



Kashunamiat School District
Chevak High School
985 KSD Way
Chevak, AK 99563

Agenda for Regular School Board Meeting

Date: Thursday, January 18, 2024 Time: 7:00 pm

Special Board Meeting/Work Session Date: Wednesday, January 17, 2024: 6:00 pm

Place: Kashunamiat District Office Conference Room

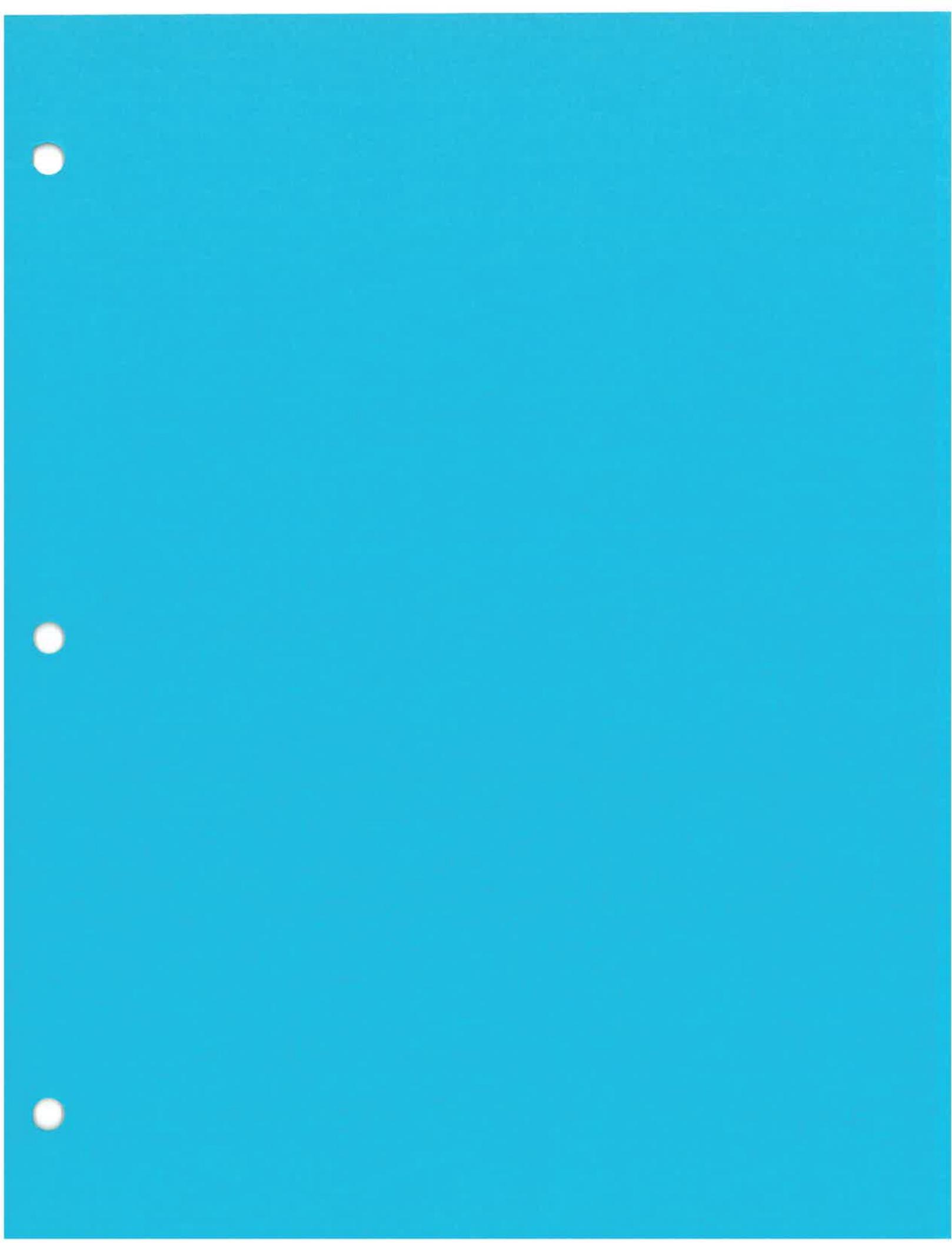
1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. PEOPLE TO BE HEARD - ALASKA'S OPEN MEETING ACT
5. CONSENT AGENDA - **Action**
 1. Approval of Meeting Minutes
 - i. Regular Board Meeting Minutes December 14, 2023
 2. Approval of FY 24 Budget Revision
 3. Approval of January BOE Financial Report
 - i. Checks 98412-98516; 602309-602387 for \$981,839.83
 4. Employment – Teacher Aide
7. ADMINISTRATIVE REPORTS
 1. Superintendent
 2. Principal
 3. Director of Curriculum/Federal Programs
 4. Resource Director
 5. Counselor
8. OLD BUSINESS
 1. BP Review of selected Series 6000 2nd and final reading – **Action**
 2. ~~Amendments to Student Travel Rules – Action~~
9. NEW BUSINESS
 1. BP Review of selected Series 7-9000 1st reading – **Action**
 2. Select appointee to School Board Vacancy – **Action**
10. INFORMATION ITEMS
 1. Waiver letter to KSD from Chevak TC for FY25 Impact Aid Application
 2. Resignations
11. BOARD COMMENTS
- ~~12. EXECUTIVE SESSION~~
13. ADJOURNMENT

VISION

We believe at Kashunamiat School District that each and every student will be educated, supported, and challenged so that they can achieve their goals and be successful in a changing society.

MISSION STATEMENT

We at Kashunamiat School District will work together with the parents, students, staff, and community to promote a safe, supportive and culturally relevant environment by providing vast educational opportunities for each student to achieve their goals and develop the skills necessary to thrive in a changing world.





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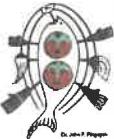
Minutes for Regular School Board Meeting

Date: Thursday, December 14, 2023 Time: 7:00 pm

Work Session Date: Wednesday, December 13, 2023: 6:00 pm

Place: Kashunamiat District Office Conference Room

- I. Call Meeting to Order at 7:05 PM
- II. Roll Call Member Imgalea-present, Member Atchak-present, Member Chayalkun-present and Member Tuluk-present. Member Nash-present at 7:10 PM joined through Zoom.
- III. Approval of Agenda—Action. Member Chayalkun motion to approve the agenda; Member Atchak second the motion. Roll call, Member Imgalea-aye, Member Atchak-aye, Member Chayalkun-aye and Member Tuluk-aye. All Members approve with 4 ayes and 0 nayes. Motion approved.
- IV. Approval of Special Special Board Meeting Minutes, October 30, 2023; Regular Board Meeting Minutes October 31, 2023 – Action. Member Atchak motion to approve the minutes for Special Board meeting minutes and the Regular Board meeting minutes for October 30, 2023; Member Chayalkun second the motion. Roll call, Member Imgalea-aye, Member Atchak-aye, Member Chayalkun-aye and Member Tuluk-aye. All Members approve with 4 ayes and 0 nayes. Motion approved.
- V. People to be Heard—Alaska's Open Meeting Act. **Liana Pingayak** spoke to reconsider the Amendments to the Student Travel Rules. **Alvina Imgalea** and **Kris Imgalea** spoke against the Amendments to Student Travel as well, to reconsider not going forth with it. **Antonia Moses** spoke against the Amendments to Student Travel as well.
- VI. Travel Report(s) – Information
 - A. AASB 70th Annual Conference— November 9-12
 - B. Youth Leadership Institute — November 9-12
 - C. Alaska Broadcasters Association – November 16 & 17
- VII. Superintendent Report – Information
 - A. CIP Capital Improvement Project Selections - Information
- VIII. Principal Report – Information
- IX. Director of Federal Programs and Curriculum – Information
- X. Director of Resources – Information
- XI. Counselor Report – Information
- XII. Culture Program & Community Liaison - Information
- XIII. Personnel
 - A. Classified Hires- Action. Member Imgalea motion to approve the classified hires as **Cris Salamorin- Cook II, Linda Matchian- Cook II, Tumartaq Boyscout- SPED Aide, Michelle Atcherian- SPED 1:1 Aide, Jolene Umugank and Paula Wassillie Migrant Recruiters**; Member Atchak second the motion. Roll call, Member Chayalkun-aye, Member Imgalea-aye, Member Atchak-aye, Member Nash-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes. Motion approved.
 - B. Resignation
- XIV. Board Business
 - A. Altman, Rogers & Co. Financial Audit – Information
 - B. Altman, Rogers & Co. Letter to the Governing Board – Information
 - C. BP Review of selected Series 4000 3rd and final reading – Action. Member Imgalea motion to approve the Series 4000 3rd and final reading of BP 4000, BP 4020, E4020, BP 4030, BP 4111.2/4211.2/4311.2, AR 4111.2/4211.2/4311.2, BP 4112.4/4212.4/4312.4, BP 4112.61/4212.61/4312.61, BP 4112.10, BP 4118./4119.12 E4119.21, BP 4119.23/4219.23/4319.23, BP 4119.25/4219.25/4319.25, BP



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4119.41/4219.41/4319.41 with added district revisions. BP 4131, BP 4158/4258/4358, BP 4167.7, BP 4222, BP 411.; Member Atchak second the motion. Roll call vote, Member Chayalkun-aye, Member Imgalea-aye, Member Nash-aye, Member Atchak-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes. Motion approved.

- D. BP Review of selected Series 5000 2nd and final reading – Action. Member Chayalkun motion to approve the Series 5000 2nd and final reading of BP 5030, BP 5040, BP 5111, BP 5112.2, BP 5112.6, AR 5119, BP 5124, BP 5125, BP 5131, BP 5131.41, BP 5131.43, BP 5131.6, BP 5137, BP 5141.4, AR 5141.4 BP 5142.3, BP 5144, AR 5145.3, BP 5145.3, and BP 514.; Member Atchak second the motion. Roll call vote, Member Chayalkun-aye, Member Imgalea-aye, Member Nash-aye, Member Atchak-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes. Motion approved.**
- E. BP Review of selected Series 6000 1st reading – Action. Member Atchak motion to approve the Series 6000 1st reading as reviewed of BP 6114.4, BP 6115, AR 6141, BP 6141.2, BP 6142.1, BP 6142.2, BP 6142.4, BP 6142.5, BP 6143, AR 6145.2, BP 6145.22, AR 6145.22, BP 6146.1, BP 6146.3, BP 6146.4, BP 6146.5, AR 6159, BP 6161.2, AR 6162.5, BP 6162.8, BP 6163.1, BP 6164.2, BP 6164.4, BP 6172, BP 6174.1, BP 6175, BP 6178, BP 6181, AR 6181, BP 6182 and BP 6183; Member Chayalkun second the motion. Roll call vote, Member Chayalkun-aye, Member Imgalea-aye, Member Nash-aye, Member Atchak-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes. Motion approved.**
- F. Amendments to Student Travel Rules – Action. Member Chayalkun motion to Table the Amendments to Student Travel Rules; Member Atchak second the motion. Roll call vote, Member Chayalkun-aye, Member Imgalea-aye, Member Nash-aye, Member Atchak-aye and Member Tuluk-aye. All Members approved with 5 ayes and 0 nayes. Motion approved.**

XV. School Finance

- A. AKEBS Financial Report – Action. Member Nash motion to approve the check expenditures from 98554 through 602307 with a total of \$396,200.89; Member Imgalea second the motion. Roll call vote, Member Chayalkun-aye, Member Imgalea-aye, Member Atchak-aye, Member Nash-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes. Motion approved.**

XVI. Executive Session

XVII. Board Comments. Member Atchak talked about CIP, our school front entrance needs some work or replacement. Its a safety factor, we have young ones to look out for. Some young kids look at it to jump around for fun, but its not fun for us.

Member Chayalkun spoke about the front entrance also. I slipped when I went up in the evening and what if it was one of the students that slipped that would prevent them from not participating in sports. So we need to make it safe for everyone.

Member Atchak also would like to thank the school for sponsoring the Boiler training. It is something that we really needed. I'm supporting HVAC, any training sponsored by the school. I would like it to continue, it would really help the community. Also asked about the flooring, that some of them are crumbled up.

Superintendent Campbell said that the ramp works fine and is usable. Also, the flooring is on the CIP project list. We can put it on the summer list, but the window and doors are taking priority this year. We will look at pricing for the flooring.

Member Atchak would like to wish the Staff a Merry Christmas and a Happy New Year!



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XVIII. Adjournment. Member Chayalkun motion to adjourn, Member Atchak second the motion. Roll call vote, Member Chayalkun, Member Imgalea, Member Nash-aye, Member Atchak-aye and Member Tuluk-aye. All Members approve with 5 ayes and 0 nayes at 8:29 PM. Motion approved.


Chairperson Signature

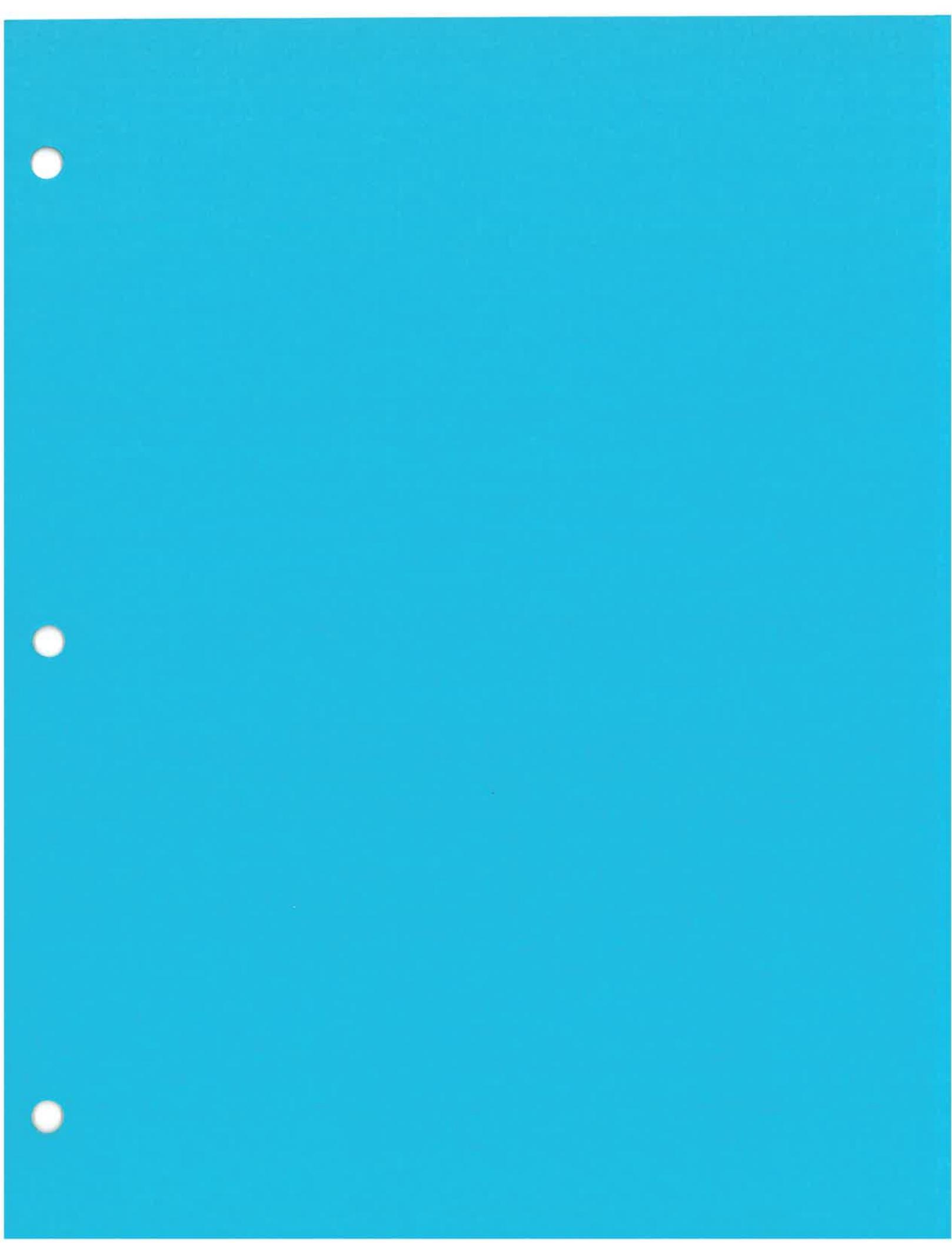
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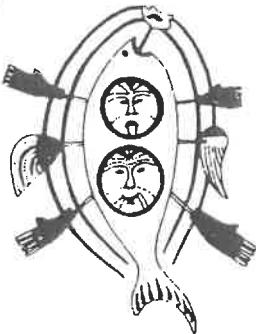
Date


Secretary Signature

01/17/2024

Date





KASHUNAMIUT SCHOOL DISTRICT
985 KSD WAY
CHEVAK, AK 99563

Phone (907) 858-7713
Fax (907) 858-7328

MEMORANDUM

TO: KSD BOARD OF EDUCATION

THRU: Jeanne Campbell, Superintendent

FROM: Lucienne Smith, Contracted CFO *Lucienne Smith*
Alaska Education & Business Services, Inc.

