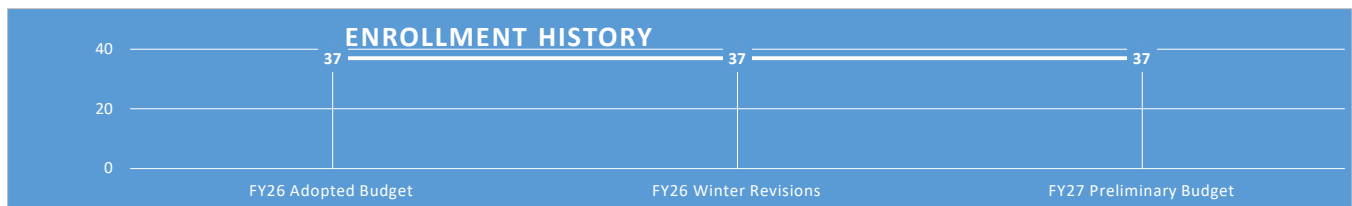
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	342,426	190,358	365,277
320 Classified Salaries	145,392	341,058	142,185
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	136,170	132,869	196,098
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	1,488	-
Subtotal Personnel	623,988	665,774	703,560
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	3,600
430 Utilities & Energy	124,324	443,524	511,952
440 Other Purchased Services	1,520	1,520	1,320
451-47 Supplies and Materials	12,989	12,989	13,672
453 Janitorial Supplies	1,300	1,300	1,200
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	140,133	459,333	531,744
SITE TOTAL	764,121	1,125,107	1,235,304



Fund: 100

Location 371 **Old Harbor School**
FTE's

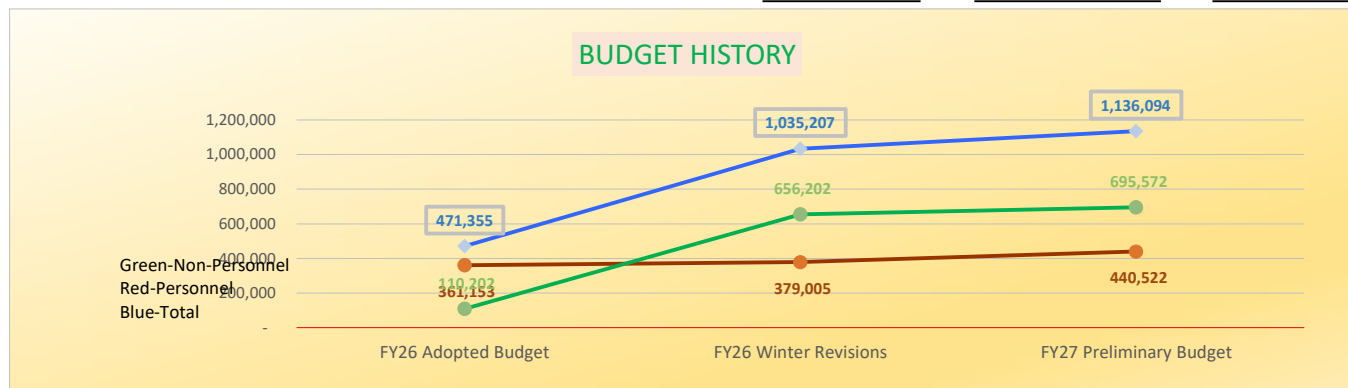
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	4.00	4.00	4.00
Special Education Teacher			
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	4.00	4.00	4.00
Instructional Aides	2.38	1.69	1.69
Other Support Staff	0.25	0.25	0.25
Custodial Staff	1.31	1.50	1.50
Maintenance Staff	-	-	-
Classified Subtotal:	3.94	3.44	3.44
SITE TOTAL	7.94	7.44	7.44
ADM:	37	37	37



Fund: 100
Location 373

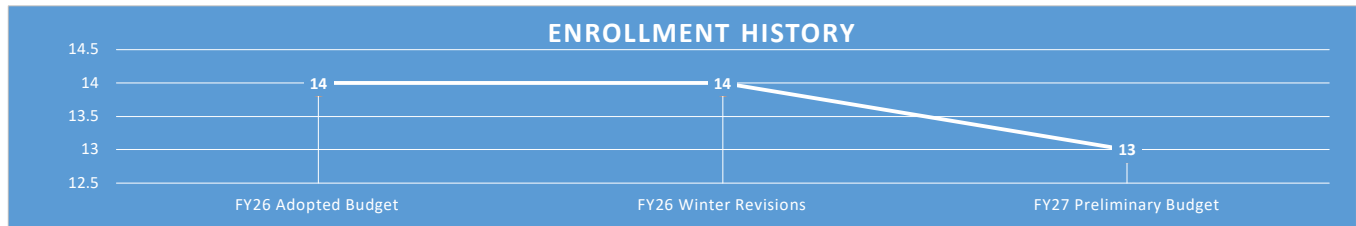
Ouzinkie School

Account Description		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310	Certified Salaries	170,494	181,108	183,400
320	Classified Salaries	80,394	83,910	84,961
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	110,265	113,035	172,161
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	952	-
Subtotal Personnel		361,153	379,005	440,522
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	102,951	648,951	688,252
440	Other Purchased Services	1,520	1,520	1,320
451-47 Supplies and Materials		4,931	4,931	5,000
453	Janitorial Supplies	800	800	1,000
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		110,202	656,202	695,572
SITE TOTAL		471,355	1,035,207	1,136,094



Fund: 100
 Location 373 **Ouzinkie School**
 FTE's

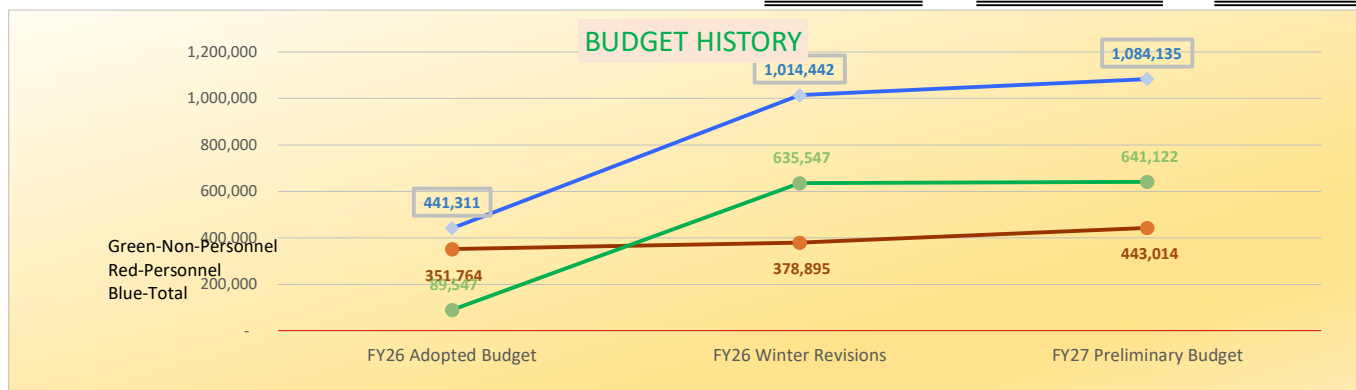
Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	2.00	2.00	2.00
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	2.00	2.00	2.00
Instructional Aides	1.00	1.00	1.00
Other Support Staff	0.25	0.25	0.25
Custodial Staff	1.00	1.00	1.00
Maintenance Staff	-	-	-
Classified Subtotal:	2.25	2.25	2.25
SITE TOTAL	4.25	4.25	4.25
ADM:	14	14	13



Fund: 100
Location 375

Port Lions School

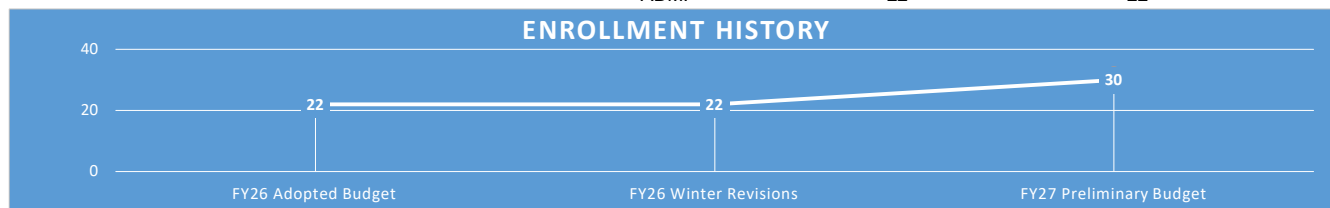
		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	214,344	228,356	232,452
320	Classified Salaries	50,246	61,241	62,507
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	87,174	87,840	148,055
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	1,458	-
Subtotal Personnel		351,764	378,895	443,014
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	78,131	624,131	631,102
440	Other Purchased Services	1,520	1,520	1,320
451-47 Supplies and Materials		7,896	7,896	7,500
453	Janitorial Supplies	2,000	2,000	1,200
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		89,547	635,547	641,122
SITE TOTAL		441,311	1,014,442	1,084,135



Fund: 100

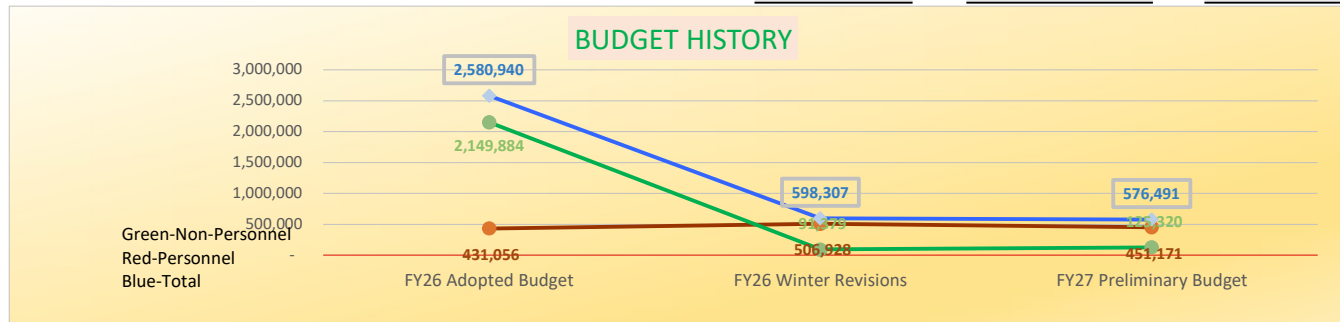
Location 375 **Port Lions School**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	3.00	2.00	3.00
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	3.00	2.00	3.00
Instructional Aides	0.62	1.00	0.62
Other Support Staff	0.13	0.25	0.13
Custodial Staff	0.63	1.00	0.81
Maintenance Staff	-	-	-
Classified Subtotal:	1.37	2.25	1.56
SITE TOTAL	4.37	4.25	4.56
ADM:	22	22	30



Fund: 100
 Location 380 Rural Schools

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	232,334	284,905	250,505
320	Classified Salaries	40,248	42,899	42,274
330	TEA Agreements	2,395	2,395	-
340	Overtime	600	600	-
360	Benefits	155,479	176,130	158,392
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		431,056	506,928	451,171
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	62,384	62,384	88,000
430	Utilities & Energy	2,070,000	11,495	-
440	Other Purchased Services	1,500	1,500	1,320
451-47 Supplies and Materials		16,000	16,000	36,000
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		2,149,884	91,379	125,320
SITE TOTAL		2,580,940	598,307	576,491



Fund: 100

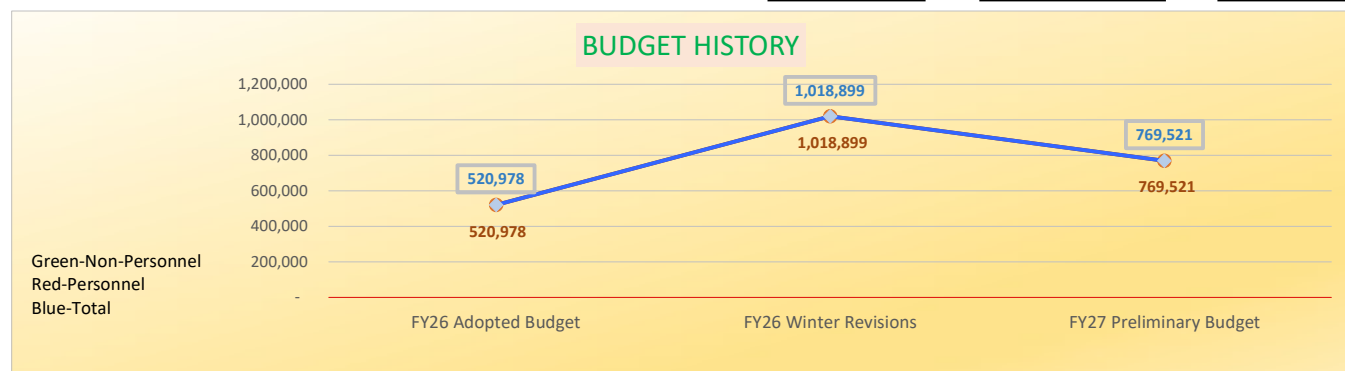
Location 380 Rural Schools
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	1.00	1.00	1.00
Teacher			
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	1.00	1.00	1.00
Activities	-	-	-
Certified Subtotal:	2.00	2.00	2.00
Instructional Aides	-	-	-
Other Support Staff	0.81	0.81	0.81
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	0.81	0.81	0.81
SITE TOTAL	2.81	2.81	2.81

Fund: 100
Location 410

D/W Negotiated Benefits

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	15,688	-	-
320	Classified Salaries	-	-	-
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	374,289	869,471	663,693
380	Housing Allowance	78,000	92,428	99,828
390	Transportation Allowance	53,000	57,000	6,000
Subtotal Personnel		520,978	1,018,899	769,521
410	Professional / Technical Service			
420	Staff & Student Travel / Per Diem			
430	Utilities & Energy	-	-	-
440	Other Purchased Services	-	-	-
451-47	Supplies and Materials	-	-	-
451-45	Teaching/MT/Office Supplies	-	-	-
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues			
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		-	-	-
SITE TOTAL		520,978	1,018,899	769,521



Fund: 100

Location 410 **D/W Negotiated Benefits**

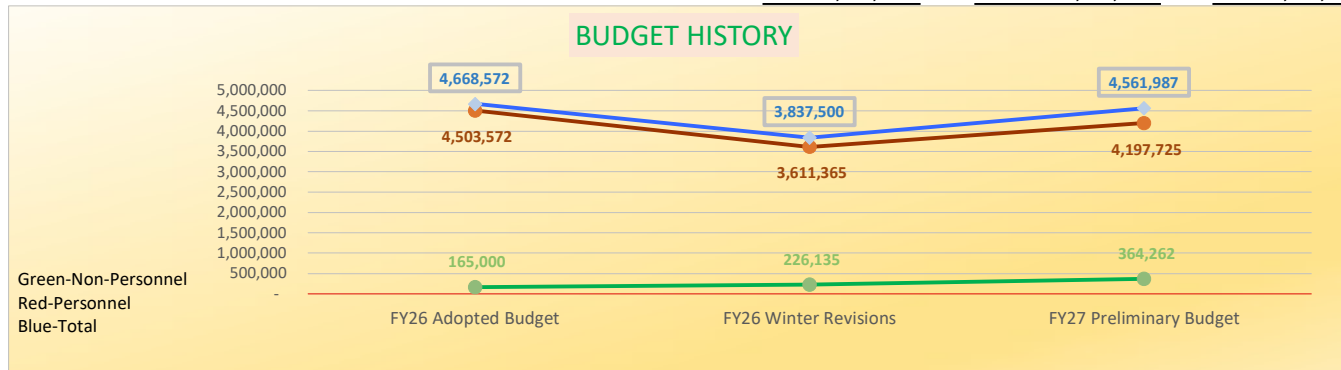
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	-	-	-
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	-	-	-
SITE TOTAL	-	-	-

Fund: 100

Location 450 **D/W Services**

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	841,263	903	-
320	Classified Salaries	23,724	30,147	25,313
330	TEA Agreements	-	-	-
340	Overtime	-	-	80,000
360	Benefits	3,638,585	3,580,316	4,092,412
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		4,503,572	3,611,365	4,197,725
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	165,000	226,135	364,262
440	Other Purchased Services	-	-	-
451-47 Supplies and Materials		-	-	-
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		165,000	226,135	364,262
SITE TOTAL		4,668,572	3,837,500	4,561,987



Fund: 100

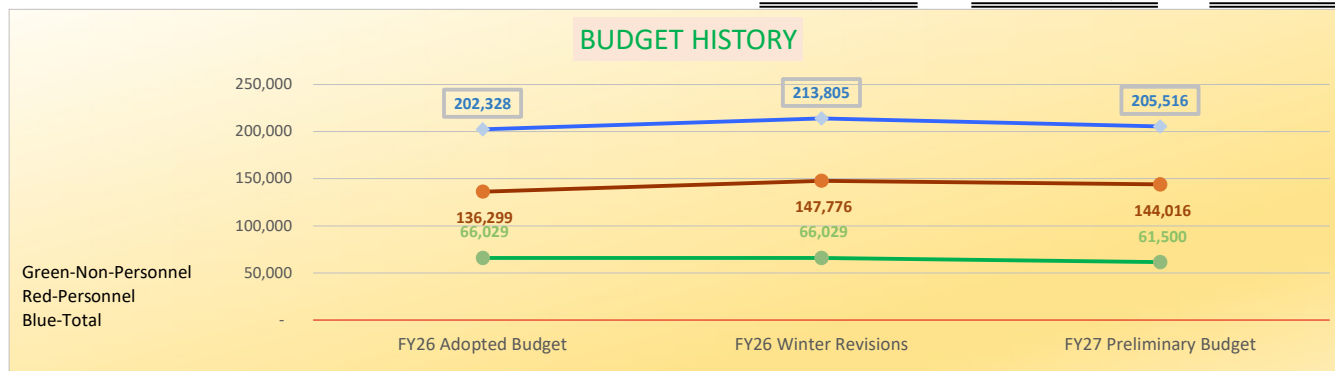
Location 450 **D/W Services**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator			
Teacher			
Special Education Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:			
Instructional Aides			
Other Support Staff			
Custodial Staff	0.75	0.75	0.75
Maintenance Staff			
Classified Subtotal:	0.75	0.75	0.75
SITE TOTAL	0.75	0.75	0.75

Fund: 100
Location 451

Auditorium

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	81,900	91,702	87,758
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	54,399	56,073	56,258
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	136,299	147,776	144,016
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	52,229	52,229	40,000
440 Other Purchased Services	2,500	2,500	-
451-47 Supplies and Materials	10,000	10,000	21,000
453 Janitorial Supplies	1,300	1,300	500
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	66,029	66,029	61,500
SITE TOTAL	202,328	213,805	205,516



Fund: 100

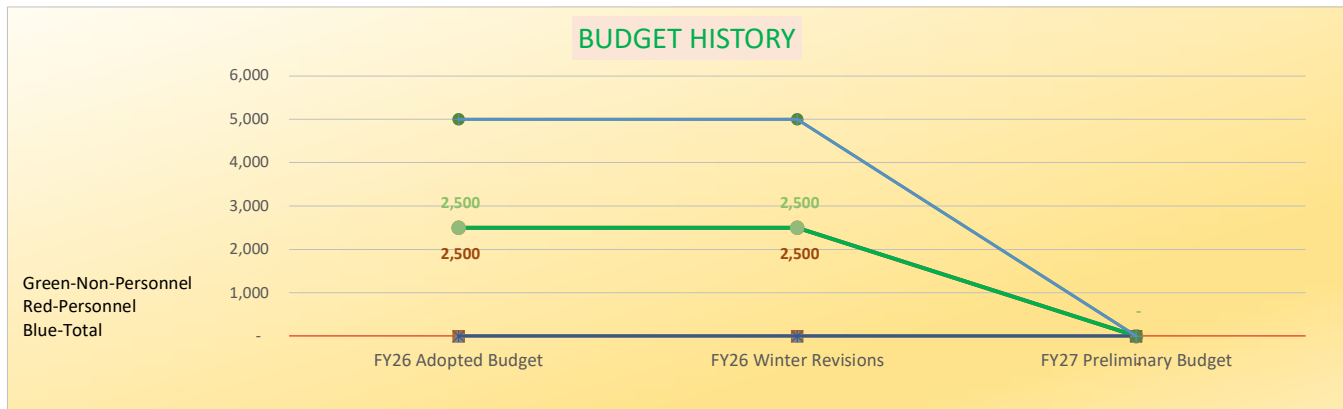
Location 451 **Auditorium**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator			
Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:			
Instructional Aides			
Other Support Staff	1.00	1.00	1.00
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	1.00	1.00	1.00
SITE TOTAL	1.00	1.00	1.00

Fund: 100
Location 452

Elementary Music

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	-	-	-
320	Classified Salaries	-	-	-
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	-	-	-
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		-	-	-
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	-	-	-
440	Other Purchased Services	2,500	2,500	-
451-47 Supplies and Materials		2,500	2,500	-
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		5,000	5,000	-
SITE TOTAL		5,000	5,000	-



Fund: 100

Location 452 **Elementary Music**

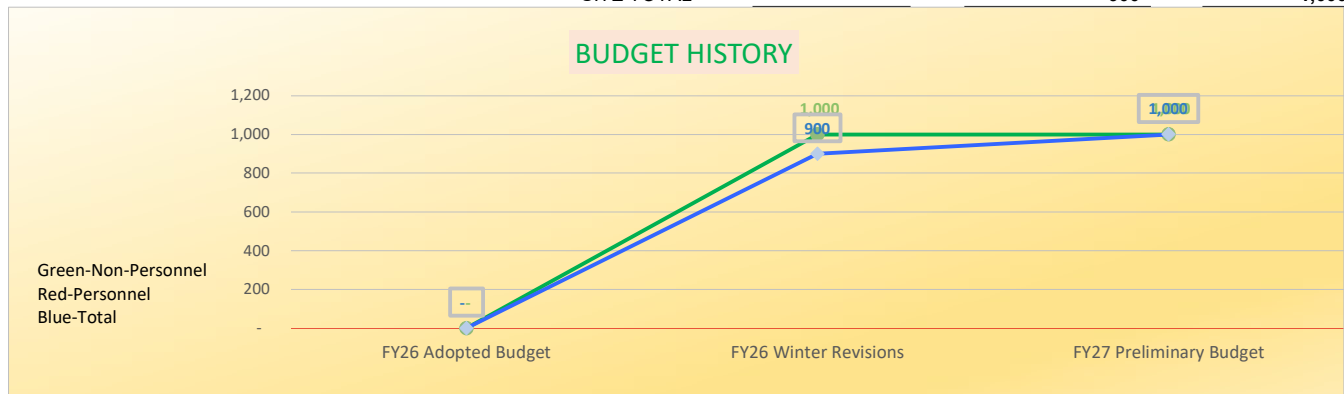
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator			
Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:			
Instructional Aides			
Other Support Staff			
Custodial Staff			
Maintenance Staff			
Classified Subtotal:			
SITE TOTAL			

Fund: 100

Location 454 **Federal Programs**

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	-	(100)	-
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	-	-	-
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	-	(100)	-
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	-	-	-
440 Other Purchased Services	-	-	-
451-47 Supplies and Materials	-	1,000	1,000
453 Janitorial Supplies	-	-	-
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	-	1,000	1,000
SITE TOTAL	-	900	1,000



