Board of Education Retreat

Saturday, September 19, 2026 9:00 AM
KIBSD Central Office Conference Room F140, 722 Mill Bay Road, Kodiak, Alaska 99615

1.	**General Meeting Information**	
1.a.	Board Member and Legal Statements	**Speaker(s):** Board President
1.b.	Alutiiq Land Acknowledgment	**Speaker(s):** Board President
2.	**Retreat Agenda**	
2.a.	Board Goals	
2.b.	FY27 Budget overview and updates	**Speaker(s):** Krista Cowley
2.c.	FY28 Preliminary Budget Planning	
2.d.	Board Committee Establishment	
3.	**Superintendent Report**	
4.	**Board Comments**	
5.	**Adjourn**	

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - REVENUE REPORT

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027

☐ 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	($13,129,556.00)	$0.00	$0.00	($13,129,556.00)	$0.00	($13,129,556.00)	100.00%
100.000.000.0000.012.0000	IN-KIND P&C INSURANCE	($505,000.00)	$0.00	$0.00	($505,000.00)	$0.00	($505,000.00)	100.00%
100.000.000.0000.014.0000	IN-KIND AUDIT	($50,000.00)	$0.00	$0.00	($50,000.00)	$0.00	($50,000.00)	100.00%
100.000.000.0000.015.0000	IN-KIND GRND MAINTENANCE	($95,000.00)	$0.00	$0.00	($95,000.00)	$0.00	($95,000.00)	100.00%
100.000.000.0000.043.0000	ATHLETIC FEES	($25,000.00)	$0.00	$0.00	($25,000.00)	$0.00	($25,000.00)	100.00%
100.000.000.0000.045.0000	FACILITIES USE AGREEMENT	($6,000.00)	($100.00)	($100.00)	($5,900.00)	$0.00	($5,900.00)	98.33%
100.000.000.0000.046.0000	VILLAGE RENTALS	($96,000.00)	($3,500.00)	($3,500.00)	($92,500.00)	$0.00	($92,500.00)	96.35%
100.000.000.0000.047.0000	E-RATE REIMBURSEMENT	($2,337,535.20)	($389,589.20)	($389,589.20)	($1,947,946.00)	($1,947,946.00)	$0.00	0.00%
100.000.000.0000.051.0000	FOUNDATION	($25,731,506.00)	$0.00	$0.00	($25,731,506.00)	$0.00	($25,731,506.00)	100.00%
100.000.000.0000.052.0000	STATE MILITARY CONTRACT	($879,582.00)	$0.00	$0.00	($879,582.00)	$0.00	($879,582.00)	100.00%
100.000.000.0000.054.0000	QUALITY SCHOOLS	($80,908.00)	$0.00	$0.00	($80,908.00)	$0.00	($80,908.00)	100.00%
100.000.000.0000.055.0000	HB39	($8,000.00)	$0.00	$0.00	($8,000.00)	$0.00	($8,000.00)	100.00%
100.000.000.0000.056.0000	TRS ON BEHALF RELIEF	($3,268,792.61)	$0.00	$0.00	($3,268,792.61)	$0.00	($3,268,792.61)	100.00%
100.000.000.0000.057.0000	PERS ON BEHALF RELIEF	($679,559.05)	$0.00	$0.00	($679,559.05)	$0.00	($679,559.05)	100.00%
100.000.000.0000.110.0000	IMPACT AID - DIRECT	($8,000.00)	$0.00	$0.00	($8,000.00)	$0.00	($8,000.00)	100.00%
100.000.000.0000.112.0000	IMPACT AID - DIRCT SPED ADD-ON	($42,000.00)	$0.00	$0.00	($42,000.00)	$0.00	($42,000.00)	100.00%
100.000.000.0000.181.0000	IMPACT AID - MILITARY	($2,100,000.00)	$0.00	$0.00	($2,100,000.00)	$0.00	($2,100,000.00)	100.00%
100.000.000.0000.184.0000	DEPARTMENT OF DEFENSE	($165,000.00)	$0.00	$0.00	($165,000.00)	$0.00	($165,000.00)	100.00%
100.000.000.0000.236.0000	USE OF FUND BALANCE	($2,116,385.70)	$0.00	$0.00	($2,116,385.70)	$0.00	($2,116,385.70)	100.00%
100.000.000.0000.238.0000	IDCF	($200,000.00)	$0.00	$0.00	($200,000.00)	$0.00	($200,000.00)	100.00%
	FUNCTION: UNDESIGNATED - 000	($51,523,824.56)	($393,189.20)	($393,189.20)	($51,130,635.36)	($1,947,946.00)	($49,182,689.36)	95.46%
	FUND: GENERAL FUND - 100	($51,523,824.56)	($393,189.20)	($393,189.20)	($51,130,635.36)	($1,947,946.00)	($49,182,689.36)	95.46%
	Grand Total:	($51,523,824.56)	($393,189.20)	($393,189.20)	($51,130,635.36)	($1,947,946.00)	($49,182,689.36)	95.46%

End of Report

BOARD GENERAL FUND - EXPENDITURE BY OBJECT

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027

☐ 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	$15,772,025.23	$991,991.74	$991,991.74	$14,780,033.49	$14,290,684.86	$489,348.63	3.10%
100.000.000.0000.320.0000	CLASSIFIED WAGES	$9,117,845.04	$728,683.96	$728,683.96	$8,389,161.08	$8,446,703.30	($57,542.22)	-0.63%
100.000.000.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	$150,000.00	$0.00	$0.00	$150,000.00	$225,689.48	($75,689.48)	-50.46%
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	$80,000.00	$20,266.41	$20,266.41	$59,733.59	$0.00	$59,733.59	74.67%
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	$16,705,984.94	$757,756.90	$757,756.90	$15,948,228.04	$11,331,836.12	$4,616,391.92	27.63%
100.000.000.0000.380.0000	HOUSING ALLOWANCE	$99,828.00	$22,357.00	$22,357.00	$77,471.00	$62,471.00	$15,000.00	15.03%
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	$66,000.00	$15,098.80	$15,098.80	$50,901.20	$0.00	$50,901.20	77.12%
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	$632,248.00	$65,466.61	$65,466.61	$566,781.39	$231,933.76	$334,847.63	52.96%
100.000.000.0000.420.0000	STAFF TRAVEL	$542,236.56	$35,034.02	$35,034.02	$507,202.54	$168,869.93	$338,332.61	62.40%
100.000.000.0000.430.0000	UTILITIES/ENERGY	$4,872,747.88	$752,700.94	$752,700.94	$4,120,046.94	$4,284,109.22	($164,062.28)	-3.37%
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	$1,022,114.00	$416,329.85	$416,329.85	$605,784.15	$239,353.71	$366,430.44	35.85%
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$806,223.76	$86,675.96	$86,675.96	$719,547.80	$170,264.60	$549,283.20	68.13%
100.000.000.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$898,081.15	$258,637.42	$258,637.42	$639,443.73	$205,575.60	$433,868.13	48.31%
100.000.000.0000.490.0000	OTHER EXPENSES	$90,490.00	$15,386.52	$15,386.52	$75,103.48	$914.50	$74,188.98	81.99%
100.000.000.0000.510.0000	EQUIPMENT	$44,000.00	$0.00	$0.00	$44,000.00	$13,832.39	$30,167.61	68.56%
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	$624,000.00	$751,400.00	$751,400.00	($127,400.00)	$0.00	($127,400.00)	-20.42%
	FUND: GENERAL FUND - 100	$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%
	Grand Total:	$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%