Date: January 8, 2024

SUBJECT: FY 2024 BUDGET REVISION

PURPOSE:

A budget is a spending plan that is based on what is financially known at a given point in time. The revised FY2024 budget has been adjusted to reflect the salary and benefits for employees hired for this school year, staffing turnover, adjustments that have been made in the year, and updated expense information once all grants have been awarded.

Information about the general fund budget recommendations is described below with detailed information included in the attached FY2024 budget revision spreadsheet for the general fund. This will be the only FY2024 budget revision required this year.

PERTINENT INFORMATION – GENERAL FUND:

REVENUE BUDGET

The October 2023 OASIS enrollment resulted in 2 students less than the enrollment projection and 6 additional Intensive students than projected; KSD will realize an increase of \$608,576 in state revenue per the foundation funding formula primarily due to increase in intensive students being more than projected. We originally projected for the legislative one time funding, but after the Governor's reduction, the one time funding from the State in the amount

of \$365,121 is half of our original projection. The PERS/TRS on-behalf revenue amount equals the total of these accounts included in the expenditure budget. The PERS/TRS on-behalf represent the State's contribution toward KSD retirement costs which is awarded annually through the legislative process.

Impact Aid has increased \$37,706 per our reserved payments from the prior year.

Earnings on investments will realize a \$22,000 increase due to moving funds from our general checking account to our savings account to take advantage of the high interest rates.

EXPENDITURE BUDGET

SALARY AND BENEFITS: Salary and benefit accounts have been reviewed and updated to reflect the costs for employees hired this year, staff turnover, as well as any grant funding we have received that will offset employees' salaries & benefits. Overall salary & benefit functions it is an increase of \$102,268.

STAFF AND STUDENT TRAVEL: We increased staff and student travel by \$32,350. We will need to review this closely for the upcoming year due to the volatility of the price of fuel which affects the cost of airfare.

OTHER PURCHASED SERVICES AND PROFESSIONAL AND TECHNICAL SERVICES: Professional and technical and other purchased services net increase of \$35,669.

FISCAL SERVICES & MAINTENANCE INSURANCE: Our insurance costs increased as the broker had projected, and we increased those line items in total by \$28,270.

SUPPLIES - TEXTBOOK AND SUPPLIES, MAINTENANCE SUPPLIES: We have increased these line items by \$124,261.

TRANSFERS: We have decreased the transfer to Employee Housing due to ongoing utility issues. Food service, CIP and General Fund transfers remain status quo.

FY2024 GENERAL FUND BUDGET REVISION RECAP

General Fund Revenue Budget

Approved FY2024 Budget	<u>\$ 9,772,284</u>
Net increase in State Revenue	610,210
PERS/TRS on-behalf net adjustment	5,524
Earnings on Investments	22,000
Other State Revenue	<u>-365,621</u>
Revenue Budget Increase	272,113
Revised FY2024 Revenue Budget	<u>\$ 10,044,397</u>

General Fund Expenditure Budget

Approved FY2024 Budget	<u>\$ 9,772,284</u>
Increase Salary & Benefits Accounts (Incl PERS/TRS)	106,268
Decrease Professional & Technical services	-35,669
Increase Staff & Student Travel	32,350
Increase Insurance (Property & Liability)	28,270
Increase Textbook, Library Books, & M&O Supplies	124,261
Decrease Telecommunications	-9,500
Decrease Transfers	-15,092
Increase other expenses	2,500
Decrease in Indirect Recovery	17,243
Increase in Equipment expense	<u>21,482</u>
Expenditure Budget Increase	272,113
Revised FY2024 Expenditure Budget	<u>\$ 10,044,397</u>

Difference

RECOMMENDATION:

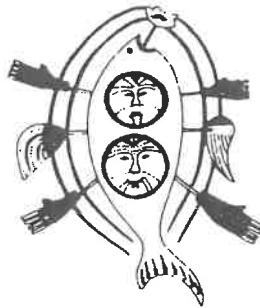
The administration recommends the Board of Education approve the revision to the FY2024 general fund. The recommended revenue and expenditures budgets are as follows:

FY 2024 FINAL REVISED BUDGET				Percent of FY 2024 Budget
	FY 2024 FINAL BUDGET	FY 2024 FINAL REVISED	Change	
<i>Enrollment Projection</i>	311.5 +16 INT	309.5 +24 INT	-2/+6	
FUND 100: General Operating Fund				
Earnings on Investments	\$ 3,000	\$ 25,000	\$ 22,000	0.25%
State of Alaska Foundation	4,080,571	4,689,147	608,576	46.68%
State of Alaska Quality Schools	17,397	19,031	1,634	0.19%
Other State Revenue(TRS On Behalf - 12.96%)	242,172	249,850	7,678	2.49%
Other State Revenue(PERS On Behalf - 3.10%)	35,047	32,892	(2,155)	0.33%
Impact Aid (Federal)	3,333,133	3,333,133	-	33.18%
E-rate Revenue (Federal)	1,295,222	1,295,222	-	12.89%
Other State Revenue	730,742	365,121	(365,621)	3.64%
Other Revenue(Fees/Gate/Rental)	35,000	35,000	-	0.35%
Fund Balance	-	-	-	0.00%
FUND TOTAL	\$ 9,772,284	\$ 10,044,397	\$ 272,113	100%
TOTAL GENERAL FUND REVENUE	\$ 9,772,284	\$ 10,044,397	\$ 272,113	100%

Expenditure Summary by Function
FY 2024 FINAL REVISED BUDGET

Function		FY 2024 FINAL BUDGET		FY 2024 FINAL REVISED		Increase (Decrease)	Percent Increase	Percent of FY 2024 Total
100	Instruction	\$ 2,553,647	\$ 2,717,707	\$ 164,060	6.04%	27.06%		
200	Special Education Instruction	\$ 880,168	\$ 924,422	\$ 44,254	4.79%	9.20%		
220	Special Education Support	\$ -	\$ -	\$ -	#DIV/0!	0.00%		
300	Support Services - Student	\$ 185,913	\$ 178,750	\$ (7,163)	-4.01%	1.78%		
350	Support Services - Instruction	\$ 1,632,844	\$ 1,635,618	\$ 2,774	0.17%	16.28%		
400	School Administration	\$ 166,245	\$ 165,245	\$ (1,000)	-0.60%	1.65%		
Sub Total Instruction		\$ 5,418,817	\$ 5,621,742	\$ 202,925	3.61%	55.97%		
450	School Administration Support	\$ 139,701	\$ 136,111	\$ (3,590)	-2.64%	1.36%		
511	School Board	\$ 294,124	\$ 291,401	\$ (2,723)	-0.93%	2.90%		
510	District Administration	\$ 242,709	\$ 243,209	\$ 500	0.21%	2.42%		
550	District Administration Support	\$ 280,349	\$ 290,567	\$ 10,218	3.52%	2.89%		
600	Maintenance & Operations	\$ 1,817,536	\$ 1,907,058	\$ 89,522	4.69%	18.99%		
700	Student Activities	\$ 401,049	\$ 391,400	\$ (9,649)	-2.47%	3.90%		
Sub Total Admin/O&M		\$ 3,175,468	\$ 3,259,746	\$ 84,278	2%	32%		
Sub Total Inst/Admin/O&M		\$ 8,594,285	\$ 8,881,488	\$ 287,203	3.23%	88.42%		
900	Transfers							
900..550	Transfers to Food Service	\$ 150,000	\$ 150,000	\$ -	0.00%	1.49%		
900..552	Transfers to Teacher Housing	\$ 450,000	\$ 434,908	\$ (15,092)	-3.47%	4.33%		
900..552	Transfers to Pupil Transportation	\$ -	\$ -	\$ -	0.00%	0.00%		
900..554	Transfers to CIP	\$ 500,000	\$ 500,000	\$ -	0.00%	4.98%		
900..555	Transfers to Fund Balance	\$ 78,000	\$ 78,000	\$ -	0.00%	0.78%		
Sub Total Transfers		\$ 1,178,000	\$ 1,162,908	\$ (15,092)	-1.30%	11.58%		
Total General Fund Expenditures		\$ 9,772,285	\$ 10,044,396	\$ 272,111	2.71%	100.00%		

Please do not hesitate to ask questions.



KASHUNAMIUT SCHOOL DISTRICT

Chevak, Alaska

FY 2024 FINAL REVISED BUDGET

January 18, 2024

Jeremy Tuluk, President, Seat D

Jeanne Campbell, Superintendent

John Atchak, Vice President, Seat B

Dayna Nash, Treasurer/Secretary, Seat E

Dorothy C. Chayakum, Member Seat A

Pius Imgalea Tuluk, Member Seat C

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 FINAL REVISED BUDGET

	<u>FY 2024 FINAL BUDGET</u>	<u>FY 2024 FINAL REVISED</u>	<u>Change</u>	<u>Percent of FY 2024 Budget</u>
<i>Enrollment Projection</i>	<i>311.5 +16 INT</i>	<i>309.5 +24 INT</i>	<i>-2/+6</i>	
FUND 100: General Operating Fund				
Earnings on Investments	\$ 3,000	\$ 25,000	\$ 22,000	0.25%
State of Alaska Foundation	4,080,571	4,689,147	608,576	46.68%
State of Alaska Quality Schools	17,397	19,031	1,634	0.19%
Other State Revenue(TRS On Behalf - 12.96%)	242,172	249,850	7,678	2.49%
Other State Revenue(PERS On Behalf - 3.10%)	35,047	32,892	(2,155)	0.33%
Impact Aid (Federal)	3,333,133	3,333,133	-	33.18%
E-rate Revenue (Federal)	1,295,222	1,295,222	-	12.89%
Other State Revenue	730,742	365,121	(365,621)	3.64%
Other Revenue(Fees/Gate/Rental)	35,000	35,000	-	0.35%
Fund Balance	-	-	-	0.00%
FUND TOTAL	\$ 9,772,284	\$ 10,044,397	\$ 272,113	100%
TOTAL GENERAL FUND REVENUE	\$ 9,772,284	\$ 10,044,397	\$ 272,113	100%

KASHUNAMIUT SCHOOL DISTRICT

Expenditure Summary by Function

FY 2024 FINAL REVISED BUDGET

Function	FY 2024 FINAL BUDGET		FY 2024 FINAL REVISED		Increase (Decrease)	Percent Increase	Percent of FY 2024 Total
100 Instruction	\$ 2,553,647		\$ 2,717,707		\$ 164,060	6.04%	27.06%
200 Special Education Instruction	880,168		924,422		\$ 44,254	4.79%	9.20%
220 Special Education Support	-		-		-	#DIV/0!	0.00%
300 Support Services - Student	185,913		178,750		(7,163)	-4.01%	1.78%
350 Support Services - Instruction	1,632,844		1,635,618		2,774	0.17%	16.28%
400 School Administration	166,245		165,245		(1,000)	-0.60%	1.65%
Sub Total Instruction	\$ 5,418,817		\$ 5,621,742		\$ 202,925	3.61%	55.97%
450 School Administration Support	\$ 139,701		\$ 136,111		\$ (3,590)	-2.64%	1.36%
511 School Board	294,124		291,401		(2,723)	-0.93%	2.90%
510 District Administration	242,709		243,209		500	0.21%	2.42%
550 District Administration Support	280,349		290,567		10,218	3.52%	2.89%
600 Maintenance & Operations	1,817,536		1,907,058		89,522	4.69%	18.99%
700 Student Activities	401,049		391,400		(9,649)	-2.47%	3.90%
Sub Total Admin/O&M	\$ 3,175,468		\$ 3,259,746		\$ 84,278	2%	32%
Sub Total Inst/Admin/O&M	\$ 8,594,285		\$ 8,881,488		\$ 287,203	3.23%	88.42%
900 Transfers							
900.550 Transfers to Food Service	\$ 150,000		\$ 150,000		\$ -	0.00%	1.49%
900.552 Transfers to Teacher Housing	450,000		434,908		(15,092)	-3.47%	4.33%
900.552 Transfers to Pupil Transportation	-		-		-	0.00%	0.00%
900.554 Transfers to CIP	500,000		500,000		-	0.00%	4.98%
900.555 Transfers to Fund Balance	78,000		78,000		-	0.00%	0.78%
Sub Total Transfers	\$ 1,178,000		\$ 1,162,908		\$ (15,092)	-1.30%	11.58%
Total General Fund Expenditures	\$ 9,772,285		\$ 10,044,396		\$ 272,111	2.71%	100.00%

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 FINAL REVISED BUDGET

		FY 2024 FINAL BUDGET	FY 2024 FINAL REVISED	\$ Change	% Change
Fund 100: School Operating					
Function: 100 Regular Instruction	\$ 1,695,126	\$ 1,892,107	\$ 196,981	11.62%	
120 Bilingual/Bicultural Instruction	517,555	493,750	(23,805)	-4.60%	
160 Vocational Instruction	340,966	331,849	(9,117)	-2.67%	
200 Special Education	880,168	924,422	44,254	5.03%	
220 Special Education Support	-	-	-	0.00%	
300 Support Services - Students	185,913	178,750	(7,163)	-3.85%	
350 Support Services - Instruction	1,632,844	1,635,618	2,774	0.17%	
400 School Administration	166,245	165,245	(1,000)	-0.60%	
450 School Administration Support	139,701	136,111	(3,590)	-2.57%	
511 Board of Education	294,124	291,401	(2,723)	-0.93%	
510 Office of the Superintendent	242,709	243,209	500	0.21%	
550 District Administration Support	280,349	290,567	10,218	3.64%	
600 Operations & Maintenance	1,817,536	1,907,058	89,522	4.93%	
700 Student Activities	401,049	391,400	(9,649)	-2.41%	
900 Fund Transfers	1,178,000	1,162,908	(15,092)	-1.28%	
Fund Total	9,772,285	10,044,396	272,111	3%	
TOTAL EXPENDITURES	\$ 9,772,285	\$ 10,044,396	\$ 272,111	2.78%	

# Students	311.5	309.5	(2)	-0.64%
# Teachers	25.0	25.0	0	0.00%
# Classified	31.8	31.8	0	0.00%
# Certificated Administrators	2.0	2.0	0	0.00%
Pupil / Teacher Ratio	12.5	12.4	(0)	-0.64%
Average Per Pupil Expenditure	\$ 31,372	\$ 32,454	\$ 1,082	3.45%

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 FINAL REVISED BUDGET

Account Code	Description	Comments	FY 2024 FINAL BUDGET	FY 2024 FINAL REVISED	Change
Regular Instruction					
100..100	315 Cert-Teacher	16.0 FTE	\$ 1,029,108	1,109,459	\$ 80,351
100..100	323 NonCert-Aides		-	-	-
100..100	329 Substitutes/Temporaries		65,000	65,000	-
100..100	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		262,212	295,613	33,401
100..100	367 TRS On Behalf		133,372	143,786	10,414
100..100	366 PERS On Behalf		-	-	-
100..100	369 Other Employee Benefits	Tuition Reimb (Cert & Class)	42,000	42,000	-
100..100	390 Transportation Allowance		16,000	16,000	-
100..100	420 Staff Travel		10,500	10,500	-
100..100	425 Student Travel		5,250	5,250	-
100..100	430 Communications		2,500	2,500	-
100..100	440 Other Purchased Services	(Copiers Maint) (Quality Schools/Science	11,500	11,500	-
100..100	450 Supplies/Material/Media	Mat'l's-\$17K)	117,684	160,000	42,316
100..100	490 Other Expenses		-	2,500	2,500
100..100..	510 Equipment		-	28,000	28,000
Total	100 Regular Instruction		1,695,126	1,892,107	196,981
Bilingual / Bicultural Instruction					
100..120..	315 Cert-Teacher	6.0 FTE	253,543	244,269	(9,274)
100..120..	323 NonCert-Aides		-	-	-
100..120..	329 Substitutes/Temporaries		15,000	15,000	-
100..120..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		201,153	186,824	(14,329)
100..120..	367 TRS On Behalf		32,859	31,657	(1,202)
100..120..	368 PERS On Behalf		-	-	-
100..120..	390 Transportation Allowance		-	1,000	1,000
100..120..	420 Staff Travel		5,250	5,250	-
100..120..	425 Student Travel		2,500	2,500	-
100..120..	450 Supplies/Material/Media		7,250	7,250	-
Total	120 Bilingual / Bicultural Instruction		517,555	493,750	(23,805)
Vocational Instruction					
100..160	315 Cert-Teacher	3.0 FTE	147,339	147,340	1
100..160	323 NonCert-Aides	0.25 FTE	8,181	2,569	(5,612)
100..160	329 Substitutes/Temporaries		3,500	3,500	-
100..160	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		125,097	121,765	(3,332)
100..160	367 TRS On Behalf		19,095	19,095	0
100..160	368 PERS On Behalf		254	80	(174)
100..160	390 Transportation Allowance		2,000	2,000	-
100..160	440 Other Purchased Services		500	500	-
100..160	450 Supplies/Material/Media		35,000	35,000	-
Total	160 Vocational Instruction		340,966	331,849	(9,117)
Special Education					
100..200..	315 Cert-Teacher	2.0 FTE	133,501	121,675	(11,826)
100..200..	323 NonCert-Aides	12.00 FTE	305,665	323,239	17,574
100..200..	329 Substitutes/Temporary		10,000	10,000	-
100..200..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		185,974	225,469	39,495
100..200..	367 TRS On Behalf		17,302	15,769	(1,533)
100..200..	368 PERS On Behalf		9,476	10,020	544
100..200..	390 Transportation Allowance		2,000	2,000	-
100..200..	410 Professional & Technical	(OT,PT,Psych, Speech/Path, Contr Svcs)	195,000	195,000	-
100..200..	420 Staff Travel		5,250	5,250	-
100..200..	450 Supplies/Material/Media		15,000	15,000	-
100..200..	490 Other Expenses		1,000	1,000	-
Total	200 Special Education		880,168	924,422	44,254