Fund: 100

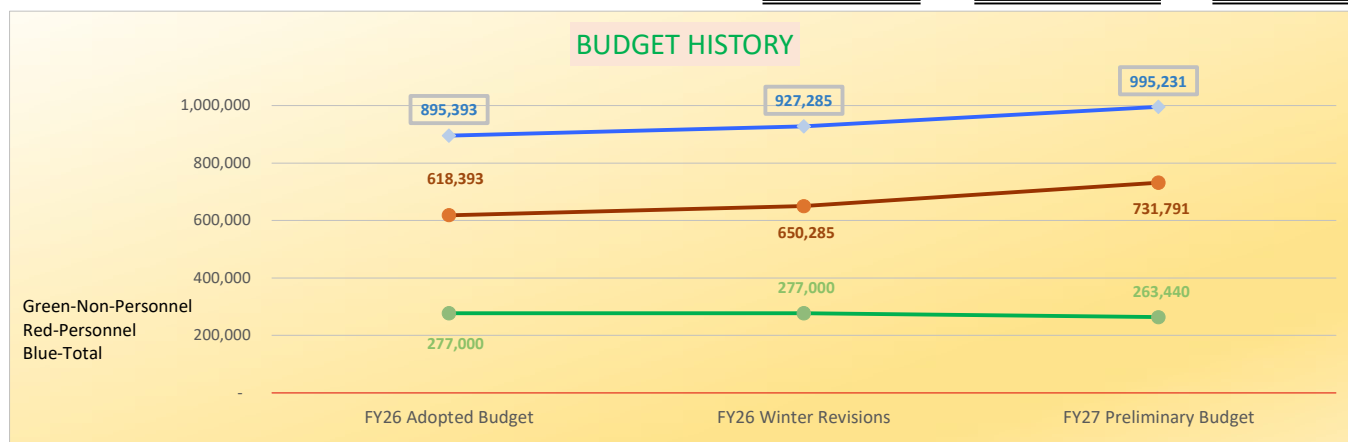
Location 454 **Federal Programs**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	-	0.50	-
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	-	0.50	-
SITE TOTAL	-	0.50	-

Fund: 100
Location 459

Technology Services

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	-	-	-
320	Classified Salaries	380,789	405,677	494,146
330	TEA Agreements	-	-	-
340	Overtime	4,314	4,314	-
360	Benefits	233,290	240,294	237,645
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		618,393	650,285	731,791
410	Professional / Technical Service	25,000	25,000	25,068
420	Staff & Student Travel / Per Diem	2,000	2,000	-
430	Utilities & Energy	-	-	2,514
440	Other Purchased Services	50,000	50,000	50,000
451-47 Supplies and Materials		200,000	200,000	185,858
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		277,000	277,000	263,440
SITE TOTAL		895,393	927,285	995,231



Fund: 100

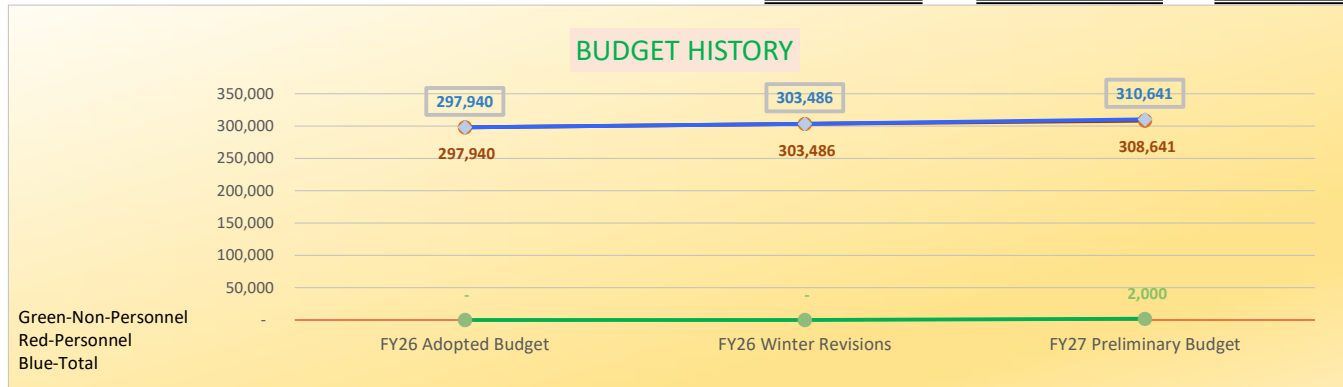
Location 459 **Technology Services**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator			
Teacher			
Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:			
Instructional Aides			
Other Support Staff	5.00	5.00	5.00
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	5.00	5.00	5.00
SITE TOTAL	5.00	5.00	5.00

Fund: 100
Location 461

Alternative Program (Quality Schools)

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	179,352	186,526	190,257
320	Classified Salaries	-	-	-
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	118,588	116,960	118,385
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		297,940	303,486	308,641
410	Professional / Technical Service	-	-	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	-	-	-
440	Other Purchased Services	-	-	-
451-47 Supplies and Materials				2,000
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		-	-	2,000
SITE TOTAL		297,940	303,486	310,641



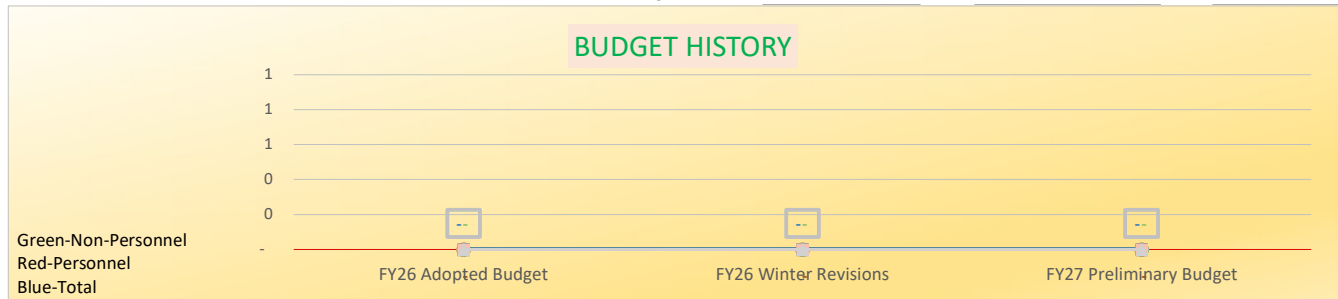
Fund: 100

Location 461 **Alternative Program (Quality Schools)**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator			
Teacher	2.00	2.00	2.00
Special Education Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:	2.00	2.00	2.00
Instructional Aides			
Other Support Staff			
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	-	-	-
SITE TOTAL	2.00	2.00	2.00

Fund: 100
 Location 491 **ELAP**

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	-	-	-
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	-	-	-
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	-	-	-
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	-	-	-
430 Utilities & Energy	-	-	-
440 Other Purchased Services	-	-	-
451-47 Supplies and Materials	-	-	-
451-45 Teaching/MT/Office Supplies	-	-	-
453 Janitorial Supplies	-	-	-
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	-	-	-
SITE TOTAL	-	-	-



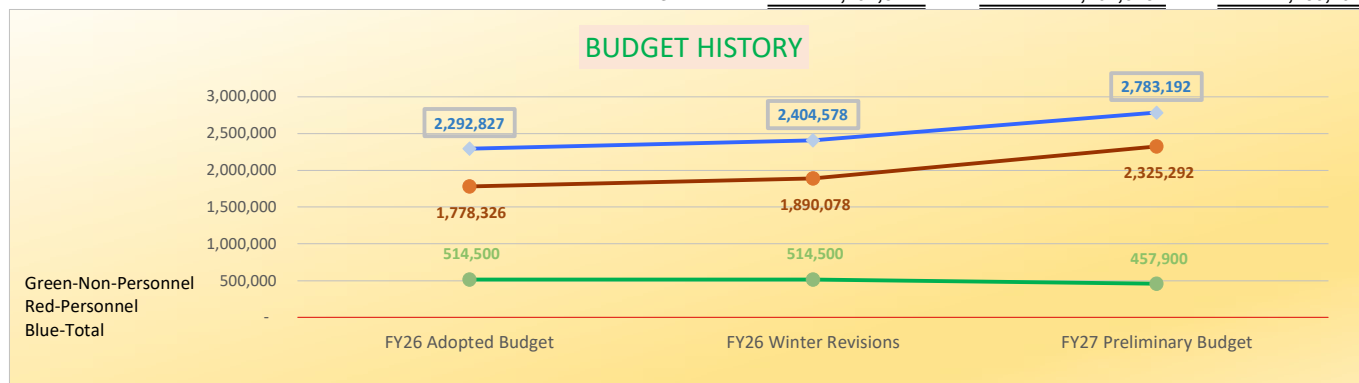
Fund: 100
 Location 491 **ELAP**
 FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator			
Teacher			
Special Education Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:			
Instructional Aides			
Other Support Staff			
Custodial Staff			
Maintenance Staff			
Classified Subtotal:			
SITE TOTAL			

Fund: 100
Location 492

Special Ed Services

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	1,145,463	1,224,040	1,131,526
320	Classified Salaries	164,992	175,565	475,130
330	TEA Agreements	-	-	-
340	Overtime	1,382	1,382	-
360	Benefits	466,489	488,816	718,636
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	275	-
Subtotal Personnel		1,778,326	1,890,078	2,325,292
410	Professional / Technical Service	300,000	300,000	287,180
420	Staff & Student Travel / Per Diem	48,000	48,000	15,000
430	Utilities & Energy	-	-	-
440	Other Purchased Services	44,767	44,767	54,550
451-47 Supplies and Materials		116,500	116,500	100,670
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	500
500	Building Improvements	-	-	-
510	Equipment	5,233	5,233	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		514,500	514,500	457,900
SITE TOTAL		2,292,827	2,404,578	2,783,192



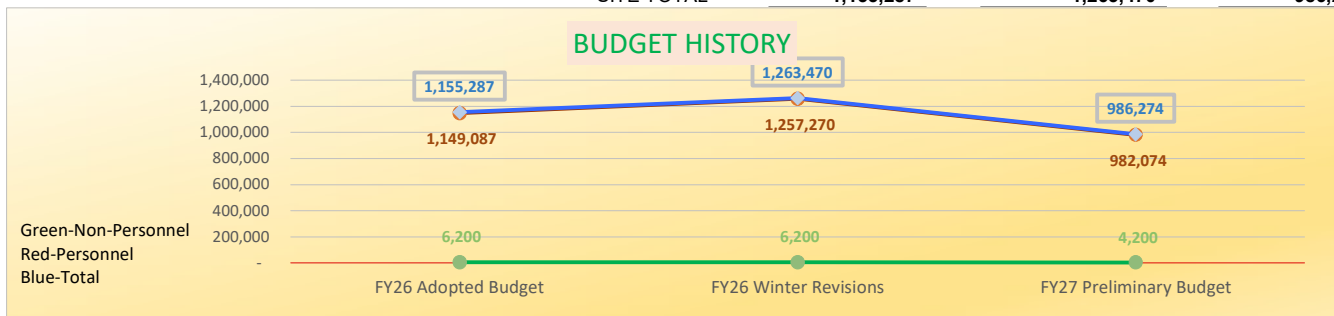
Fund: 100

Location 492 Special Ed Services
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	1.00	1.00	1.00
Teacher			
Special Education Teacher	1.00	1.00	1.50
Library / Media			
Counselor			
Activities			
Certified Subtotal:	2.00	2.00	2.50
Instructional Aides	16.13	10.81	16.75
Other Support Staff	10.50	10.62	9.63
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	26.63	21.43	26.38
SITE TOTAL	28.63	23.43	28.88

Fund: 100 General Fund
Location 495 Early Childhood

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	707,837	724,373	637,722
320 Classified Salaries	103,795	175,809	81,229
330 TEA Agreements	-	-	-
340 Overtime	-	-	-
360 Benefits	337,454	357,089	263,124
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	1,149,087	1,257,270	982,074
410 Professional / Technical Service	-	-	-
420 Staff & Student Travel / Per Diem	1,200	1,200	-
430 Utilities & Energy	-	-	-
440 Other Purchased Services	-	-	4,200
451-47 Supplies and Materials	5,000	5,000	-
453 Janitorial Supplies	-	-	-
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	6,200	6,200	4,200
SITE TOTAL	1,155,287	1,263,470	986,274



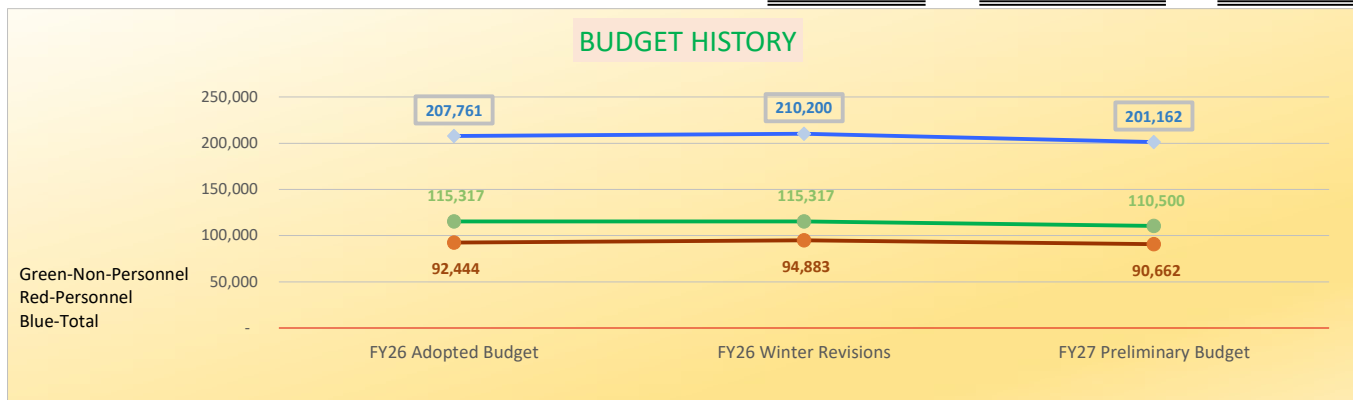
Fund: 100 General Fund
 Location 495 **Early Childhood**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	1.00	1.00	
Special Education Teacher	2.00	3.00	2.00
Library / Media	-		
Counselor	-		
Activities	-	-	-
Certified Subtotal:	3.00	4.00	2.00
Instructional Aides	1.85	2.04	2.04
Other Support Staff	5.38	5.00	5.00
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	7.23	7.04	7.04
SITE TOTAL	10.23	11.04	9.04

Fund: 100
Location 510

Board of Education

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	68,324	69,958	68,641
330 TEA Agreements	-	-	-
340 Overtime	2,200	2,200	-
360 Benefits	21,920	22,725	22,021
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	92,444	94,883	90,662
410 Professional / Technical Service	30,000	30,000	30,000
420 Staff & Student Travel / Per Diem	22,500	22,500	8,500
430 Utilities & Energy	-	-	-
440 Other Purchased Services	12,000	12,000	7,000
451-47 Supplies and Materials	36,000	36,000	45,000
453 Janitorial Supplies	-	-	-
490 Other Expenses / Fees, Dues	14,817	14,817	20,000
500 Building Improvements	-	-	-
510 Equipment	-	-	-
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	115,317	115,317	110,500
SITE TOTAL	207,761	210,200	201,162



Fund: 100

Location 510 **Board of Education**

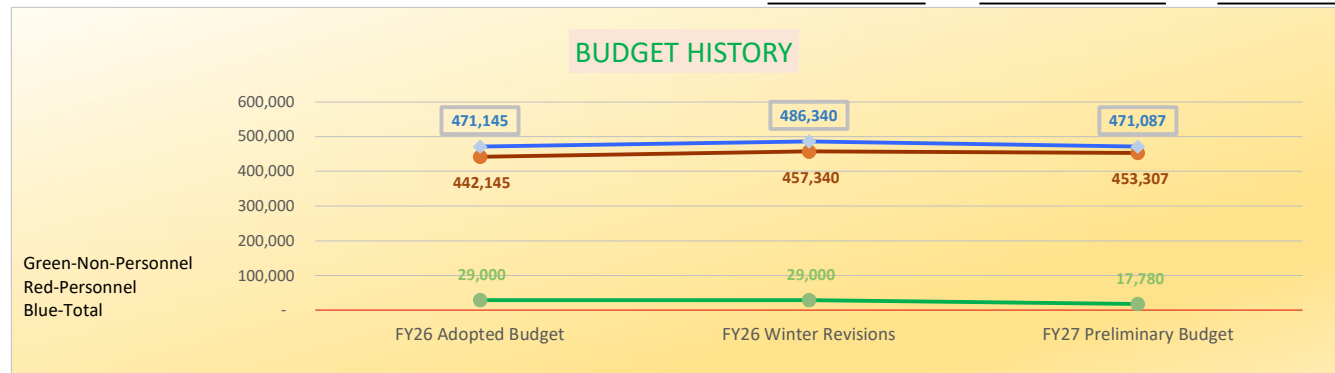
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	0.50	0.50	0.50
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	0.50	0.50	0.50
SITE TOTAL	0.50	0.50	0.50

Fund: 100

Location 560 **Superintendent's Office**

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	191,900	199,576	175,000
320	Classified Salaries	113,681	118,453	169,510
330	TEA Agreements	-	-	-
340	Overtime	3,231	3,231	-
360	Benefits	133,333	136,080	108,797
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		442,145	457,340	453,307
410	Professional / Technical Service	3,000	3,000	200
420	Staff & Student Travel / Per Diem	7,000	7,000	4,000
430	Utilities & Energy	-	-	-
440	Other Purchased Services	1,000	1,000	-
451-47 Supplies and Materials		18,000	18,000	13,580
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		29,000	29,000	17,780
SITE TOTAL		471,145	486,340	471,087



Fund: 100

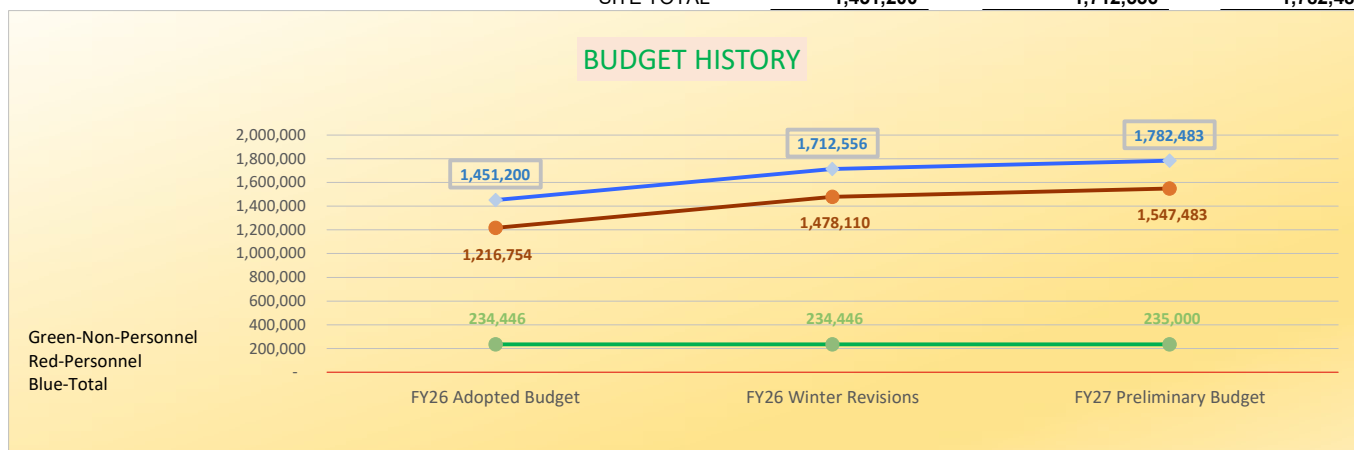
Location 560 **Superintendent's Office**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	1.00	1.00	1.00
Teacher			
Special Education Teacher			
Library / Media			
Counselor			
Activities			
Certified Subtotal:	1.00	1.00	1.00
Instructional Aides			
Other Support Staff	1.50	1.50	1.50
Custodial Staff			
Maintenance Staff			
Classified Subtotal:	1.50	1.50	1.50
SITE TOTAL	2.50	2.50	2.50

Fund: 100
Location 561

Asst' Superintendent / HR

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	166,847	288,771	367,479
320	Classified Salaries	759,921	393,317	842,069
330	TEA Agreements	-	-	-
340	Overtime	5,121	5,121	-
360	Benefits	284,864	790,598	277,935
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	303	60,000
Subtotal Personnel		1,216,754	1,478,110	1,547,483
410	Professional / Technical Service	136,197	136,197	150,000
420	Staff & Student Travel / Per Diem	51,249	51,249	38,000
430	Utilities & Energy	-	-	-
440	Other Purchased Services	7,000	7,000	7,000
Subtotal Non-Personnel		234,446	234,446	235,000
SITE TOTAL		1,451,200	1,712,556	1,782,483



Fund: 100

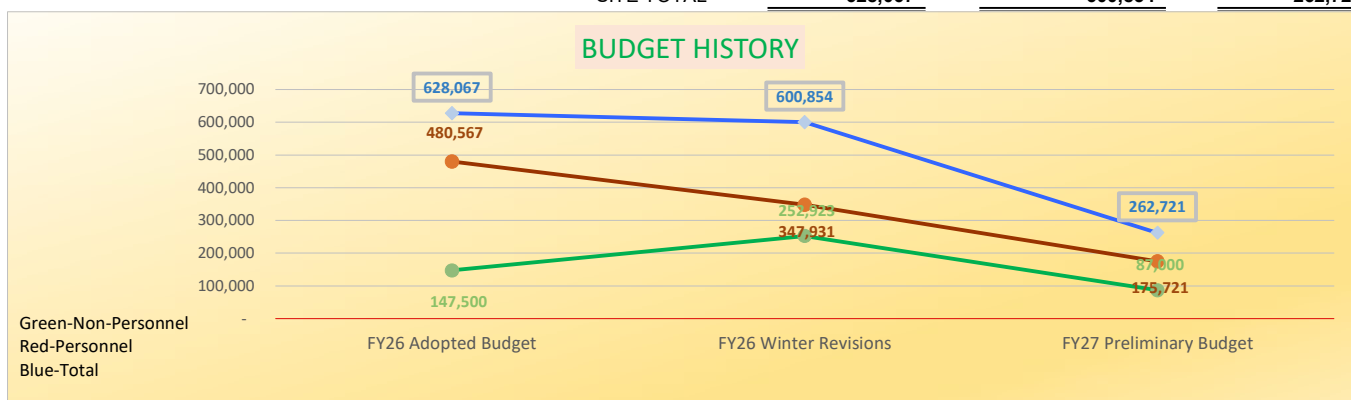
Location 561 **Asst' Superintendent / HR**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	3.00	1.00	1.00
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	3.00	1.00	1.00
Instructional Aides	-	-	-
Other Support Staff	4.00	4.00	4.00
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	4.00	4.00	4.00
SITE TOTAL	7.00	5.00	5.00

Fund: 100
Location 562

Instructional Support

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	426,290	290,581	146,275
320	Classified Salaries	-	-	-
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	54,277	57,258	29,447
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	91	-
Subtotal Personnel		480,567	347,931	175,721
410	Professional / Technical Service	50,000	50,000	-
420	Staff & Student Travel / Per Diem	25,000	25,000	-
430	Utilities & Energy	-	-	-
440	Other Purchased Services	2,500	2,500	-
451-47 Supplies and Materials		70,000	175,423	82,000
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	5,000
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		147,500	252,923	87,000
SITE TOTAL		628,067	600,854	262,721