End of Report

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027

- [ ] Subtotal by Collapse Mask
- [x] Include pre encumbrance
- [ ] Print accounts with zero balance
- [x] 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
100.000.100.0000.310.0000	CERTIFIED. SALARIES	$9,601,115.56	$401,532.36	$401,532.36	$9,199,583.20	$8,665,639.51	$533,943.69	5.56%
100.000.100.0000.320.0000	CLASSIFIED WAGES	$683,301.65	$30,509.58	$30,509.58	$652,792.07	$902,373.90	($249,581.83)	-36.53%
100.000.100.0000.360.0000	EMPLOYEE BENEFITS	$8,565,121.29	$158,519.87	$158,519.87	$8,406,601.42	$3,986,113.49	$4,420,487.93	51.61%
100.000.100.0000.380.0000	HOUSING ALLOWANCE	$99,828.00	$22,357.00	$22,357.00	$77,471.00	$62,471.00	$15,000.00	15.03%
100.000.100.0000.390.0000	TRANSPORTATION ALLOWANCE	$66,000.00	$15,000.00	$15,000.00	$51,000.00	$0.00	$51,000.00	77.27%
100.000.100.0000.410.0000	PROF'L/TECHNICAL SERVICES	$12,300.00	$0.00	$0.00	$12,300.00	$10,000.00	$2,300.00	18.70%
100.000.100.0000.420.0000	STAFF TRAVEL	$13,885.00	$0.00	$0.00	$13,885.00	$0.00	$13,885.00	100.00%
100.000.100.0000.440.0000	OTHER PURCHASED SERVICES	$69,364.00	$14,112.66	$14,112.66	$55,251.34	$48,633.15	$6,618.19	9.54%
100.000.100.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$294,981.76	$4,892.82	$4,892.82	$290,088.94	$52,376.04	$237,712.90	80.59%
100.000.100.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$64,580.00	$21,370.91	$21,370.91	$43,209.09	$12,054.66	$31,154.43	48.24%
100.000.100.0000.490.0000	OTHER EXPENSES	$30,490.00	$930.00	$930.00	$29,560.00	$469.50	$29,090.50	95.41%
100.000.100.0000.510.0000	EQUIPMENT	$14,000.00	$0.00	$0.00	$14,000.00	$0.00	$14,000.00	100.00%
100.000.100.0000.550.0000	TRANSFERS TO OTHER FUNDS	$624,000.00	$751,400.00	$751,400.00	($127,400.00)	$0.00	($127,400.00)	-20.42%
	FUNCTION: INSTRUC - INSTRUCTION - 100	$20,138,967.26	$1,420,625.20	$1,420,625.20	$18,718,342.06	$13,740,131.25	$4,978,210.81	24.72%
100.000.200.0000.310.0000	CERTIFIED. SALARIES	$3,544,829.10	$404,576.53	$404,576.53	$3,140,252.57	$3,073,766.65	$66,485.92	1.88%
100.000.200.0000.320.0000	CLASSIFIED WAGES	$2,925,393.53	$81,031.65	$81,031.65	$2,844,361.88	$3,407,562.62	($563,200.74)	-19.25%
100.000.200.0000.360.0000	EMPLOYEE BENEFITS	$3,753,190.51	$121,297.00	$121,297.00	$3,631,893.51	$3,532,355.98	$99,537.53	2.65%
100.000.200.0000.410.0000	PROF'L/TECHNICAL SERVICES	$287,180.00	$0.00	$0.00	$287,180.00	$97.85	$287,082.15	99.97%
100.000.200.0000.420.0000	STAFF TRAVEL	$18,600.00	$4,716.00	$4,716.00	$13,884.00	$6,739.95	$7,144.05	38.41%
100.000.200.0000.430.0000	UTILITIES/ENERGY	$0.00	$0.00	$0.00	$0.00	$428.53	($428.53)	0.00%
100.000.200.0000.440.0000	OTHER PURCHASED SERVICES	$54,550.00	$296.00	$296.00	$54,254.00	$1,480.00	$52,774.00	96.74%
100.000.200.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$50,242.00	$94.06	$94.06	$50,147.94	$1,819.75	$48,328.19	96.19%
100.000.200.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$84,160.00	$2,031.20	$2,031.20	$82,128.80	$3,738.32	$78,390.48	93.14%
100.000.200.0000.490.0000	OTHER EXPENSES	$500.00	$118.23	$118.23	$381.77	$0.00	$381.77	76.35%
	FUNCTION: SPED -SPECIAL EDUCATION INSTR. - 200	$10,718,645.14	$614,160.67	$614,160.67	$10,104,484.47	$10,027,989.65	$76,494.82	0.71%
100.000.300.0000.310.0000	CERTIFIED. SALARIES	$965,439.00	$75,322.62	$75,322.62	$890,116.38	$899,704.36	($9,587.98)	-0.99%
100.000.300.0000.320.0000	CLASSIFIED WAGES	$1,319,147.10	$121,000.81	$121,000.81	$1,198,146.29	$1,012,215.83	$185,930.46	14.09%
100.000.300.0000.340.0000	CLASSIFIED, OVERTIME	$0.00	$2,176.60	$2,176.60	($2,176.60)	$0.00	($2,176.60)	0.00%
100.000.300.0000.360.0000	EMPLOYEE BENEFITS	$1,320,735.35	$116,716.64	$116,716.64	$1,204,018.71	$1,116,765.23	$87,253.48	6.61%
100.000.300.0000.390.0000	TRANSPORTATION ALLOWANCE	$0.00	$62.32	$62.32	($62.32)	$0.00	($62.32)	0.00%
100.000.300.0000.410.0000	PROF'L/TECHNICAL SERVICES	$35,068.00	$2,065.00	$2,065.00	$33,003.00	$24,812.00	$8,191.00	23.36%
100.000.300.0000.420.0000	STAFF TRAVEL	$46,000.00	$6,461.52	$6,461.52	$39,538.48	$13,007.06	$26,531.42	57.68%
100.000.300.0000.430.0000	UTILITIES/ENERGY	$2,971,747.88	$501,081.33	$501,081.33	$2,470,666.55	$2,471,830.18	($1,163.63)	-0.04%
100.000.300.0000.440.0000	OTHER PURCHASED SERVICES	$50,000.00	$0.00	$0.00	$50,000.00	$0.00	$50,000.00	100.00%
100.000.300.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$48,550.00	$7,244.68	$7,244.68	$41,305.32	$64.10	$41,241.22	84.95%
100.000.300.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$476,261.15	$126,764.05	$126,764.05	$349,497.10	$152,416.56	$197,080.54	41.38%
100.000.300.0000.490.0000	OTHER EXPENSES	$9,900.00	$4,065.36	$4,065.36	$5,834.64	$0.00	$5,834.64	58.94%
	FUNCTION: STDNTSS -SUPPORT SERVICES-STUDENTS - 300	$7,242,848.48	$962,960.93	$962,960.93	$6,279,887.55	$5,690,815.32	$589,072.23	8.13%
100.000.400.0000.310.0000	CERTIFIED. SALARIES	$953,162.28	$39,521.25	$39,521.25	$913,641.03	$908,988.89	$4,652.14	0.49%
100.000.400.0000.320.0000	CLASSIFIED WAGES	$502,201.56	$32,133.65	$32,133.65	$470,067.91	$515,075.53	($45,007.62)	-8.96%
100.000.400.0000.340.0000	CLASSIFIED, OVERTIME	$80,000.00	$546.98	$546.98	$79,453.02	$0.00	$79,453.02	99.32%
100.000.400.0000.360.0000	EMPLOYEE BENEFITS	$805,101.32	$22,177.76	$22,177.76	$782,923.56	$762,929.43	$19,994.13	2.48%
100.000.400.0000.390.0000	TRANSPORTATION ALLOWANCE	$0.00	$36.48	$36.48	($36.48)	$0.00	($36.48)	0.00%
100.000.400.0000.420.0000	STAFF TRAVEL	$8,000.00	$112.00	$112.00	$7,888.00	$10,013.93	($2,125.93)	-26.57%
100.000.400.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$3,250.00	$74.82	$74.82	$3,175.18	$182.81	$2,992.37	92.07%
100.000.400.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$30,800.00	$1,976.64	$1,976.64	$28,823.36	$12,161.50	$16,661.86	54.10%
100.000.400.0000.490.0000	OTHER EXPENSES	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
	FUNCTION: SCHADMN - SCHOOL ADMINISTRATION - 400	$2,384,115.16	$96,579.58	$96,579.58	$2,287,535.58	$2,209,352.09	$78,183.49	3.28%