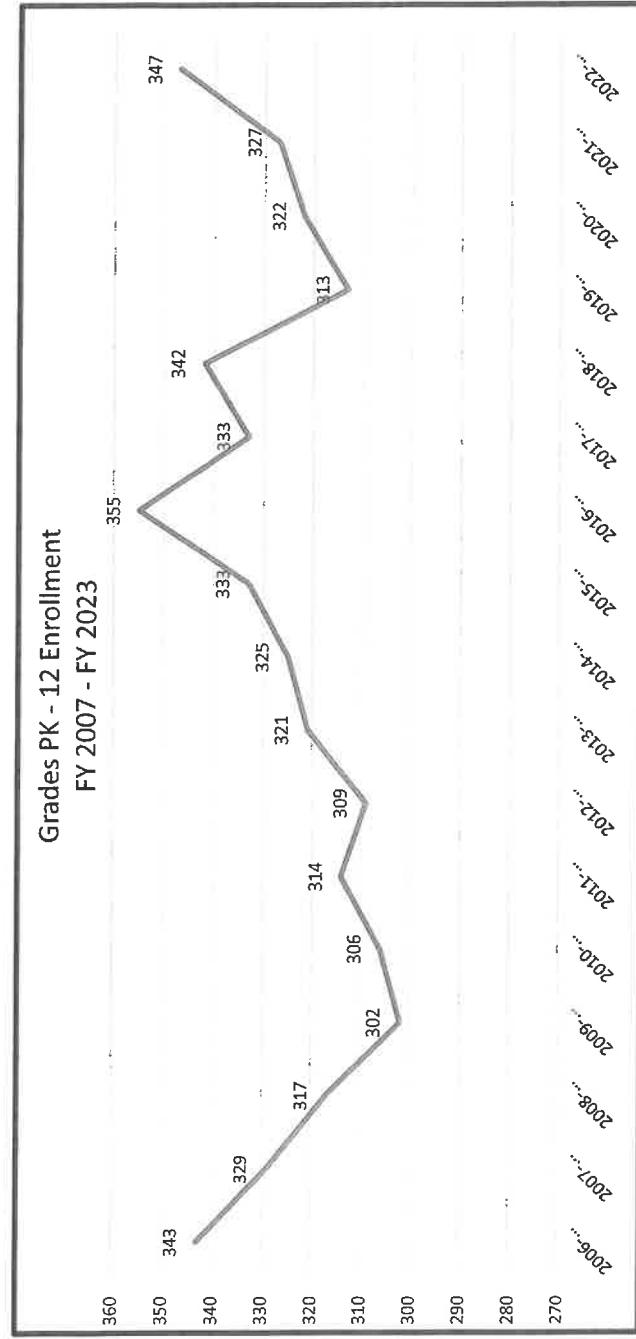
Account Code	Description	Comments	FY 2024 FINAL BUDGET	FY 2024 FINAL REVISED	Change
Special Education Support					
100..220..	316 Extra Duty Pay		-	-	-
100..220..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		-	-	-
100..220..	410 Professional & Technical	(Oversight of Sped)	-	-	-
100..220..	450 Supplies/Material/Media		-	-	-
Total	220 Special Education Support		-	-	-
Support Services - Students (Counseling)					
100..300..	318 Cert-Specialist	1.0 FTE	71,777	71,777	-
100..300..	323 NonCert-Aides	1 @ .88 FTE ISS	27,834	19,150	(8,684)
100..300..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		70,487	68,277	(2,210)
100..300..	367 TRS On Behalf		9,302	9,302	0
100..300..	368 PERS On Behalf		863	594	(269)
100..300..	390 Transportation Allowance		-	1,000	-
100..300..	420 Staff Travel		1,050	1,050	-
100..300..	425 Student Travel		-	3,000	-
100..300..	433 Communications		100	100	-
100..300..	440 Other Purchased Services		1,500	1,500	-
100..300..	450 Supplies/Material/Media		2,500	2,500	-
100..300..	490 Other Expenses	Annual Subsc.	500	500	-
Total	300 Support Services - Students (Counseling)		185,913	178,750	(11,163)
Support Services - Instruction - Technology					
100..350..	324 Non Cert - Support Staff	2.0 FTE	78,017	66,795	(11,222)
100..350..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		27,355	24,499	(2,856)
100..350..	368 PERS On Behalf		2,419	2,071	(348)
100..350..	390 Transportation Allowance		-	-	-
100..350..	410 Professional & Technical	(Erate Submittal; tech help)	40,000	40,000	-
100..350..	420 Staff Travel		2,625	2,625	-
100..350..	433 Communications	Internet	1,397,928	1,397,928	-
100..350..	440 Other Purchased Services	(GCI MBIS, tech repair)	60,000	60,000	-
100..350..	450 Supplies/Material/Media		20,000	20,000	-
100..350..	475 Technology Supplies/Software		-	17,200	17,200
100..350..	490 Other Expense	(Powerschool Fees)	4,500	4,500	-
Total	350 Support Services - Instruction - Technology		1,632,844	1,635,618	2,774
School Administration					
100..400..	313 Principal	1.0 FTE	101,000	101,000	-
100..400..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		38,530	38,531	1
100..400..	367 TRS On Behalf		13,090	13,090	(0)
100..400..	390 Transportation Allowance		1,000	1,000	-
100..400..	410 Professional & Technical		1,000	-	(1,000)
100..400..	420 Staff Travel	Principal Annual ACSA Mtg	2,625	2,625	-
100..400..	433 Communications		500	500	-
100..400..	440 Other Purchased Services		500	500	-
100..400..	450 Supplies/Material/Media		6,500	6,500	-
100..400..	490 Other Expense	ACSA Dues	1,500	1,500	-
Total	400 School Administration		166,245	165,245	(1,000)
School Administration Support					
100..450..	324 NonCert-Support	2.0 FTE	67,737	80,600	12,863
100..450..	324 Substitutes/Temporaries		15,000	15,000	-
100..450..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		47,364	30,513	(16,851)
100..450..	368 PERS On Behalf		2,100	2,499	399
100..450..	450 Supplies/Material/Media		7,500	7,500	-
Total	450 School Administration Support		139,701	136,111	(3,590)

Account Code	Description	Comments	FY 2024	FY 2024 FINAL	Change
			FINAL BUDGET	REVISED	
Board of Education					
100..511.. 324	NonCert-Support	.5 FTE (based on Superfund 12 Reg Mtgs. X \$700 + Sp Mtgs.)	30,566	30,742	176
100..511.. 327	Board Stipends		59,500	59,500	-
100..511.. 327	Substitutes/Temporary		1,500	1,500	-
100..511.. 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		103,235	103,281	46
100..511.. 368	PERS On Behalf		948	953	5
100..511.. 410	Professional & Technical	(AASB)	10,000	16,800	6,800
100..511.. 420	Staff Travel		47,250	47,250	-
100..511.. 433	Communications		25,000	15,000	(10,000)
100..511.. 450	Supplies/Material/Media		1,750	2,000	250
100..511.. 490	Other Expense	AASB Annual Dues	14,375	14,375	-
Total	511 Board of Education		294,124	291,401	(2,723)
Office of the Superintendent					
100..512.. 311	Superintendent	1.0 FTE	132,338	132,338	0
100..512.. 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		32,620	32,619	(1)
100..512.. 367	TRS On Behalf		17,151	17,151	0
100..512.. 390	Travel Allowance		2,500	2,500	-
100..512.. 412	Professional & Technical	Legal Fees; (Negotiations)	40,000	40,000	-
100..512.. 420	Staff Travel		8,000	8,000	-
100..512.. 433	Communications		100	600	500
100..512.. 450	Supplies/Material/Media		3,500	3,500	-
100..512.. 490	Other Expense	(ACSA Dues)	6,500	6,500	-
Total	512 Office of the Superintendent		242,709	243,209	500
District Administrative Support - Fiscal Services					
100..550.. 321	Non Cert - Director/Coord/Mgr	1.0 FTE	88,043	88,043	0
100..550.. 324	Non-Cert Support Staff	2.0 FTE	63,115	53,567	(9,548)
100..550.. 329	Substitutes/Temporaries		25,000	25,000	-
100..550.. 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		21,188	24,883	3,695
100..550.. 368	PERS On Behalf		4,686	4,390	(296)
100..550.. 370	Housing Subsidy		3,600	3,600	-
100..550.. 390	Transportation Allowance		1,000	1,000	-
100..550.. 410	Professional & Technical	(Contracted CFO);NBMI Reg. ALASBO Reg.	95,940	98,000	2,060
100..550.. 412	Professional & Technical	Annual Audit	45,000	45,000	-
100..550.. 420	Staff Travel	(NBMI & ALASBO)	10,000	12,500	2,500
100..550.. 433	Communications	Phone, Postage Copier Maint,	22,000	22,000	-
100..550.. 440	Other Purchased Services	BkGrnd Cks	24,000	24,000	-
100..550.. 445	Liability Insurance	General Liability	106,150	85,000	(21,150)
100..550.. 450	Supplies/Material/Media		10,884	18,000	7,116
100..550.. 475	Technology Supplies	BM Software Fee, Printer & Ink Bank Fees, Admin	7,500	16,100	8,600
100..550.. 490	Other Expense	Fees, Dues 8.13% on Eligible	30,000	30,000	-
100..550.. 495	Indirect Recovery	Grants	(277,757)	(260,517)	17,240
Total	550 District Administration Support - Fiscal Services		280,349	290,567	10,218
Operations & Maintenance					
100..600.. 321	Director/Coord/Manager	.80 FTE	45,554	-	(45,554)
100..600.. 324	Non-Cert Support Staff		-	15,371	
100..600.. 325	Non-Cert Maintenance/Custodia	9.0 FTE	415,834	380,966	(34,868)

Account Code	Description	Comments	FY 2024	FY 2024 FINAL	Change
			FINAL BUDGET	REVISED	
100..600..	329 Substitutes/Temporaries		75,000	150,000	75,000
100..600..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		156,955	153,894	(3,061)
100..600..	368 PERS On Behalf		14,303	12,286	(2,017)
100..600..	410 Professional & Technical	CIP Submittal	20,000	20,000	-
100..600..	420 Staff Travel		13,650	13,650	-
100..600..	425 Student Travel		-	13,100	13,100
100..600..	431 Water & Sewer		135,000	135,000	-
100..600..	433 Communications		-	-	-
100..600..	436 Electricity		210,000	210,000	-
100..600..	438 Heating Fuel		281,463	281,463	-
100..600..	440 Other Purchased Services		140,000	149,071	9,071
100..600..	445 Insurance & Bond Premiums	Property & Auto	85,580	135,000	49,420
100..600..	452 Supplies/Material/Media		139,497	141,276	1,779
100..600..	458 Fuel - Gasoline		14,700	14,700	-
100..600..	510 Equipment		70,000	81,281	11,281
Total	600 Maintenance & Operations		1,817,536	1,907,058	74,151
Student Activities					
100..700..	316 Extra Duty Pay	Stipends	65,000	65,000	-
100..700..	329 Substitutes/Temporaries		5,000	5,000	-
100..700..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		7,800	7,800	-
100..700..	367 TRS On Behalf		-	-	-
100..700..	368 PERS On Behalf		-	-	-
100..700..	410 Professional & Technical	Sports Physicals	12,000	9,000	(3,000)
100..700..	420 Staff Travel		25,200	25,200	-
100..700..	425 Student Travel		236,250	250,000	13,750
100..700..	440 Other Purchased Services		500	900	400
100..700..	450 Supplies/Material/Media		13,000	10,000	(3,000)
100..700..	490 Other Expense	ASAA Dues & Fees	3,500	3,500	-
100..700..	510 Equipment		32,799	15,000	(17,799)
Total	700 Student Activities		401,049	391,400	(9,649)
Fund Transfers					
100..900..	550 Transfer to Food Service		150,000	150,000	-
100..900..	552 Transfer to Housing		450,000	434,908	(15,092)
100..900..	553 Transfer to Pupil Transportation		-	-	-
100..900..	554 Transfer to Capital Projects		500,000	500,000	-
100..900..	555 Transfer to Fund Balance		78,000	78,000	-
Total	900 Fund Transfers		1,178,000	1,162,908	(15,092)
Total	100 School Operating Fund		\$ 9,772,285	\$ 10,044,396	\$ 252,740
Total	Kashunamiut School District		\$ 9,772,285	\$ 10,044,396	\$ 252,740

KASHUNAMIUT SCHOOL DISTRICT Enrollment History

Grades PK-12	PK	KG	Total									KG-12	PK-12	
			1	2	3	4	5	6	7	8	9	10		
2005-2006	1	28	26	24	21	24	22	32	23	31	39	23	21	15
2006-2007	7	27	23	25	26	20	31	21	36	24	31	19	33	20
2007-2008	12	25	26	23	22	25	16	26	19	27	25	34	19	30
2008-2009	3	30	30	23	19	23	28	16	26	20	43	16	20	20
2009-2010	2	29	24	25	21	18	25	23	15	26	36	25	12	21
2010-2011	4	28	29	24	25	20	17	26	23	18	25	23	27	17
2011-2012	2	33	29	26	22	23	20	19	27	22	14	26	17	34
2012-2013	1	32	28	35	20	23	26	22	17	26	19	13	25	22
2013-2014	3	30	28	28	32	23	22	24	22	17	28	17	13	34
2014-2015	3	35	25	28	27	33	24	21	26	20	18	25	17	23
2015-2016	1	41	27	25	28	26	33	25	22	25	19	14	23	24
2016-2017	15	36	41	26	27	29	26	32	22	23	16	18	14	30
2017-2018	11	18	32	38	26	26	30	24	31	23	17	20	18	19
2018-2019	14	15	20	32	38	28	28	32	26	31	23	17	20	18
2019-2020	11	23	27	15	32	35	26	24	24	21	26	12	19	18
2020-2021	15	16	24	27	10	30	31	23	25	29	25	29	17	21
2021-2022	18	33	19	30	16	14	31	31	24	22	23	18	29	19
2022-2023	30	33	32	14	25	22	16	31	27	23	19	24	23	28
2023-2024														