Fund: 100

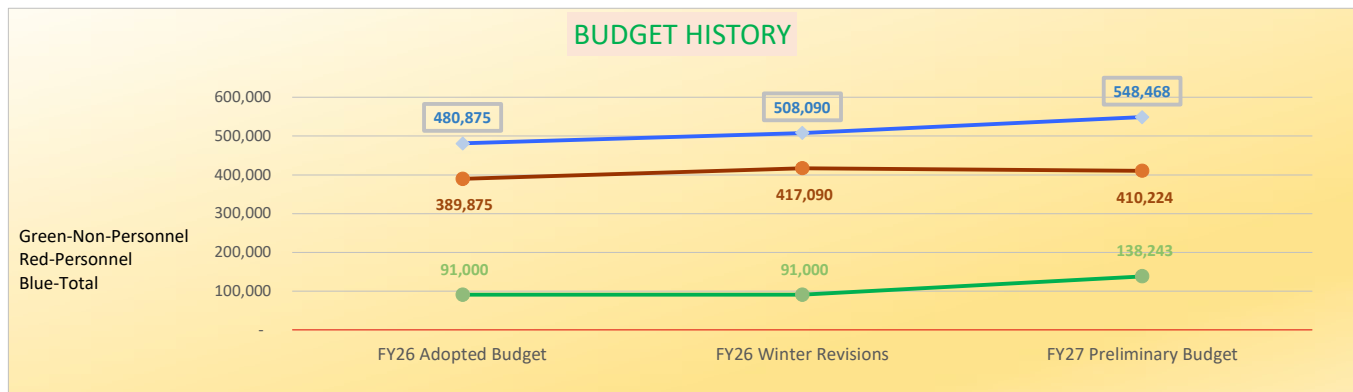
Location 562 **Instructional Support**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	2.00	2.00	1.00
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	2.00	2.00	1.00
Instructional Aides	-	-	-
Other Support Staff	-	-	-
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	-	-	-
SITE TOTAL	2.00	2.00	1.00

Fund: 100
Location 563

School / Student Support

		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description				
310	Certified Salaries	-	-	-
320	Classified Salaries	246,159	262,432	256,379
330	TEA Agreements	-	-	-
340	Overtime	-	-	-
360	Benefits	143,716	154,658	153,846
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		389,875	417,090	410,224
410	Professional / Technical Service	24,000	24,000	-
420	Staff & Student Travel / Per Diem	67,000	67,000	50,000
430	Utilities & Energy	-	-	-
440	Other Purchased Services	-	-	-
451-47 Supplies and Materials		-	-	88,243
453	Janitorial Supplies	-	-	-
490	Other Expenses / Fees, Dues	-	-	-
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		91,000	91,000	138,243
SITE TOTAL		480,875	508,090	548,468



Fund: 100

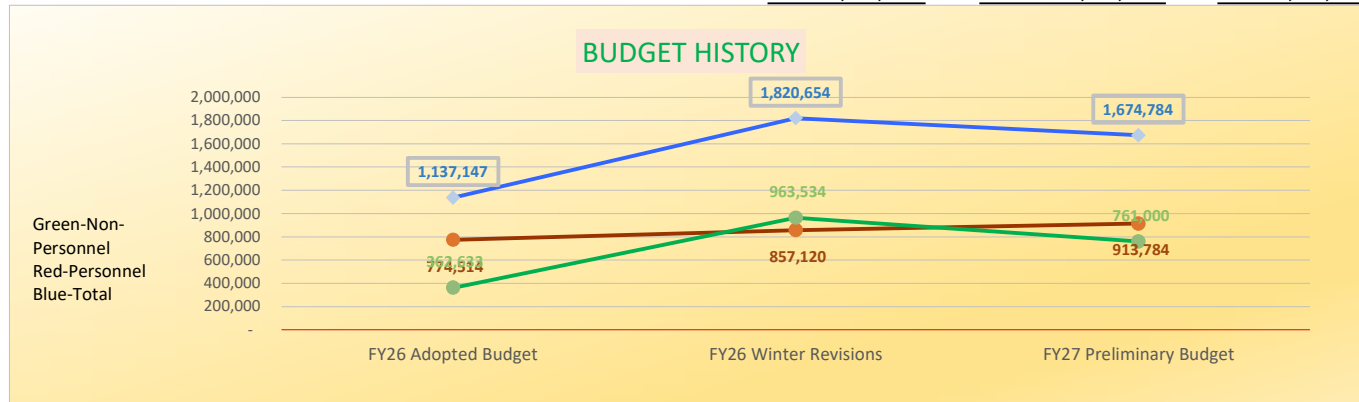
Location 563 **School / Student Support**
FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:			
Instructional Aides	-	-	-
Other Support Staff	3.44	3.44	3.44
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	3.44	3.44	3.44
SITE TOTAL	3.44	3.44	3.44

Fund: 100
Location 610

Financial Services

Account Description		FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310	Certified Salaries	-	-	-
320	Classified Salaries	469,026	532,285	660,148
330	TEA Agreements	-	-	-
340	Overtime	5,122	5,122	-
360	Benefits	300,366	319,713	253,636
380	Housing Allowance	-	-	-
390	Transportation Allowance	-	-	-
Subtotal Personnel		774,514	857,120	913,784
410	Professional / Technical Service	50,000	50,000	-
420	Staff & Student Travel / Per Diem	-	-	-
430	Utilities & Energy	-	-	-
440	Other Purchased Services	200,633	801,534	648,500
451-47 Supplies and Materials		99,600	99,600	99,000
453	Janitorial Supplies	400	400	500
490	Other Expenses / Fees, Dues	12,000	12,000	13,000
500	Building Improvements	-	-	-
510	Equipment	-	-	-
550	Transfers to other Funds	-	-	-
Subtotal Non-Personnel		362,633	963,534	761,000
SITE TOTAL		1,137,147	1,820,654	1,674,784



Fund: 100

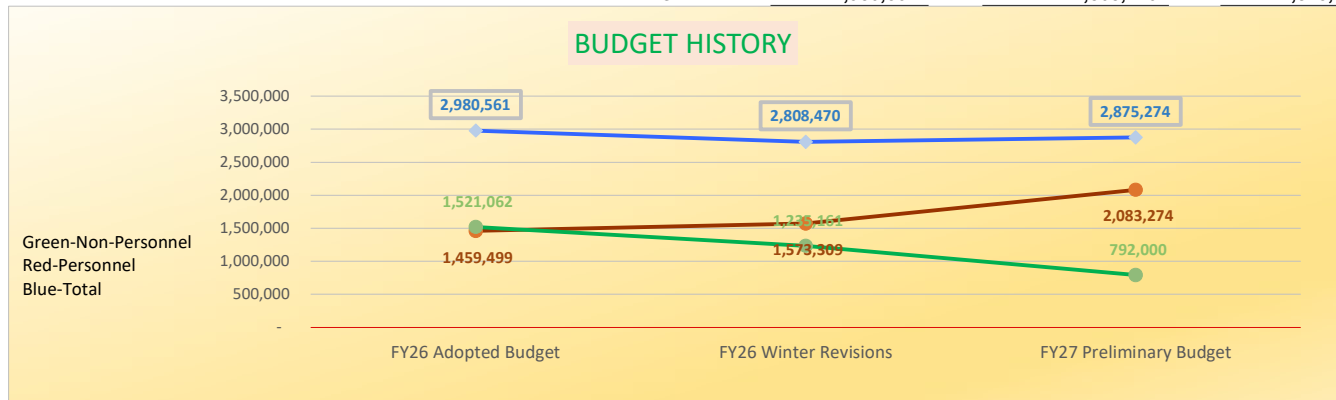
Location 610 **Financial Services**
FTE's

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	7.00	8.00	6.00
Custodial Staff	-	-	-
Maintenance Staff	-	-	-
Classified Subtotal:	7.00	8.00	6.00
SITE TOTAL	7.00	8.00	6.00

Fund: 100
Location 710

Maintenance & Operations

Account Description	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
310 Certified Salaries	-	-	-
320 Classified Salaries	935,098	985,765	1,290,598
330 TEA Agreements	-	-	-
340 Overtime	10,021	10,021	-
360 Benefits	514,380	577,523	792,675
380 Housing Allowance	-	-	-
390 Transportation Allowance	-	-	-
Subtotal Personnel	1,459,499	1,573,309	2,083,274
410 Professional / Technical Service	107,910	107,910	110,000
420 Staff & Student Travel / Per Diem	32,000	32,000	62,000
430 Utilities & Energy	226,152	226,152	86,000
440 Other Purchased Services	844,535	243,633	183,500
451-47 Supplies and Materials	280,000	595,000	270,500
453 Janitorial Supplies	20,000	20,000	50,000
490 Other Expenses / Fees, Dues	-	-	-
500 Building Improvements	-	-	-
510 Equipment	10,465	10,465	30,000
550 Transfers to other Funds	-	-	-
Subtotal Non-Personnel	1,521,062	1,235,161	792,000
SITE TOTAL	2,980,561	2,808,470	2,875,274



Fund: 100

Location 710 **Maintenance & Operations**

FTE's

	FY26 Adopted Budget	FY26 Winter Revisions	FY27 Preliminary Budget
Account Description			
Administrator	-	-	-
Teacher	-	-	-
Special Education Teacher	-	-	-
Library / Media	-	-	-
Counselor	-	-	-
Activities	-	-	-
Certified Subtotal:	-	-	-
Instructional Aides	-	-	-
Other Support Staff	2.00	4.00	3.00
Custodial Staff	1.00	4.00	6.20
Maintenance Staff	9.00	15.00	7.00
Classified Subtotal:	12.00	23.00	16.20
SITE TOTAL	12.00	23.00	16.20



Board Agenda Item

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

Board Mtg. Date
06.15.2026

**Reports of the
Superintendent**
☐

**Action
Item**
☐

**Consent
Agenda**
☐

**Reports,
Routine
Monthly**
X

Other
☐

Subject:

FY26 MAY FINANCIAL REPORTS

**Presenter or
Contact Person:**

Krista Cowley, Chief Financial Officer

Summary:

May Financial Reports.

**Financial
Implications:**

BP 3460 The Superintendent or designee shall keep the School Board informed about the District's financial condition. The Board shall review the District's financial condition monthly, through the monthly Report of Revenues and Expenditures, to determine whether the district will be able to meet its financial obligations for the remainder of the fiscal year.

Attachments:

Board General Fund – Revenue Report
Board General Fund – Expenditure by Object
Board General Fund – Expenditures by Function
Board General Fund – Expenditures by Site
Grants Report – Revenue
Grants Report – Expenditures
Student Activities Report

MAY-26	YTD Expense	YTD % by Function
Function 100-400	\$ 33,614,605.69	75%
Function 500-800	\$ 11,231,687.43	25%
Total	\$ 44,846,293.12	

Recommendation: | The Administration recommends the Board approve the FY26 May Financial Reports as presented.

Motion: | Superintendent Cyndy Mika is requesting Board action to acknowledge the receipt of the May Report of Revenues and Expenditures, with Year-to-Date General Fund Revenues in the amount of \$46,860,578.54P and Year-to-Date General Fund Expenditures in the amount of \$44,846,293.12.

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - REVENUE REPORT

Fiscal Year: 2025-2026

From Date: 5/1/2026

To Date: 5/31/2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.011.0000	BOROUGH APPROPRIATION	(\$12,329,556.50)	(\$1,027,463.04)	(\$11,302,093.46)	(\$1,027,463.04)	\$0.00	(\$1,027,463.04)	8.33%
100.000.000.0000.012.0000	IN-KIND P&C INSURANCE	(\$505,000.00)	\$0.00	(\$418,352.97)	(\$86,647.03)	\$0.00	(\$86,647.03)	17.16%
100.000.000.0000.014.0000	IN-KIND AUDIT	(\$50,000.00)	\$0.00	(\$45,787.58)	(\$4,212.42)	\$0.00	(\$4,212.42)	8.42%
100.000.000.0000.015.0000	IN-KIND GRND MAINTENANCE	(\$95,000.00)	\$0.00	(\$54,816.25)	(\$40,183.75)	\$0.00	(\$40,183.75)	42.30%
100.000.000.0000.043.0000	ATHLETIC FEES	(\$70,000.00)	(\$596.00)	(\$22,726.00)	(\$47,274.00)	\$0.00	(\$47,274.00)	67.53%
100.000.000.0000.045.0000	FACILITIES USE AGREEMENT	(\$6,000.00)	(\$10,753.08)	(\$16,649.83)	\$10,649.83	\$0.00	\$10,649.83	-177.50%
100.000.000.0000.046.0000	VILLAGE RENTALS	(\$20,000.00)	(\$4,000.00)	\$4,651.32	(\$24,651.32)	\$0.00	(\$24,651.32)	123.26%
100.000.000.0000.047.0000	E-RATE REIMBURSEMENT	(\$2,337,535.20)	(\$194,794.60)	(\$1,947,946.00)	(\$389,589.20)	(\$389,589.20)	\$0.00	0.00%
100.000.000.0000.051.0000	FOUNDATION	(\$27,220,560.76)	\$0.00	(\$25,984,027.00)	(\$1,236,533.76)	\$0.00	(\$1,236,533.76)	4.54%
100.000.000.0000.052.0000	STATE MILITARY CONTRACT	(\$879,582.00)	\$0.00	(\$879,582.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.053.0000	DISPARITY PRIOR YEAR	\$0.00	\$0.00	(\$14,897.00)	\$14,897.00	\$0.00	\$14,897.00	0.00%
100.000.000.0000.054.0000	QUALITY SCHOOLS	(\$84,055.00)	\$0.00	(\$84,055.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.055.0000	HB39	(\$8,000.00)	(\$10,465.00)	(\$10,465.00)	\$2,465.00	\$0.00	\$2,465.00	-30.81%
100.000.000.0000.056.0000	TRS ON BEHALF RELIEF	(\$3,116,751.00)	\$0.00	(\$3,116,751.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.057.0000	PERS ON BEHALF RELIEF	(\$514,136.00)	\$0.00	(\$514,136.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.0000.110.0000	IMPACT AID - DIRECT	(\$4,143.00)	\$0.00	(\$4,559.00)	\$416.00	\$0.00	\$416.00	-10.04%
100.000.000.0000.112.0000	IMPACT AID - DIRCT SPED ADD-ON	(\$31,231.00)	\$0.00	(\$3,416.00)	(\$27,815.00)	\$0.00	(\$27,815.00)	89.06%
100.000.000.0000.181.0000	IMPACT AID - MILITARY	(\$2,405,992.00)	\$0.00	(\$2,106,718.00)	(\$299,274.00)	\$0.00	(\$299,274.00)	12.44%
100.000.000.0000.183.0000	IMPACT AID - SPED	\$0.00	\$0.00	(\$42,943.00)	\$42,943.00	\$0.00	\$42,943.00	0.00%
100.000.000.0000.184.0000	DEPARTMENT OF DEFENSE	(\$163,839.00)	\$0.00	(\$163,839.82)	\$0.82	\$0.00	\$0.82	0.00%
100.000.000.0000.236.0000	USE OF FUND BALANCE	(\$3,195,485.06)	\$0.00	\$0.00	(\$3,195,485.06)	\$0.00	(\$3,195,485.06)	100.00%
100.000.000.0000.238.0000	IDCF	(\$180,000.00)	\$0.00	(\$131,468.95)	(\$48,531.05)	\$0.00	(\$48,531.05)	26.96%
	FUNCTION: UNDESIGNATED - 000	(\$53,216,866.52)	(\$1,248,071.72)	(\$46,860,578.54)	(\$6,356,287.98)	(\$389,589.20)	(\$5,966,698.78)	11.21%
	FUND: GENERAL FUND - 100	(\$53,216,866.52)	(\$1,248,071.72)	(\$46,860,578.54)	(\$6,356,287.98)	(\$389,589.20)	(\$5,966,698.78)	11.21%
Grand Total:		(\$53,216,866.52)	(\$1,248,071.72)	(\$46,860,578.54)	(\$6,356,287.98)	(\$389,589.20)	(\$5,966,698.78)	11.21%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURE BY OBJECT