BOARD GENERAL FUND - EXPENDITURES BY FUNCTIO

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027 ☐ 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
100.000.500.0000.310.0000	CERTIFIED. SALARIES	$631,259.97	$71,038.98	$71,038.98	$560,220.99	$569,866.18	($9,645.19)	-1.53%
100.000.500.0000.320.0000	CLASSIFIED WAGES	$1,651,593.64	$160,031.39	$160,031.39	$1,491,562.25	$931,254.28	$560,307.97	33.93%
100.000.500.0000.340.0000	CLASSIFIED, OVERTIME	$0.00	$1,058.26	$1,058.26	($1,058.26)	$0.00	($1,058.26)	0.00%
100.000.500.0000.360.0000	EMPLOYEE BENEFITS	$732,435.94	$138,956.73	$138,956.73	$593,479.21	$682,390.61	($88,911.40)	-12.14%
100.000.500.0000.410.0000	PROF'L/TECHNICAL SERVICES	$180,200.00	$12,679.11	$12,679.11	$167,520.89	$79,399.89	$88,121.00	48.90%
100.000.500.0000.420.0000	STAFF TRAVEL	$50,500.00	$5,908.99	$5,908.99	$44,591.01	$25,086.20	$19,504.81	38.62%
100.000.500.0000.430.0000	UTILITIES/ENERGY	$0.00	$3,030.07	$3,030.07	($3,030.07)	$10,157.12	($13,187.19)	0.00%
100.000.500.0000.440.0000	OTHER PURCHASED SERVICES	$662,500.00	$380,372.55	$380,372.55	$282,127.45	$7,950.70	$274,176.75	41.39%
100.000.500.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$12,500.00	$612.55	$612.55	$11,887.45	$4,136.90	$7,750.55	62.00%
100.000.500.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$193,780.00	$70,949.82	$70,949.82	$122,830.18	$23,926.46	$98,903.72	51.04%
100.000.500.0000.490.0000	OTHER EXPENSES	$33,000.00	$0.00	$0.00	$33,000.00	$400.00	$32,600.00	98.79%
	FUNCTION: Central Office Services - 500	$4,147,769.55	$844,638.45	$844,638.45	$3,303,131.10	$2,334,568.34	$968,562.76	23.35%
100.000.600.0000.320.0000	CLASSIFIED WAGES	$1,914,410.14	$282,302.64	$282,302.64	$1,632,107.50	$1,569,850.04	$62,257.46	3.25%
100.000.600.0000.340.0000	CLASSIFIED, OVERTIME	$0.00	$16,484.57	$16,484.57	($16,484.57)	$0.00	($16,484.57)	0.00%
100.000.600.0000.360.0000	EMPLOYEE BENEFITS	$1,436,577.86	$184,633.07	$184,633.07	$1,251,944.79	$1,126,986.15	$124,958.64	8.70%
100.000.600.0000.410.0000	PROF'L/TECHNICAL SERVICES	$116,000.00	$50,722.50	$50,722.50	$65,277.50	$116,210.02	($50,932.52)	-43.91%
100.000.600.0000.420.0000	STAFF TRAVEL	$62,000.00	$13,836.70	$13,836.70	$48,163.30	$19,278.30	$28,885.00	46.59%
100.000.600.0000.430.0000	UTILITIES/ENERGY	$1,901,000.00	$248,589.54	$248,589.54	$1,652,410.46	$1,801,693.39	($149,282.93)	-7.85%
100.000.600.0000.440.0000	OTHER PURCHASED SERVICES	$185,700.00	$21,548.64	$21,548.64	$164,151.36	$181,289.86	($17,138.50)	-9.23%
100.000.600.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	$396,700.00	$73,757.03	$73,757.03	$322,942.97	$111,685.00	$211,257.97	53.25%
100.000.600.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$41,000.00	$35,544.80	$35,544.80	$5,455.20	$1,278.10	$4,177.10	10.19%
100.000.600.0000.490.0000	OTHER EXPENSES	$0.00	$0.00	$0.00	$0.00	$45.00	($45.00)	0.00%
100.000.600.0000.510.0000	EQUIPMENT	$30,000.00	$0.00	$0.00	$30,000.00	$13,832.39	$16,167.61	53.89%
FUNCTION: O/M	-OPERATIONS & MAINTENANCE - 600	$6,083,388.00	$927,419.49	$927,419.49	$5,155,968.51	$4,942,148.25	$213,820.26	3.51%
100.000.700.0000.310.0000	CERTIFIED. SALARIES	$76,219.32	$0.00	$0.00	$76,219.32	$172,719.27	($96,499.95)	-126.61%
100.000.700.0000.320.0000	CLASSIFIED WAGES	$121,797.42	$21,674.24	$21,674.24	$100,123.18	$108,371.10	($8,247.92)	-6.77%
100.000.700.0000.330.0000	NON-CERTIFICATED TEA & EXTRA D	$150,000.00	$0.00	$0.00	$150,000.00	$225,689.48	($75,689.48)	-50.46%
100.000.700.0000.360.0000	EMPLOYEE BENEFITS	$92,822.67	$15,455.83	$15,455.83	$77,366.84	$124,295.23	($46,928.39)	-50.56%
100.000.700.0000.410.0000	PROF'L/TECHNICAL SERVICES	$1,500.00	$0.00	$0.00	$1,500.00	$1,414.00	$86.00	5.73%
100.000.700.0000.420.0000	STAFF TRAVEL	$343,251.56	$3,998.81	$3,998.81	$339,252.75	$94,744.49	$244,508.26	71.23%
100.000.700.0000.470.0000	SUPPLIES/MEDIA/MATERIALS	$7,500.00	$0.00	$0.00	$7,500.00	$0.00	$7,500.00	100.00%
100.000.700.0000.490.0000	OTHER EXPENSES	$15,000.00	$10,272.93	$10,272.93	$4,727.07	$0.00	$4,727.07	31.51%
FUNCTION:	STDNTACT - STUDENT ACTIVITIES - 700	$808,090.97	$51,401.81	$51,401.81	$756,689.16	$727,233.57	$29,455.59	3.65%
	FUND: GENERAL FUND - 100	$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%
Grand Total:		$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%