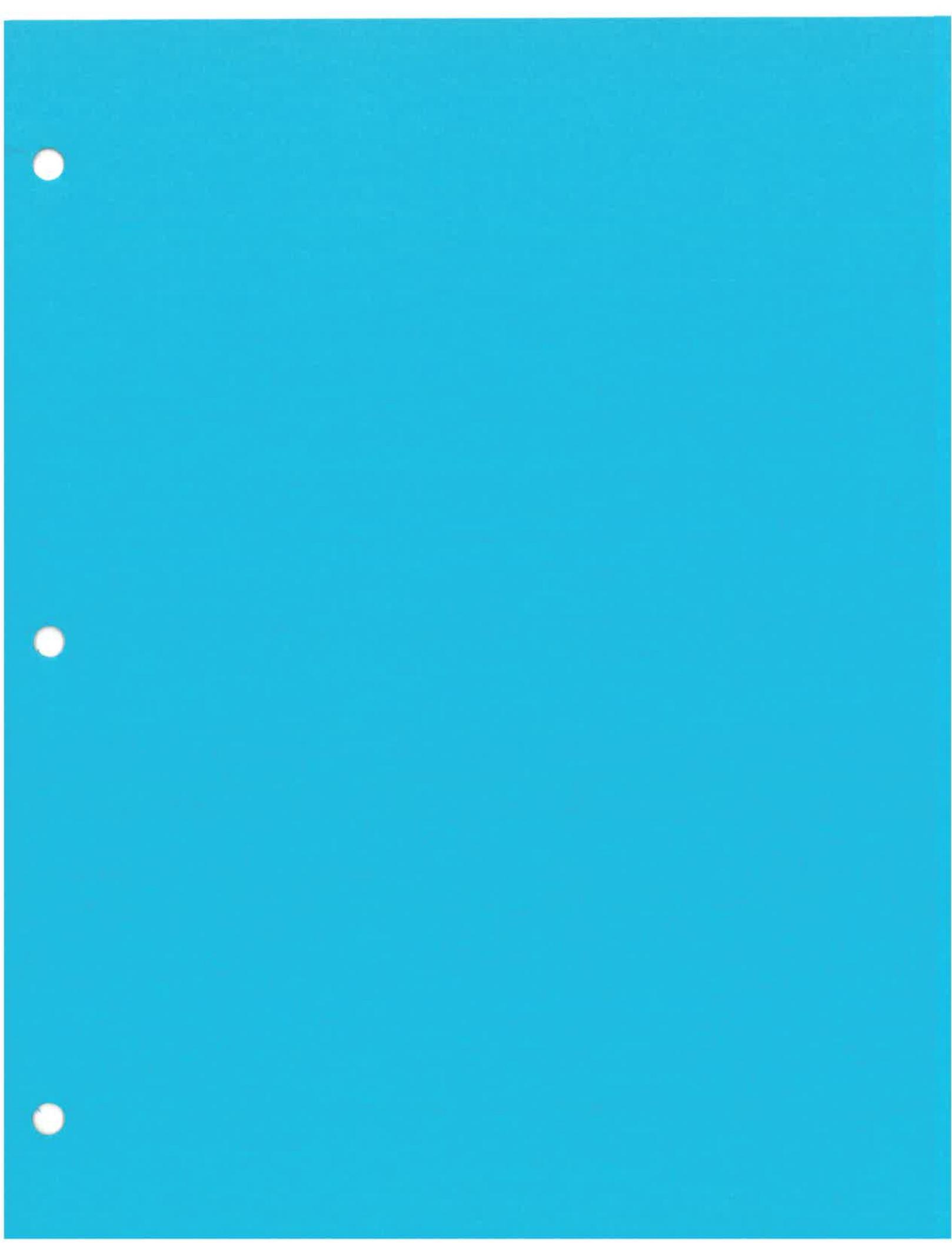
KASHUNAMIUT SCHOOL DISTRICT
FY 2024 Actual
Foundation Revenue Calculation

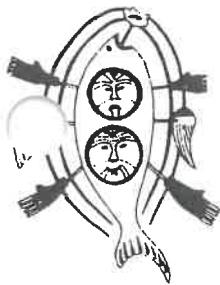
	Enrollment	School Size Factor x	District Cost Factor ¹ x	Special Needs Factor	+ CTE .015	Intensive Needs x	Intensive x 13 ³	= Total ADM
Chevak School Elementary (K-6)	164.40	233.65	378.28	453.94	460.75	12.00	156.00	616.75
Chevak School High School (7-12)	<u>144.65</u>	<u>211.31</u>	<u>342.10</u>	<u>410.52</u>	<u>416.68</u>	<u>12.00</u>	<u>156.00</u>	<u>572.68</u>
Total	309.05	444.96	720.38	864.46	877.43	24.00	312.00	1189.43

Foundation:

Total ADM	\$ 1,189.43
x BSA ²	\$ 5,960
=Basic Need	\$ 7,089,003
- Impact Aid Reduction	\$ (2,399,856)
- Required Local Contribution	\$ -
+Preliminary Adjusted Floor	\$ -
=State Aid	\$ 4,689,147
 +Quality Schools	\$ 19,031
=Actual FY 2024 Foundation:	\$ 4,708,178

1. Per HB 273 ACD for the KSD is 1,619
2. BSA \$5,960
3. Spec Ed Intensive Multiplier is 13.





KASHUNAMIUT SCHOOL DISTRICT
985 KSD WAY
CHEVAK, AK 99563

Phone (907) 858-7713
Fax (907) 858-7328

MEMORANDUM

TO: KSD BOARD OF EDUCATION
THRU: Jeanne Campbell, Superintendent
FROM: Lucienne Smith, Contracted CFO
Alaska Education & Business Services, Inc *Lucienne Smith*
Date: January 9, 2024
SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly January Board Reports.

The format of these monthly revenue and expenditure information reports are presented to the Board of Education to apprise them of the District's financial position in comparison to the respective budgets for all funds as well as a more detailed presentation of the general fund.

Statement of Revenue Budget vs. Actual: This printout recaps fund specific revenue information per the column headings for all funds of the District:

Received current Month	Includes activity for the month noted in the report
Received YTD	Includes year to date activity
Estimated Revenue	Reflects the current revenue budget
Revenue to be received	Reflects the amount expected to be received by year end

Statement of Expenditures Budget vs. Actual: This printout recaps fund specific expenditure information per the column headings for all funds of the District:

Committed Current Month	Includes activity for the month noted in the report
Committed YTD	Includes year to date activity
Original Appropriation	Board of Education and DOED approved original budgets
Current Appropriation	Includes the original budget amount, budget transfers, budget revisions and rollover encumbrances from prior year
Available Appropriation	Budgeted amounts not yet expended or encumbered but available

Statement of Revenue Budget vs. Actual for Operating Fund: This report represents a more detailed view of the operating Fund revenue categories. The columns reflect the same information as noted above for the Statement of Revenue Budget vs. Actuals.

Statement of Expenditure Budget vs. Actual for Operating Fund: This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Statement of Expenditure – Budget vs. Actual.

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KASHUNAMIUT SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 24

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Report ID: B110F

Fund	Received	Revenue		%
	Current Month	Received YTD	Estimated Revenue	
100 GENERAL FUND	338,779.00	5,431,043.96	9,772,284.00	4,341,240.04 56 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	19,965.79	19,965.79	0.00 100 %
205 PUPIL TRANSPORTATION	0.00	1,037.00	1,555.00	518.00 67 %
230 FRESH FRUIT AND VEGETABLES	0.00	2,334.38	13,539.38	11,205.00 17 %
245 SCHOOL IMPROVEMENT 1003A FY22	0.00	0.00	25,000.00	25,000.00 0 %
250 TITLE IA-BASIC	0.00	148,547.93	666,972.00	518,424.07 22 %
251 TITLE VI-B SPED	0.00	24,566.45	111,919.00	87,352.55 22 %
252 TITLE IC MIGRANT LITERACY	0.00	0.00	6,150.00	6,150.00 0 %
253 TITLE IC MIGRANT ED	0.00	603.04	216,857.00	216,253.96 0 %
254 CARL PERKINS	0.00	9,693.73	28,525.00	18,831.27 34 %
255 FOOD SERVICE	44,828.20	95,192.56	569,153.29	473,960.73 17 %
275 SAFETY & WELL BEING CONFERENCE	0.00	6,500.00	6,500.00	0.00 100 %
280 CLSD (COMPREHENSIVE LITERACY STATE DEVELOPMENT)	0.00	13,607.07	287,300.00	273,692.93 5 %
296 COVID RELIEF - ARP ACT: ESSER III	0.00	310,037.96	1,930,000.00	1,619,962.04 16 %
300 KCUK OPERATING & APBC GRT	0.00	0.00	15,000.00	15,000.00 0 %
301 KCUK FUND-RAISING	0.00	850.00	1,500.00	650.00 57 %
350 INDIAN EDUCATION	0.00	31,414.45	134,770.00	103,355.55 23 %
351 REAP	0.00	10,650.00	10,650.00	0.00 100 %
352 JOHNSON O'MALLEY	0.00	24,040.00	110,172.02	86,132.02 22 %
370 HOUSING	0.00	59,880.00	477,800.00	417,920.00 13 %
372 CORP FOR PUBLIC BROADCAST	0.00	0.00	334,644.00	334,644.00 0 %
380 STUDENT ACTIVITIES	0.00	43,821.54	45,000.00	1,178.46 97 %
381 EMPLOYEE SCHOLARSHIP FUND	0.00	690.00	2,250.00	1,560.00 31 %
382 B.A. WEINBERG SCHOLARSHIP	0.00	188.85	755.40	566.55 25 %
501 DISTRICT CONSTRUCTION	0.00	0.00	49,810.37	49,810.37 0 %
502 IMPACT AID CONSTRUCTION	0.00	4,539.00	35,205.00	30,666.00 13 %

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KASHUNAMIUT SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 24

Page: 2 of 2
Report ID: B110F

Fund	Received		Revenue	
	Current Month	Received YTD	Estimated Revenue	To Be Received
503 APBC CAPITAL GRANT-RASMUSSEN	0.00	0.00	3,530.00	3,530.00 0 %
Grand Total:	383,607.20	6,239,203.71	14,876,807.25	8,637,603.54 42 %

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL FUND	97,865.31	4,157,595.55	9,772,288.00	10,044,398.00	5,886,802.45	41%
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	19,965.79	19,965.79	19,965.79	0%
205 PUPIL TRANSPORTATION	0.00	372.00	1,555.00	1,555.00	1,183.00	24%
230 FRESH FRUIT AND VEGETABLES	0.00	5,377.94	2,334.38	13,539.38	8,161.44	40%
245 SCHOOL IMPROVEMENT 1003A FY22	0.00	177.73	25,000.00	25,000.00	24,822.27	1%
250 TITLE IA-BASIC	960.00	311,521.99	853,684.73	853,684.73	542,162.74	36%
251 TITLE VI-B SPED	0.00	84,549.56	172,876.51	172,876.51	88,326.95	49%
252 TITLE IC MIGRANT LITERACY	0.00	0.00	6,150.00	6,150.00	6,150.00	0%
253 TITLE IC MIGRANT ED	0.00	2,326.68	680,143.84	680,143.84	677,817.16	0%
254 CARL PERKINS	0.00	15,624.37	28,525.00	28,525.00	12,900.63	55%
255 FOOD SERVICE	4,017.74	422,050.68	637,953.29	637,953.29	215,902.61	66%
256 ARP HOMELESS	0.00	0.00	7,062.35	7,062.35	7,062.35	0%
275 SAFETY & WELL BEING CONFERENCE	0.00	6,500.00	6,500.00	6,500.00	0.00	100%
280 CLSD (COMPREHENSIVE LITERACY STATE	0.00	160,300.85	287,300.00	287,300.00	126,999.15	56%
296 COVID RELIEF - ARP ACT: ESSER III	14,969.25	821,903.08	1,930,000.00	1,930,000.00	1,108,096.92	43%
350 INDIAN EDUCATION	0.00	83,408.24	134,770.00	134,770.00	51,361.76	62%
351 REAP	0.00	9,167.62	10,650.00	10,650.00	1,482.38	86%
352 JOHNSON O'MALLEY	0.00	79,057.64	24,040.00	110,172.02	31,114.38	72%
370 HOUSING	2,514.03	309,029.89	258,500.00	258,500.00	-50,529.89	120%
372 CORP FOR PUBLIC BROADCAST	66.15	124,098.84	334,644.00	334,644.00	210,545.16	37%
380 STUDENT ACTIVITIES	0.00	11,765.41	45,000.00	45,000.00	33,234.59	26%
501 DISTRICT CONSTRUCTION	0.00	0.00	49,810.37	49,810.37	49,810.37	0%
502 IMPACT AID CONSTRUCTION	0.00	21,529.83	35,205.00	35,205.00	13,675.17	61%
503 APBC CAPITAL GRANT-RASMUSSEN	0.00	3,685.10	3,530.00	3,530.00	-155.10	104%
Grand Total:	120,392.48	6,630,043.00	15,327,488.26	15,696,935.28	9,066,892.28	42%

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KASHUNAMIUT SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 24

Page: 1 of 1
Report ID: B110AK

100 GENERAL FUND

Function / Object	Received			Revenue		%
	Current Month	Received YTD	Estimated Revenue	To Be Received		
000						
0000						
30 EARNINGS ON INVESTMENTS	0.00	1,365.41	3,000.00	1,634.59	45 %	
40 OTHER LOCAL REVENUE	0.00	20,194.15	35,000.00	14,805.85	57 %	
47 E RATE	0.00	540,483.50	1,295,222.00	754,738.50	41 %	
51 REGULAR FOUNDATION	338,779.00	2,371,453.00	4,080,571.00	1,709,118.00	58 %	
52 QUALITY SCHOOLS	0.00	0.00	17,397.00	17,397.00	0 %	
90 OTHER STATE REVENUE	0.00	0.00	730,742.00	730,742.00	0 %	
96 PERS ON-BEHALF PAYMENTS	0.00	0.00	35,047.00	35,047.00	0 %	
97 TRS ON-BEHALF PAYMENTS	0.00	0.00	242,172.00	242,172.00	0 %	
110 IMPACT AID	0.00	2,492,252.00	3,333,133.00	840,881.00	74 %	
230 SALE OF PROPERTY/EQUIP	0.00	5,295.90	0.00	-5,295.90	** %	
Function Total:	338,779.00	5,431,043.96	9,772,284.00	4,341,240.04	55 %	
Org Total:	338,779.00	5,431,043.96	9,772,284.00	4,341,240.04	55 %	
Fund Total:	338,779.00	5,431,043.96	9,772,284.00	4,341,240.04	55 %	
Grand Total:	338,779.00	5,431,043.96	9,772,284.00	4,341,240.04	55 %	

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KASHUNAMIUT SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 1 / 24

Page: 1 of 1
Report ID: B100AKAF

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL FUND						
100 REGULAR INSTRUCTION	274.33	837,804.92	1,695,125.00	1,892,107.00	1,054,302.08	44
120 BILINGUAL/BICULTURAL	0.00	174,037.39	517,555.00	493,750.00	319,712.61	35
160 VOCATIONAL EDUCATION	281.31	113,805.41	340,967.00	331,849.00	218,043.59	34
200 SPECIAL EDUCATION	51,960.00	369,437.87	880,169.00	924,423.00	554,985.13	39
300 SUPPORT SERVICES-STUDENTS	0.00	56,820.73	185,913.00	178,750.00	121,929.27	31
350 SUPPORT SERVICES-INSTRUCT	1,337.52	741,004.60	1,632,844.00	1,635,618.00	894,613.40	45
400 SCHOOL ADMINISTRATION	0.00	76,688.06	166,246.00	165,246.00	88,557.94	46
450 SCHOOL ADMIN SUPPORT	0.00	56,493.83	139,702.00	136,113.00	79,619.17	41
511 BOARD OF EDUCATION	17,151.69	154,545.88	294,125.00	291,402.00	136,856.12	53
512 OFFICE OF SUPERINTENDENT	0.00	111,990.14	242,708.00	243,208.00	131,217.86	46
550 DISTRICT ADMIN/FISCAL SVC	1,455.10	309,697.22	280,349.00	290,566.00	-19,131.22	106
600 OPERATIONS & MAINTENANCE	586.36	988,925.92	1,817,536.00	1,907,058.00	918,132.08	51
700 STUDENT ACTIVITIES	24,819.00	166,343.58	401,049.00	391,400.00	225,056.42	42
900 FUND TRANSFERS	0.00	0.00	1,178,000.00	1,162,908.00	1,162,908.00	0
0.00Fund Total:	97,865.31	4,157,595.55	9,772,288.00	10,044,398.00	5,886,802.45	41 %
Grand Total:	97,865.31	4,157,595.55	9,772,288.00	10,044,398.00	5,886,802.45	41 %

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KASHUNAMIUT SCHOOL DISTRICT
Claims and/or Payroll Checks List For Checks from 11/09/23 to 01/09/24
For checks between: 11/09/23 - 01/09/24