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$16,159,108.66	\$1,408,729.94	\$12,577,877.36	\$3,581,231.30	\$3,875,564.86	(\$294,333.56)	-1.82%
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$9,068,053.94	\$837,793.09	\$7,925,761.80	\$1,142,292.14	\$767,358.05	\$374,934.09	4.13%
100.000.000.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$171,375.00	\$4,312.88	\$157,836.30	\$13,538.70	\$37,889.28	(\$24,350.58)	-14.21%
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$80,000.00	\$8,005.94	\$87,927.17	(\$7,927.17)	\$0.00	(\$7,927.17)	-9.91%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$16,918,613.55	\$1,062,189.41	\$14,505,260.68	\$2,413,352.87	\$2,253,873.07	\$159,479.80	0.94%
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$92,428.00	\$14,238.00	\$93,629.86	(\$1,201.86)	\$1,250.00	(\$2,451.86)	-2.65%
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$63,573.46	\$8,900.63	\$82,309.05	(\$18,735.59)	\$4,061.03	(\$22,796.62)	-35.86%
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$748,607.00	\$73,356.84	\$623,252.67	\$125,354.33	\$473,850.42	(\$348,496.09)	-46.55%
100.000.000.0000.420.0000	STAFF TRAVEL	\$629,169.41	\$59,374.14	\$558,920.44	\$70,248.97	\$55,271.08	\$14,977.89	2.38%
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$4,928,909.20	\$504,152.72	\$4,197,786.48	\$731,122.72	\$974,231.21	(\$243,108.49)	-4.93%
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$1,217,034.90	\$19,043.59	\$1,419,445.40	(\$202,410.50)	\$112,139.55	(\$314,550.05)	-25.85%
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$1,379,902.19	\$219,634.92	\$813,261.04	\$566,641.15	\$135,133.97	\$431,507.18	31.27%
100.000.000.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$619,583.24	\$119,833.00	\$784,807.68	(\$165,224.44)	\$77,878.80	(\$243,103.24)	-39.24%
100.000.000.0000.490.0000	OTHER EXPENSES	\$48,607.00	(\$2,935.00)	\$50,440.17	(\$1,833.17)	\$21,702.31	(\$23,535.48)	-48.42%
100.000.000.0000.510.0000	EQUIPMENT	\$96,679.35	\$145,248.00	\$289,177.02	(\$192,497.67)	\$87,157.80	(\$279,655.47)	-289.26%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$995,221.62	\$0.00	\$678,600.00	\$316,621.62	\$0.00	\$316,621.62	31.81%
	FUND: GENERAL FUND - 100	\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%
Grand Total:		\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$15,272.23	\$0.00	\$933.93	\$14,338.30	\$0.00	\$14,338.30	93.88%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$453,645.24	\$0.00	(\$124,180.49)	\$577,825.73	\$0.00	\$577,825.73	127.37%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$316,621.62	\$0.00	\$0.00	\$316,621.62	\$0.00	\$316,621.62	100.00%
TRS/PERS FORFEITURE	FUNCTION: UNDESIGNATED - 000	\$785,539.09	\$0.00	(\$123,246.56)	\$908,785.65	\$0.00	\$908,785.65	115.69%
100.000.100.0000.310.0000	CERTIFIED. SALARIES	\$9,431,709.97	\$844,140.74	\$7,391,491.11	\$2,040,218.86	\$2,317,480.47	(\$277,261.61)	-2.94%
100.000.100.0000.320.0000	CLASSIFIED WAGES	\$1,097,556.00	\$77,287.57	\$820,053.26	\$277,502.74	\$39,626.38	\$237,876.36	21.67%
100.000.100.0000.340.0000	CLASSIFIED, OVERTIME	\$48,009.00	\$77.04	\$1,222.35	\$46,786.65	\$0.00	\$46,786.65	97.45%
100.000.100.0000.360.0000	EMPLOYEE BENEFITS	\$8,311,345.18	\$353,181.41	\$5,443,320.63	\$2,868,024.55	\$1,114,420.90	\$1,753,603.65	21.10%
100.000.100.0000.380.0000	HOUSING ALLOWANCE	\$92,428.00	\$14,238.00	\$93,629.86	(\$1,201.86)	\$1,250.00	(\$2,451.86)	-2.65%
100.000.100.0000.390.0000	TRANSPORTATION ALLOWANCE	\$62,675.50	\$8,797.19	\$74,114.70	(\$11,439.20)	\$109.94	(\$11,549.14)	-18.43%
100.000.100.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$10,000.00	\$1,567.95	\$9,895.95	\$104.05	\$0.00	\$104.05	1.04%
100.000.100.0000.420.0000	STAFF TRAVEL	\$33,585.00	\$5,171.85	\$14,446.36	\$19,138.64	\$0.00	\$19,138.64	56.99%
100.000.100.0000.430.0000	UTILITIES/ENERGY	\$500.00	\$0.00	\$28.00	\$472.00	\$10.48	\$461.52	92.30%
100.000.100.0000.440.0000	OTHER PURCHASED SERVICES	\$52,100.00	\$9,189.25	\$52,632.25	(\$532.25)	\$20,559.52	(\$21,091.77)	-40.48%
100.000.100.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$504,787.95	\$42,480.83	\$249,353.79	\$255,434.16	\$39,015.43	\$216,418.73	42.87%
100.000.100.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$206,433.24	\$18,260.92	\$108,437.53	\$97,995.71	\$44,203.12	\$53,792.59	26.06%
100.000.100.0000.490.0000	OTHER EXPENSES	\$2,290.00	(\$4,770.00)	(\$5,078.50)	\$7,368.50	\$4,104.50	\$3,264.00	142.53%
100.000.100.0000.510.0000	EQUIPMENT	\$80,981.25	\$0.00	\$101,509.99	(\$20,528.74)	\$12,772.00	(\$33,300.74)	-41.12%
100.000.100.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$678,600.00	\$0.00	\$678,600.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUC - INSTRUCTION - 100	\$20,613,001.09	\$1,369,622.75	\$15,033,657.28	\$5,579,343.81	\$3,593,552.74	\$1,985,791.07	9.63%
100.000.200.0000.310.0000	CERTIFIED. SALARIES	\$3,697,191.85	\$291,645.18	\$2,858,092.88	\$839,098.97	\$822,656.82	\$16,442.15	0.44%
100.000.200.0000.320.0000	CLASSIFIED WAGES	\$2,988,651.57	\$317,652.30	\$2,707,882.63	\$280,768.94	\$190,921.79	\$89,847.15	3.01%
100.000.200.0000.340.0000	CLASSIFIED, OVERTIME	\$1,382.00	\$25.20	\$2,202.70	(\$820.70)	\$0.00	(\$820.70)	-59.38%
100.000.200.0000.360.0000	EMPLOYEE BENEFITS	\$3,618,898.14	\$321,356.08	\$4,176,447.37	(\$557,549.23)	\$431,904.04	(\$989,453.27)	-27.34%
100.000.200.0000.390.0000	TRANSPORTATION ALLOWANCE	\$285.18	\$103.44	\$814.23	(\$529.05)	\$201.56	(\$730.61)	-256.19%
100.000.200.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$300,000.00	\$3,000.00	\$212,135.00	\$87,865.00	\$100,000.00	(\$12,135.00)	-4.05%
100.000.200.0000.420.0000	STAFF TRAVEL	\$49,200.00	\$666.38	\$15,048.54	\$34,151.46	\$3,016.15	\$31,135.31	63.28%
100.000.200.0000.430.0000	UTILITIES/ENERGY	\$0.00	\$0.00	\$334.67	(\$334.67)	\$0.00	(\$334.67)	0.00%
100.000.200.0000.440.0000	OTHER PURCHASED SERVICES	\$44,767.30	\$148.00	\$3,791.29	\$40,976.01	\$50,534.71	(\$9,558.70)	-21.35%
100.000.200.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$152,750.00	\$2,624.66	\$22,858.62	\$129,891.38	\$140.61	\$129,750.77	84.94%
100.000.200.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$29,626.46	\$55,661.95	(\$55,661.95)	\$875.63	(\$56,537.58)	0.00%
100.000.200.0000.490.0000	OTHER EXPENSES	\$0.00	\$0.00	\$219.00	(\$219.00)	\$500.00	(\$719.00)	0.00%
100.000.200.0000.510.0000	EQUIPMENT	\$5,232.70	\$0.00	\$5,232.70	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: SPED -SPECIAL EDUCATION INSTR. - 200	\$10,858,358.74	\$966,847.70	\$10,060,721.58	\$797,637.16	\$1,600,751.31	(\$803,114.15)	-7.40%
100.000.300.0000.310.0000	CERTIFIED. SALARIES	\$995,859.19	\$84,201.24	\$784,921.10	\$210,938.09	\$245,093.11	(\$34,155.02)	-3.43%
100.000.300.0000.320.0000	CLASSIFIED WAGES	\$1,357,140.88	\$127,890.32	\$1,245,607.37	\$111,533.51	\$120,216.98	(\$8,683.47)	-0.64%
100.000.300.0000.340.0000	CLASSIFIED, OVERTIME	\$10,035.00	\$479.81	\$6,510.23	\$3,524.77	\$0.00	\$3,524.77	35.12%
100.000.300.0000.360.0000	EMPLOYEE BENEFITS	\$1,355,368.18	\$112,317.36	\$1,517,043.22	(\$161,675.04)	\$173,590.66	(\$335,265.70)	-24.74%
100.000.300.0000.390.0000	TRANSPORTATION ALLOWANCE	\$309.40	\$0.00	\$762.20	(\$452.80)	\$58.40	(\$511.20)	-165.22%
100.000.300.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$110,000.00	\$3,050.31	\$45,395.40	\$64,604.60	\$27,817.05	\$36,787.55	33.44%
100.000.300.0000.420.0000	STAFF TRAVEL	\$28,500.00	\$708.00	\$63,234.87	(\$34,734.87)	\$3,734.49	(\$38,469.36)	-134.98%
100.000.300.0000.430.0000	UTILITIES/ENERGY	\$2,572,535.20	\$262,943.52	\$2,479,990.09	\$92,545.11	\$497,188.53	(\$404,643.42)	-15.73%
100.000.300.0000.440.0000	OTHER PURCHASED SERVICES	\$55,000.00	\$0.00	\$9,907.35	\$45,092.65	\$0.00	\$45,092.65	81.99%
100.000.300.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$11,900.00	\$376.24	\$8,313.11	\$3,586.89	\$936.79	\$2,650.10	22.27%
100.000.300.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$208,050.00	\$50,470.88	\$318,152.38	(\$110,102.38)	\$24,472.86	(\$134,575.24)	-64.68%
100.000.300.0000.490.0000	OTHER EXPENSES	\$4,000.00	\$0.00	(\$6,318.63)	\$10,318.63	\$10,677.00	(\$358.37)	-8.96%
	FUNCTION: STDNTSS -SUPPORT SERVICES-STUDENTS - 300	\$6,708,697.85	\$642,437.68	\$6,473,518.69	\$235,179.16	\$1,103,785.87	(\$868,606.71)	-12.95%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.400.0000.310.0000	CERTIFIED. SALARIES	\$1,040,728.67	\$75,560.90	\$719,015.84	\$321,712.83	\$234,119.11	\$87,593.72	8.42%
100.000.400.0000.320.0000	CLASSIFIED WAGES	\$543,958.25	\$50,389.04	\$467,456.67	\$76,501.58	\$44,760.52	\$31,741.06	5.84%
100.000.400.0000.340.0000	CLASSIFIED, OVERTIME	\$0.00	\$550.89	\$6,879.55	(\$6,879.55)	\$0.00	(\$6,879.55)	0.00%
100.000.400.0000.360.0000	EMPLOYEE BENEFITS	\$870,009.40	\$59,439.07	\$924,224.43	(\$54,215.03)	\$109,421.61	(\$163,636.64)	-18.81%
100.000.400.0000.420.0000	STAFF TRAVEL	\$0.00	\$0.00	\$11,332.49	(\$11,332.49)	\$0.00	(\$11,332.49)	0.00%
100.000.400.0000.430.0000	UTILITIES/ENERGY	\$0.00	\$0.00	\$533.13	(\$533.13)	\$0.00	(\$533.13)	0.00%
100.000.400.0000.440.0000	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$317.37	(\$317.37)	\$0.00	(\$317.37)	0.00%
100.000.400.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$2,500.00	\$384.35	\$4,277.50	(\$1,777.50)	\$0.00	(\$1,777.50)	-71.10%
100.000.400.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$6,500.00	\$6,821.71	\$32,171.72	(\$25,671.72)	\$5,706.86	(\$31,378.58)	-482.75%
100.000.400.0000.490.0000	OTHER EXPENSES	\$500.00	\$1,795.00	\$3,746.00	(\$3,246.00)	\$0.00	(\$3,246.00)	-649.20%
FUNCTION: SCHADMN - SCHOOL ADMINISTRATION - 400		\$2,464,196.32	\$194,940.96	\$2,169,954.70	\$294,241.62	\$394,008.10	(\$99,766.48)	-4.05%
100.000.500.0000.310.0000	CERTIFIED. SALARIES	\$897,059.66	\$83,048.92	\$726,031.83	\$171,027.83	\$234,342.07	(\$63,314.24)	-7.06%
100.000.500.0000.320.0000	CLASSIFIED WAGES	\$1,012,331.16	\$85,900.62	\$900,880.33	\$111,450.83	\$124,523.33	(\$13,072.50)	-1.29%
100.000.500.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$0.00	\$0.00	\$2,023.50	(\$2,023.50)	\$0.00	(\$2,023.50)	0.00%
100.000.500.0000.340.0000	CLASSIFIED, OVERTIME	\$10,553.00	\$1,306.25	\$12,752.15	(\$2,199.15)	\$0.00	(\$2,199.15)	-20.84%
100.000.500.0000.360.0000	EMPLOYEE BENEFITS	\$953,174.22	\$77,966.77	\$1,055,207.88	(\$102,033.66)	\$193,239.93	(\$295,273.59)	-30.98%
100.000.500.0000.390.0000	TRANSPORTATION ALLOWANCE	\$303.38	\$0.00	\$6,617.92	(\$6,314.54)	\$3,691.13	(\$10,005.67)	-3298.07%
100.000.500.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$219,197.00	\$22,727.98	\$163,920.22	\$55,276.78	\$155,102.32	(\$99,825.54)	-45.54%
100.000.500.0000.420.0000	STAFF TRAVEL	\$80,749.00	\$7,020.32	\$79,080.22	\$1,668.78	\$8,640.00	(\$6,971.22)	-8.63%
100.000.500.0000.430.0000	UTILITIES/ENERGY	\$27,537.00	\$0.00	\$5,680.82	\$21,856.18	\$0.00	\$21,856.18	79.37%
100.000.500.0000.440.0000	OTHER PURCHASED SERVICES	\$821,534.31	\$781.17	\$656,529.15	\$165,005.16	\$3,166.78	\$161,838.38	19.70%
100.000.500.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$522.65	\$3,829.78	(\$3,829.78)	\$2,844.01	(\$6,673.79)	0.00%
100.000.500.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$193,600.00	\$14,349.89	\$229,452.35	(\$35,852.35)	\$1,871.45	(\$37,723.80)	-19.49%
100.000.500.0000.490.0000	OTHER EXPENSES	\$26,817.00	\$0.00	\$41,823.59	(\$15,006.59)	\$5,520.81	(\$20,527.40)	-76.55%
FUNCTION: Central Office Services - 500		\$4,242,855.73	\$293,624.57	\$3,883,829.74	\$359,025.99	\$732,941.83	(\$373,915.84)	-8.81%
100.000.600.0000.320.0000	CLASSIFIED WAGES	\$1,932,552.35	\$168,623.94	\$1,677,430.03	\$255,122.32	\$232,235.13	\$22,887.19	1.18%
100.000.600.0000.340.0000	CLASSIFIED, OVERTIME	\$10,021.00	\$5,566.75	\$58,360.19	(\$48,339.19)	\$0.00	(\$48,339.19)	-482.38%
100.000.600.0000.360.0000	EMPLOYEE BENEFITS	\$1,243,373.61	\$123,301.28	\$1,342,498.46	(\$99,124.85)	\$205,623.93	(\$304,748.78)	-24.51%
100.000.600.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$107,910.00	\$39,396.60	\$177,572.21	(\$69,662.21)	\$190,365.45	(\$260,027.66)	-240.97%
100.000.600.0000.420.0000	STAFF TRAVEL	\$32,000.00	\$0.00	\$66,595.58	(\$34,595.58)	\$15,000.00	(\$49,595.58)	-154.99%
100.000.600.0000.430.0000	UTILITIES/ENERGY	\$2,328,337.00	\$241,209.20	\$1,711,219.77	\$617,117.23	\$477,032.20	\$140,085.03	6.02%
100.000.600.0000.440.0000	OTHER PURCHASED SERVICES	\$243,633.29	\$8,925.17	\$694,267.99	(\$450,634.70)	\$37,878.54	(\$488,513.24)	-200.51%
100.000.600.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$707,964.24	\$173,246.19	\$524,491.24	\$183,473.00	\$92,197.13	\$91,275.87	12.89%
100.000.600.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$0.00	\$37,856.71	(\$37,856.71)	\$0.00	(\$37,856.71)	0.00%
100.000.600.0000.490.0000	OTHER EXPENSES	\$0.00	\$40.00	\$2,405.00	(\$2,405.00)	\$900.00	(\$3,305.00)	0.00%
100.000.600.0000.510.0000	EQUIPMENT	\$10,465.40	\$145,248.00	\$182,434.33	(\$171,968.93)	\$74,385.80	(\$246,354.73)	-2353.99%
FUNCTION: O/M - OPERATIONS & MAINTENANCE - 600		\$6,616,256.89	\$905,557.13	\$6,475,131.51	\$141,125.38	\$1,325,618.18	(\$1,184,492.80)	-17.90%
100.000.700.0000.310.0000	CERTIFIED. SALARIES	\$96,559.32	\$30,132.96	\$98,324.60	(\$1,765.28)	\$21,873.28	(\$23,638.56)	-24.48%
100.000.700.0000.320.0000	CLASSIFIED WAGES	\$120,591.50	\$10,049.30	\$105,517.58	\$15,073.92	\$15,073.92	\$0.00	0.00%
100.000.700.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	\$171,375.00	\$4,312.88	\$155,812.80	\$15,562.20	\$37,889.28	(\$22,327.08)	-13.03%
100.000.700.0000.360.0000	EMPLOYEE BENEFITS	\$112,799.58	\$14,627.44	\$170,699.18	(\$57,899.60)	\$25,672.00	(\$83,571.60)	-74.09%
100.000.700.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$1,500.00	\$3,614.00	\$14,333.89	(\$12,833.89)	\$565.60	(\$13,399.49)	-893.30%
100.000.700.0000.420.0000	STAFF TRAVEL	\$405,135.41	\$45,807.59	\$309,182.38	\$95,953.03	\$24,880.44	\$71,072.59	17.54%
100.000.700.0000.440.0000	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00%
100.000.700.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$0.00	\$0.00	\$137.00	(\$137.00)	\$0.00	(\$137.00)	0.00%
100.000.700.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	\$5,000.00	\$303.14	\$3,075.04	\$1,924.96	\$748.88	\$1,176.08	23.52%
100.000.700.0000.490.0000	OTHER EXPENSES	\$15,000.00	\$0.00	\$13,643.71	\$1,356.29	\$0.00	\$1,356.29	9.04%
FUNCTION: STDNTACT - STUDENT ACTIVITIES - 700		\$927,960.81	\$108,847.31	\$872,726.18	\$55,234.63	\$126,703.40	(\$71,468.77)	-7.70%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: GENERAL FUND - 100	\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%
	Grand Total:	\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY SITE

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

From Date: 5/1/2026

To Date: 5/31/2026

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.0000.000.0000	ASSET	\$785,539.09	\$0.00	(\$123,246.56)	\$908,785.65	\$0.00	\$908,785.65	115.69%
	SITE: UNDESIGNATED - 000	\$785,539.09	\$0.00	(\$123,246.56)	\$908,785.65	\$0.00	\$908,785.65	115.69%
100.110.000.0000.000.0000	ASSET	\$8,471,957.15	\$780,196.83	\$6,910,250.24	\$1,561,706.91	\$1,491,738.00	\$69,968.91	0.83%
	SITE: KHS KODIAK HIGH SCHOOL - 110	\$8,471,957.15	\$780,196.83	\$6,910,250.24	\$1,561,706.91	\$1,491,738.00	\$69,968.91	0.83%
100.111.000.0000.000.0000	ASSET	\$111,585.93	\$26,771.47	\$152,149.68	(\$40,563.75)	\$43,281.33	(\$83,845.08)	-75.14%
	SITE: COMMUNITY SWIMMING POOL - 111	\$111,585.93	\$26,771.47	\$152,149.68	(\$40,563.75)	\$43,281.33	(\$83,845.08)	-75.14%
100.117.000.0000.000.0000	ASSET	\$1,084,382.26	\$29,517.80	\$997,720.10	\$86,662.16	\$55,546.04	\$31,116.12	2.87%
	SITE: AK TEACH - 117	\$1,084,382.26	\$29,517.80	\$997,720.10	\$86,662.16	\$55,546.04	\$31,116.12	2.87%
100.120.000.0000.000.0000	ASSET	\$6,132,094.35	\$593,213.00	\$5,195,451.08	\$936,643.27	\$1,114,053.83	(\$177,410.56)	-2.89%
	SITE: KMS KODIAK MIDDLE SCHOOL - 120	\$6,132,094.35	\$593,213.00	\$5,195,451.08	\$936,643.27	\$1,114,053.83	(\$177,410.56)	-2.89%
100.240.000.0000.000.0000	ASSET	\$5,689,449.30	\$516,640.84	\$4,713,706.05	\$975,743.25	\$870,996.43	\$104,746.82	1.84%
	SITE: EE EAST ELEMENTARY - 240	\$5,689,449.30	\$516,640.84	\$4,713,706.05	\$975,743.25	\$870,996.43	\$104,746.82	1.84%
100.250.000.0000.000.0000	ASSET	\$4,325,881.05	\$403,563.98	\$3,679,433.82	\$646,447.23	\$645,215.47	\$1,231.76	0.03%
	SITE: ME MAIN ELEMENTARY - 250	\$4,325,881.05	\$403,563.98	\$3,679,433.82	\$646,447.23	\$645,215.47	\$1,231.76	0.03%
100.260.000.0000.000.0000	ASSET	\$0.00	\$0.00	\$9,413.88	(\$9,413.88)	\$0.00	(\$9,413.88)	0.00%
	SITE: NSE NORTH STAR ELEMENTARY - 260	\$0.00	\$0.00	\$9,413.88	(\$9,413.88)	\$0.00	(\$9,413.88)	0.00%
100.270.000.0000.000.0000	ASSET	\$3,377,405.23	\$321,597.06	\$2,717,516.44	\$659,888.79	\$628,664.84	\$31,223.95	0.92%
	SITE: PTE PETERSON ELEMENTARY - 270	\$3,377,405.23	\$321,597.06	\$2,717,516.44	\$659,888.79	\$628,664.84	\$31,223.95	0.92%
100.360.000.0000.000.0000	ASSET	\$827,297.35	\$66,601.49	\$682,307.75	\$144,989.60	\$134,095.96	\$10,893.64	1.32%
	SITE: AKH AKHIOK SCHOOL - 360	\$827,297.35	\$66,601.49	\$682,307.75	\$144,989.60	\$134,095.96	\$10,893.64	1.32%
100.362.000.0000.000.0000	ASSET	\$986,041.06	\$97,661.20	\$898,202.01	\$87,839.05	\$189,382.52	(\$101,543.47)	-10.30%
	SITE: CHINIAK SCHOOL - 362	\$986,041.06	\$97,661.20	\$898,202.01	\$87,839.05	\$189,382.52	(\$101,543.47)	-10.30%
100.371.000.0000.000.0000	ASSET	\$1,125,106.79	\$106,699.78	\$1,015,087.59	\$110,019.20	\$239,306.26	(\$129,287.06)	-11.49%
	SITE: OH OLD HARBOR SCHOOL - 371	\$1,125,106.79	\$106,699.78	\$1,015,087.59	\$110,019.20	\$239,306.26	(\$129,287.06)	-11.49%
100.373.000.0000.000.0000	ASSET	\$1,035,207.05	\$102,748.99	\$934,539.48	\$100,667.57	\$207,935.99	(\$107,268.42)	-10.36%
	SITE: OUZINKIE SCHOOL - 373	\$1,035,207.05	\$102,748.99	\$934,539.48	\$100,667.57	\$207,935.99	(\$107,268.42)	-10.36%
100.375.000.0000.000.0000	ASSET	\$1,014,442.03	\$106,530.24	\$928,225.75	\$86,216.28	\$204,673.08	(\$118,456.80)	-11.68%
	SITE: PL PORT LIONS SCHOOL - 375	\$1,014,442.03	\$106,530.24	\$928,225.75	\$86,216.28	\$204,673.08	(\$118,456.80)	-11.68%
100.380.000.0000.000.0000	ASSET	\$598,307.27	\$38,221.18	\$371,189.04	\$227,118.23	\$95,319.26	\$131,798.97	22.03%
	SITE: VILLAGE WIDE SERVICES - 380	\$598,307.27	\$38,221.18	\$371,189.04	\$227,118.23	\$95,319.26	\$131,798.97	22.03%
100.410.000.0000.000.0000	ASSET	\$1,018,899.28	\$61,102.70	\$894,606.66	\$124,292.62	\$521,467.10	(\$397,174.48)	-38.98%
	SITE: NEGOTIATED BENEFITS - 410	\$1,018,899.28	\$61,102.70	\$894,606.66	\$124,292.62	\$521,467.10	(\$397,174.48)	-38.98%
100.450.000.0000.000.0000	ASSET	\$3,837,499.96	\$49,341.31	\$3,981,011.58	(\$143,511.62)	\$60,652.24	(\$204,163.86)	-5.32%
	SITE: DISTRICT WIDE SERVICES - 450	\$3,837,499.96	\$49,341.31	\$3,981,011.58	(\$143,511.62)	\$60,652.24	(\$204,163.86)	-5.32%
100.451.000.0000.000.0000	ASSET	\$213,805.19	\$15,475.81	\$173,022.03	\$40,783.16	\$27,191.70	\$13,591.46	6.36%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY SITE

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

From Date: 5/1/2026

To Date: 5/31/2026

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	SITE: AUDITORIUM - 451	\$213,805.19	\$15,475.81	\$173,022.03	\$40,783.16	\$27,191.70	\$13,591.46	6.36%
100.452.000.0000.000.0000	ASSET	\$5,000.00	\$2,207.38	\$4,999.17	\$0.83	\$0.00	\$0.83	0.02%
	SITE: ELEM MUSIC - 452	\$5,000.00	\$2,207.38	\$4,999.17	\$0.83	\$0.00	\$0.83	0.02%
100.454.000.0000.000.0000	ASSET	(\$100.00)	\$6,026.60	\$27,537.24	(\$27,637.24)	\$5,919.36	(\$33,556.60)	33556.60%
	SITE: FEDERAL PROGRAMS - 454	(\$100.00)	\$6,026.60	\$27,537.24	(\$27,637.24)	\$5,919.36	(\$33,556.60)	33556.60%
100.459.000.0000.000.0000	ASSET	\$927,284.95	\$55,079.29	\$818,185.31	\$109,099.64	\$109,871.23	(\$771.59)	-0.08%
	SITE: TECHNOLOGY SERVICES - 459	\$927,284.95	\$55,079.29	\$818,185.31	\$109,099.64	\$109,871.23	(\$771.59)	-0.08%
100.461.000.0000.000.0000	ASSET	\$303,486.11	\$26,534.74	\$230,106.21	\$73,379.90	\$76,549.17	(\$3,169.27)	-1.04%
	SITE: ALTERNATIVE LEARNING/LEARNING CAFE - 461	\$303,486.11	\$26,534.74	\$230,106.21	\$73,379.90	\$76,549.17	(\$3,169.27)	-1.04%
100.492.000.0000.000.0000	ASSET	\$2,404,578.38	\$164,781.50	\$1,656,016.18	\$748,562.20	\$595,586.83	\$152,975.37	6.36%
	SITE: SPED SPECIAL SERVICES - 492	\$2,404,578.38	\$164,781.50	\$1,656,016.18	\$748,562.20	\$595,586.83	\$152,975.37	6.36%
100.495.000.0000.000.0000	ASSET	\$1,263,470.33	\$110,479.00	\$988,987.59	\$274,482.74	\$239,634.48	\$34,848.26	2.76%
	SITE: EARLY CHILDHOOK - 495	\$1,263,470.33	\$110,479.00	\$988,987.59	\$274,482.74	\$239,634.48	\$34,848.26	2.76%
100.510.000.0000.000.0000	ASSET	\$210,200.27	\$12,035.90	\$200,752.34	\$9,447.93	\$16,925.34	(\$7,477.41)	-3.56%
	SITE: BOARD OF EDUCATION - 510	\$210,200.27	\$12,035.90	\$200,752.34	\$9,447.93	\$16,925.34	(\$7,477.41)	-3.56%
100.560.000.0000.000.0000	ASSET	\$486,340.33	\$47,113.59	\$431,857.26	\$54,483.07	\$76,287.67	(\$21,804.60)	-4.48%
	SITE: SUPERINTENDENT - 560	\$486,340.33	\$47,113.59	\$431,857.26	\$54,483.07	\$76,287.67	(\$21,804.60)	-4.48%
100.561.000.0000.000.0000	ASSET	\$1,243,638.49	\$122,651.78	\$1,042,544.36	\$201,094.13	\$345,320.91	(\$144,226.78)	-11.60%
	SITE: ASST. SUPERINTENDENT/HR - 561	\$1,243,638.49	\$122,651.78	\$1,042,544.36	\$201,094.13	\$345,320.91	(\$144,226.78)	-11.60%
100.562.000.0000.000.0000	ASSET	\$600,853.98	\$35,301.04	\$330,604.97	\$270,249.01	\$97,548.95	\$172,700.06	28.74%
	SITE: CURRICULUM - 562	\$600,853.98	\$35,301.04	\$330,604.97	\$270,249.01	\$97,548.95	\$172,700.06	28.74%
100.563.000.0000.000.0000	ASSET	\$508,089.56	\$39,845.19	\$461,623.94	\$46,465.62	\$62,288.47	(\$15,822.85)	-3.11%
	SITE: SCHOOL SUPPORT SRVCS - 563	\$508,089.56	\$39,845.19	\$461,623.94	\$46,465.62	\$62,288.47	(\$15,822.85)	-3.11%
100.610.000.0000.000.0000	ASSET	\$1,820,653.95	\$72,576.23	\$1,550,714.86	\$269,939.09	\$103,910.11	\$166,028.98	9.12%
	SITE: FISCAL SERVICES - 610	\$1,820,653.95	\$72,576.23	\$1,550,714.86	\$269,939.09	\$103,910.11	\$166,028.98	9.12%
100.710.000.0000.000.0000	ASSET	\$2,808,469.83	\$471,362.18	\$2,971,777.07	(\$163,307.24)	\$617,998.86	(\$781,306.10)	-27.82%
	SITE: MAINTENANCE & OPERATIONS - 710	\$2,808,469.83	\$471,362.18	\$2,971,777.07	(\$163,307.24)	\$617,998.86	(\$781,306.10)	-27.82%
	FUND: GENERAL FUND - 100	\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%
	Grand Total:	\$53,216,866.52	\$4,481,878.10	\$44,846,293.12	\$8,370,573.40	\$8,877,361.43	(\$506,788.03)	-0.95%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT REVENUE