End of Report

BOARD GENERAL FUND - EXPENDITURES BY SITE

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027 ☐ 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
100.110.000.0000.000.0000	ASSET	$7,941,586.37	$383,534.21	$383,534.21	$7,558,052.16	$6,544,436.62	$1,013,615.54	12.76%
	SITE: KHS KODIAK HIGH SCHOOL - 110	$7,941,586.37	$383,534.21	$383,534.21	$7,558,052.16	$6,544,436.62	$1,013,615.54	12.76%
100.111.000.0000.000.0000	ASSET	$136,500.30	$14,998.07	$14,998.07	$121,502.23	$90,275.65	$31,226.58	22.88%
	SITE: COMMUNITY SWIMMING POOL - 111	$136,500.30	$14,998.07	$14,998.07	$121,502.23	$90,275.65	$31,226.58	22.88%
100.117.000.0000.000.0000	ASSET	$1,109,012.37	$773,989.78	$773,989.78	$335,022.59	$451,333.14	($116,310.55)	-10.49%
	SITE: AK TEACH - 117	$1,109,012.37	$773,989.78	$773,989.78	$335,022.59	$451,333.14	($116,310.55)	-10.49%
100.120.000.0000.000.0000	ASSET	$5,847,420.58	$320,071.03	$320,071.03	$5,527,349.55	$5,530,746.84	($3,397.29)	-0.06%
	SITE: KMS KODIAK MIDDLE SCHOOL - 120	$5,847,420.58	$320,071.03	$320,071.03	$5,527,349.55	$5,530,746.84	($3,397.29)	-0.06%
100.240.000.0000.000.0000	ASSET	$5,219,506.86	$250,929.46	$250,929.46	$4,968,577.40	$4,812,502.84	$156,074.56	2.99%
	SITE: EE EAST ELEMENTARY - 240	$5,219,506.86	$250,929.46	$250,929.46	$4,968,577.40	$4,812,502.84	$156,074.56	2.99%
100.250.000.0000.000.0000	ASSET	$3,984,955.29	$166,818.04	$166,818.04	$3,818,137.25	$3,612,979.08	$205,158.17	5.15%
	SITE: ME MAIN ELEMENTARY - 250	$3,984,955.29	$166,818.04	$166,818.04	$3,818,137.25	$3,612,979.08	$205,158.17	5.15%
100.270.000.0000.000.0000	ASSET	$2,934,189.43	$127,191.34	$127,191.34	$2,806,998.09	$2,594,256.67	$212,741.42	7.25%
	SITE: PTE PETERSON ELEMENTARY - 270	$2,934,189.43	$127,191.34	$127,191.34	$2,806,998.09	$2,594,256.67	$212,741.42	7.25%
100.360.000.0000.000.0000	ASSET	$830,051.28	$87,955.78	$87,955.78	$742,095.50	$707,176.51	$34,918.99	4.21%
	SITE: AKH AKHIOK SCHOOL - 360	$830,051.28	$87,955.78	$87,955.78	$742,095.50	$707,176.51	$34,918.99	4.21%
100.362.000.0000.000.0000	ASSET	$1,065,238.97	$119,028.62	$119,028.62	$946,210.35	$932,897.32	$13,313.03	1.25%
	SITE: CHINIAK SCHOOL - 362	$1,065,238.97	$119,028.62	$119,028.62	$946,210.35	$932,897.32	$13,313.03	1.25%
100.371.000.0000.000.0000	ASSET	$1,235,304.16	$118,039.03	$118,039.03	$1,117,265.13	$1,115,185.44	$2,079.69	0.17%
	SITE: OH OLD HARBOR SCHOOL - 371	$1,235,304.16	$118,039.03	$118,039.03	$1,117,265.13	$1,115,185.44	$2,079.69	0.17%
100.373.000.0000.000.0000	ASSET	$1,136,093.60	$130,343.08	$130,343.08	$1,005,750.52	$1,004,962.88	$787.64	0.07%
	SITE: OUZINKIE SCHOOL - 373	$1,136,093.60	$130,343.08	$130,343.08	$1,005,750.52	$1,004,962.88	$787.64	0.07%
100.375.000.0000.000.0000	ASSET	$1,084,135.33	$136,872.31	$136,872.31	$947,263.02	$929,227.20	$18,035.82	1.66%
	SITE: PL PORT LIONS SCHOOL - 375	$1,084,135.33	$136,872.31	$136,872.31	$947,263.02	$929,227.20	$18,035.82	1.66%
100.380.000.0000.000.0000	ASSET	$570,490.95	$21,480.95	$21,480.95	$549,010.00	$451,046.83	$97,963.17	17.17%
	SITE: VILLAGE WIDE SERVICES - 380	$570,490.95	$21,480.95	$21,480.95	$549,010.00	$451,046.83	$97,963.17	17.17%
100.410.000.0000.000.0000	ASSET	$769,520.51	$131,230.40	$131,230.40	$638,290.11	$599,639.42	$38,650.69	5.02%
	SITE: NEGOTIATED BENEFITS - 410	$769,520.51	$131,230.40	$131,230.40	$638,290.11	$599,639.42	$38,650.69	5.02%
100.450.000.0000.000.0000	ASSET	$4,561,986.88	$68,124.89	$68,124.89	$4,493,861.99	$327,829.99	$4,166,032.00	91.32%
	SITE: DISTRICT WIDE SERVICES - 450	$4,561,986.88	$68,124.89	$68,124.89	$4,493,861.99	$327,829.99	$4,166,032.00	91.32%
100.451.000.0000.000.0000	ASSET	$205,515.64	$27,367.42	$27,367.42	$178,148.22	$35,142.73	$143,005.49	69.58%
	SITE: AUDITORIUM - 451	$205,515.64	$27,367.42	$27,367.42	$178,148.22	$35,142.73	$143,005.49	69.58%
100.454.000.0000.000.0000	ASSET	$1,000.00	$0.01	$0.01	$999.99	$0.00	$999.99	100.00%
	SITE: FEDERAL PROGRAMS - 454	$1,000.00	$0.01	$0.01	$999.99	$0.00	$999.99	100.00%
100.459.000.0000.000.0000	ASSET	$995,230.87	$264,701.08	$264,701.08	$730,529.79	$684,512.38	$46,017.41	4.62%