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Report ID: W100X

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Date				
			Check	Amount	Period	Issued	CL #/Payroll Notes
-98516 E		20360 TULUK, PETER P		540.00	11/23	11/09/23	
-98515 E		17499 JERMAIN DUNNAGAN & OWENS, PC		6855.40	11/23	11/09/23	
-98514 E		29 ALCAN ELECTRICAL & ENGINEERING, I		199.88	11/23	11/09/23	
-98513 E		19553 AMERICAN FAST FREIGHT		50.08	11/23	11/09/23	
-98512 E		20539 GCI COMMUNICATION CORP		12385.30	11/23	11/09/23	
-98511 E		186 FOX AIR		10320.00	11/23	11/09/23	
-98510 E		18636 TATONDUK OUTFITTERS LIMITED		13558.13	11/23	11/09/23	
-98509 E		20539 GCI COMMUNICATION CORP		366.67	11/23	11/09/23	
-98508 E		19424 KONICA MINOLTA BUSINESS SOL. USA		52.95	11/23	11/09/23	
-98507 E		19829 KONICA MINOLTA PREMIER FINANCE		1553.74	11/23	11/09/23	
-98506 E		20391 WELLS FARGO		4875.12	11/23	11/13/23	
-98505 E		18287 USF-ANCHORAGE		829.14	11/23	11/16/23	
-98504 E		17429 ALASKA AIRLINES		2571.00	11/23	11/16/23	
-98503 E		20394 ALASKA EDUCATION & BUSINESS SERVI		7850.00	11/23	11/16/23	
-98502 E		19424 KONICA MINOLTA BUSINESS SOL. USA		550.00	11/23	11/16/23	
-98501 E		17551 UNITED UTILITIES, INC.		428.58	11/23	11/16/23	
-98500 E		17551 UNITED UTILITIES, INC.		861.92	11/23	11/16/23	
-98499 E		115 ALASKA MARINE LINES, INC.		248.00	11/23	11/16/23	
-98498 E		20307 ANDO MEDIA, LLC		200.00	11/23	11/16/23	
-98497 E		20439 ALTMAN, ROGERS, & CO		43750.00	11/23	11/16/23	
-98496 E		17452 AVEC		29758.65	11/23	11/16/23	
-98495 E		208 GSD EDUCATIONAL SERVICES		6345.00	11/23	11/16/23	
-98494 E		290 HIGH FIVE AWARDS AND ENGRAVING		128.00	11/23	11/16/23	
-98493 E		17923 GRANT AVIATION		4605.00	11/23	11/16/23	
-98492 E		17545 SPENARD BUILDERS SUPPLY		7384.30	11/23	11/16/23	
-98491 E		17698 SOUTHWESTERN TECHNICAL SPECIALTIE		26297.00	11/23	11/16/23	
-98490 E		18287 USF-ANCHORAGE		20500.87	11/23	11/22/23	
-98489 E		18287 USF-ANCHORAGE		2963.68	11/23	11/22/23	
-98488 E		18287 USF-ANCHORAGE		1363.36	11/23	11/22/23	
-98487 E		18287 USF-ANCHORAGE		244.83	11/23	11/22/23	
-98486 E		338 CHASING EXCELLENCE EDUCATIONAL SE		7122.38	11/23	11/22/23	
-98485 E		179 FOSTER GARVEY PC		124.00	11/23	11/22/23	
-98484 E		17429 ALASKA AIRLINES		912.81	11/23	11/22/23	
-98483 E		246 HERBERT AND ASSOCIATES EDUCATIONA		11426.59	11/23	11/22/23	
-98482 E		20315 PUBLIC EDUCATION HEALTH TRUST		60810.30	12/23	12/05/23	
-98481 E		17742 GRAINGER		3828.19	12/23	12/07/23	
-98480 E		42 HUBERT COMPANY		2266.40	12/23	12/07/23	
-98479 E		270 LYNX LLC		16000.00	12/23	12/07/23	
-98478 E		500 STEVE HOEY		12000.00	12/23	12/07/23	
-98477 E		186 FOX AIR		17395.00	12/23	12/07/23	
-98476 E		17923 GRANT AVIATION		4298.00	12/23	12/07/23	
-98475 E		19553 AMERICAN FAST FREIGHT		262.33	12/23	12/07/23	
-98474 E		17429 ALASKA AIRLINES		1855.91	12/23	12/07/23	
-98473 E		20539 GCI COMMUNICATION CORP		12385.30	12/23	12/07/23	
-98472 E		17545 SPENARD BUILDERS SUPPLY		2125.94	12/23	12/07/23	
-98471 E		17499 JERMAIN DUNNAGAN & OWENS, PC		5844.19	12/23	12/07/23	
-98470 E		20391 WELLS FARGO		13591.92	12/23	12/11/23	
-98469 E		19898 FALON TARDIFF		425.00	12/23	12/13/23	

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

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KASHUNAMIUT SCHOOL DISTRICT
Claims and/or Payroll Checks List For Checks from 11/09/23 to 01/09/24
For checks between: 11/09/23 - 01/09/24

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Report ID: W100X

Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	CL #/Payroll Notes
-98468 E		20394 ALASKA EDUCATION & BUSINESS SERVI	7850.00	12/23	12/14/23	
-98467 E		257 GAIL GREENHALGH	20755.00	12/23	12/14/23	
-98466 E		17502 KUSKOKWIM COMMERCIAL SUPPLY, INC	4035.25	12/23	12/14/23	
-98465 E		42 HUBERT COMPANY	899.12	12/23	12/14/23	
-98464 E		17719 AIRGAS USA, LLC	290.39	12/23	12/14/23	
-98463 E		20539 GCI COMMUNICATION CORP	8.53	12/23	12/14/23	
-98462 E		436 EVERTS AIR CARGO	7679.75	12/23	12/14/23	
-98461 E		17429 ALASKA AIRLINES	3030.90	12/23	12/14/23	
-98460 E		17551 UNITED UTILITIES, INC.	428.58	12/23	12/14/23	
-98459 E		17551 UNITED UTILITIES, INC.	861.92	12/23	12/14/23	
-98458 E		17923 GRANT AVIATION	5526.00	12/23	12/14/23	
-98457 E		17452 AVEC	28340.27	12/23	12/14/23	
-98456 E		186 FOX AIR	16555.00	12/23	12/14/23	
-98455 E		20307 ANDO MEDIA, LLC	200.00	12/23	12/14/23	
-98454 E		20426 AMAZON CAPITAL SERVICES	779.50	12/23	12/14/23	
-98453 E		467 CURIOUS QUEST ED. LLC	1085.00	12/23	12/21/23	
-98452 E		17742 GRAINGER	5404.96	12/23	12/21/23	
-98451 E		20426 AMAZON CAPITAL SERVICES	2074.69	12/23	12/21/23	
-98450 E		18287 USF-ANCHORAGE	22469.23	12/23	12/21/23	
-98449 E		246 HERBERT AND ASSOCIATES EDUCATIONA	13675.70	12/23	12/21/23	
-98448 E		17545 SPENARD BUILDERS SUPPLY	293.80	12/23	12/21/23	
-98447 E		20539 GCI COMMUNICATION CORP	391.81	12/23	12/21/23	
-98446 E		186 FOX AIR	6880.00	12/23	12/21/23	
-98445 E		19162 ANTHC-ARUC	16045.20	12/23	12/21/23	
-98444 E		20415 RELIAS LEARNING LLC	1629.04	12/23	12/21/23	
-98443 E		115 ALASKA MARINE LINES, INC.	240.00	12/23	12/21/23	
-98442 E		17429 ALASKA AIRLINES	6218.35	12/23	12/21/23	
-98441 E		222 AXMAKER PEDIATRICS	5375.00	12/23	12/21/23	
-98440 E		179 FOSTER GARVEY PC	868.00	12/23	12/21/23	
-98439 E		18009 LINFORD OF ALASKA, INC.	11541.23	12/23	12/21/23	
-98438 E		20426 AMAZON CAPITAL SERVICES	170.85	12/23	12/28/23	
-98437 E		17742 GRAINGER	5764.50	12/23	12/28/23	
-98436 E		17427 ABLE LOCKSMITHS AND SECURITY CENT	151.95	12/23	12/28/23	
-98435 E		20323 CAMPBELL, JEANNE P.	1982.31	12/23	12/28/23	
-98434 E		19302 SCHOOL SPECIALTY	165.94	12/23	12/28/23	
-98433 E		18287 USF-ANCHORAGE	8820.64	12/23	12/28/23	
-98432 E		18287 USF-ANCHORAGE	50012.56	12/23	12/28/23	
-98431 E		186 FOX AIR	7740.00	12/23	12/28/23	
-98430 E		208 GSD EDUCATIONAL SERVICES	4400.00	12/23	12/28/23	
-98429 E		17451 ASSOC. OF ALASKA SCHOOL BOARD	1460.00	12/23	12/28/23	
-98428 E		338 CHASING EXCELLENCE EDUCATIONAL SE	2000.00	12/23	12/28/23	
-98427 E		48 OMAHA OCCUPATIONAL & SPEECH THERA	5375.00	12/23	12/28/23	
-98426 E		17923 GRANT AVIATION	2456.00	12/23	12/28/23	
-98425 E		19424 KONICA MINOLTA BUSINESS SOL. USA	794.00	12/23	12/28/23	
-98424 E		19829 KONICA MINOLTA PREMIER FINANCE	1553.74	12/23	12/28/23	
-98423 E		20315 PUBLIC EDUCATION HEALTH TRUST	59289.90	12/23	12/28/23	
-98422 E		17429 ALASKA AIRLINES	2657.08	1/24	01/05/24	
-98421 E		19553 AMERICAN FAST FREIGHT	574.45	1/24	01/05/24	

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KASHUNAMIUT SCHOOL DISTRICT
Claims and/or Payroll Checks List For Checks from 11/09/23 to 01/09/24
For checks between: 11/09/23 - 01/09/24

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Claims

Check			Date			
Check #	Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Issued	CL #/Payroll Notes
-98420	E	17719 AIRGAS USA, LLC	281.31	1/24	01/05/24	
-98419	E	436 EVERTS AIR CARGO	1533.69	1/24	01/05/24	
-98418	E	186 FOX AIR	13760.00	1/24	01/05/24	
-98417	E	208 GSD EDUCATIONAL SERVICES	201.25	1/24	01/05/24	
-98416	E	186 FOX AIR	8040.00	1/24	01/05/24	
-98415	E	270 LYNX LLC	14768.00	1/24	01/05/24	
-98414	E	337 TELETALK THERAPY LLC	51860.00	1/24	01/05/24	
-98413	E	17451 ASSOC. OF ALASKA SCHOOL BOARD	14400.03	1/24	01/05/24	
-98412	E	82 BRIAN D. ADAMS	100.00	1/24	01/05/24	
602309	SC	18127 HOTEL CAPTAIN COOK	2028.00	11/23	11/09/23	
602310	SC	503 ESTHER FRIDAY	370.00	11/23	11/09/23	
602311	SC	19089 CHARLENE JOE	1240.00	11/23	11/09/23	
602312	SC	301 AVIS CAR RENTAL	1103.06	11/23	11/09/23	
602313	SC	504 AARON ULROAN	2630.00	11/23	11/09/23	
602314	SC	403 TRIDENT SEAFOODS CORPORATION	977.60	11/23	11/09/23	
602315	SC	505 BETHANY ULROAN	132.00	11/23	11/09/23	
602316	SC	501 WCEPS	684.00	11/23	11/09/23	
602317	SC	499 ES TAX CASHIER OFFICE	9509.26	11/23	11/16/23	
602318	SC	18048 RYAN AIR	44.62	11/23	11/16/23	
602319	SC	17894 COPPER RIVER RENTALS, LLC	359.44	11/23	11/16/23	
602320	SC	506 MARY AGIMUK	455.00	11/23	11/22/23	
602321	SC	18986 MOSES, ANTONIA	585.00	11/23	11/22/23	
02322	SC	19844 MICHELLE NIGHT	370.00	11/23	11/22/23	
602323	C	51 ATCHAK, JOHN	0	11/23	11/22/23	
602324	SC	17607 DOROTHY C. CHAYALKUN	370.00	11/23	11/22/23	
602325	C	18659 PIUS IMGALREA	0	11/23	11/22/23	
602326	SC	18582 DAYNA BLAKESLEY-NASH	370.00	11/23	11/22/23	
602327	SC	17894 COPPER RIVER RENTALS, LLC	656.08	11/23	11/22/23	
602328	SC	18968 PALMER HIGH SCHOOL	80.00	11/23	11/22/23	
602329	SC	469 AMPLIFY	394.80	11/23	11/22/23	
602330	SC	20534 CHAYALKUN, RAYLEE	128.00	11/23	11/22/23	
602331	SC	18701 LONG HOUSE HOTEL	956.00	11/23	11/22/23	
602332	C	51 ATCHAK, JOHN	0	12/23	12/05/23	
602333	C	51 ATCHAK, JOHN	0	12/23	12/05/23	
602334	C	18659 PIUS IMGALREA	0	12/23	12/05/23	
602335	C	18659 PIUS IMGALREA	0	12/23	12/05/23	
602336	SC	17607 DOROTHY C. CHAYALKUN	104.00	12/23	12/05/23	
602337	SC	17607 DOROTHY C. CHAYALKUN	104.00	12/23	12/05/23	
602338	SC	18582 DAYNA BLAKESLEY-NASH	104.00	12/23	12/05/23	
602339	SC	18582 DAYNA BLAKESLEY-NASH	104.00	12/23	12/05/23	
602340	SC	18744 CDW-G	98.90	12/23	12/07/23	
602341	SC	176 DECKER EQUIPMENT	830.00	12/23	12/07/23	
602342	SC	495 DESERT AIR AK	22568.16	12/23	12/07/23	
602343	SC	18667 MARRIOTT ANCHORAGE DOWNTOWN	4809.00	12/23	12/07/23	
602344	SC	19346 CHINOOK FIRE PROTECTION INC.	3698.70	12/23	12/07/23	
602345	SC	18015 PHILLIP TULIM	120.00	12/23	12/07/23	
602346	SC	17969 ALASKA STAFF DEVELOPMENT NETWORK	1000.00	12/23	12/07/23	
602347	SC	434 RUTH ULROAN	100.00	12/23	12/07/23	

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KASHUNAMIUT SCHOOL DISTRICT
Claims and/or Payroll Checks List For Checks from 11/09/23 to 01/09/24
For checks between: 11/09/23 - 01/09/24

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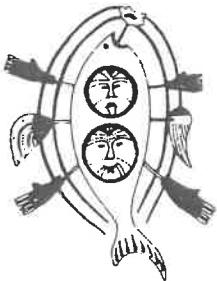
Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Date				
			Check	Amount	Period	Issued	CL #/Payroll Notes
602348	SC	322 ULROAN, FRANKLIN		450.00	12/23	12/07/23	
602349	SC	19068 NATHAN WASSILIE		39.26	12/23	12/07/23	
602350	SC	17440 ALASKA TEACHER & PERSONNEL		4500.00	12/23	12/07/23	
602351	SC	450 PITNEY BOWES GLOBAL FINANCIAL SER		613.32	12/23	12/07/23	
602352	SC	497 LOWE'S		6732.24	12/23	12/07/23	
602353	SC	18852 LEE JOE		600.00	12/23	12/07/23	
602354	SC	481 DANIEL JOE		280.00	12/23	12/07/23	
602355	SC	19048 OUR CACHE		554.80	12/23	12/07/23	
602356	SC	17462 CHEVAK COMPANY CORPORATION		7078.48	12/23	12/07/23	
602357	SC	18659 PIUS IMGALREA		370.00	12/23	12/07/23	
602358	SC	19089 CHARLENE JOE		450.00	12/23	12/07/23	
602359	SC	507 TROY UMUGAK		350.00	12/23	12/07/23	
602360	SC	480 CATHERINE JONES		300.00	12/23	12/07/23	
602361	SC	504 AARON ULROAN		2425.00	12/23	12/11/23	
602362	SC	508 THOMASINA TALL		1225.00	12/23	12/11/23	
602363	SC	19346 CHINOOK FIRE PROTECTION INC.		38560.00	12/23	12/14/23	
602364	SC	18744 CDW-G		95.53	12/23	12/14/23	
602365	SC	486 CROWN AWARDS		991.29	12/23	12/14/23	
602366	SC	19955 AT&T		143.42	12/23	12/14/23	
602367	SC	18048 RYAN AIR		613.59	12/23	12/14/23	
602368	SC	509 SOUTHEAST REGIONAL RESOURCE CENTE		3590.00	12/23	12/14/23	
602369	SC	461 ALASKA COUNCIL OF SCHOOL ADMINIST		250.00	12/23	12/14/23	
602370	SC	506 MARY AGIMUK		26.99	12/23	12/14/23	
602371	SC	17894 COPPER RIVER RENTALS, LLC		703.94	12/23	12/21/23	
602372	SC	227 MEYERS FARM BETHEL		1474.00	12/23	12/21/23	
602373	SC	229 COAST ALASKA		4960.00	12/23	12/21/23	
602374	SC	18667 MARRIOTT ANCHORAGE DOWNTOWN		1632.40	12/23	12/21/23	
602375	SC	497 LOWE'S		1435.31	12/23	12/21/23	
602376	SC	51 ATCHAK, JOHN		104.00	12/23	12/21/23	
602377	SC	17607 DOROTHY C. CHAYALKUN		104.00	12/23	12/21/23	
602378	SC	19134 OETC		1337.52	12/23	12/21/23	
602379	SC	17763 ALASKA STEEL CO.		113.70	12/23	12/21/23	
602380	SC	18157 CAROLINA BIOLOGICAL SUPPLY CO.		3607.39	12/23	12/28/23	
602381	SC	450 PITNEY BOWES GLOBAL FINANCIAL SER		613.32	1/24	01/05/24	
602382	SC	139 THE MASTER TEACHER		1300.00	1/24	01/05/24	
602383	SC	17462 CHEVAK COMPANY CORPORATION		2103.85	1/24	01/05/24	
602384	SC	19048 OUR CACHE		333.78	1/24	01/05/24	
602385	SC	18667 MARRIOTT ANCHORAGE DOWNTOWN		2290.00	1/24	01/05/24	
602386	SC	17432 ALASKA BUSINESS SUPPLY		281.65	1/24	01/05/24	
602387	SC	19002 ALASKA BROADCASTERS ASSOC.		66.15	1/24	01/05/24	

Claims Total # of Checks: 184 Total: 981839.83

Grand Total # of Checks: 184 Total: 981839.83

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)



KASHUNAMIUT SCHOOL DISTRICT
985 KSD WAY
CHEVAK, AK 99563

Phone (907) 858-7713
Fax (907) 858-7328

MEMORANDUM

TO: Kashunamiut School District Board of Education
THRU: Jeanne Campbell, Superintendent
FROM: Lucienne Smith, Contracted CFO
Alaska Education & Business Services, Inc.
SUBJECT: Finance and Business
Date: January 9, 2024

I am pleased to provide you with a new monthly update on our ongoing activities and progress. Here is a summary of the key developments for this month:

FY 2024 BUDGET: Our expenditures still remain well within budget, and we have been diligently monitoring all financial activities. As of the current month, there are no significant budget overruns or unexpected expenses to report. This fiscal responsibility reflects our commitment to ensuring the best use of the resources entrusted to us. We will be submitting a budget revision once we have confirmation from DEED of our ADM and Intensive. Our one time budget revision is on the agenda.