Fiscal Year: 2025-2026 From Date: 5/1/2026 To Date: 5/31/2026

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
205.000.000.0000.065.0000	STUDENT TRANSPORT'N-STATE	(\$1,686,627.00)	\$0.00	(\$1,660,653.00)	(\$25,974.00)	\$0.00	(\$25,974.00)	1.54%
205.000.000.0000.236.0000	PUPIL TRANS USE OF FUND BALANC	(\$402,709.43)	\$0.00	\$0.00	(\$402,709.43)	\$0.00	(\$402,709.43)	100.00%
205.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	(\$54,085.77)	\$0.00	\$0.00	(\$54,085.77)	\$0.00	(\$54,085.77)	100.00%
	FUND: STUDENT TRANSPORTATION - 205	(\$2,143,422.20)	\$0.00	(\$1,660,653.00)	(\$482,769.20)	\$0.00	(\$482,769.20)	22.52%
230.000.000.0000.050.0000	BAG GRANT	(\$647,028.00)	\$0.00	(\$647,028.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: BROADBAND ASSISTANCE GRANT (BAG) - 230	(\$647,028.00)	\$0.00	(\$647,028.00)	\$0.00	\$0.00	\$0.00	0.00%
240.000.000.0000.050.0000	MUNARTET GRANT	\$0.00	\$0.00	(\$172,868.88)	\$172,868.88	\$0.00	\$172,868.88	0.00%
	FUND: MUNARTET PROJECT GRANT - 240	\$0.00	\$0.00	(\$172,868.88)	\$172,868.88	\$0.00	\$172,868.88	0.00%
245.000.000.0000.090.0000	OTHER STATE REVENUES	(\$4,000.00)	\$0.00	(\$4,161.97)	\$161.97	\$0.00	\$161.97	-4.05%
	FUND: NEW VISIONS 105 - 245	(\$4,000.00)	\$0.00	(\$4,161.97)	\$161.97	\$0.00	\$161.97	-4.05%
248.000.000.0000.090.0000	OTHER STATE REVENUES	(\$5,846.55)	\$0.00	(\$5,846.55)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: YOUTH RISK BEHAVIOR SURVEY - 248	(\$5,846.55)	\$0.00	(\$5,846.55)	\$0.00	\$0.00	\$0.00	0.00%
249.000.000.0000.050.0000	REVENUE-STATE SOURCES	(\$577,018.10)	\$0.00	(\$186,165.46)	(\$390,852.64)	\$0.00	(\$390,852.64)	67.74%
	FUND: EARLY CHILDHOOD GRANT - 249	(\$577,018.10)	\$0.00	(\$186,165.46)	(\$390,852.64)	\$0.00	(\$390,852.64)	67.74%
255.000.000.0000.021.0000	DWS FOOD SERVICE REVENUE	(\$269,448.00)	(\$7,645.15)	(\$177,297.15)	(\$92,150.85)	\$0.00	(\$92,150.85)	34.20%
255.000.000.0000.040.0000	OTHER LOCAL REVENUE	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.0000.160.0000	NSLP-LUNCH REIMBURSEMENT	(\$637,258.00)	\$0.00	(\$322,140.91)	(\$315,117.09)	\$0.00	(\$315,117.09)	49.45%
255.000.000.0000.161.0000	NSLP-BREAKFAST REIMBRMNT	(\$160,793.00)	\$0.00	(\$73,015.03)	(\$87,777.97)	\$0.00	(\$87,777.97)	54.59%
255.000.000.0000.162.0000	USDA COMMODITIES	(\$88,600.00)	\$0.00	(\$6,114.90)	(\$82,485.10)	\$0.00	(\$82,485.10)	93.10%
255.000.000.0000.165.0000	NSLP-SUMMER LUNCH PROGRAM	(\$20,000.00)	\$0.00	(\$29,468.40)	\$9,468.40	\$0.00	\$9,468.40	-47.34%
255.000.000.0000.250.0000	TRANFRS FROM OTHER FUNDS	(\$262,535.85)	\$0.00	\$0.00	(\$262,535.85)	\$0.00	(\$262,535.85)	100.00%
	FUND: CAFETERIA FUND - 255	(\$1,439,134.85)	(\$7,645.15)	(\$608,536.39)	(\$830,598.46)	\$0.00	(\$830,598.46)	57.72%
256.000.000.0000.150.0000	FFVP REVENUE-FED'L THRU STATE	(\$63,984.38)	\$0.00	(\$21,359.03)	(\$42,625.35)	\$0.00	(\$42,625.35)	66.62%
256.000.000.9004.150.0000	REVENUE-FED'L THRU STATE	(\$9,140.63)	\$0.00	(\$9,140.63)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: FRESH FRUIT & VEGETABLES - 256	(\$73,125.01)	\$0.00	(\$30,499.66)	(\$42,625.35)	\$0.00	(\$42,625.35)	58.29%
260.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$17,905.00)	(\$1,700.99)	(\$2,273.75)	(\$15,631.25)	\$0.00	(\$15,631.25)	87.30%
	FUND: PRE-SCHOOL DISABLED - 260	(\$17,905.00)	(\$1,700.99)	(\$2,273.75)	(\$15,631.25)	\$0.00	(\$15,631.25)	87.30%
261.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$652,124.00)	(\$225,558.37)	(\$517,993.88)	(\$134,130.12)	\$0.00	(\$134,130.12)	20.57%
	FUND: TITLE VI-B GRANT - 261	(\$652,124.00)	(\$225,558.37)	(\$517,993.88)	(\$134,130.12)	\$0.00	(\$134,130.12)	20.57%
262.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$24,257.44)	\$0.00	(\$24,257.44)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: AKLITERACY (READ) - 262	(\$24,257.44)	\$0.00	(\$24,257.44)	\$0.00	\$0.00	\$0.00	0.00%
264.000.000.0000.150.0000	CTE REVENUE-FED'L THRU STATE	(\$66,807.00)	\$0.00	(\$6,483.96)	(\$60,323.04)	\$0.00	(\$60,323.04)	90.29%
	FUND: CARL PERKINS - 264	(\$66,807.00)	\$0.00	(\$6,483.96)	(\$60,323.04)	\$0.00	(\$60,323.04)	90.29%
267.000.000.0000.150.0000	MIGRANT BOOK REVENUE-FED'L THR	(\$13,600.00)	\$0.00	(\$186,526.52)	\$172,926.52	\$0.00	\$172,926.52	-1271.52%
267.000.000.9099.150.0000	MIGRANT BOOK REVENUE-FED'L THR	(\$4,500.00)	\$0.00	(\$1,821.77)	(\$2,678.23)	\$0.00	(\$2,678.23)	59.52%
	FUND: MIGRANT ED. BOOK PROGRAM - 267	(\$18,100.00)	\$0.00	(\$188,348.29)	\$170,248.29	\$0.00	\$170,248.29	-940.60%
268.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$407,016.64)	\$0.00	(\$47,839.82)	(\$359,176.82)	\$0.00	(\$359,176.82)	88.25%
	FUND: STRONGER CONNECTIONS - 268	(\$407,016.64)	\$0.00	(\$47,839.82)	(\$359,176.82)	\$0.00	(\$359,176.82)	88.25%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT REVENUE

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

From Date: 5/1/2026

To Date: 5/31/2026

☐ 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
269.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$30,000.00)	(\$514.98)	(\$3,573.39)	(\$26,426.61)	\$0.00	(\$26,426.61)	88.09%
	FUND: TITLE I, SCHOOL IMPRVMT - 269	(\$30,000.00)	(\$514.98)	(\$3,573.39)	(\$26,426.61)	\$0.00	(\$26,426.61)	88.09%
270.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$4,500.00)	(\$732.44)	(\$732.44)	(\$3,767.56)	\$0.00	(\$3,767.56)	83.72%
	FUND: AKPBIS - 270	(\$4,500.00)	(\$732.44)	(\$732.44)	(\$3,767.56)	\$0.00	(\$3,767.56)	83.72%
272.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$350,000.00)	\$0.00	(\$28,328.64)	(\$321,671.36)	\$0.00	(\$321,671.36)	91.91%
	FUND: CLSD 2024 COHORT - 272	(\$350,000.00)	\$0.00	(\$28,328.64)	(\$321,671.36)	\$0.00	(\$321,671.36)	91.91%
279.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$337,785.06)	(\$76,601.30)	(\$196,752.66)	(\$141,032.40)	\$0.00	(\$141,032.40)	41.75%
	FUND: ESSA ADMIN POOL - 279	(\$337,785.06)	(\$76,601.30)	(\$196,752.66)	(\$141,032.40)	\$0.00	(\$141,032.40)	41.75%
280.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$351,707.55)	\$0.00	(\$76,693.51)	(\$275,014.04)	\$0.00	(\$275,014.04)	78.19%
280.000.000.9091.150.0000	REVENUE-FED'L THRU STATE	(\$8,511.31)	\$0.00	(\$4,935.49)	(\$3,575.82)	\$0.00	(\$3,575.82)	42.01%
280.000.000.9095.150.0000	REVENUE-FED'L THRU STATE	(\$1,180.19)	\$0.00	(\$189.12)	(\$991.07)	\$0.00	(\$991.07)	83.98%
	FUND: TITLE I-A, BASIC - 280	(\$361,399.05)	\$0.00	(\$81,818.12)	(\$279,580.93)	\$0.00	(\$279,580.93)	77.36%
283.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$790,522.46)	(\$89,554.95)	\$20,898.99	(\$811,421.45)	\$0.00	(\$811,421.45)	102.64%
	FUND: TITLE I-C, MIGRANT ED - 283	(\$790,522.46)	(\$89,554.95)	\$20,898.99	(\$811,421.45)	\$0.00	(\$811,421.45)	102.64%
284.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$125,598.37)	(\$4,940.94)	(\$29,866.48)	(\$95,731.89)	\$0.00	(\$95,731.89)	76.22%
284.000.000.9091.150.0000	REVENUE-FED'L THRU STATE	(\$3,663.95)	(\$2,322.10)	(\$2,322.10)	(\$1,341.85)	\$0.00	(\$1,341.85)	36.62%
	FUND: TITLE II-A, TCHR TRAINING - 284	(\$129,262.32)	(\$7,263.04)	(\$32,188.58)	(\$97,073.74)	\$0.00	(\$97,073.74)	75.10%
286.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$40,617.67)	(\$6,257.80)	(\$12,560.42)	(\$28,057.25)	\$0.00	(\$28,057.25)	69.08%
	FUND: TITLE III-A, E.L.A. - 286	(\$40,617.67)	(\$6,257.80)	(\$12,560.42)	(\$28,057.25)	\$0.00	(\$28,057.25)	69.08%
287.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$74,798.35)	(\$3,021.77)	(\$17,618.90)	(\$57,179.45)	\$0.00	(\$57,179.45)	76.44%
287.000.000.9091.150.0000	REVENUE-FED'L THRU STATE	(\$1,542.65)	\$0.00	\$0.00	(\$1,542.65)	\$0.00	(\$1,542.65)	100.00%
	FUND: TITLE IV-A, SAFE/DRUGFREE - 287	(\$76,341.00)	(\$3,021.77)	(\$17,618.90)	(\$58,722.10)	\$0.00	(\$58,722.10)	76.92%
294.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$25,000.00)	\$0.00	(\$25,000.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: PRESCHOOL DEVELOPMENT GRANT - 294	(\$25,000.00)	\$0.00	(\$25,000.00)	\$0.00	\$0.00	\$0.00	0.00%
295.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$30,640.64)	\$0.00	(\$30,640.64)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: HUNTER EDUCATION - 295	(\$30,640.64)	\$0.00	(\$30,640.64)	\$0.00	\$0.00	\$0.00	0.00%
298.000.000.0000.150.0000	REVENUE-FED'L THRU STATE	(\$15,000.00)	\$0.00	(\$3,645.26)	(\$11,354.74)	\$0.00	(\$11,354.74)	75.70%
	FUND: MENTOR ASSISTANCE - 298	(\$15,000.00)	\$0.00	(\$3,645.26)	(\$11,354.74)	\$0.00	(\$11,354.74)	75.70%
350.000.000.0000.120.0000	INDIAN EDUCATION-USDOE	(\$170,770.00)	\$0.00	(\$24,470.13)	(\$146,299.87)	\$0.00	(\$146,299.87)	85.67%
	FUND: INDIAN EDUCATION (IEA) - 350	(\$170,770.00)	\$0.00	(\$24,470.13)	(\$146,299.87)	\$0.00	(\$146,299.87)	85.67%
355.000.000.0000.120.0000	NEA FOUNDATION GRANT	(\$2,400.00)	\$0.00	(\$2,400.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: NEA FOUNDATION GRANT - 355	(\$2,400.00)	\$0.00	(\$2,400.00)	\$0.00	\$0.00	\$0.00	0.00%
372.000.000.0000.048.0000	LOCAL GRANT SOURCES	(\$36,246.49)	\$0.00	\$0.00	(\$36,246.49)	\$0.00	(\$36,246.49)	100.00%
	FUND: RTB AK - 372	(\$36,246.49)	\$0.00	\$0.00	(\$36,246.49)	\$0.00	(\$36,246.49)	100.00%
373.000.000.0000.048.0000	LOCAL GRANT SOURCES	(\$5,500.00)	\$0.00	(\$5,500.00)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: BEST BEGINNINGS - 373	(\$5,500.00)	\$0.00	(\$5,500.00)	\$0.00	\$0.00	\$0.00	0.00%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT REVENUE

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
375.000.000.0000.048.0000	LOCAL GRANT SOURCES	(\$3,159.90)	\$0.00	(\$3,159.90)	\$0.00	\$0.00	\$0.00	0.00%
	FUND: GARDEN CLUB GRANT-MAIN - 375	(\$3,159.90)	\$0.00	(\$3,159.90)	\$0.00	\$0.00	\$0.00	0.00%
Grand Total:		(\$8,484,929.38)	(\$418,850.79)	(\$4,550,447.14)	(\$3,934,482.24)	\$0.00	(\$3,934,482.24)	46.37%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT EXPENDITURES

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

From Date: 5/1/2026

To Date: 5/31/2026

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
205.000.000.0000.400.0000	NON-PERSONNEL	\$2,143,422.20	\$480,709.18	\$1,822,682.01	\$320,740.19	\$325,011.98	(\$4,271.79)	-0.20%
	FUND: STUDENT TRANSPORTATION - 205	\$2,143,422.20	\$480,709.18	\$1,822,682.01	\$320,740.19	\$325,011.98	(\$4,271.79)	-0.20%
230.000.000.0000.400.0000	NON-PERSONNEL	\$647,028.00	\$53,919.00	\$539,190.00	\$107,838.00	\$107,838.00	\$0.00	0.00%
	FUND: BROADBAND ASSISTANCE GRANT (BAG) - 230	\$647,028.00	\$53,919.00	\$539,190.00	\$107,838.00	\$107,838.00	\$0.00	0.00%
240.000.000.0000.300.0000	PERSONNEL	\$157,789.50	\$12,475.14	\$112,171.55	\$45,617.95	\$45,048.06	\$569.89	0.36%
240.000.000.0000.400.0000	NON-PERSONNEL	\$14,505.50	\$105.67	\$6,605.42	\$7,900.08	\$0.00	\$7,900.08	54.46%
	FUND: MUNARTET PROJECT GRANT - 240	\$172,295.00	\$12,580.81	\$118,776.97	\$53,518.03	\$45,048.06	\$8,469.97	4.92%
245.000.000.0000.400.0000	NON-PERSONNEL	\$4,000.00	\$3,750.00	\$3,750.00	\$250.00	\$250.00	\$0.00	0.00%
	FUND: NEW VISIONS 105 - 245	\$4,000.00	\$3,750.00	\$3,750.00	\$250.00	\$250.00	\$0.00	0.00%
248.000.000.0000.400.0000	NON-PERSONNEL	\$5,846.55	\$0.00	\$0.00	\$5,846.55	\$0.00	\$5,846.55	100.00%
	FUND: YOUTH RISK BEHAVIOR SURVEY - 248	\$5,846.55	\$0.00	\$0.00	\$5,846.55	\$0.00	\$5,846.55	100.00%
249.000.000.0000.300.0000	PERSONNEL	\$471,851.22	\$30,167.49	\$330,789.74	\$141,061.48	\$80,230.08	\$60,831.40	12.89%
249.000.000.0000.400.0000	NON-PERSONNEL	\$105,166.88	\$10,608.17	\$70,301.66	\$34,865.22	\$9,171.40	\$25,693.82	24.43%
	FUND: EARLY CHILDHOOD GRANT - 249	\$577,018.10	\$40,775.66	\$401,091.40	\$175,926.70	\$89,401.48	\$86,525.22	15.00%
255.000.000.0000.300.0000	PERSONNEL	\$790,834.85	\$56,517.06	\$713,976.56	\$76,858.29	\$44,012.76	\$32,845.53	4.15%
255.000.000.0000.400.0000	NON-PERSONNEL	\$648,300.00	\$34,739.81	\$446,951.78	\$201,348.22	\$13,340.48	\$188,007.74	29.00%
	FUND: CAFETERIA FUND - 255	\$1,439,134.85	\$91,256.87	\$1,160,928.34	\$278,206.51	\$57,353.24	\$220,853.27	15.35%
256.000.000.0000.300.0000	PERSONNEL	\$0.00	\$1,826.02	\$6,427.88	(\$6,427.88)	\$703.30	(\$7,131.18)	0.00%
256.000.000.0000.400.0000	NON-PERSONNEL	\$73,125.01	\$8,958.49	\$50,370.99	\$22,754.02	\$1,138.05	\$21,615.97	29.56%
	FUND: FRESH FRUIT & VEGETABLES - 256	\$73,125.01	\$10,784.51	\$56,798.87	\$16,326.14	\$1,841.35	\$14,484.79	19.81%
260.000.000.0000.300.0000	PERSONNEL	\$12,789.02	\$588.47	\$3,651.89	\$9,137.13	\$245.89	\$8,891.24	69.52%
260.000.000.0000.400.0000	NON-PERSONNEL	\$5,115.98	\$0.00	\$2,682.24	\$2,433.74	\$0.00	\$2,433.74	47.57%
	FUND: PRE-SCHOOL DISABLED - 260	\$17,905.00	\$588.47	\$6,334.13	\$11,570.87	\$245.89	\$11,324.98	63.25%
261.000.000.0000.300.0000	PERSONNEL	\$514,143.44	\$61,385.26	\$579,299.57	(\$65,156.13)	\$21,664.97	(\$86,821.10)	-16.89%
261.000.000.0000.400.0000	NON-PERSONNEL	\$137,980.56	\$47,380.71	\$124,319.54	\$13,661.02	\$0.00	\$13,661.02	9.90%
	FUND: TITLE VI-B GRANT - 261	\$652,124.00	\$108,765.97	\$703,619.11	(\$51,495.11)	\$21,664.97	(\$73,160.08)	-11.22%
262.000.000.0000.300.0000	PERSONNEL	\$16,573.26	\$0.00	\$16,573.26	\$0.00	\$0.00	\$0.00	0.00%
262.000.000.0000.400.0000	NON-PERSONNEL	\$7,684.18	\$0.00	\$7,684.18	\$0.00	\$0.00	\$0.00	0.00%
	FUND: AKLITERACY (READ) - 262	\$24,257.44	\$0.00	\$24,257.44	\$0.00	\$0.00	\$0.00	0.00%
264.000.000.0000.300.0000	PERSONNEL	\$12,272.02	\$0.00	\$0.00	\$12,272.02	\$0.00	\$12,272.02	100.00%
264.000.000.0000.400.0000	NON-PERSONNEL	\$39,364.92	\$3,892.74	\$24,506.49	\$14,858.43	\$275.00	\$14,583.43	37.05%
264.000.000.0000.500.0000	EQUIPMENT & BUILDING IMPROVEME	\$15,168.99	\$0.00	\$0.00	\$15,168.99	\$0.00	\$15,168.99	100.00%
	FUND: CARL PERKINS - 264	\$66,805.93	\$3,892.74	\$24,506.49	\$42,299.44	\$275.00	\$42,024.44	62.91%
267.000.000.0000.400.0000	NON-PERSONNEL	\$18,100.00	\$6,200.00	\$9,397.57	\$8,702.43	\$2,019.46	\$6,682.97	36.92%
	FUND: MIGRANT ED. BOOK PROGRAM - 267	\$18,100.00	\$6,200.00	\$9,397.57	\$8,702.43	\$2,019.46	\$6,682.97	36.92%
268.000.000.0000.300.0000	PERSONNEL	\$136,000.00	\$7,357.42	\$87,514.16	\$48,485.84	\$39,006.79	\$9,479.05	6.97%
268.000.000.0000.400.0000	NON-PERSONNEL	\$271,016.63	\$30,714.09	\$184,280.71	\$86,735.92	\$16,650.00	\$70,085.92	25.86%
268.000.000.0000.500.0000	EQUIPMENT & BUILDING IMPROVEME	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	(\$7,000.00)	0.00%
	FUND: STRONGER CONNECTIONS - 268	\$407,016.63	\$38,071.51	\$271,794.87	\$135,221.76	\$62,656.79	\$72,564.97	17.83%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT EXPENDITURES