BOARD GENERAL FUND - EXPENDITURES BY SITE

From Date: 7/1/2026 To Date: 6/30/2027

Fiscal Year: 2026-2027

☐ Subtotal by Collapse Mask ☑ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance ☐ Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	SITE: TECHNOLOGY SERVICES - 459	$995,230.87	$264,701.08	$264,701.08	$730,529.79	$684,512.38	$46,017.41	4.62%
100.461.000.0000.000.0000	ASSET	$310,641.10	$12,936.82	$12,936.82	$297,704.28	$292,902.69	$4,801.59	1.55%
	SITE: ALTERNATIVE LEARING/LEARNING CAFE - 461	$310,641.10	$12,936.82	$12,936.82	$297,704.28	$292,902.69	$4,801.59	1.55%
100.492.000.0000.000.0000	ASSET	$2,783,191.54	$225,383.04	$225,383.04	$2,557,808.50	$2,560,075.59	($2,267.09)	-0.08%
	SITE: SPED SPECIAL SERVICES - 492	$2,783,191.54	$225,383.04	$225,383.04	$2,557,808.50	$2,560,075.59	($2,267.09)	-0.08%
100.495.000.0000.000.0000	ASSET	$986,274.26	$65,119.28	$65,119.28	$921,154.98	$999,764.55	($78,609.57)	-7.97%
	SITE: EARLY CHILDHOOK - 495	$986,274.26	$65,119.28	$65,119.28	$921,154.98	$999,764.55	($78,609.57)	-7.97%
100.510.000.0000.000.0000	ASSET	$201,161.69	$29,695.40	$29,695.40	$171,466.29	$129,996.15	$41,470.14	20.62%
	SITE: BOARD OF EDUCATION - 510	$201,161.69	$29,695.40	$29,695.40	$171,466.29	$129,996.15	$41,470.14	20.62%
100.560.000.0000.000.0000	ASSET	$471,086.76	$74,088.85	$74,088.85	$396,997.91	$402,701.04	($5,703.13)	-1.21%
	SITE: SUPERINTENDENT - 560	$471,086.76	$74,088.85	$74,088.85	$396,997.91	$402,701.04	($5,703.13)	-1.21%
100.561.000.0000.000.0000	ASSET	$1,782,483.42	$140,172.33	$140,172.33	$1,642,311.09	$753,939.49	$888,371.60	49.84%
	SITE: ASST. SUPERINTENDENT/HR - 561	$1,782,483.42	$140,172.33	$140,172.33	$1,642,311.09	$753,939.49	$888,371.60	49.84%
100.562.000.0000.000.0000	ASSET	$262,721.20	$12,480.55	$12,480.55	$250,240.65	$176,612.56	$73,628.09	28.03%
	SITE: CURRICULUM - 562	$262,721.20	$12,480.55	$12,480.55	$250,240.65	$176,612.56	$73,628.09	28.03%
100.563.000.0000.000.0000	ASSET	$548,467.61	$55,552.73	$55,552.73	$492,914.88	$369,190.13	$123,724.75	22.56%
	SITE: SCHOOL SUPPORT SRVCS - 563	$548,467.61	$55,552.73	$55,552.73	$492,914.88	$369,190.13	$123,724.75	22.56%
100.610.000.0000.000.0000	ASSET	$1,674,783.84	$533,258.57	$533,258.57	$1,141,525.27	$743,046.83	$398,478.44	23.79%
	SITE: FISCAL SERVICES - 610	$1,674,783.84	$533,258.57	$533,258.57	$1,141,525.27	$743,046.83	$398,478.44	23.79%
100.710.000.0000.000.0000	ASSET	$2,875,273.75	$626,423.06	$626,423.06	$2,248,850.69	$2,819,857.90	($571,007.21)	-19.86%
	SITE: MAINTENANCE & OPERATIONS - 710	$2,875,273.75	$626,423.06	$626,423.06	$2,248,850.69	$2,819,857.90	($571,007.21)	-19.86%
	FUND: GENERAL FUND - 100	$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%
	Grand Total:	$51,523,824.56	$4,917,786.13	$4,917,786.13	$46,606,038.43	$39,672,238.47	$6,933,799.96	13.46%