FY 2025 BUDGET: A copy of the Budget Timeline for FY 2025 is also following this memo.

ERATE: We have posted a draft Form 470 for Category 2 services and Form 470 for Category 1 services – Internet. Our initial plan to file for equipment has been changed as the replacement of the CAT3/4 wiring will likely be at least double what our funding for Category 2 provides. This form is a crucial step in our efforts to secure Category 2 services and serves as our Request for Proposal (RFP) process. We are closely monitoring the window for submission and will ensure timely submission once it opens for our Form 471.

Q2 PAYROLL REPORTS: The second-quarter payroll reports have been completed and submitted promptly. This timely submission adheres to our compliance and reporting obligations and helps maintain the transparency and accuracy of our financial records.

We have reconciled our calendar year of 941's to our W2's and the W2's will be mailed/mailed in the next couple weeks.

Q2 GRANT REIMBURSEMENTS: Our efforts to process Q2 Grant reimbursements will begin as soon as we have our credit card transactions posted later this month. By promptly processing these reimbursements, we ensured that our cash flow remained stable and that we continued to support our educational programs and initiatives without disruption. This will also allow us to meet our obligations timely and make the most of the grants received.

OTHER: We are now required to submit twice a year (once for year ending 10/31 and once for year ending 12/31) an update to our fund balance which is submitted to the Department of Education & Early Development. They collect the data for all school districts, process it into an organized communication and submit to the legislature as required by HB39. A copy of the first report follows for your perusal. Please do not hesitate to ask questions.

We transferred \$1M from our checking account balance to our savings account at Wells Fargo to take advantage of the current high interest rates – this will allow us to receive additional revenue this year and next that we did not initially budget, but now it is recognized in our budget revision. The funds that were residing in our checking account are the reserved Impact Aid funds that we are allowed to reserve from one year to the next.

Please feel free to ask questions, or if you need additional information, I am always happy to provide same.



Kashunamit School District
PO Box 345 / 985 KSD Way Chevak, Alaska 99563
P (907) 858-7713 F (907) 858-7328
www.chevakschool.org

FY 2025 BUDGET PROCESS AND TIMELINE

Administrators meet with Staff - Administrators identify priorities/needs

January 2024 thru 1st Proposed reading

CFO presents projected FY 2025 revenues in Board Report

February 2024

CFO Provides Superintendent Update Estimate & Budget Parameters and

FY 2025 Draft Budget discussed

February 2024

FY 2025 1st Proposed Budget presented to the Board

March Board Work session 2024

Public Budget Hearing (BP 3100 BUDGET) *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.)*

FY 2025 2nd Proposed Budget Presented to the Board

April Board Work session 2024

FY 2025 3rd (and Final) Proposed Budget Presented to the Board

May Board Work session 2024

Adoption of Budget May Regular Board Meeting



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**
OFFICE OF THE COMMISSIONER

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

December 19, 2023

The Honorable DeLena Johnson
Co-Chair, House Finance Committee
Alaska State Capitol Room 505
Juneau, AK 99801

The Honorable Bryce Edgmon
Co-Chair, House Finance Committee
Alaska State Capitol Room 410
Juneau, AK 99801

The Honorable Neal Foster
Co-Chair, House Finance Committee
Alaska State Capitol Room 511
Juneau, AK 99801

The Honorable Bert Stedman
Co-Chair, Senate Finance Committee
Alaska State Capitol, Room 518
Juneau, AK 99801

The Honorable Lyman Hoffman
Co-Chair, Senate Finance Committee
Alaska State Capitol Room 516
Juneau, AK 99801

The Honorable Donald Olson
Co-Chair, Senate Finance Committee
Alaska State Capitol Room 508
Juneau, AK 99801

Re: Legislative Intent Language – House Bill 39

Dear Finance Committee Co-Chairs:

Enclosed, please find the Department of Education and Early Development's response to the legislative intent language from House Bill 39 (Chapter 1, FSSLA 2023, Section 1, Pages 10-11, Lines 27-4) on school district balances for each of the following funds: 1) school operating fund, 2) special revenue funds, 3) capital project funds, and 4) other governmental funds.

Please feel free to contact me if we can provide any additional information.

Sincerely,

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

Deena M. Bishop, Ed. D.
Commissioner

Enclosure (1) FY2024 Intent Language Fund Balance Report Final

cc: Alexei Painter, Director, Legislative Finance Division
Lacey Sanders, Director, Office of Management and Budget



Report to the Legislature

School District Fund Balances

as required by HB 39 (Chapter 1, FSSLA 2023)

December 19, 2023

Introduction

During the 2023 legislative session the 33rd Legislature included the following legislative intent language in the operating budget (Chapter 1, FSSLA 2023, Section 1, Pages 10-11, Lines 27-4 (HB 39)):

It is the intent of the legislature that a school district report to the Department twice annually, once by the end of the count period set out in AS 14.17.500, and on February 1, 2024, the balance of each of the following funds: 1) school operating fund, 2) special revenue funds, 3) capital project funds, 4) other governmental funds. Additionally, each fund shall be reported based on the following classifications: 1) nonspendable fund balance, 2) restricted fund balance, 3) committed fund balance, 4) assigned fund balance, 5) unassigned balance. The Department shall provide these reports and associated data in electronic format to the Co-Chairs of Finance and the Legislative Finance Division by December 20, 2023 and by February 15, 2024.

This language tasked the Department of Education and Early Development with collecting data from the 53 school districts regarding fund balances.

Report Sections

This report consists of:

1. District-provided data by each identified fund type, by the five classifications.
2. District-provided comments regarding the reported data.
3. Definitions of the Fund Types and Fund Balance Classifications.

Unreserved Fund Balance Reporting

This data collection is separate from the “unreserved” school district operating fund balance collections and reports. Audited fiscal year end fund balance data is submitted to the department under AS 14.17.505 and is defined by 4 AAC 09.160; this monitors the requirement for a district to not exceed a year-end unreserved operating fund balance of 10 percent of annual expenditures. The 10 percent fund balance limit was waived through the end of fiscal year 2025 (June 30, 2025), during which time a report on the forecasted unreserved operating fund balance is due to the legislature by February 15 (Chapter 2, SLA 2021, Section 10, Page 10, Lines 16-21 (HB 76)).

Data Variations

Due to the mid-fiscal year dates identified, the data can fluctuate between and within districts due to many reasons, including:

- Districts that receive Impact Aid have the balance of their current application receipts transfer from committed to unassigned at the beginning of the fiscal year.
- Municipal districts receive local contributions at different times, based on local processes. Some districts may receive a lump sum at the beginning of the fiscal year, some may receive monthly payments, and some may receive all or a portion of funds at different times of the year.
- Bulk purchases of fuel, food, etc. may occur at the beginning of the school year.
- The fund balance reporting will be impacted by budget true ups that occur as a result of the student count data reconciliation, projections to actuals.

Alaska Department of Education & Early Development

FY2024 School District **OPERATING FUND**: Current Fund Balance as of October 31, 2023

School District	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total
Alaska Gateway	267,969	-	477,556	(1,661,842)	-	(916,317)
Aleutian Region	96,598	-	53,094	28,747	128,130	306,569
Aleutians East	505,803	-	561,969	56,166	823,709	1,947,647
Anchorage	4,270,366	29,119,270	-	95,165,820	31,767,704	160,323,160
Annette Island	30,468	-	-	1,284,804	-	1,315,272
Bering Strait	1,930,298	-	-	-	-	1,930,298
Bristol Bay	32,495	54,613	91,359	(322,829)	-	(144,362)
Chatham	244,724	-	-	1,308,046	(363,770)	1,189,000
Chugach	106,605	896,478	-	1,148,165	-	2,151,248
Copper River	156,351	535,148	-	-	-	691,499
Cordova	121,845	-	-	-	797,017	918,862
Craig	-	873,631	-	1,457,980	-	2,331,611
Delta/Greely	938,151	697,785	186,207	439,653	-	2,261,796
Denali	149,025	-	-	2,727,984	779,092	3,656,101
Dillingham	3,344	-	318,247	-	-	321,591
Fairbanks	999,483	1,951,302	-	8,345,451	-	11,296,236
Galena	251,154	8,245,171	-	612,335	5,578,048	14,686,708
Haines	-	-	251,070	705,679	-	956,749
Hoonah	21,111	-	-	824,159	-	845,270
Hydaburg	8,883	-	-	-	(110,782)	(101,899)
Iditarod	321,398	-	-	-	1,143,483	1,464,881
Juneau	382,461	253,035	17,890	3,028,014	-	3,681,400
Kake	8,409	-	-	337,335	-	345,744
Kashunamit	512,330	-	-	3,093,291	-	3,605,621
Kenai Peninsula	2,000,320	2,916,112	4,225,327	2,877,353	16,696,081	28,715,193
Ketchikan	-	-	-	7,219,252	-	7,219,252
Klawock	735,885	593,239	-	-	345,440	1,674,564
Kodiak	362,173	-	1,500,000	5,466,780	5,209,606	12,538,559
Kuspuk	399,346	-	-	315,000	5,176,911	5,891,257
Lake and Peninsula	236,218	236,054	-	74,292	-	546,564
Lower Kuskokwim	10,263,501	-	-	8,487,117	11,507,238	30,257,856
Lower Yukon	1,154,503	-	-	-	17,045,963	18,200,466
Mat-Su	7,634,554	2,230,799	-	-	-	9,865,353
Nenana	93,720	1,273,962	-	-	1,397,001	2,764,683
Nome	421,555	-	-	183,073	2,518,196	3,122,824
North Slope	1,253,862	3,973,172	6,083,112	-	-	11,310,146
Northwest Arctic	1,520,272	-	8,395,071	-	-	9,915,343
Pelican	-	-	-	65,000	97,171	162,171
Petersburg	252,353	-	-	212,554	-	464,907
Pribilof	-	569,242	-	176,350	-	745,592
Saint Mary's *	*	*	*	*	*	-
Sitka	-	-	-	1,092,000	-	1,092,000
Skagway	10,617	-	-	-	1,900,930	1,911,547
Southeast Island	99,275	-	-	1,026,773	-	1,126,048
Southwest Region	1,350,636	-	-	5,900,672	1,554,211	8,805,519
Tanana	147,765	-	-	-	-	147,765
Unalaska	216	-	24,482	1,175,607	-	1,200,305
Valdez	-	-	-	-	-	-
Wrangell	198,035	-	-	513,806	-	711,841
Yakutat	-	-	-	529,989	(13,333)	516,656
Yukon Flats	228,903	-	-	-	548,349	777,252
Yukon Koyukuk	5,720,688	-	1,900,000	-	-	7,620,688
Yupiit	583,247	-	-	5,729,128	-	6,312,375
Total	46,026,915	54,419,013	24,085,384	159,623,704	104,526,396	388,681,411

* District did not respond to information requests as of 12/11/2023.

Alaska Department of Education & Early Development

FY2024 School District **SPECIAL REVENUE FUNDS**: Current Fund Balance as of October 31, 2023

School District	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total
Alaska Gateway	2,734,106	-	2,161,625	-	-	4,895,731
Aleutian Region	-	-	51,459	-	-	51,459
Aleutians East	-	-	-	1,889,047	844,480	2,733,527
Anchorage	2,865,782	7,037,971	-	8,703,059	-	18,606,812
Annette Island	5,251	-	1,320,340	18,533	(187,532)	1,156,592
Bering Strait	665,167	-	2,421,686	-	(279,054)	2,807,799
Bristol Bay	5,578	-	332,998	-	(4,783)	333,793
Chatham	17,578	-	342,413	-	(43,919)	316,072
Chugach	-	3,387	209,149	110,097	-	322,633
Copper River	-	-	(433,161)	-	-	(433,161)
Cordova	18,618	191,803	-	357,494	(10,494)	557,421
Craig	-	465,184	-	-	-	465,184
Delta/Greely	32,724	-	316,983	1,046,359	-	1,396,066
Denali	-	-	-	1,384,835	-	1,384,835
Dillingham	36,181	-	2,230,910	-	1,050,262	3,317,353
Fairbanks	1,108,453	4,744,881	-	3,116,458	-	8,969,792
Galena	-	-	282,000	-	-	282,000
Haines	-	-	170,137	61,653	(25,551)	206,239
Hoonah	47,431,636	6,236	55,253	-	-	47,370,147
Hydaburg	-	-	-	146,778	-	146,778
Iditarod	54,400	180,578	-	18,044	-	253,022
Juneau	31,324	-	984,024	3,046,115	-	4,061,463
Kake	15,811	-	-	15,512	-	31,323
Kashunamut	-	115,485	87,476	74,901	(243,834)	34,028
Kenai Peninsula	345,069	1,022,056	4,099,928	752,620	(774,879)	5,444,794
Ketchikan	-	1,031,943	-	-	-	1,031,943
Klawock	61,585	143,910	665,480	49,775	-	920,750
Kodiak	-	1,508,707	-	-	-	1,508,707
Kuspuk	15,254	-	-	1,670,469	-	1,685,723
Lake and Peninsula	67,582	-	113,492	-	(329,264)	(148,190)
Lower Kuskokwim	-	-	-	-	-	-
Lower Yukon	-	-	-	-	(1,061,083)	(1,061,083)
Mat-Su	-	455,671	17,959,878	6,944,059	(2,639,592)	22,720,016
Nenana	-	-	-	13,430	-	13,430
Nome	2,475	381,230	2,270,891	221,845	(26,590)	2,849,851
North Slope	1,153,667	2,210,901	2,720,466	6,198,174	(1)	12,283,207
Northwest Arctic	-	585	-	189,536	(957,824)	(767,704)
Pelican	-	-	-	4,885	-	4,885
Petersburg	6,798	-	-	610,307	-	617,105
Pribilof	-	-	-	21,099	-	21,099
Saint Mary's *	*	*	*	*	*	*
Sitka	-	-	1,042,456	86,449	-	1,128,905
Skagway	-	-	-	633,771	667,371	1,301,142
Southeast Island	11,709	185,702	1,020,352	38,816	(60,399)	1,196,180
Southwest Region	278,054	-	1,233,795	-	-	1,511,849
Tanana	-	-	-	100,255	-	100,255
Unalaska	11,947	-	126,720	60,688	(149,933)	49,422
Valdez	25,859	-	-	1,027,506	-	1,053,365
Wrangell	-	378,000	342,428	-	-	720,428
Yakutat	-	-	96,666	119,822	-	216,488
Yukon Flats	-	-	-	-	161,944	161,944
Yukon Koyukuk	-	-	-	-	(81,585)	(81,585)
Yupiit	538,247	-	18,307	115	(339,262)	217,407
Total	57,540,855	20,064,230	42,244,151	38,732,506	(4,491,522)	154,090,221

* District did not respond to information requests as of 12/11/2023.