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

From Date: 5/1/2026

To Date: 5/31/2026

☐ 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
269.000.000.0000.300.0000	PERSONNEL	\$2,925.00	\$0.00	\$0.00	\$2,925.00	\$2,500.20	\$424.80	14.52%
269.000.000.0000.400.0000	NON-PERSONNEL	\$27,075.00	\$9,170.00	\$13,052.35	\$14,022.65	\$1,995.29	\$12,027.36	44.42%
	FUND: TITLE I, SCHOOL IMPRVMT - 269	\$30,000.00	\$9,170.00	\$13,052.35	\$16,947.65	\$4,495.49	\$12,452.16	41.51%
270.000.000.0000.400.0000	NON-PERSONNEL	\$4,500.00	\$3,170.10	\$4,815.62	(\$315.62)	\$437.79	(\$753.41)	-16.74%
	FUND: AKPBIS - 270	\$4,500.00	\$3,170.10	\$4,815.62	(\$315.62)	\$437.79	(\$753.41)	-16.74%
272.000.000.0000.300.0000	PERSONNEL	\$183,654.68	\$18,603.14	\$116,828.56	\$66,826.12	\$44,570.00	\$22,256.12	12.12%
272.000.000.0000.400.0000	NON-PERSONNEL	\$164,937.94	\$17,788.06	\$86,539.89	\$78,398.05	\$56,536.05	\$21,862.00	13.25%
	FUND: CLSD 2024 COHORT - 272	\$348,592.62	\$36,391.20	\$203,368.45	\$145,224.17	\$101,106.05	\$44,118.12	12.66%
279.000.000.0000.300.0000	PERSONNEL	\$305,348.69	\$21,279.08	\$221,154.68	\$84,194.01	\$57,549.94	\$26,644.07	8.73%
279.000.000.0000.400.0000	NON-PERSONNEL	\$32,436.37	\$813.00	\$19,929.60	\$12,506.77	\$0.00	\$12,506.77	38.56%
	FUND: ESSA ADMIN POOL - 279	\$337,785.06	\$22,092.08	\$241,084.28	\$96,700.78	\$57,549.94	\$39,150.84	11.59%
280.000.000.0000.300.0000	PERSONNEL	\$239,438.00	\$32,164.52	\$181,946.16	\$57,491.84	\$86,421.36	(\$28,929.52)	-12.08%
280.000.000.0000.400.0000	NON-PERSONNEL	\$121,883.57	\$24,209.36	\$44,506.26	\$77,377.31	\$4,811.87	\$72,565.44	59.54%
	FUND: TITLE I-A, BASIC - 280	\$361,321.57	\$56,373.88	\$226,452.42	\$134,869.15	\$91,233.23	\$43,635.92	12.08%
283.000.000.0000.300.0000	PERSONNEL	\$431,452.10	\$22,377.47	\$140,106.26	\$291,345.84	\$49,192.95	\$242,152.89	56.13%
283.000.000.0000.400.0000	NON-PERSONNEL	\$359,070.05	\$14,541.29	\$122,171.73	\$236,898.32	\$24,916.48	\$211,981.84	59.04%
	FUND: TITLE I-C, MIGRANT ED - 283	\$790,522.15	\$36,918.76	\$262,277.99	\$528,244.16	\$74,109.43	\$454,134.73	57.45%
284.000.000.0000.300.0000	PERSONNEL	\$55,744.00	\$469.29	\$8,440.38	\$47,303.62	\$0.00	\$47,303.62	84.86%
284.000.000.0000.400.0000	NON-PERSONNEL	\$73,517.91	\$3,382.44	\$52,487.21	\$21,030.70	\$0.00	\$21,030.70	28.61%
	FUND: TITLE II-A, TCHR TRAINING - 284	\$129,261.91	\$3,851.73	\$60,927.59	\$68,334.32	\$0.00	\$68,334.32	52.87%
286.000.000.0000.300.0000	PERSONNEL	\$18,350.00	\$0.00	\$4,180.33	\$14,169.67	\$0.00	\$14,169.67	77.22%
286.000.000.0000.400.0000	NON-PERSONNEL	\$22,189.52	\$2,598.40	\$10,978.49	\$11,211.03	\$1,449.80	\$9,761.23	43.99%
	FUND: TITLE III-A, E.L.A. - 286	\$40,539.52	\$2,598.40	\$15,158.82	\$25,380.70	\$1,449.80	\$23,930.90	59.03%
287.000.000.0000.300.0000	PERSONNEL	\$13,548.46	\$0.00	\$0.00	\$13,548.46	\$0.00	\$13,548.46	100.00%
287.000.000.0000.400.0000	NON-PERSONNEL	\$62,706.07	\$12,013.01	\$30,961.91	\$31,744.16	\$7,934.00	\$23,810.16	37.97%
	FUND: TITLE IV-A, SAFE/DRUGFREE - 287	\$76,254.53	\$12,013.01	\$30,961.91	\$45,292.62	\$7,934.00	\$37,358.62	48.99%
295.000.000.0000.300.0000	PERSONNEL	\$4,700.00	\$0.00	\$0.00	\$4,700.00	\$0.00	\$4,700.00	100.00%
295.000.000.0000.400.0000	NON-PERSONNEL	\$7,627.29	\$137.56	\$4,233.36	\$3,393.93	\$1,655.63	\$1,738.30	22.79%
295.000.000.0000.500.0000	EQUIPMENT & BUILDING IMPROVEME	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	FUND: HUNTER EDUCATION - 295	\$17,327.29	\$137.56	\$4,233.36	\$13,093.93	\$1,655.63	\$11,438.30	66.01%
298.000.000.0000.400.0000	NON-PERSONNEL	\$15,000.00	\$0.00	\$3,580.80	\$11,419.20	\$0.00	\$11,419.20	76.13%
	FUND: MENTOR ASSISTANCE - 298	\$15,000.00	\$0.00	\$3,580.80	\$11,419.20	\$0.00	\$11,419.20	76.13%
350.000.000.0000.300.0000	PERSONNEL	\$126,706.87	\$11,927.97	\$74,721.28	\$51,985.59	\$12,705.96	\$39,279.63	31.00%
350.000.000.0000.400.0000	NON-PERSONNEL	\$44,063.13	\$7,266.19	\$34,736.02	\$9,327.11	\$2,782.94	\$6,544.17	14.85%
	FUND: INDIAN EDUCATION (IEA) - 350	\$170,770.00	\$19,194.16	\$109,457.30	\$61,312.70	\$15,488.90	\$45,823.80	26.83%
355.000.000.0000.400.0000	NON-PERSONNEL	\$2,400.00	\$407.96	\$524.52	\$1,875.48	\$116.56	\$1,758.92	73.29%
	FUND: NEA FOUNDATION GRANT - 355	\$2,400.00	\$407.96	\$524.52	\$1,875.48	\$116.56	\$1,758.92	73.29%
373.000.000.0000.400.0000	NON-PERSONNEL	\$5,500.00	\$3.34	\$5,500.00	\$0.00	\$0.00	\$0.00	0.00%

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD REPORTS - GRANT EXPENDITURES

From Date: 5/1/2026

To Date: 5/31/2026

Fiscal Year: 2025-2026

☐ Subtotal by Collapse Mask

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: BEST BEGINNINGS - 373	\$5,500.00	\$3.34	\$5,500.00	\$0.00	\$0.00	\$0.00	0.00%
375.000.000.0000.400.0000	NON-PERSONNEL	\$3,159.90	\$0.00	\$0.00	\$3,159.90	\$490.56	\$2,669.34	84.48%
	FUND: GARDEN CLUB GRANT-MAIN - 375	\$3,159.90	\$0.00	\$0.00	\$3,159.90	\$490.56	\$2,669.34	84.48%
500.000.000.0000.400.0000	NON-PERSONNEL	\$298,885.74	\$0.00	\$0.00	\$298,885.74	\$0.00	\$298,885.74	100.00%
	FUND: CAPITAL PROJECTS - 500	\$298,885.74	\$0.00	\$0.00	\$298,885.74	\$0.00	\$298,885.74	100.00%
Grand Total:		\$8,879,899.00	\$1,053,616.90	\$6,324,522.61	\$2,555,376.39	\$1,069,673.60	\$1,485,702.79	16.73%

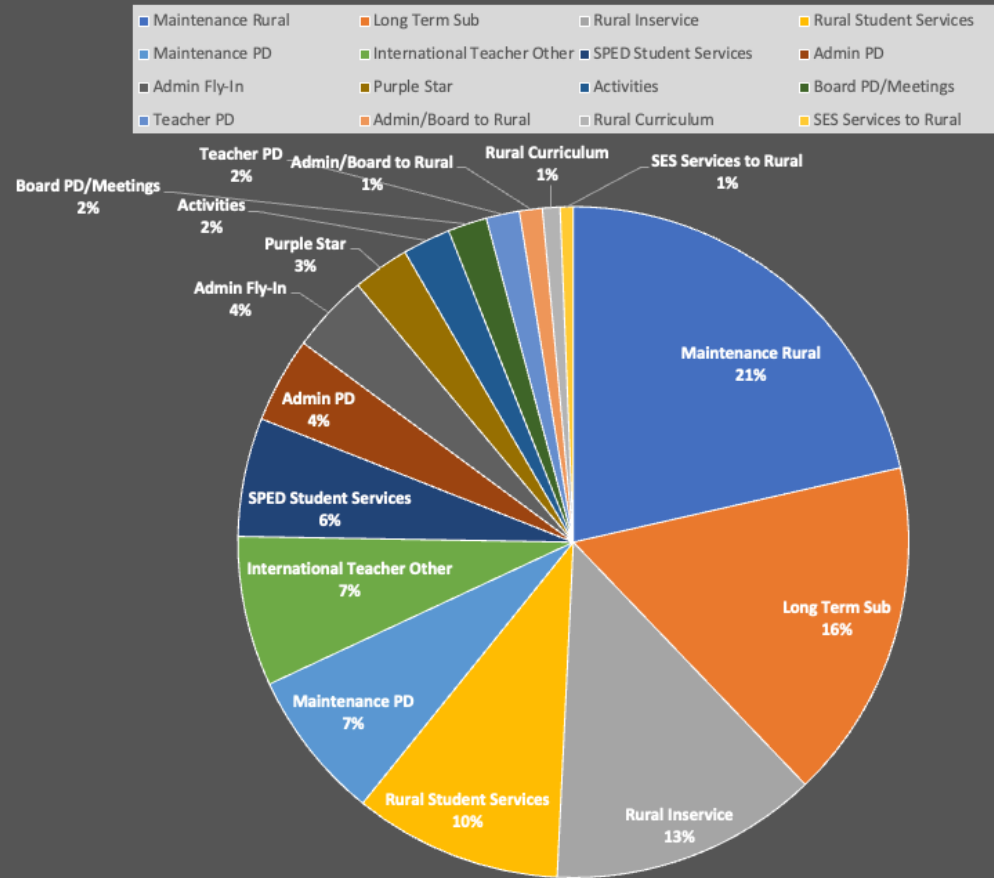
End of Report

FY26 STUDENT ACTIVITY FUNDS REPORT
MONTH ENDING: MAY 2026

		Balance 07/01/2025	YTD Income	Encumbered	YTD Expenses	Balance 5/31/2026
HIGH SCHOOL						
1100	Athletics	388,639	254,589	15,656	325,652	301,919
1200	Classes/Clubs	127,961	63,843	714	63,465	127,624
1300	Other Clubs	62,108	28,679	3,235	29,487	58,065
1600	Misc/Other	0	0	0	0	0
2000	Class of 20xx	13,513	8,337	0	8,761	13,089
0000	Other (250)	(222)	0	0	0	(222)
	Sub Total	591,999	355,447	19,606	427,365	500,474
MIDDLE SCHOOL						
1100	Athletics	52,887	27,970	165	23,219	57,472
1200	Classes/Clubs	21,440	19,625	0	14,087	26,978
1300	Other Clubs	31,967	3,412	0	1,740	33,639
1600	Misc/Other	5,732	0	0	0	5,732
2000	Class of 20xx	4,764	2,999	168	4,832	2,763
0000	Other (250)	315	130	0	0	445
	Sub Total	117,105	54,135	333	43,878	127,029
ELEMENTARY SCHOOLS						
240	East Elementary	6,287	2,488	0	7,660	1,115
250	Main Elementary	29,101	32,418	0	19,416	42,103
260	North Star Elementary	31,170	0	0	0	31,170
270	Peterson Elementary	24,264	15,278	0	10,226	29,315
492	Preschool EA/PE	6,300	7,356	934	9,618	3,103
	Sub Total	97,121	57,540	934	46,920	106,807
RURAL SCHOOLS						
360	Akhiok	3,911	4,242	434	4,242	3,477
362	Chiniak	8,596	5,582	214	7,039	6,925
364	Danger Bay	3,142	0	0	0	3,142
366	Karluk	986	0	0	0	986
369	Larsen Bay	2,020	0	0	0	2,020
371	Old Harbor	(555)	12,702	943	2,556	8,648
373	Ouzinkie	12,846	1,500	424	2,565	11,357
375	Port Lions	6,685	14,682	3,385	11,771	6,211
380	Village-Wide	9,608	0	0	0	9,608
	Sub Total	47,239	38,708	5,400	28,173	52,373
AK TEACH						
117	AK Teach	0	0	0	0	0
	TOTAL- ALL SCHOOLS	853,464	505,831	26,274	546,337	786,683
MISCELLANEOUS						
400	District Wide	54,086		0	0	54,086
500	Scholarships	225	0	0	0	225
600	Misc/Other School Reimb	(48,394)	0	2,122	34,149	(84,665)
700	Staff Morale	1,764	0	0	0	1,764
	Sub Total	7,682	0	2,122	34,149	(28,590)
	GRAND TOTAL	861,146	505,831	28,397	580,486	758,094

CODES	TOTALS
Maintenance Rural	\$ 53,072.42
Long Term Sub	\$ 40,618.70
Rural Inservice	\$ 31,986.32
Rural Student Services	\$ 24,847.38
Maintenance PD	\$ 17,920.76
International Teacher Other	\$ 17,887.10
SPED Student Services	\$ 14,152.27
Admin PD	\$ 10,208.72
Admin Fly-In	\$ 9,350.69
Purple Star	\$ 6,762.90
Activities	\$ 5,712.44
Board PD/Meetings	\$ 4,666.08
Teacher PD	\$ 3,970.20
Admin/Board to Rural	\$ 2,728.38
Rural Curriculum	\$ 2,096.50
SES Services to Rural	\$ 1,562.65
	\$ 247,543.51

TRAVEL EXPENDITURES - \$247,543.51 (7/1/25-6/1/26)





Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date

5/04/26 WS

5/18/26 RM

6/15/26 RM

Reports of the
Superintendent

☐

Action
Item

☒

Consent
Agenda

☐

Reports,
Routine
Monthly

☐

Other

☐

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 5121 – *Grades/Evaluation of Student Achievement*
- BP 6141.3 – *Culturally Responsive Education*
- BP 6142.2 – *AIDS Instruction*
- BP 6142.4 – *Community Service*
- BP 6142.5 – *Environmental Education*
- BP 6143 – *Courses of Study*
- BP 6161.2 – *Damaged or Lost Instructional Materials and Equipment*
- BP 6164.4 – *Child Find*
- BP 6174 – *Bilingual Bicultural Education/English Language Learners*
- BP 6179 – *Child Care and Development Programs*
- BP 8000 – *Concepts and Roles*
- BP 9012 – *Communications to and From the Board*
- BP 9270 – *Conflict of Interest*
- BP 9320 – *Meetings*

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 5121 – *Grades/Evaluation of Student Achievement*
BP 6141.3 – *Culturally Responsive Education*
BP 6142.2 – *AIDS Instruction*
BP 6142.4 – *Community Service*
BP 6142.5 – *Environmental Education*
BP 6143 – *Courses of Study*
BP 6161.2 – *Damaged or Lost Instructional Materials and Equipment*
BP 6164.4 – *Child Find*
BP 6174 – *Bilingual Bicultural Education/English Language Learners*
BP 6179 – *Child Care and Development Programs*
BP 8000 – *Concepts and Roles*
BP 9012 – *Communications to and From the Board*
BP 9270 – *Conflict of Interest*
BP 9320 – *Meetings*

Recommendation:**Administration recommends the Board:**

1. May 4 - Review the policies and direct staff concerning potential revisions at the work session.
2. May 18 - Hold the first reading at the regular meeting.
3. June 15 - Hold a public hearing and adopt in second reading at the April regular meeting.

Motion:

Move to adopt Board Policies BP 5121, BP 6141.3, BP 6142.2, BP 6142.4, BP 6142.5, BP 6143, BP 6161.2, BP 6164.4, BP 6174, BP 6179, BP 8000, BB 9012, BB 9270, and BB 9320 in second reading, as presented.

Key

Black text – current policy with no suggested changes

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

Red [brackets] – additions to policy suggested by AASB

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

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – edits made at Work Session on May 4, 2026

Individual communications between individual Board members and the community are expected. For effective communication with the Board as a whole, it is expected that communication will be disseminated in the following manner. The Board encourages staff members, parents, and community members to [either] submit school district questions and communications to the School Board through the Superintendent [or to the Board as a whole]. This allows the Board and District as a whole to best process information and make the best decisions for the District. In this vein, if contacted individually, Board members should refer the person to the appropriate channel of authority, except in unusual situations. Board members cannot and will not take private action or engage in communication to staff about programs that might compromise the Board or administration. Board members' questions or communications to staff or about programs should be channeled through the Superintendent's office.

(cf. 9200 - Board Members)

BOARD MEMBER USE OF ELECTRONIC [COMMUNICATIONS]MAIL

[Electronic communications are an efficient and convenient way to communicate and can expedite the exchange of information. Board members shall exercise caution so as to ensure that these communications are not used to discuss, deliberate, or take action on Board business outside of a properly scheduled meeting. To ensure compliance with the Open Meetings Act, electronic communications by and between members] E-mail to, by, and between Board members, in their capacity as Board members, shall not be used to conduct Board business[but]. It shall be limited to:

1. Disseminating information; and
2. Messages not involving deliberation, debate, or decision-making.

[Board members may properly use electronic communications to provide]It may contain:

1. Agenda item suggestions;
2. information regarding meeting times, dates, and places;
3. Board meeting agenda or public record information concerning agenda items; or
4. responses to questions posed by the community, administrators, or school staff, subject to [the requirements of] this policy's first section.

[Board members shall make every effort to ensure that their electronic communications conform to Board Bylaw 9010, Public Statements. Unless authorized to speak on behalf of the full Board, a Board member should clarify that the member is speaking as an individual member, and not as an official Board or district spokesperson.]

~~A Board member sending an [electronic communication] e-mail concerning the District shall copy the Superintendent or designee, who shall store the message consistent with the District's practice of record retention.~~

[Board members shall abide by the district's acceptable use policy when using district-issued devices or technology resources, including district Internet access on a personal device.] There is no expectation of privacy for any [Board member] messages sent or received by e-mail [or other electronic communication, and these communications may be subject to public disclosure]. Board members should keep public and personal communication totally separate.

Board Member Use Of Social Media

Social media can be a positive tool for fostering community engagement with the district but this form of communication carries unique responsibilities. Board members desiring to utilize social media to communicate on matters of the district must adhere to the rules above. In addition, Board members must be cognizant to:

- ~~1. Keep public and personal social media accounts totally separate;~~
- ~~2. Post only content that the district has already released to the public;~~
3. Clarify that the posting is not an official record of Board meetings or Board business;
4. Conduct yourself online in a manner that reflects well on the district and on you as a publicly elected official;
5. Do not post anonymously about school business;
6. Immediately report harassing or defamatory communications to the Superintendent if they involve the district, its employees, or students;
- ~~7. Retain a copy of your posts and what others post on your account if required by the district's records retention procedures; and~~
8. Immediately report to the district any potential security breach.

Board members should not use social media as a vehicle for communicating with each other outside of properly noticed meetings.

(cf. 3523 - Electronic Mail (E-Mail))
(cf. 9010 - Public Statements)
(cf. 9271 - Code of Ethics)
(cf. 9320 - Meetings)
(cf. 9322 - Agenda/Meeting Materials)

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Bylaws of the Board
COMMUNICATIONS TO AND FROM THE BOARD

BB 9012
Page 3 of 3

Legal Reference:

ALASKA STATUTES

[40.25.110 - .220](#) – Alaska's Public Records Act

[44.62.310 - .312](#) – Alaska's Open Meetings Act

Adopted: 2/22/10
Revised: 11/17/14
Reviewed:

DRAFT

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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*This language is pulled from AS 29.20.010 *Conflict of Interest*

In order to instill public confidence in public office and provide public accountability, School Board members shall avoid conflicts of interest involving any matter pending before the Board. A conflict of interest exists when a member is confronted with an issue in which the member has a personal or financial interest or an issue or circumstance that could render the member unable to devote complete loyalty and singleness of purpose to the public interest. Board members owe the public a duty to act in the best interests of the District. [The presiding officer shall rule on a request by a member of the Board to be excused from a vote. The decision of the presiding officer on a request by a member of the Board to be excused from a vote may be overridden by the majority vote of the Board.]*

Accordingly:

1. Decision making. A Board member may not participate in deliberating or voting on any decision when it is reasonably possible that the Board member or a family member may benefit personally or financially from the decision. In such a case, the Board member shall abstain from voting and notify the Superintendent and Board President of the conflict of interest.

2. Appearance of impropriety. When a situation may create the appearance of impropriety, even where state and federal laws do not require any action, the Board members shall disclose the interest, abstain from voting and avoid the appearance of impropriety. In addition, the Board member shall not attempt to influence the decisions of staff or other Board members on the issue.

3. Other duties. Board members are expected to avoid conflicts of interest in their other duties. This covers:

a. Confidential information. Board members shall not disclose or use confidential information acquired during the performance of official duties as a means to further their own personal or financial interests or the interests of a family member.

b. Gifts. Board members shall not accept a gift or economic benefit that would tend to improperly influence a reasonable person or that Board

members know or should know is primarily for the purpose of rewarding them for official action.

c. Business dealings with staff. Board members shall not engage in a financial transaction for private business purposes that Board members directly or indirectly supervise.

d. Compensation for services. Board members shall not receive any compensation for services rendered to the District from any source, except compensation for serving on the Board and reimbursement of expenses incurred as a Board member, as allowed by policy.

4. Other legal obligations. Board members shall comply with state and federal laws pertaining to conflicts of interest. Nothing in this policy restricts or affects Board members' duty to comply with those laws.

A Board member will disclose any conflict of interest during a regular or special meeting before a vote is taken. The Board may allow the Board member to participate in a vote if the disclosure of conflict of interest does not corrupt the process as determined by the Board.

(cf. 2300 - Conflict of Interest)
(cf. 4112.8 - Employment of Relatives)

Legal Reference:

ALASKA STATUTES

11.56.100 - 11.56.130 Bribery and related offenses
14.08.131 Disqualification from voting for conflict of interest
14.14.140 Restriction on employment; compensation of board members
29.20.010 Conflict of interest

ADMINISTRATIVE CODE

4 AAC 18.031 Employment of members of immediate families of school board members
4 AAC 18.900 Definitions

Adopted: 2/22/10
Revised: 12/13/10
Reviewed:

Key

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Meetings of the Board are conducted for the purpose of accomplishing District business. A meeting of the Board shall consist of any gathering of the members of the Board when more than three members of the Board, or a majority of the members, whichever is less, are present and collectively consider a matter upon which the Board is empowered to act. As a matter of District policy and state law, meetings ordinarily shall be open to the public. The Board may meet in closed sessions only to discuss certain matters as permitted or required by Alaska's Open Meetings Act. ~~[All business of the Board must be conducted at a duly convened meeting of the Board. Poll voting between meetings is not allowed.]~~

(cf. 9321 Executive Sessions)

Reasonable public notice shall be given for all meetings of the Board in accordance with law and District practice, and shall be posted at all regular District and school sites before the meeting. Such notice shall include the date, time and place of the meeting and, if the meeting is by teleconference, the location of any teleconferencing facilities that will be used. Public meetings may not be held in a private home or private business.

(cf. 9012 - Communications to and from the Board)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

Regular Meetings

The Board shall adopt a yearly calendar specifying the date, time and place of each regular meeting. The local media shall be provided with the annual calendar of regular Board meetings and shall be notified of any changes to the calendar.

~~The Board shall hold one (1) regular meeting each month.~~ Notice of regular meetings shall be posted at least five (5) days prior to the meeting.

Special Meetings

Special meetings of the Board may be called by the presiding officer or a majority of the Board members.

Except in the case of an emergency, notice of special meetings shall be provided at least twenty-four (24) hours before the meeting. This notice shall specify the date, time, place and, if the

meeting is by teleconference, the location of any teleconferencing facilities that will be used. Such notice shall be given to all Board members, the Superintendent and to the local news media. This notice also shall be posted at all regular District and school sites at least twenty-four (24) hours before the meeting.

Notice of a special meeting shall include a statement of the purpose of the meeting. No business may be transacted at this special meeting, other than that which is specifically stated in the notice of the meeting.

Emergency Special Meetings

The Board president or designee shall give notice of an emergency special meeting to the local media by telephone before the meeting. If telephone services are not functioning, the notice requirement is waived. In that event, as soon after the meeting as is practicable, the Board shall notify the local media that the meeting was held and shall describe the purpose of the meeting and any action taken by the Board.