End of Report

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

Updated 6/3/2026 at 2:15 PM

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

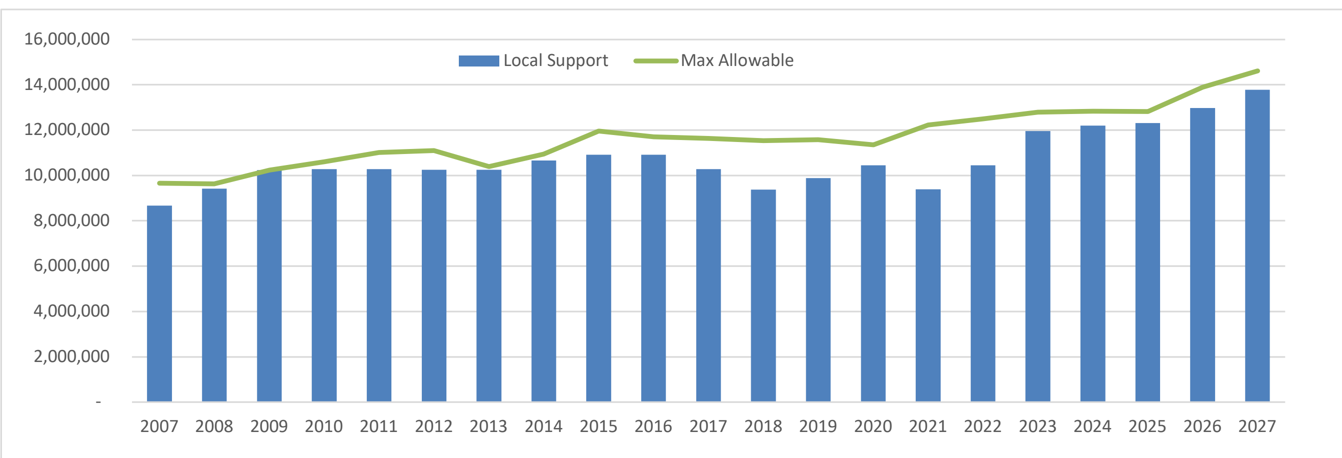
Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

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

Updated 6/3/2026 at 2:15 PM

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

Fiscal Year	Appropriation	In-Kind	Local Support	Year-to-Year Difference		Max Allowable	Amount Below the Cap	Percent of Max
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	13,779,556	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	$ -		$ -

Updated 6/3/2026 at 2:15 PM

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education
& Early Development

FINANCE & SUPPORT SERVICES

333 Willoughby Ave, 9th Floor
PO Box 110500
Juneau, Alaska 99811-0500
907.465.2785
Lori.Weed@alaska.gov

TO: All Business Managers

FROM: Lori Weed, School Finance Manager

DATE: **September 14, 2026**

SUBJECT: FY2027 School District Energy Relief – Notice of Award

---

Authority: Pursuant to HB 263, Section 23, the Alaska State Legislature appropriated $29,097,565 from the general fund to the Department of Education and Early Development (DEED) for payment as grants under AS 37.05.316 for school district energy relief for the fiscal year ending June 30, 2027. This memo serves as notice of award under that appropriation.

Grant Calculation: The grant amount was calculated as 30% of the highest reported energy expenditure identified from the Operating Fund, Function 600 Operations and Maintenance of Plant, Object 435 Energy, compared across the following years: the FY2024 Audit, the FY2025 Audit, and the FY2026 Budget. Grant award amounts can be found in the attachment.

Disbursement: This grant will be issued as a single lump sum disbursement, per the direct appropriation from the Legislature. No reimbursement requests are needed.

Budget Review: In lieu of a district proposal, DEED has reviewed the FY2027 Operating Fund Budget submissions and has confirmed that the district has budgeted more in Function 600, Object 435 than the amount granted under this award.

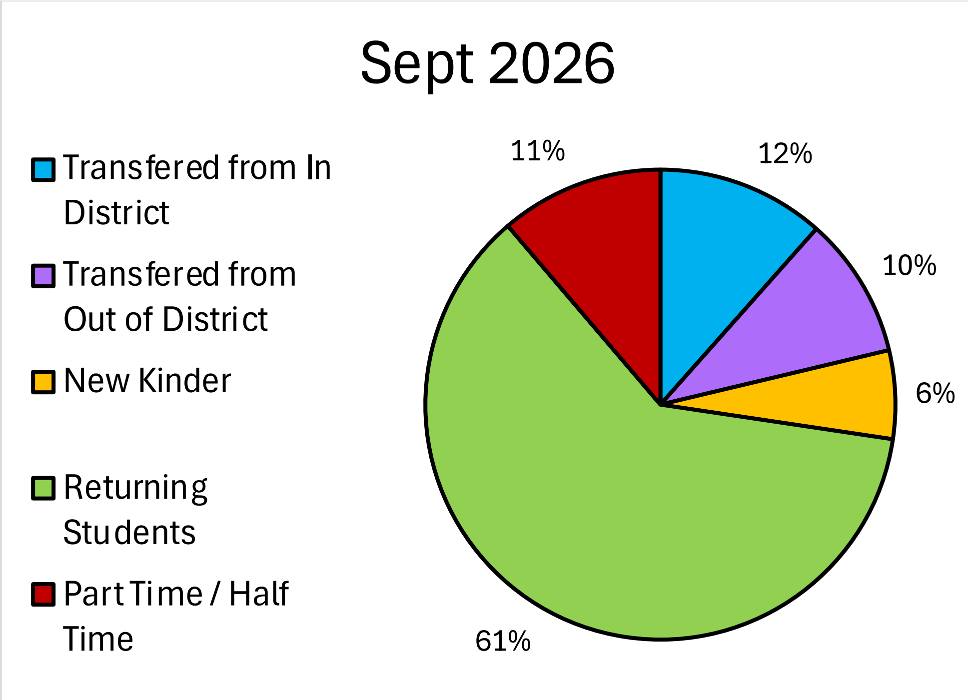
Audit Requirement: The School District Energy Relief grant is subject to the State Single Audit Guide, which can be found at: https://doa.alaska.gov/dof/ssa/audit_guide.html.