Alaska Department of Education & Early Development

FY2024 School District CAPITAL PROJECT FUNDS: Current Fund Balance as of October 31, 2023

School District	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total
Alaska Gateway	-	-	-	-	-	-
Aleutian Region	-	-	1,156,200	-	-	1,156,200
Aleutians East	-	-	-	1,263,996	-	1,263,996
Anchorage	-	-	24,958,101	56,242,623	-	81,200,724
Annette Island	-	-	7,446,869	4,650	(239,937)	7,211,582
Bering Strait	-	-	13,876,189	-	-	13,876,189
Bristol Bay	-	-	144,274	-	-	144,274
Chatham	-	-	154,350	-	-	154,350
Chugach	-	-	343,144	-	-	343,144
Copper River	-	-	792,269	-	-	792,269
Cordova	-	-	-	456,895	-	456,895
Craig	-	841,513	355,000	-	-	1,196,513
Delta/Greely	-	-	-	1,544,952	-	1,544,952
Denali	-	-	-	2,218,795	(1,956,800)	261,995
Dillingham	-	-	-	-	207,770	207,770
Fairbanks	-	474,718	-	-	-	474,718
Galena	-	-	12,421,374	-	-	12,421,374
Haines	-	-	539,244	19,611	7,882	566,737
Hoonah	-	-	721,902	-	-	721,902
Hydaburg	-	-	-	-	-	-
Iditarod	-	-	-	2,406,590	-	2,406,590
Juneau	-	-	-	-	-	-
Kake	-	-	-	172,797	295,887	468,684
Kashunamit	-	-	-	221,822	-	221,822
Kenai Peninsula	-	-	-	-	-	-
Ketchikan	-	-	-	(506,748)	-	(506,748)
Klawock	-	-	1,229,603	-	-	1,229,603
Kodiak	-	-	1,235,437	-	-	1,235,437
Kuspuk	-	-	-	1,385,681	-	1,385,681
Lake and Peninsula	-	-	186,888	-	(34,200)	152,688
Lower Kuskokwim	-	-	50,901,509	-	-	50,901,509
Lower Yukon	-	-	-	3,053,262	-	3,053,262
Mat-Su	-	-	4,261,182	142,418	(1,058,515)	3,345,085
Nenana	-	-	-	-	-	-
Nome	-	-	3,334,071	-	(472,681)	2,861,390
North Slope	-	-	-	-	-	-
Northwest Arctic	-	53,385	-	2,971,774	(687,841)	2,337,317
Pelican	-	-	-	573,633	-	573,633
Petersburg	-	-	-	568,202	-	568,202
Pribilof	-	-	-	162,450	-	162,450
Saint Mary's *	*	*	*	*	*	*
Sitka	-	-	-	-	-	-
Skagway	-	-	-	117,277	-	117,277
Southeast Island	-	-	560,841	-	(1,069,019)	(508,178)
Southwest Region	-	-	936,469	-	-	936,469
Tanana	-	-	-	-	276,042	276,042
Unalaska	-	-	1,592,465	-	-	1,592,465
Valdez	-	-	1,405,304	-	-	1,405,304
Wrangell	-	-	-	1,349,065	-	1,349,065
Yakutat	-	-	1,257,044	-	-	1,257,044
Yukon Flats	-	-	-	3,389,958	-	3,389,958
Yukon Koyukuk	-	-	-	-	(1,398,560)	(1,398,560)
Yupiit	-	-	-	172,402	-	172,402
Total	-	1,369,616	129,809,729	77,932,105	(6,129,972)	202,981,477

* District did not respond to information requests as of 12/11/2023.

Alaska Department of Education & Early Development

FY2024 School District OTHER GOVERNMENTAL FUNDS: Current Fund Balance as of October 31, 2023

School District	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total
Alaska Gateway	-	-	-	-	-	-
Aleutian Region	-	-	-	-	-	-
Aleutians East	-	-	-	-	-	-
Anchorage	-	-	-	-	(25,372,175)	(25,372,175)
Annette Island	-	-	-	-	-	-
Bering Strait	-	-	672,000	-	-	672,000
Bristol Bay	-	217,633	-	-	-	217,633
Chatham	-	-	-	-	-	-
Chugach	-	-	640,256	119,097	(486,672)	272,681
Copper River	180,357	103,405	282,957	-	-	566,719
Cordova	-	-	-	-	-	-
Craig	-	-	-	-	-	-
Delta/Greely	-	-	-	-	-	-
Denali	-	-	493,273	-	(450,840)	42,433
Dillingham	-	-	-	-	-	-
Fairbanks	-	-	-	-	-	-
Galena	-	-	-	-	-	-
Haines	-	-	-	-	-	-
Hoonah	-	-	-	-	-	-
Hydaburg	-	-	-	-	-	-
Iditarod	-	-	-	-	-	-
Juneau	38,257	-	-	-	(38,257)	-
Kake	-	-	-	-	-	-
Kashunamuit	-	26,005	-	-	-	26,005
Kenai Peninsula	-	-	-	-	-	-
Ketchikan	-	-	-	87,920	-	87,920
Klawock	-	-	-	-	-	-
Kodiak	-	-	-	-	-	-
Kuspuk	-	-	-	-	-	-
Lake and Peninsula	-	260,048	-	-	(2,706)	257,342
Lower Kuskokwim	-	-	-	1,413,761	-	1,413,761
Lower Yukon	-	-	-	-	-	-
Mat-Su	-	-	-	1,091,797	(466,536)	625,261
Nenana	-	-	-	-	-	-
Nome	-	-	-	-	-	-
North Slope	-	-	-	-	-	-
Northwest Arctic	-	-	-	-	-	-
Pelican	-	-	-	11,169	-	11,169
Petersburg	-	69,966	-	-	-	69,966
Pribilof	-	-	-	60,751	-	60,751
Saint Mary's *	*	*	*	*	*	-
Sitka	-	-	-	-	-	-
Skagway	-	-	-	-	-	-
Southeast Island	-	-	-	-	-	-
Southwest Region	-	-	-	-	-	-
Tanana	-	-	-	-	-	-
Unalaska	-	190,135	97,602	28,561	(149,582)	166,716
Valdez	-	-	-	-	-	-
Wrangell	-	-	-	-	-	-
Yakutat	-	-	-	-	-	-
Yukon Flats	-	-	-	-	-	-
Yukon Koyukuk	-	-	-	-	-	-
Yupiit	-	-	-	-	-	-
Total	218,614	867,192	2,186,088	2,813,056	(26,966,768)	(20,881,818)

* District did not respond to information requests as of 12/11/2023.

FY2024 HB 39 Fund Balance Report School District Comments

Alaska Gateway

No comments.

Aleutian Region

Special Revenue: This entire balance is related to student activity funds.

Capital: Funds committed to capital projects for deteriorating infrastructure.

Aleutians East

Operating: Fund balance could be needed, as the budget was based on an increase in the base student allocation (BSA).

Special Revenue: Special revenue fund balances to maintain programs.

Capital: Capital funds for future needs (old Sand Point School building and King Cove School playground).

Anchorage

Operating: Anchorage has two fund balances reservations that are included in the State's definition of unreserved but are classified elsewhere in compliance with GASB 54. The first is \$26.3 million that is restricted by the municipality of Anchorage to preserve the municipality's bond rating. The second item is \$32.5 million that is assigned for subsequent year's expenditures, or the amount of fund balance the board has authorized to use to balance the FY2024 budget.

Anchorage cautions users of this report against extrapolating the data for the entire year as there are a number of timing issues that significantly change the amount of fund balance available. A few examples are: 1.) The district does not receive any tax payments from the municipality until December. Not receiving payments in 12 equal installments will lend itself to underreporting of fund balance. 2.) The teachers payroll is paid from September through June with two additional payments being made in May which would lend itself to overreporting fund balance. 3.) The district will not receive any one-time funds until February or March and any adjustment to State revenue based on the OASIS count won't begin to be adjusted until April.

Special Revenue: Includes Student Transportation, Food Service, and Student Activities Funds. Grants have been excluded as revenues are equal to expenditures and no net fund balance is reported.

Capital: Residual funds are mostly due to State Bond Debt Reimbursement that has been assigned to capital needs within the district.

Other Governmental: Debt Service Fund reduction is due the timing of bond payments and not receiving any tax payments from the municipality until December. Anchorage expects this fund to be positive by the fiscal year end.

Annette Island

Operating: FY2024 Budget is \$650k into fund balance, \$5.7 million of Impact Aid was moved into unreserved as of 7/1/2023.

Special Revenue: The committed fund balance is money designated for Early Education grades PreK-1.

Capital: \$4.2 million of the committed fund balance is for a facilities building.

Bering Strait

Operating: Higher unreserved fund balance due to committed Impact Aid monies received in FY2023 to be used in FY2024.

Bristol Bay

Operating: Borough appropriation does not arrive until November, assigned is negative due to deficit of revenue over expenses as of 10/31/2023.

Special Revenue: Food service fund negative at 6/30/2023 and costs will exceed revenue in FY2024.

Other Governmental: Student, sports, community, and scholarship funds.

Chatham

Operating: Cash Basis.

Special Revenue: Cash Basis.

Capital: Cash Basis.

Other Governmental: Cash Basis.

Chugach

No comments.

Copper River

Special Revenue: Transportation and Food Service.

Capital: Building Improvements.

Cordova

Operating: At the Cordova School District, Certificated Teaching salaries are distributed to staff between August and June, which causes an inflated position perspective when comparing the point-in-time General Fund balance to the annual budget. If operating costs and revenue flow according to the annual budget, the projected Fund Balance, as a percentage of current year budgeted expenses, drops below eight percent.

Special Revenue: The deficit in the Unassigned Fund Balance reflects costs that will be covered by transfers from the General Fund later in the year. Additionally, since the district was discouraged from reporting the deficit balances in their cost reimbursement grant funds, it should at least be noted that, while the district is waiting for reimbursement, cash needed to initially cover the costs incurred under those grants is provided by the General Fund balance. As of 10/31/2023, the General Fund - Due From

Other Funds balance related to those grants was \$153,306. This accounts for 20% of the point-in-time fund balance. This is but one example of why carrying a fund balance is crucial to district operations.

Capital: Around 80% of this balance is identified for future facility needs and major equipment replacements.

Craig

No comments.

Delta/Greely

Special Revenue: Removed the \$44,251 from the \$617,400 to get the assigned fund balance.

Capital: \$654,675 is from page 63 school replacement match combined with \$890,277 which is a capital project from FY2021.

Denali

No comments.

Dillingham

No comments.

Fairbanks

Operating: What appears as a large unreserved FY2024 fund balance as of 10/31/2023 is related to the Borough Appropriation of \$54 million being provided as a lump sum at the beginning of the school year.

Special Revenue: Assigned fund balance is related to transfers from the General Fund to the Transportation Fund in order to cover the cost of transportation that exceeds current State of Alaska Pupil Transportation Funding.

Galena

Special Revenue: Grants are usually zeroed out. \$282k is transfers to offset program shortages.

Capital: Estimated for projects in process or in planning.

Haines

Operating: Committed Insurance Expense.

Hoonah

No comments.

Hydaburg

No comments.

Iditarod

No comments.

Juneau

Operating: Fund Balance is committed based upon board approval. Juneau School District receives its local contribution in July.

Capital: No fund balance in Capital Funds.

Other Governmental: Nanny Dryden Permanent Fund.

Kake

No comments.

Kashunamiat

This is a snapshot in time and because the district does not perform a hard close each month, the following has *not* been adjusted/calculated because that is only done once a year at year-end when the district closes the books using the modified accrual basis of accounting. Small districts do not perform a hard close every month because that would require an additional staff member who did nothing but closing entries, etc. and the district does not have the budget for that. Therefore, interim fund balance reports have many assumptions and simplifications – such as:

- Special Education – the district does not know until the school year is underway what mandated services will be for the number of intensive students until count – that would also affect our fund balance if additional services are required for which the district has not budgeted because they were unknown at the time the budget was drafted.
- The district pays for the entire years' worth of software, auto, property, crime, liability insurance, worker's compensation insurance up front in July.
- Teachers are paid in 24 paychecks but work mid-August through May, so the district starts the year with a lag in expenses and then has large payrolls in May/June to pay the remainder of the teacher contracts. This increases the district's interim fund balance until payment occurs. Salaries/Benefits are 55% of the district's total budget.
- Fuel inventory – purchased in bulk up front but the majority of the bulk fuel purchased resides at the tank farm.
- Other lags in expenses – i.e. the district pays expenses after they are incurred so all food service, maintenance and operations (M&O) (General Fund), professional services, etc. are not paid until the district receives the services and the invoice and pays same; this results in what appears to be a higher fund balance.
- Kashunamiat School District performs a true-up on their current year budgets once they know all the newly hired staff salaries and health coverages chosen as well as any changes to revenues once the count period has concluded. This will affect the fund balance percent calculation.
- Impact Aid – the district has received minimal payments to date, but will likely receive the bulk in the winter/spring.
- Professional Services – the district has many professional service contracts that are not showing as encumbrances, however, the budget line item in which they will be paid is budgeted for those amounts and nothing more.

Special Revenue: Cash Basis.

Capital: Cash Basis.

Other Governmental: Cash Basis.

Kenai Peninsula

Operating: This calculation does not include salaries and benefits that are obligated and encumbered. In-kind budget is \$14,292,451 and is not encumbered. Utilities are not encumbered. This number is not an accurate representation of fund balance. It truly is a snapshot in time that does not take into account items like teachers' pay, that is earned and obligated, but will be paid later in the year. The Kenai Peninsula Borough School District's regular payroll runs happen on a monthly basis, so there are wages for all staff that was earned in the second half of October (10/16-10/31) that will not be paid until 11/30/2023. That is approximately 1,100 employees plus substitutes and temporary hires. Utilities that are owed but not paid as of the date of the report.

Ketchikan

Operating: The Ketchikan Gateway Borough (KGB) appropriated all required and approved discretionary funds at the beginning of FY2023-2024, which means the Ketchikan Gateway Borough School District (KGBSD) has access to those funds as of October 31, 2023. However, with a negative beginning fund balance and an approved budget that had only a slight excess of \$18,000, the reported fund balance (cash basis), is assigned for expenditures for the remainder of the fiscal year. Additional comment: Without the KGB appropriation being booked for the entire year, the district would be in a negative fund balance position as of October 31, 2023.

Special Revenue: The balance is the combined fund balances of Food Service and Student Transportation on a cash basis.

Capital: Amount represents, on a cash basis, unreimbursed expenditures for capital projects and major maintenance.

Klawock

Operating: Received 2024 Impact Aid in early October - \$497k.

Kodiak

Operating: \$2,544,144.86 of fund balance has been used to balance the FY2024 Budget.

Kuspuk

No comments.

Lake and Peninsula

Special Revenue: 6/30/2023 Food Service Fund Balance (\$135,433).

Other Governmental: Student, Community, Housing deposits, and Scholarships. New GASB rules changed these agency funds.

Lower Kuskokwim

No comments.

Lower Yukon

Special Revenue: Teacher housing, Residential, and Food Service.

Mat-Su

No comments.

Nenana

No comments.

Nome

Operating: Cash Basis. Additionally, budgeted expenditures will rise as the district has not yet submitted the FY2024 first budget revision to include the five percent salary schedule increase that went into effect after conclusion of negotiations, which was after the original FY2024 budget process. Additionally, a higher intensive student count means more needs for one-to-one teachers (more expense).

Special Revenue: Cash Basis.

Capital: Cash Basis.

North Slope

No comments.

Northwest Arctic

Operating: Nonspendable Fund Balance based on inventory. Unreserved is projected FY2024 fund balance. Committed fund balance is prior year fund balance, minus expenditures, plus revenue, minus nonspendable and unreserved. Committed by Board Approval of general funds for instructional purposes.

Pelican

No comments.

Petersburg

Operating: Cash Basis. Only encumbrances that the district has purchase orders open for are accounted for under the assigned fund balance.

Special Revenue: Cash Basis.

Capital: Cash Basis.

Other Governmental: Cash Basis.

Pribilof

No comments.

Saint Mary's

District did not respond to information requests as of 12/11/2023.

Sitka

Operating: Sitka receives \$641,000 monthly city contributions with the exception of two payments in May, which is for both May and June.

Special Revenue: Committed balances include student activities and other non-reimbursing grants.