Teleconferences/ Video Conferencing

Recognizing the inherent responsibility and statutory duties of Board members, the Board strongly encourages Board members to attend and participate at meetings of the Board. Though great importance is given to the physical presence of Board members at meetings, the attendance and participation of members by teleconference ~~or video conferencing~~ is authorized whenever physical presence is not practicable. All votes at a meeting of members attending by teleconference shall be taken by roll call.

~~The Board also authorizes the use of teleconferences or video conferences for Board meetings when receiving public comment or testimony, and during Board deliberations.~~

~~Whenever possible, meeting agendas and supporting materials shall be available at all teleconference facilities used for the Board meeting.~~

Unexcused Absences

Board members shall request in advance that an absence be excused by notifying the Board President and the Board Secretary of the reason for the anticipated absence. At the beginning of each regular meeting, the Board President will announce whether the absence of any member is excused or unexcused. A majority of the Board may overrule the President's decision as to whether an absence is excused.

Legal Reference:

ALASKA STATUTES

14.14.070 Organization of school board

14.14.080 Declaring a school board vacancy

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Bylaws of the Board
MEETINGS

BB 9320
Page 3 of 3

[29.20.020](#) *Meetings public*
[44.62.310](#) *Government meetings public*
[44.62.312](#) *State policy regarding meetings*

Adopted: 2/22/10
Revised: 7/25/11
Reviewed: 6/19/17

DRAFT

Key

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[The School Board believes that students and parents/guardians have the right to receive course grades that represent an accurate evaluation of the student's achievement. Teachers shall evaluate a student's work in relation to [grade-level standards and course objectives, not in relation to the work of other students.]

Grades should be based on impartial, consistent [evaluation of a student's demonstrated mastery of course content and objectives. Evidence of mastery may include classroom participation, assignments, assessments, and other measures aligned to course standards.]

(cf. 5113 - Absences and Excuses)

(cf. 5123 - Promotion/Acceleration/Retention)

(cf. 5124 - Communication with Parents/Guardians)

(cf. 5125.3 - Challenging Student Records)

(cf. 6154 - Homework/Make-up Work)

In order to [promote developmentally appropriate evaluation,] success, students in kindergarten through third grade shall receive narrative [or standards-based] evaluations rather than letter grades.

The Superintendent or designee shall establish and regularly evaluate [parameters for grading systems across schools. Each school shall implement a grading system, including a grading scale. This system shall allow for teacher professional judgment in the design of specific assignments, assessments, and instructional practices. Principals shall ensure that grading practices are consistent within their school's system.

Attendance and Make-Up Work

For excused absences, students shall be provided the opportunity to complete missed work within a reasonable timeframe in accordance with school procedures. If a student does not complete the assigned work within that timeframe, the teacher may assign a grade that reflects the lack of evidence of mastery.

For unexcused absences, the provision of make-up work shall be at the discretion of the teacher. If a student does not complete required work due to an unexcused absence, the teacher may assign a grade that reflects nonperformance.

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Students
GRADES/EVALUATION OF STUDENT ACHIEVEMENT

BP 5121
Page 2 of 2

Teachers shall communicate grading expectations, including late work and make-up work policies, at the beginning of each course or semester.]

Adopted: *New Policy*

Revised:

Reviewed:

DRAFT

MULTICULTURAL [CULTURALLY RESPONSIVE] EDUCATION**Key**

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Purple – Edits made at Work Session on May 4, 2026

~~The School Board recognizes that America has always been a multicultural society composed of diverse peoples who came here from all parts of the globe[and are indigenous to these lands]. Public schools are the most common shared experience for most Americans[and Alaskans], and it is [most appropriate that schools]the job of the schools to accurately reflect [and respond to the needs and] the contributions of all ethnic groups to the common culture[which comprise the student body and staff].~~

S[chool staff and s]tudents should learn to respect and work cooperatively with persons of all backgrounds. Instruction should help students realize the value of individual differences as well as the human dignity and worth common to all people.

[The Superintendent or designee shall develop guidance on how to best serve the needs of the student population. The cultural needs of student are an important consideration in policies on curriculum and materials, onboarding and orientation, school climate, language instruction, and access to cultural content.]

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

(cf. 5137 - Positive School Climate)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6174 - English Language Acquisition/Limited English Proficiency)

Legal Reference:**ALASKA STATUTES**

14.20.020 Requirements for issuance of certificate, fingerprints

14.20.035 Evaluation of training and experience

Adopted: 2/22/10**Revised:****Reviewed:**

Key

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[The School Board recognizes that acquired immune deficiency syndrome (AIDS) and human immune deficiency virus (HIV) pose a health risk. An effective weapon against the spread of this deadly disease is public education.

The district's health education program will include factual information about the transmission of AIDS and HIV. Students will be informed of voluntary behaviors that can result in infection and will be encouraged to prevent infection by making wise decisions in their daily lives. Instruction shall emphasize that abstinence is the only totally effective protection against AIDS through sexual transmission.

Instruction must be appropriate to the age and grade level of the students receiving it. The School Board particularly desires that students receive proper AIDS education before they reach the age when they may adopt behaviors which put them at risk of contracting AIDS.

Parents/guardians and community members should have input into the selection and/or development of instructional materials to be used in AIDS instruction. The curriculum shall be updated regularly.

(cf. 6142.1 - Family Life/Sex Education)

(cf. 6141 - Curriculum Development and Design)

(cf. 5141.41 – Sexual Abuse, Sexual Assault and Dating Violence Awareness and Prevention)

Sufficient classroom time should be provided to fully cover essential knowledge appropriate for each grade level and allow students time to ask questions and discuss issues raised by the information presented.

In cooperation with local health agencies, as appropriate, the Superintendent or designee shall provide a program of orientation and information about the AIDS Instructional program for parents/guardians and interested members of the community. This program shall include the opportunity to examine all instructional materials.

Before students receive AIDS instruction, parents/guardians shall be notified. Alternative study arrangements will be made for students whose parents/guardians ask that they not receive instruction.

(cf. 1312.2 - Complaints concerning Instructional Material)

(cf. 5141.23 - Infectious Disease Prevention)

(cf. 6142.1 - Family Life/Sex Education)

Legal Reference:

ALASKA STATUTES

14.30.360 Curriculum

UNITED STATES CODE

Elementary and Secondary Education Act, 20 U.S.C. § 7906 as amended by the Every Student Succeeds Act (P.L. 114-95 December 10, 2015)]

Adopted: *New Policy*

Revised:

Reviewed:

DRAFT

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The School Board desires that all students develop a sense of social responsibility and encourages opportunities for students to perform volunteer duties in the community. The Board believes that [through volunteer service, students may gain a better understanding of local culture and will have the opportunity to reinforce cultural values that support community wellbeing. The School Board also believes that]volunteer service can help students gain self-esteem, reinforce skills, discover career options and learn the value of volunteer work. Community service [can]motivates students to learn by relating the curriculum to the needs of the community at large[and reinforcing community cultural values].

[The Superintendent or designee may develop with staff, parents/guardians and community organizations a community service course that reinforces the student's educational curriculum and provides opportunities for student volunteers to meet community needs and understand the community cultural impacts. The Superintendent or designee may authorize community service credit that may be applied towards high school graduation.

Parents/guardians of student volunteers shall receive information about the community service program and its benefits for both the community and the student.

(cf. 1240 - Volunteers)]

Adopted: 2/22/10

Revised:

Reviewed:

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The School Board recognizes that the schools play a crucial role in educating students on environmental issues and preparing them to be the stewards of their natural resources. The quality of life in future generations will depend upon our students' willingness and ability to solve today's environmental problems and prevent new ones from developing.

[The School Board also acknowledges that local communities may have intrinsic local knowledge of their immediate environment that is often contained and passed on through local cultural traditions and practices. Students can benefit greatly by understanding the link between local human culture, the environment, and ecosystems that have sustained their people.

Therefore, the] Board desires to foster attitudes of personal responsibility toward the environment and provide students with the knowledge and skills needed to make decisions involving the environment and its resources. Students should understand basic ecological principles and appreciate the interrelated nature of living processes, the effect of human activities on ecological relationships, and the interdependence of humanity and nature.

School and classroom activities should encourage students to recycle, conserve natural resources, use biodegradable materials when possible, and dispose of wastes in an environmentally sound way. [Additionally, schools may consider ways to incorporate cultural knowledge and practices that promote sound, responsible uses of natural resources. Culturally sensitive environmental husbandry may help to ensure the opportunity for future generations to exist with and utilize their environment appropriately.]

(cf. 6163.4 - School Gardens, Greenhouses, and Farms)

Students may increase their understanding of science and the interdependence of living things through the study of endangered species in local habitats and through participation in projects related to this study.

(cf. 6141 - Curriculum Development and Evaluation)

Adopted: 7/25/11

Revised:

Reviewed:

COURSES OF STUDY

Key

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Purple – edits made at Work Session on May 4, 2026

[All Schools]

The School Board recognizes that a student's cultural and personal identity are integral in engaging a student in effective and productive learning. The School Board supports and encourages the development of courses of study that provide an opportunity to combine place-based and culturally relevant learning while meeting the necessary state and district standards. All students must have relevant and engaging coursework that prepares them to be productive citizens and provides them with skills and opportunity for post-secondary college or career choices. The courses of study beginning in primary school through high school are recognized as a continuum, each building upon the former.]

Elementary Schools

The School Board shall adopt a course of study for elementary grades aligned with state performance and content standards which sufficiently prepares District students for the required high school course of study.

Secondary Schools

The School Board shall adopt courses of study designed to meet student needs and to ~~conform with~~ [satisfy] District and state graduation requirements[. Courses will also be adopted that meet] and the requirements for admission to postsecondary [programs] schools[, whether Career Technical Education or college]. Courses of study shall be integrated where appropriate and provide students the opportunity to attain skills appropriate for entry-level employment upon graduation from high school.

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6146.1 - High School Graduation Requirements)

Legal Reference:

ALASKA ADMINISTRATIVE CODE

4 AAC 05.080 School curriculum and personnel

4 AAC 06.075 High school graduation requirements

Adopted: 2/22/10

Revised:

Reviewed:

DAMAGED OR LOST INSTRUCTIONAL MATERIALS [AND EQUIPMENT]**Key**

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The School Board recognizes that instructional materials are an expensive District resource. The Superintendent or designee may establish procedures in accordance with law to protect instructional materials from damage or loss.

Instructional materials [and equipment] provided for use by students remain the property of the District. Students are responsible for returning borrowed materials in good condition, with no more wear and tear than usually results from normal use.

When materials [and equipment] are lost or so damaged that they are no longer usable, the student may be responsible for reparation equal to the current replacement cost of the materials. When materials are damaged but still usable, the Superintendent or designee shall determine a lesser charge.

If it can be demonstrated to the Superintendent or designee's satisfaction that the student has taken all reasonable precautions to safeguard instructional materials [and equipment] issued to him/her, the Superintendent or designee may excuse the student/parent/guardian from payment of reparation.

~~If reparation is not excused and not paid by the student or parent/ guardian, the District may initiate due process procedures to withhold from the student his/her grades, diploma and transcripts.~~

~~(cf. 5125.3 – Withholding Grades, Diploma or Transcripts)~~

~~(cf. 5131.5 - Vandalism, Theft and Graffiti)~~

~~[(cf. 3515.4 Recovery for Property Loss or Damage)]~~

Adopted: 2/22/10

Revised:

Reviewed:

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The School Board recognizes the responsibility of the District to identify children residing in the District who need special education and related services. As required by law, the Superintendent or designee shall establish written procedures for locating children with exceptional needs in order to provide a free, appropriate public education to all eligible children. The Board encourages all members of the community to assist the District in its effort to identify the need for special education and related services within the community.

The Superintendent or designee shall establish and implement an ongoing system to identify and locate children age three (3) through twenty-one (21) years of age, suspected of having a disability who reside within the district, regardless of the severity of the disability. The components and procedures of this system will be detailed in a written Child Find Plan. The Plan shall identify a Child Find Coordinator, address coordination of Child Find activities, and provide for annual public notice, referrals, and screening.

Child Find Coordinator

The Superintendent shall appoint a Child Find coordinator who coordinates the development, revision, implementation, and documentation of the District's Child Find system.

Annual Public Notice

The Superintendent or designee shall annually inform the community about the right to, and availability of, educational services for children with disabilities. This notice shall inform parents/guardians in writing of the types of qualifying disabilities, the educational needs of children with disabilities, the rights of children to a free, appropriate public education, the services available to these children, confidentiality protections, and the District's procedures for initiating a referral for assessment to identify individuals who need special education services.

The notice must be calculated to reach all persons within the District, including all persons responsible for children who are enrolled in the District' statewide correspondence program.

Referral

The Superintendent or designee shall implement a procedure to receive referrals of children suspected to[f] having a disability [for which special education and related services are needed]. Referrals will be acted on without undue delay.

The District shall obtain the informed written consent of the child's parent/guardian before conducting an initial evaluation, and before placing the student in a special education program in the District. If consent is not given for an initial evaluation, and the District believes it should proceed with the assessment, it may initiate due process hearing procedures in accordance with law to determine whether the District can proceed with an evaluation.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 6172 - Special Education)

Legal Reference:**ALASKA STATUTES**

[14.30.191 Educational evaluation and placement](#)

[14.30.274 Identification of children with disabilities](#)

ALASKA ADMINISTRATIVE CODE

[4 AAC 52.100 Child find](#)

[4 AAC 52.120 Evaluation](#)

[4 AAC 52.125 Eligibility](#)

[4 AAC 52.130 Criteria for determination of eligibility](#)

[4 AAC 52.190 Written notice to parent](#)

[4 AAC 52.200 Parental consent](#)

[4 AAC 52.540 Parental right to independent evaluation](#)

[4 AAC 52.580 Placement of child during due process proceedings](#)

UNITED STATES CODE

[20 U.S.C. § 1232g Family educational and privacy rights](#)

[20 U.S.C. §§ 1400 et seq. Education of individuals with disabilities](#)

CODE OF FEDERAL REGULATIONS

[34 C.F.R. §§ 99.10 - 99.22 Inspection, review and procedures for amending education records](#)

[34 C.F.R. §§ part 300 et seq. Assistance to the states for the education of children with disabilities](#)

Adopted: 12/13/10

Revised:

Reviewed:

**BILINGUAL BICULTURAL EDUCATION/ENGLISH LANGUAGE LEARNERS
LIMITED ENGLISH PROFICIENCY****Key**

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[English Language Learners Program and Plan of Service]

In accordance with the School Board's ~~philosophy~~ [mission] to provide a quality educational program to all students, ~~the District~~ [students who are English language learners (ELL) ELL will be identified, assessed and provided appropriate services, which may include bilingual/bicultural or English as a second language instruction. In addition, ~~the district~~] shall provide an appropriate planned instructional program for identified students whose dominant language is not English. The purpose of the program is to increase the English proficiency of eligible students so that they ~~can attain the academic standards adopted by the School Board and achieve academic success. Students who have limited English proficiency (LEP) will be identified, assessed and provided appropriate services, which may include English Language Acquisition or English as a Second Language instruction.~~ [meet the same challenging academic standards that all students are expected to meet.

[The district shall submit an annual plan of service if eight or more ELL students are enrolled in a single school. The plan of service shall provide:

1. A statement of the district's educational goals and instructional methodology;
2. The district's plan of identification of all students who are or who may be ELL students, including the use of a state-approved assessment for identification of English language proficiency;
3. The district's procedure for assessing the educational progress of ELL students;
4. The district's program of services and instructional model for ELL students;
5. An identification of instructional staff and educational resources;
6. The district's process for monitoring the academic progress of former ELL students for two years after they are no longer identified as ELL students;
7. The district's program evaluation that addresses the effectiveness of the program in meeting students' English-language development needs, in achieving student academic progress goals, and reflecting any identified need for program modification; and
8. Parent and community involvement.]

**BILINGUAL BICULTURAL EDUCATION/ENGLISH LANGUAGE LEARNERS
LIMITED ENGLISH PROFICIENCY**

The Superintendent or ~~his/her~~ designee shall implement and supervise a ~~program for LEP students~~ **[n ELL]** that ensures appropriate ~~LEP~~**[ELL]** instruction and complies with federal and state laws and regulations. Students shall have access to and be encouraged to participate in all academic and extracurricular activities of the district.

[Students in limited-English proficiency programs shall receive instruction in the core curriculum through their primary language when possible and appropriate in order to sustain academic progress.] Academic instruction provided in English shall, whenever necessary, be specially designed and presented so as to facilitate complete understanding of the total academic content. Students shall also receive instruction which promotes positive self-concepts and cross cultural understanding.

(cf. 6141.3 - Multicultural Education)

[Students who are taught core academic subjects in non-English-speaking classes shall spend as much time as possible in classrooms with students who speak fluent English.]

The **[ELL]** program ~~serving students who are LEP~~ shall be designed to provide instruction that meets each student's individual needs, based on assessment of English proficiency in listening, speaking, reading and writing. Adequate content area support shall be provided while the student is learning English, to assure achievement of academic standards. Students participating in ~~a program for LEP students~~ **[ELL programs]** shall be required, with accommodations, to meet established academic standards and graduation requirements adopted by the School Board.

Identification and Placement

The Superintendent or designee shall maintain procedures which provide for the careful identification, assessment and placement of students of limited-English proficiency in accordance with state regulations and the district's service plan. On an annual basis, the district will administer an ~~an~~ **[state-approved]** assessment ~~[for identification]~~ of English ~~[language]~~ proficiency to ~~[all]~~ students who ~~are or may~~ **[have limited English proficiency, but who have not already been identified as ELL students]**~~be eligible for services.~~

An individual student's participation in the ~~English Language Acquisition~~ **[bilingual/bicultural]** program is voluntary on the part of the parent/guardian.

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

[Standardized Assessment]

Students identified as limited English proficient shall participate, either with or without an accommodation, in statewide student assessments. The Superintendent or designee

**BILINGUAL BICULTURAL EDUCATION/ENGLISH LANGUAGE LEARNERS
LIMITED ENGLISH PROFICIENCY**

shall appoint a team that includes, if practicable, a teacher with experience in teaching students with limited English proficiency to determine the necessary accommodations for students with limited English proficiency. "Accommodations" include a change in the manner in which a test included in the statewide student assessment system is given to a student, and that does not alter what is measured by the assessment. The team will document the accommodation decision.

Reassignment

Students of limited English proficiency shall be reassigned as fluent-English proficient when they have acquired the English language skills of comprehension, speaking, reading, and writing necessary to receive instruction and achieve academic progress in English only, at a level substantially equivalent to that of students of the same age or grade whose primary language is English. A student will remain eligible for services until obtaining assessment scores as established by law.

The Superintendent or designee shall provide subsequent monitoring and support of reassigned students.]

Parent/Guardian and Community Involvement

The School Board recognizes the need to involve parents/guardians and community members in the development, evaluation and improvement of district programs. The Superintendent or designee shall inform and involve parents/guardians and community members as required by law.

The district shall notify parents of students qualifying for ~~LEP~~ [ELL] programs regarding the instructional program and parental options, as required by law. The notice should state the reasons for identifying the student as [an] ~~limited~~-English [language learner] ~~proficient~~, including the student's level of proficiency and how the district determined that level. The student's overall academic achievement should also be included in the notice. The notice must describe the ~~LEP~~ [ELL] program's instructional methods and explain [specific exit requirements and] how the student will transition from the program. Finally, the notice shall advise parents of their right to remove the child from the program, to choose an alternative program if available, and to obtain assistance in choosing a program. Parents will be regularly apprised of their student's progress. Communications with parents shall be in the language understood by the parents, whenever possible.

(cf. 1230 - Citizens Advisory Committees)

Program Evaluation

**BILINGUAL BICULTURAL EDUCATION/ENGLISH LANGUAGE LEARNERS
LIMITED ENGLISH PROFICIENCY**

The Superintendent or designee shall establish procedures for the annual evaluation of ~~English Language Acquisition~~ [bilingual-bicultural education] programs in conformance with state and federal regulations.

When evaluating the adequacy of ~~English Language Acquisition programs~~ [bilingual-bicultural education], the School Board shall consider data which indicates the effectiveness of the programs in teaching English to students and in contributing to their academic achievement.

*Legal Reference:*ALASKA STATUTES

14.30.400 Bilingual-bicultural education

ALASKA ADMINISTRATIVE CODE

4 AAC 06.775 [Assessment of a student with limited English Proficiency] ~~Statewide assessment program for students with disabilities~~

4 AAC 34.010-4 AAC 34.090 Bilingual-bicultural education

UNITED STATES CODE

20 U.S.C. §§ 1702 Congressional findings

20 U.S.C. §§ 1703 Denial of Educational Opportunity Prohibited

[20 U.S.C. § 6811, et. seq., English Language Acquisition, Language Enhancement, and Academic Achievement Act, as amended by the Every Student Succeeds Act (P.L. 114-95 (December 10, 2015))]

20 U.S.C. §§ 7401 et seq. Indian, Native Hawaiian, and Alaska Native education

CASE LAW

Castañeda v. Pickard 648 F.2d 989 (5th Cir. 1981)

Teresa P. et al v. Berkeley Unified School District et al, 724 F.Supp. 698 (N.D. Cal. 1989)

Adopted: 2/22/10

Revised: 3/18/13

Reviewed:

Key

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The School Board wishes to provide a safe environment with competent, caring supervision for children whose parents/guardians are working, in training, seeking jobs, incapacitated, or in need of respite. Besides attempting to help children develop intellectually, socially, emotionally and physically, district child care and preschool programs should strengthen families by enhancing parenting skills and reducing the strain on parents.

The Superintendent or designee shall ensure that district child care and preschool programs comply with requirements of law.

A district must submit annual assurances to the department indicating that the district has adopted written policies that ensure compliance with the programmatic requirements of 4 AAC 60.170, the pre-elementary education regulation. The assurances must be signed by the superintendent for the district.

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 5148 - Child Care)

Legal Reference:

ALASKA ADMINISTRATIVE CODE

4 AAC 60.010-4 AAC 60.180 Pre-elementary (early childhood) school

Adopted: *New Policy*

Revised:

Reviewed:

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The Advisory School Board functions under the direction of the School Board. School Board policy and actions shall prevail and be followed. The Advisory School Board's function is advisory except in those areas that have been specified by School Board.

(cf. 8200 - Powers and Duties)

(cf. 9310 - Policy Manual)

The Advisory School Board shall seek to learn the will of the people of the community and to represent their interests in actions taken by the Advisory School Board.

The Advisory School Board shall develop an effective working relationship with the school personnel, particularly the principal or designee. This relationship should ideally be modeled on the relationship between the School Board and Superintendent, i.e., the principal shall be the executive officer of the Advisory School Board and administrative head of all parts of the school. In administrative matters, he/she shall be generally responsible to the Superintendent, but in matters of policy, he/she shall be responsible to the Advisory School Board.

Role of the Board

The School Board shall:

1. Establish Advisory School Boards where required by law and as deemed to be in the best interests of the District.
2. Determine the membership and method of selection of Advisory School Boards.
3. Determine the powers and duties of Advisory School Boards.
4. ~~[Require that advisory school boards support the mission and goals of the District.]~~

Role of the Superintendent or Designee

The Superintendent or designee shall:

1. Supervise the conduct of elections of Advisory School Board members.
2. Oversee the operation of Advisory School Boards and report to the Board regarding the relationship between Advisory School Boards and the schools.