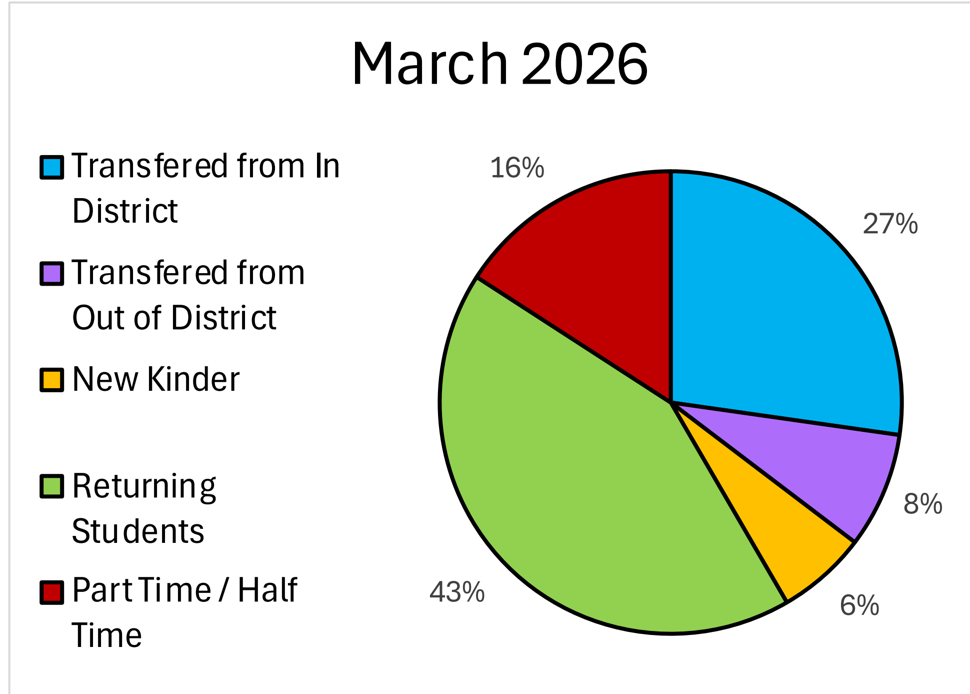
Questions: If you have questions regarding this award, the calculation methodology, or reporting requirements, please feel free to reach out to me: Lori.Weed@alaska.gov or (907) 465-2785.

Department of Education & Early Development
FY2027 School District Energy Relief (HB263)

School District	Vendor #	Payment
ALASKA GATEWAY	TAG84704	302,371
ALEUTIAN REGION	TAR84698	21,000
ALEUTIANS EAST	AEB88138	205,571
ANCHORAGE	ASD84346	5,539,634
ANNETTE ISLANDS	AIS85350	138,675
BERING STRAIT	TBS84693	1,800,830
BRISTOL BAY	TBB84303	81,300
CHATHAM	TCR84721	104,588
CHUGACH	TCR84707	86,083
COPPER RIVER	TRC84705	186,089
CORDOVA	TCC84304	99,000
CRAIG	TCC84305	112,885
DELTA/GREELY	TDR84703	261,682
DENALI	ACR84219	140,767
DILLINGHAM	TDC84564	184,134
FAIRBANKS	FNS85276	2,026,483
GALENA	TGC84987	596,537
HAINES	THB84306	79,112
HOONAH	THC84307	62,349
HYDABURG	THC84308	58,206
IDITAROD	IAS86020	256,639
JUNEAU	CBJ84793	532,862
KAKE	KAK84216	75,538
KASHUNAMIUT	KSD84324	135,000
KENAI	KPS89068	1,885,478
KETCHIKAN	KGB84871	339,254
KLAWOCK	TKC84312	45,909
KODIAK	TKI84571	610,047
KUSPUK	TKR84696	285,000
LAKE AND PENINSULA	TLP84698	293,723
LOWER KUSKOKWIM	TLK84696	2,039,366
LOWER YUKON	TLY84695	1,446,840
MATSU	MBS93166	2,010,476
NENANA	TNC84313	66,600
NOME	TNC84641	470,700
NORTH SLOPE	NSB94206	1,019,550
NORTHWEST ARCTIC	TNW84694	1,858,680
PELICAN	TPC84314	6,178
PETERSBURG	TPC84315	177,202
PRIBILOF	TRB84352	45,605
SAINT MARY'S	SMC97171	122,173
SITKA	TSB84318	324,860
SKAGWAY	TSC84317	54,814
SOUTHEAST	TSI84708	111,415
SOUTHWEST	TSR84697	583,632
UNALASKA	TUC84319	131,953
VALDEZ	TVC84320	274,500
WRANGELL	TWC84321	94,400
YAKUTAT	TYC84322	31,140
YUKON FLATS	TYF84701	453,135
YUKON/KOYUKUK	TYK84700	590,040
YUPIIT	YSD85301	404,514
MT EDGECUMBE		233,046
TOTAL		**$ 29,097,565**

UNAUDITED FY26 FUND BALANCE		
FY26 Actual Expenditures		$ 53,314,407
10% Limit		$ 5,331,441
FY26 Ending Fund Balance		**$ 7,566,959**
Reserved Fund Balance Components		
Self Insurance		$ 998,655
Inventory		$ 308,379
Prepaid		$ 1,257
Encumbrances		$ 575,048
Homeschool rollover		$ 70,176
Impact Aid		$ 2,321,975
Total Reserved Fund Balance		**$ 4,275,489**
FY27 BEGINNING FUND BALANCE		**$ 3,291,470**
FY 26 Unreserved FB %		6.17%
FB used to balance FY27 General Fund Budget		*$ 2,116,386*
FB used to balance FY27 Pupil Transportation Budget		*$ 796,598*
		$ 2,912,984
**Preliminary FY27 Ending Fund Balance*		*$ 378,486*
This number does not take into account any additional funding such as one-time funding or energy relief that we will receive from the state.		