3. Solicit and receive recommendations from the Advisory School Board.

Legal Reference:

ALASKA STATUTES

[14.08.115 School Advisory School Boards in REAA]

14.12.035 *Advisory school boards in borough school districts*

ALASKA ADMINISTRATIVE CODE

4 AAC 05.010 - 4 AAC 05.090 *Local education*

Adopted: 2/22/10

Revised: 5/21/12

Reviewed:



Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date

6/01/26 WS

6/15/26 RM

7/13/26 RM

Reports of the
Superintendent

☐

Action
Item

☒

Consent
Agenda

☐

Reports,
Routine
Monthly

☐

Other

☐

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 3554 - *Other Food Sales*
- BP 5040 - *Student Nutrition and Physical Activity*
- BP 5145.15 - *Student and Family Privacy Rights*

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 3554 - *Other Food Sales*
BP 5040 - *Student Nutrition and Physical Activity*
BP 5145.15 - *Student and Family Privacy Rights*

Recommendation:

Administration recommends the Board:

1. June 1 - Review the policies and direct staff concerning potential revisions at the work session.
2. June 15 - Hold the first reading at the regular meeting.
3. July 13 - Hold a public hearing and adopt in second reading at the April regular meeting.

Motion:

Move to revise Board Policies BP 3554, BP 5040, and BP 5145.15 in first reading, as presented, and forward the policies to the July 13, 2026, Regular Meeting for a second reading and public hearing.

Key

Black text – current policy with no suggested changes

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

Red [brackets] – additions to policy suggested by AASB

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

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

The Board believes that all food available at school should contribute to the development of sound nutritional habits and should reflect concern for the health and well-being of our students.

During School Day

[Between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day,] the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales ~~are consistent with the nutritional criteria of the National School Lunch Program and the current U.S. Dietary Guidelines for Americans, do not impair the food service's ability to be financially sound,~~ [meet the requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools, also known as Smart Snacks in School, or other District programs, do not impair the food service's ability to be financially sound,] and observe appropriate sanitation and safety procedures.

~~No foods of minimal nutritional value shall be sold in food service areas during breakfast/lunch periods if the school participates in federal breakfast/lunch programs.~~

(cf. 5040 - Student Nutrition and Physical Activity)

(cf. 6163.4 - School Gardens, Greenhouses and Farms)

Outside of School Day

[From 30 minutes after the conclusion of the instructional day until 12:00 AM,] the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales comply with state and federal regulations and observe appropriate sanitation and safety procedures.

(cf. 1321 - Solicitations of Funds from and by Students)

Legal Reference:

[UNITED STATES CODE]

Richard B. Russell National School Lunch Act, 42 U.S.C. 1751-1769j

Child Nutrition Act of 1996, 42 U.S.C. 1771-1793

CODE OF FEDERAL REGULATIONS

7 C.F.R. Parts 210 and 220, National School Lunch Program and Breakfast Program

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Business and Noninstructional Operations
OTHER FOOD SALES

BP 3554
Page 2 of 2

Federal Register

Nutrition Standards for All Foods Sold in Schools ("Smart Snacks in School"), Vol. 78, No. 125, Part II, Department of Agriculture (2013)]

NATIONAL SCHOOL LUNCH PROGRAM AND SCHOOL BREAKFAST PROGRAM: COMPETITIVE FOODS

7 C.F.R. Parts 210.11 and 220

Adopted: 2/22/10

Revised:

Reviewed:

DRAFT

Key

Black text – current policy with no suggested changes

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

Red [brackets] – additions to policy suggested by AASB

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

Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – changes requested by Board at work session

The School Board recognizes that schools are in a position to promote healthy lifestyle choices by students that can affect their lifelong wellness. Therefore, the School District will provide environments that promote and protect children's health, well-being, and ability to learn by supporting healthy eating, ~~and~~ physical [and subsistence] activity.

[The School Board understands that:

- (a) Teaching about food and nutrition should support students in both the local community and other community contexts.
- (b) Traditional knowledge of food and harvesting teaches values and skills to all Alaskan students.
- (c) Food nutrition should link students positively to their cultures and ways of life in Alaska or countries of origin.
- (d) Tribal governments and tribal members have extensive indigenous nutrition, scientific, resource management, and legal knowledge about harvesting foods.
- (e) Offering subsistence and local food harvesting opportunities contributes to nutritional health, but also supports cultural identity, improved physical and mental health, and deepens students understanding of an ecosystem.
- (f) Familiar and cultural foods can create cultural safety and contribute to a positive learning environment.]

The School District will provide nutrition promotion and education, physical education, and other school-based activities to foster lifelong habits of healthy eating and physical activity, and will establish linkages between nutrition education, ~~and~~ school meal[, and local food] programs.

(cf. 1000 - Concepts and Roles)

Nutrition

All foods available in district schools during the school day shall be offered to students with consideration for promoting student health and reducing childhood obesity. ~~The Superintendent or designee shall develop and implement nutrition guidelines.~~

Foods and beverages provided through the National School Lunch or School Breakfast Programs shall ~~comply with federal nutrition standards~~ [shall meet nutritional requirements of the National

School Lunch Act. (7 C.F.R. Parts 210 and 220)]. To the maximum extent practicable, all schools in the District will participate in available federal school meal programs.

All other foods and beverages made available on campus (including, but not limited to vending, concessions, a la carte, student stores, classroom parties ~~and fundraising~~ [and foods and beverages that are not for sale]) during the school day [between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day,] ~~will be consistent with nutrition standards developed by the Superintendent or designee in administrative regulations based on U.S. Dietary Guideline for Americans~~ [will meet nutritional requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School. For the purpose of this policy, the school campus is defined as all property under the jurisdiction of the school district that is accessible to students.].

[Schools will provide students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students; will accommodate, as much as possible, the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe and pleasant settings and adequate time for students to eat.]

[Foods and beverages will not be offered as a reward for students' performance or behavior.]

To the extent feasible, foods grown in the state will be utilized in the meals and snacks provided to students. [When practicable, Alaska farm and fish products will be utilized in meals and snacks.]

Health curricula will include instruction on the benefits of good nutrition and the role nutrition plays in preventing chronic diseases and maintaining a healthy weight.

[Schools will encourage all students to participate in federal school meal programs and protect the identity of students who eat free and reduced priced meals.]

Schools will encourage all students to eat healthy and nutritious meals within the school dining environment and will, to the extent practicable, involve students in menu planning.

To the extent practicable, schools will schedule lunch as close to the middle of the school day as possible.

Schools will limit food and beverage marketing on campus to the promotion of foods and beverages that meet the National School Lunch Act, Nutritional Guidelines for All Foods Sold in Schools.

Schools will work to provide age-appropriate nutrition education as part of the health and physical education curricula that respects and integrates the cultural practices of students. The District will seek to provide evidence-based nutrition education curricula and intergenerational

knowledge on local foods that fosters lifelong healthy eating behaviors integrated into comprehensive school health education.

To the extent practicable:

- (a) Students in grades pre-K-12 shall receive nutrition education that teaches the skills needed to adopt lifelong healthy eating behaviors.
- (b) Classroom nutrition education shall be reinforced in the school cafeteria setting as well as in the classroom, with coordination among the nutrition service staff, administrators, local advisory group, and teachers.
- (c) Students shall receive consistent nutrition messages from schools and the district. This includes in classrooms, on field trips, cafeterias, outreach programs and other school-based activities.
- (d) Nutrition education shall be taught by a certified/licensed health education teacher, and may include input and guest instruction by a locally endorsed Elder or culture bearer.
- (e) Schools will strive to establish or support opportunities to learn about local plants, harvesting, hunting and gardening to provide students with experiences in planting, harvesting, preparing, serving and tasting healthy, nutritious and Alaskan foods.]

(cf. 3550 - Food Service)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 3554 - Other Food Sales)

(cf. 6163.4 - School Gardens, Greenhouses, and Farms)

[Mandatory Physical Activity

Pursuant to [AS 14.30.360](#), a district shall establish guidelines for schools in the district to provide opportunities during each full school day for students in grades kindergarten through 8 for a minimum of 90 percent of the daily amount of physical activity recommended for children and adolescents in the physical activity guides by the Centers for Disease Control and Prevention. The time provided for physical activity may involve physical education classes and unstructured physical activity, such as recess. The district shall adopt guidelines that allow students to be excused from physical activity due to medical and health and safety reasons, such as inclement weather.]

Physical Activity

All students in grades K-12 will have opportunities, support and encouragement to be physically active before, during and after school, each school day.

Health curricula will include instruction on the benefits of regular physical activity and the role physical activity plays in preventing chronic diseases and maintaining a healthy weight.

Physical education will be closely coordinated with the overall school health program, especially health education so that students thoroughly understand the benefits of being physically active and master the self-management skills needed to stay active for a lifetime.

Communication with Parents

The school district/school will inform and update the public, including students, parents, and the community, about the content and implementation of its policies that promote student wellness.

The school district/school will support parents' efforts to provide a healthy diet and daily physical activity for their children. The school district/school will send home nutritional information and/or will post nutrition tips on school websites. Schools should encourage parents to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet nutrition standards ~~established by the school district. The school district will provide parents with information on healthy foods that meet the school district's snack standards and ideas for healthy celebrations/parties, rewards and fundraising activities.~~ [The district will provide parents & the public with information on healthy foods that meet the requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School, and ideas for policy compliant foods for vending, concessions, a la carte, student stores, classroom parties and fundraising activities.]

The school district/school will provide information about physical education and other school-based physical activity opportunities before, during and after the school day; and support parents' efforts to provide their children with opportunities to be physically active outside of school. Such supports will include sharing information through a website, newsletter, or other take-home materials, special events, or physical education homework.

(cf. 6020 - Parent Involvement)

Monitoring, Compliance and Evaluation

The Superintendent or designee will ensure compliance with established district-wide nutrition and physical activity wellness policies and administrative regulations. Administrative regulations will be developed to ensure that information will be gathered to assist the School Board and School District in evaluating implementation of these policies [and to ensure that necessary documentation is maintained in preparation for the triennial administrative review conducted by Child Nutrition Programs, Department of Education & Early Development].

The Superintendent or designee will designate one or more persons to be responsible for ensuring that each school within the school district complies with this policy, and that school

activities, including fundraisers and celebrations, are consistent with district ~~health and~~ nutrition ~~[and physical activity]~~ goals.

The School Board will receive a summary report annually on district-wide compliance with the established nutrition and physical activity policies, and the progress made in attaining the ~~wellness~~ ~~[nutrition and physical activity]~~ goals, based on input from the schools within the school district. The report will also be distributed to advisory councils, parent/teacher organizations, school principals, school health services personnel, and will be made available to the public.

Legal Reference:

UNITED STATES CODE

*Richard B. Russell National School Lunch Act, [42 U.S.C. 1751-1769j](#)
Child Nutrition Act of 1996, [42 U.S.C. 1771-1793](#)*

[CODE OF FEDERAL REGULATIONS]

[7 C.F.R. Parts 210 and 220](#), National School Lunch Program and Breakfast Program

Federal Register

Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)

ALASKA STATUTES

[AS 14.30.360](#) Health education curriculum; physical activity guidelines]

Adopted: 2/22/10

Revised: 7/25/11; 9/24/12; 9/23/13

Reviewed:

ACADEMIC HONESTY

Key

Black text – current policy with no suggested changes

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

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Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

Purple – changes made at March 2, 2026 Work Session

Green – changes made at March 23, 2026 Work Session

Orange – recommendation of the Policy Committee at June 1, 2026 Work Session

~~The School Board believes that personal integrity is basic to all solid achievement. Students will reach their full potential only by being honest with themselves and with others.~~

[Academic honesty and personal integrity are foundational components of a student's education in both the process of learning, and individual character development.]

The Board expects [that students will be truthful in all academic endeavors, and likewise, experience the requisite honor of proving their capabilities to themselves and the world.] ~~students to respect the educational purpose underlying all school activities. All students need to prove to themselves that they can do successful work as a result of their own efforts.~~

[The learning community of students, parents/guardians, staff and administrators shall be responsible for creating and maintaining a positive school climate that encourages honesty.]

The Board expects that students will not cheat, lie, ~~or~~ plagiarize[, or commit other acts of academic dishonesty. Students found to have committed an act of academic dishonesty shall be subject to district and school sanctions]. [Students are prohibited from submitting someone else's work, or portions of work (including AI-generated content) as their own.]

[The Board recognizes that the advancement and availability of artificial intelligence/generative technology (AI/GT), means the learning community is very likely to [will] utilize this new technology. Such use must meet the requirements of academic honesty and yet allow for its application as a new tool for instruction, critical thinking, exploration, and development of original thought and material. It is expected and required that use of AI/GT will be appropriately ~~referenced and noted.~~

~~Each school shall provide an environment that encourages honesty. Students must know that their teachers will not ignore or condone cheating and that anyone discovered cheating will be penalized.~~

(cf. 5144 - Discipline)

Adopted: 2/22/10

Revised: 4/25/11

Reviewed:

STUDENT AND FAMILY PRIVACY RIGHTS

Key

Black text – current policy with no suggested changes

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Blue [brackets] – additions to policy suggested by Policy Committee and/or KIBSD

The Board believes that personal information gathered from a student may be helpful or necessary to facilitate school safety, student welfare, or the continued success of academic programs. However, these goals must be balanced with the expectations of privacy of our students and their families. The following procedures shall be followed so that parents may make informed choices regarding the disclosure or collection of personal information from their student.

STUDENT SURVEYS

The Board recognizes that student surveys administered in the public schools may be beneficial for the purposes of study, the improvement of education, for class assignment, and to assist in providing guidance or counseling services to students and their families. In administering surveys or questionnaires to the District's students, the District shall comply with state and federal laws concerning parental notice and consent.

Surveys ~~which inquire into personal or private family affairs of a student which are not a matter of public record or subject to public observation~~ will not be administered to students without prior parental consent. ~~In addition, no student may be required to participate in a federal survey, analysis, or evaluation as part of any program administered by the U.S. Department of Education, without prior written parent permission, if that survey inquires into the following areas:~~

- ~~(1) political affiliations or beliefs of the student or student's parents;~~
- ~~(2) mental or psychological problems potentially embarrassing to the student or the student's family;~~
- ~~(3) sex behavior and attitudes;~~
- ~~(4) illegal, anti-social, self-incriminating and demeaning behavior;~~
- ~~(5) critical appraisals of other individuals with whom students have close family relationships;~~
- ~~(6) legally recognized privileges or analogous relationships, such as those of lawyers, physicians, and ministers;~~
- ~~(7) religious practices, affiliations or beliefs of the student or the student's parent; or~~
- ~~(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program).~~

Annual Consent: The District may seek written parent/guardian permission, on an annual basis, for the administration of anonymous student surveys. Consent to anonymous surveys obtained

STUDENT AND FAMILY PRIVACY RIGHTS

annually will be valid until the beginning of the subsequent school year, or until written notice of withdrawal of consent is provided to the school principal. Parents or guardians shall receive at least two weeks' notice prior to the administration of an anonymous questionnaire or survey.

Consent for Surveys that are Not Anonymous: Prior to the administration of a survey that is not anonymous ~~and which inquires into personal or private family affairs not a matter of public record or public observation,~~ the District shall obtain written permission from the parent/guardian at least two weeks prior to the survey.

Notice Requirements: At least two weeks prior to the administration of a questionnaire or survey, whether anonymous or not, that requires parental consent as identified above, the school shall provide each student's parent or legal guardian with written notice explaining:

- (1) how and where the parent may preview the survey;
- (2) how the survey will be administered;
- (3) how the survey results will be used;
- (4) who will have access to the questionnaire, ~~or~~ survey; ~~[or results]~~ and
- (5) for those surveys which are not anonymous, explain that written parental consent is required before participation in the particular survey, and include a permission form to be returned by the parents, with instructions that the form must be returned at least two weeks before the survey.

INSTRUCTIONAL MATERIAL

A student's parent(s)/guardian(s) may inspect, upon their request, any instructional material used as part of their child's educational curriculum within a reasonable time of their request.

The term "instructional material" means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

PHYSICAL EXAMS OR SCREENINGS

A student's parent(s)/guardian(s) may refuse to allow their child to participate in any non-emergency, invasive physical examination or screening that is: (a) required as a condition of attendance, (b) administered by the school and scheduled by the school in advance; and (c) not necessary to protect the immediate health and safety of the student, or of other students. The term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

The above paragraph does not apply to any physical examination or screening that:

STUDENT AND FAMILY PRIVACY RIGHTS

1. Is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification.
2. Is administered to a student in accordance with the Individuals with Disabilities Education Act ([20 U.S.C. § 1400](#) *et seq.*)
3. Is otherwise authorized by Board policy.

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

COLLECTION OF PERSONAL INFORMATION FROM STUDENTS FOR MARKETING

The term "personal information" means individually identifiable information including: (1) a student or parent's first and last name, (2) a home or other physical address (including street name and the name of the city or town), (3) a telephone number, or (4) a Social Security identification number.

No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or sale.

The above paragraph does not apply to the collection, disclosure or use of personal information collected from students for the exclusive purpose of developing, evaluating or providing educational products or services for, or to, students or educational institutions, such as the following:

1. College or other post-secondary education recruitment, or military recruitment.
2. Book clubs, magazines, and programs providing access to low-cost literary products.
3. Curriculum and instructional materials used by elementary schools and secondary schools.
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments.
5. The sale by students of products or services to raise funds for school-related or education-related activities.
6. Student recognition programs.

Legal Reference:

ALASKA STATUTES

[14.03.110](#) *Questionnaires and surveys administered in public schools*

[14.30.070](#) *Physical examination required*

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Students
STUDENT AND FAMILY PRIVACY RIGHTS

BP 5145.15

Page 4 of 4

UNITED STATES CODE

[20 U.S.C. §1232](#)(h) *Protection of pupil rights*

Adopted: 2/22/10

Revised:

Reviewed:

DRAFT



Board Agenda Item

Kodiak Island Borough School District

722 Mill Bay Rd

Kodiak, Alaska 99615

Board Mtg. Date
6.15.26 RM

Reports of the
Superintendent

☐

Action
Item

☒

Consent
Agenda

☐

Reports,
Routine
Monthly

☐

Other

☐

Subject:

2026-2027 CERTIFICATED CONTRACT

Presenter or
Contact Person:

Kimberlee Saunders, Assistant Superintendent

Summary:

The District will present three certificated contracts for approval.

Financial
Implications:

There is no financial impact to the budget. These full-time positions are in the current FY27 budget.

Attachments:

N. Gerasmeo Hire Memo.pdf

Recommendation:

The Administration recommends that the Board approve the 2026-2027 Certificated Contract as presented.

Motion:

Move to approve the 2026-2027 certificated contract to Nora Gerasmeo in the amount of \$74,059.35 and a Village Stipend in the amount of \$2,917.20 for a total amount of \$76,976.55.

CERTIFICATED CONTRACTS									
NEW TEACHER CONTRACTS									
NEW HIRES	POSITION	STEP	SALARY	CONTRACT TERM	DEGREES AND EDUCATION	EXPERIENCE	CERTIFICATION	RECOMMENDATION	OTHER INFORMATION
NORA GERASMEO	1.0 FTE SECONDARY TEACHER AT PORT LIONS	STEP 20/ BAO VILLAGE STIPEND	\$74059.35 \$2917.20	189 DAYS	Holds a bachelor's degree in social studies from Xavier University- Ateneo de Cagayan in the Philippines.	Twenty-two years of teaching experience in the Philippines. She has taught for the past 1.5 years in Chevak, Alaska. She has taught Middle & High School Social Studies, History, Government, Economics, Civics, Sociology, Geography, Anthropology, Humanities, ELA, Communications, and Research.	Currently holds an Alaska State Emergency Teaching Certificate and a professional certification in the Philippines and in the State of Maryland.	Peggy Azuyak, Director of Rural Schools	Her H1B Visa has been filed for renewal and will require a transfer of the visa KIBSD sponsorship. Hire memo attached.

Total: \$76,976.55



Kodiak Island Borough School District

*Engaged in Learning.
Prepared for life.*

To: Dr. Cyndy Mika, Superintendent

Through: Kim Saunders, Assistant Superintendent
Human Resources

From: Peggy Azuyak, Director of Rural Schools

Date: May 30, 2026

Subject: Recommendation to hire Ms. Nora Gerasmeo for Secondary at Port Lions School

It is my pleasure to recommend for hire Ms. Nora Gerasmeo for the Secondary Teacher position at Port Lions School for the 2026-2027 school year. Ms. Gerasmeo is an international teacher from the Philippines and brings a wealth of experience.

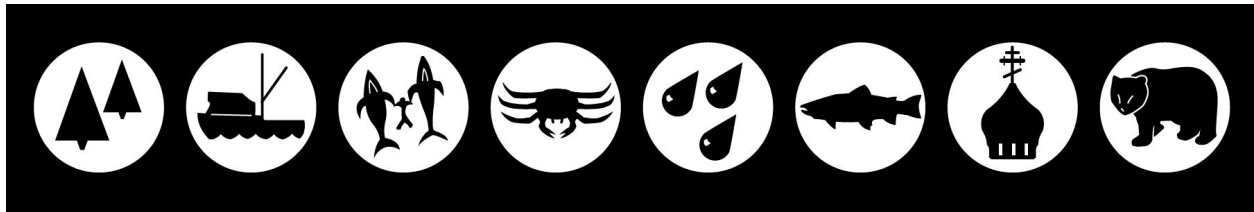
Experience: Ms. Gerasmeo has 22 years of experience teaching in the Philippines. She has taught for the past 1.5 years in Alaska for the Kashunamiut School District at Chevak School. She has taught Middle and High School Social Studies, History, Government, Economics, Civics, Sociology, Geography, Anthropology, Humanities; English Language Arts, Communications, and Research.

Teaching Degrees and Certifications: Ms. Gerasmeo earned a Bachelor's Degree in Social Studies from Xavier University-Ateneo de Cagayan. She holds a professional teaching certification in the Philippines and in the state of Maryland. She holds an Alaska State Emergency Teacher Certification.

Special Considerations:

Ms. Gerasmeo is an international applicant and is in the process of renewing her H1-B Visa through the Department of State. Ms. Gerasmeo is currently residing in Alaska. This application process is being supported by KIBSD. She is currently working on meeting the requirements for her Alaska State Teaching Certificate.

Ms. Gerasmeo will bring valuable experience in teaching multiple grade levels and subjects. Over the past two years, she has taught middle and high school Social Studies at Chevak School. Her enthusiasm for learning about and sharing culture, combined with her ability to engage others in that learning, makes her an excellent fit for this role. She will be a great addition to the Port Lions School.



Kodiak Island Borough School District Board of Education

Committee and Board Member Appointments (Updated 10/20/2025)

Facilities Review Committee:

Not Active at Present

Graduation Expectations Committee:

Not Active at Present

CTE Committee:

Duncan Fields, Jesse Mickelson

Todd Burton, Matt Bieber

Curriculum Advisory Committee:

Mike Litzow and Jim Pryor

Angie Hietala, Katrina Stewart

Native Education Parent Committee:

Jim Pryor, Kerry Irons

Todd Burton

Policy Review Committee:

Mike Litzow, Kerry Irons

Cyndy Mika

Staff Development Committee:

Kerry Irons, Jesse Mickelson

Angie Hietala, Katrina Stewart

Strategic Education Plan Committee:

Not Active at Present

Cyndy Mika

Budget Development Committee:

All Board Members

Krista Cowley, Cyndy Mika

Food and Nutrition Committee:

Kerry Irons, Jim Pryor, Graham Edwards (USCG Representative)

Krista Cowley, Jerilyn Urban

Negotiations Committee:

Jim Pryor

Activities Committee:

Jim Pryor, Jesse Mickelson