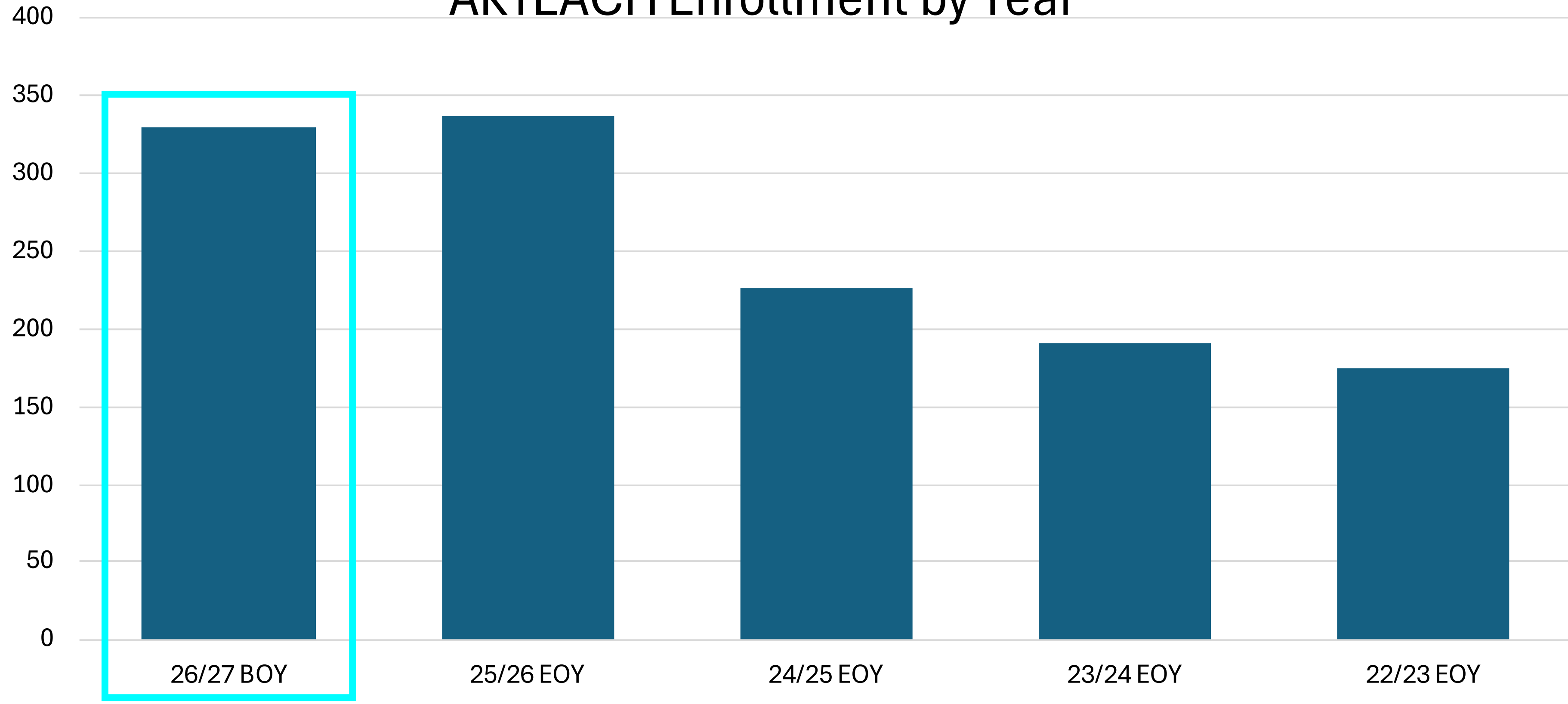
Transfer Data 26/27

Transfered from In District	38	In District Elementary	19
Transfered from Out of District	32	In District Secondary	19
New Kinder	20		
Returning Students	202	In District Middle School	11
Part Time / Half Time	37	In District High School	8
Total New Students	90	In Distict Peterson	11
		In District East	5
Transf'd from Out of State	23	In District Main	3
Transf'd from Idea	6	In District North Star	0
Transf'd from Mt Edgcombe	0	New Rock	8
Transf'd from Pace	0	New Rock Kinder	2
Transf'd from KCS	1	New Rock from In Dis.	5
Coast Guard Transfer	14	New Rock out of Dist.	1
Navy Transfer	3	Total Rock Students	39

Transfer Data 25/26

Transfered from In District	93	In District Elementary	22
Transfered from Out of District	27	In District Secondary	68
New Kinder	21		
Returning Students	143	In District Middle School	24
Part Time / Half Time	53	In District High School	44
Total New Students	141	In Distict Peterson	12
		In District East	4
Transf'd from Out of State	22	In District Main	3
Transf'd from Idea	4	In District North Star	3
Transf'd from Mt Edgcombe	2	New Rock	15
Transf'd from Cyber Links	3	New Rock from In Dis.	5
Transf'd from Pace	1	New Rock Kinder	10
Transf'd from KCS	3	Total Rock Students	37

AKTEACH Enrollment by Year



All data reflects end of year count except 26/27 which was pulled on Sept 15 2026

2026/27 Count	
Total Enrollment	330
# of Seniors 2026	28
Full Time	303
Half Time	15
Part time	12

2025/26 Count	
Total Enrollment	337
# of Seniors 2026	36
Full Time	281
Half Time	17
Part time	39

2024/25 Count	
Total Enrollment	226
# of Seniors 2025	22
Full Time	187
Half Time	12
Part time	27

2023/24 Count	
Total Enrollment	191
# of Seniors 2025	14
Full Time	161
Half Time	6
Part time	24

2022/23 Count	
Total Enrollment	174
# of Seniors 2025	7
Full Time	149
Half Time	3
Part time	15

We have observed that student count tends to increase throughout the year but we have only just started tracking that data this year.

2025-2026 First 14 Days ADA/ADM

School	In Session Days	Enrolled Students	Membership (Days)	Attendance (Days)	FTE (Days)	ADM	ADA	FTE ADM
AKTEACH	14	208	2705	2687.5	2680.75	193.2143	191.9643	191.4821
Akhiok School	14	13	174	148.5	174	12.4286	10.6071	12.4286
CO PreK	14	61	243	122	220	17.3571	8.7143	15.7143
Chiniak School	14	18	236	223	236	16.8571	15.9286	16.8571
East Elementary School	14	259	3610	3387.5	3610	257.8571	241.9643	257.8571
Kodiak High School	14	493	6761	6292.67	6733	482.9286	449.4764	480.9286
Kodiak Middle School	14	380	5229	4959.305	5229	373.5	354.2361	373.5
Main Elementary School	14	196	2728	2576.5	2728	194.8571	184.0357	194.8571
Old Harbor School	14	35	468	433.5	468	33.4286	30.9643	33.4286
Ouzinkie School	14	13	173	149.5	173	12.3571	10.6786	12.3571
Peterson Elementary School	14	159	2226	2179	2212	159	155.6429	158
Port Lions School	14	29	398	395.5	398	28.4286	28.25	28.4286
District Total		1864	24951	23554.475	24861.75	1782.214	1682.463	1775.839

2026-2027 First 14 Days ADA/ADM

School	In Session Days	Enrolled Students	Membership (Days)	Attendance (Days)	FTE (Days)	ADM	ADA	FTE ADM
AKTEACH	14	237	3084	3084	3073.5	220.2857	220.2857	219.5357
Akhiok School	14	13	182	182	182	13	13	13
CO PreK	14	42	539	246	185.5	38.5	17.5714	13.25
Chiniak School	14	18	239	217	239	17.0714	15.5	17.0714
East Elementary School	14	250	3459	3224.5	3459	247.0714	230.3214	247.0714
Kodiak High School	14	511	7063	6794.764	7028	504.5	485.3403	502
Kodiak Middle School	14	412	5750	5472.625	5750	410.7143	390.9018	410.7143
Main Elementary School	14	181	2506	2422.5	2506	179	173.0357	179
Old Harbor School	14	34	462	452.825	462	33	32.3446	33
Ouzinkie School	14	16	215	197.625	215	15.3571	14.1161	15.3571
Peterson Elementary School	14	177	2456	2384.5	2442	175.4286	170.3214	174.4286
Port Lions School	14	22	296	289	296	21.1429	20.6429	21.1429
District Total		1913	26251	24967.339	25838	1875.071	1783.381	1845.571

*FTE is the Full-Time Equivilency of the student. Part-Time students can be .25, .5 or.75 of the full-time value. PK Peer Mentor students are 0 FTE.