Skagway
No comments.

Southeast Island

This is a snapshot in time and because the district does not perform a hard close each month, the following has *not* been adjusted/calculated because that is only done once a year at year-end when the district closes the books using the modified accrual basis of accounting. Small districts do not perform a hard close every month because that would require an additional staff member who did nothing but closing entries, etc. and the district does not have the budget for that. Therefore, interim fund balance reports have many assumptions and simplifications – such as:

- Special Education – the district does not know until the school year is underway what the mandated services will be for the number of intensive students until count – that would also affect the fund balance if additional services were required for which the district did not budget because they were unknown at the time the budget was drafted.
- The district pays for the entire years' worth of software, liability insurance, and worker's compensation insurance up front in July.
- Teachers are paid in 12 paychecks but work mid-August through May, so the district starts the year with a lag in expenses and then have large payrolls in May/June to pay the remainder of the teacher contracts. This increases the district's interim fund balance until payment occurs. Salaries/Benefits are 65% of the district's total budget.
- Fuel inventory – purchased in bulk up front for some site, but the majority of the bulk fuel purchased resides at the tank farm; the district budgets for what they have used historically with any increases based on the market.
- Other lags in expenses – i.e. the district pays expenses after they are incurred so all food service, pupil transportation, maintenance and operations (M&O) (General Fund), professional services, etc. are not paid until the district receives the services and the invoice and pays the bills; this results in what appears to be a higher fund balance.
- Districts usually perform a true-up on their current year budgets once they know all the newly hired staff salaries and health coverages chosen as well as any changes to revenues once the count period has concluded. This will affect the fund balance percent calculation.
- Timber Receipts – historically Southeast Island School District has received these funds in one lump sum in May or June.
- Professional Services – The district has many professional service contracts that are not showing as encumbrances, however, the budget line item in which they will be paid is budgeted for those amounts and nothing more.

Operating: One time negotiated rural pay differential not budgeted will reduce the fund balance as will additional special education services required to ensure the district is in compliance with Federal and State regulations.

Special Revenue: The district has applied for a housing grant and will need to match 15% which could be as much as \$400k.

Capital: Cash Basis.

Southwest Region

Operating: Working with a tight budget and not able to retain teachers with our beginning salary. Limited resources so no additional steps can be added to their current schedule.

Capital: Funds needed for aging infrastructure on eight schools and district office.

Tanana

Operating: Nonspendable is Inventory and Prepaid items.

Special Revenue: Assigned - Food Service and Activities Funds. The Tanana City School District historically did not participate in the National School Lunch Program; FY2024 is the first year.

Unalaska

Operating: June, July, and August (2023) Certified Staff payrolls are posted in June 2023 (FY2023). The same will happen for FY2024. This is a fourth of the budgeted certified salary that will only show as expenses in the end of FY2024. Budget revisions happen in December, so there are currently no changes in budgeted expenditures.

Valdez

No comments.

Wrangell

Operating: Wrangell receives two payments from the City, 50% of total city funding for FY2024 is included. Our payroll expenses lag by one month, so October time/contracts are not paid until November and are therefore not included. Our two principals are currently paid from ESSER III which expires at the end of FY2024, so the Unreserved Fund balance will be used in FY2025 against increased expenses (~\$290,000) in this area that is not budgeted in the General Fund in FY2024.

Special Revenue: Restricted balance is an Environmental Protection Agency (EPA) grant for a new, electric bus and cannot be spent on anything else. Committed balances include student activities and other non-reimbursing grants.

Capital: Funds for emergency repairs/maintenance, and also for grant matching for upcoming major capital projects.

Yakutat

Operating: Cash Basis.

Special Revenue: Cash Basis.

Capital: Both buildings are in need of repairs. The roof at the high school is in the process of being repaired/replaced.

Other Governmental: Cash Basis.

Yukon Flats

No comments.

Yukon Koyukuk

Operating: The district is finalizing their audit this week and will have updated numbers. Reported information is FY2022 audit numbers with an adjustment for current revenue and expenditures, and the capital commitment that has not been transferred.

Special Revenue: Expenditures exceed funds received.

Capital: Expenditures exceed capital funds received.

Yupiit

No comments.

Current Fund Balance Report - Fund Definitions

Fund Type	Definition
School Operating Fund	General Fund (School Operating Fund) is the fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund. Fund code 100.
Special Revenue Funds	Special Revenue Funds are funds used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. More than one special revenue fund may need to be established. Fund codes 200 - 399.
Capital Project Funds	Capital Projects Fund is a fund used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those or proprietary funds or trust funds). To account for resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by state construction grants, bonded indebtedness, and district designated capital projects. Fund codes 500 - 579.
Other Governmental Funds	Other Governmental Funds includes (1) Debt Service and (2) Permanent Funds. DEBT SERVICE FUND - A fund used to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used if legally mandated, as well as for the accumulation of resources for, and the payment of, general long-term debt obligations maturing in future years. Fund Code 400. PERMANENT FUND - A fund used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs. Fund codes 580 - 599.
Excluded Funds	<p><i>Please EXCLUDE the following funds from this report. The previous version of this report inaccurately listed non-governmental funds in the Other Governmental Funds category.</i></p> <p>ENTERPRISE FUND - A fund used to account for any activity for which a fee is charged to external users for goods or services. These funds are used to account for activities, that are self-supporting either on a short term or long term basis such as a swimming pool or a resale house construction project. More than one enterprise fund may need to be established. Fund codes 600 - 649.</p> <p>INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. Fund codes 650 - 699.</p> <p>AGENCY FUND - A fund used to account for assets held by the district acting as an agent for others. Fund codes 700 - 759.</p> <p>TRUST FUND - These funds account for assets held by a school district in a trustee capacity for others - e.g., members and beneficiaries of pension plans and other post employment benefit (OPEB) plans, external investment pools, or private-purpose trust arrangements - and that therefore cannot be used to support the school district's own programs. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds. More than one trust fund may need to be established. Fund codes 760 - 769.</p>

Taken from: *Alaska Department of Education & Early Development, Uniform Chart of Accounts, 2018 Edition*

https://education.alaska.gov/publications/chart_of_accounts.pdf

Section: Fund Classifications

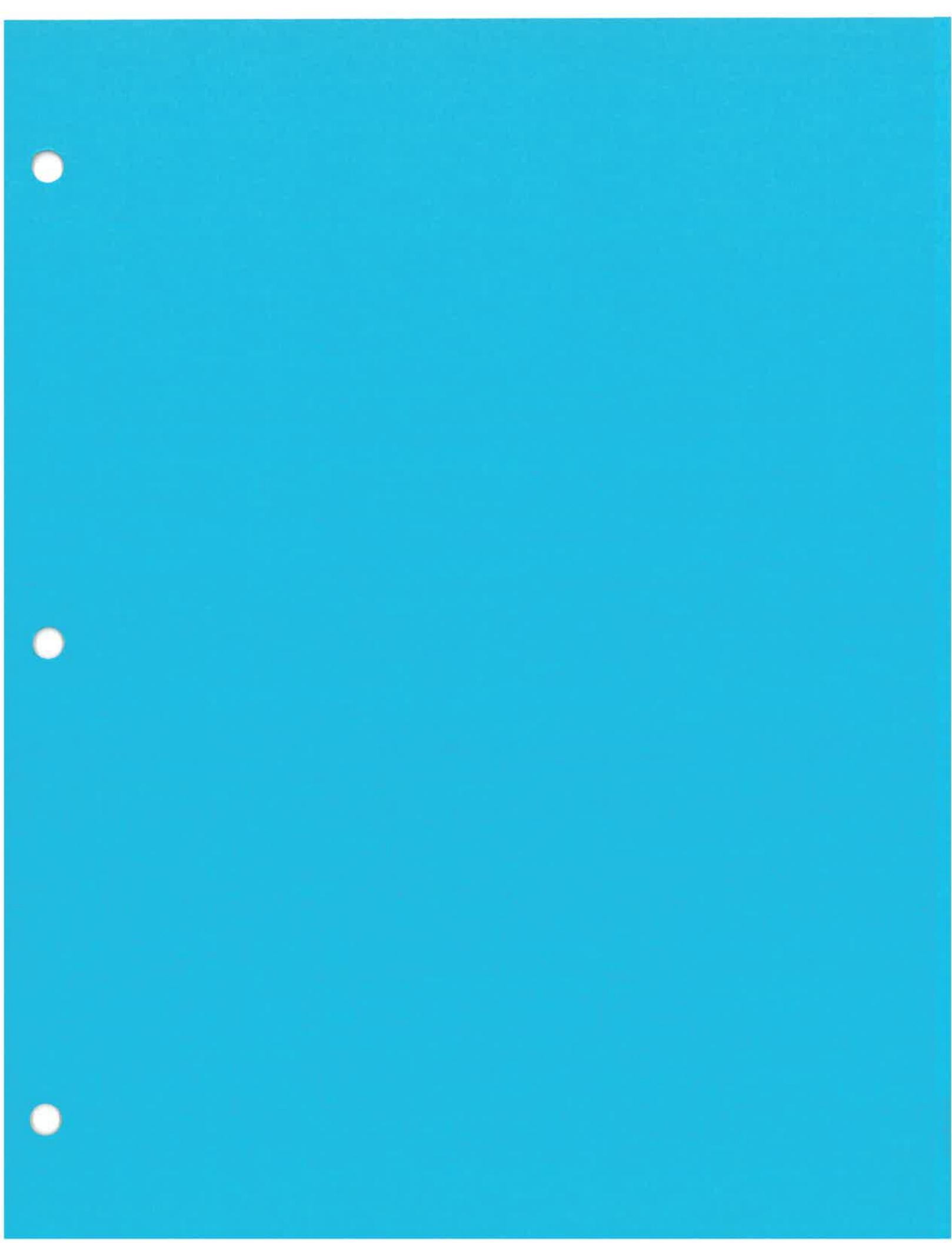
Current Fund Balance Report - Fund Balance Definitions

Category	Definition
Nonspendable Fund Balance	Nonspendable fund balance represents the amount of fund balance that cannot be spent because either (a) it is not in spendable form (most commonly evidenced by inventory, prepaid assets, and long-term portions of receivables); or (b) it is legally or contractually required to remain intact (most commonly evidenced by the nonexpendable principal in a permanent fund). There is an enforceable requirement that the money be maintained intact and thus cannot be used. This would include items that are not in cash or not expected to be converted to cash such as inventory, supplies, and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund. For example, a donation to the district that stipulates only the interest earnings on that donation can be spent would be considered as a part of "nonspendable" fund balance. Object code 810.
Restricted Fund Balance	Restricted fund balance should be reported to reflect legally enforceable constraints placed on the use of resources that are either (a) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. This would include an unexpended student allotment provided through a correspondence study program. Object code 819.
Committed Fund Balance	Committed fund balance represents formal constraints imposed through formal action at the district's highest level of decision making authority (generally the school district's governing board). Object code 820.
Assigned Fund Balance	Assigned fund balance represents intentional constraints placed on resources by the governing board or its appointees' intent to be used for specific purposes, but meet neither the restricted nor the committed forms of constraint. The creation of these constraints does not require formal action, although formal action to enact is not prohibited and formal action is not required to reverse that classification. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds after nonspendable, restricted, and committed balances have been identified (unless the residual amount is negative, which would require presentation as unassigned fund balance). This would include encumbrances, Impact Aid advances, and self-insurance. Object code 830.
Unassigned Fund Balance	The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified. For the general fund, unassigned fund balance may represent either a positive or negative balance. In funds other than the General Fund, an Unassigned Fund Balance may be used only if their respective residual balances are negative. The unassigned fund balance classification is used for special revenue, debt service, capital projects, or permanent funds only if the residual amount of fund balance is negative. It is also used to report the residual amount for all other governmental funds after nonspendable, restricted, and committed balances have been identified, if the residual amount is negative. Object code 845.
Unreserved Fund Balance	Per Alaska Statute 14.17.505 (https://www.akleg.gov/basis/statutes.asp#14.17.505) and 4 AAC 09.160 (https://www.akleg.gov/basis/aac.asp#4.09.160)

Taken from: *Alaska Department of Education & Early Development, Uniform Chart of Accounts, 2018 Edition*

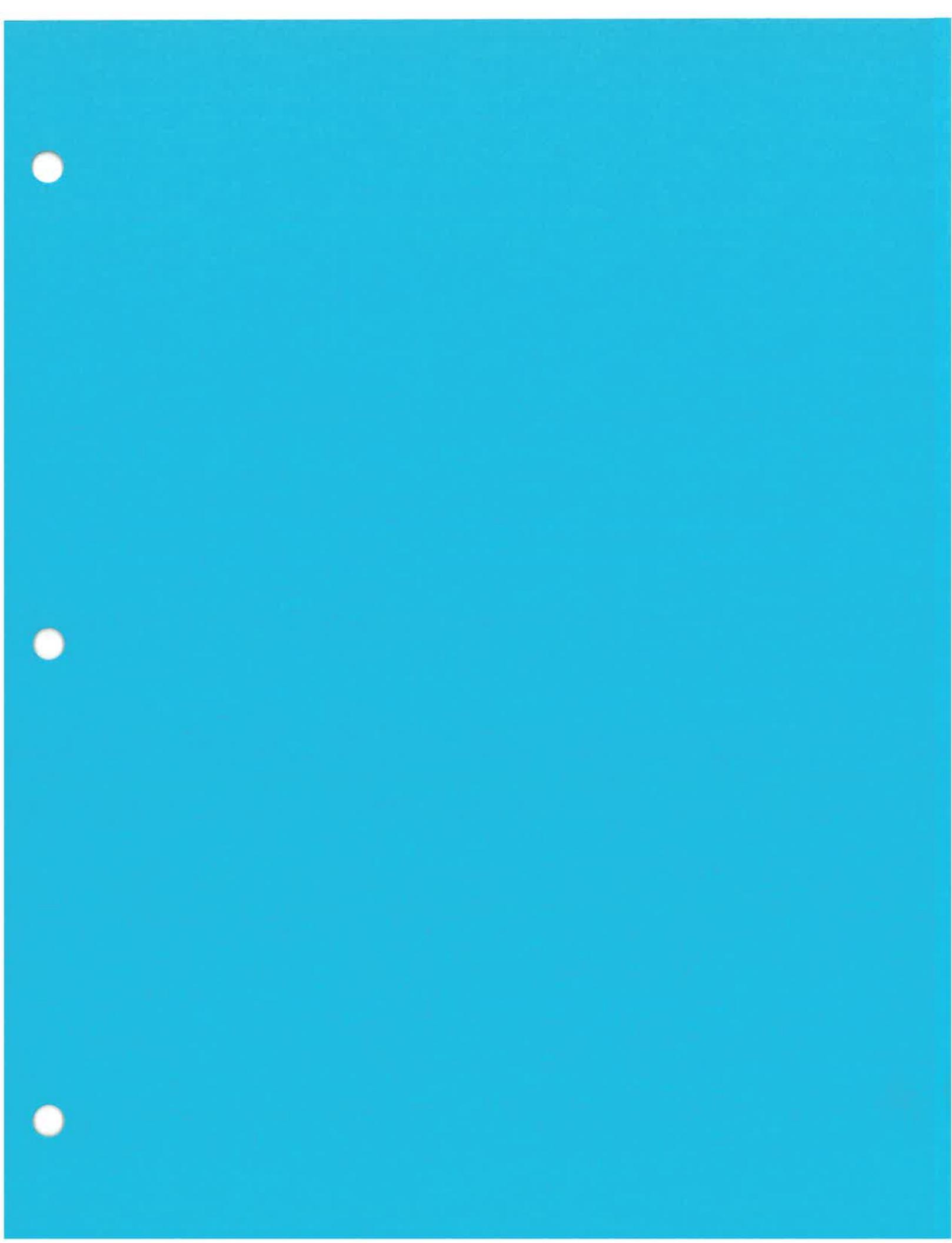
https://education.alaska.gov/publications/chart_of_accounts.pdf

Section: Object Codes - Balance Sheet/Statement of Net Position



Regular School Board Meeting
Date: Thursday, January 18, 2024
Employment Item on the Agenda

1. The next Employment item(s) on the agenda is/are **Action** items.
 - a. I recommend Andrea Sharp for the Teacher aide position.



To: KSD Board Members: Jeremy Tuluk, John Atchak, Liana Pingayak, Pius Imgalea, Dottie Chayakun
cc: Lucienne Smith, Dave Herbert, Falon Tardiff
From: Jeanne Campbell, Superintendent
Topic: January 18, 2024 report

Board Business - Next Board Meeting January 18, 2023 at 7:00 pm, Work Session is Wednesday, January 17, 2023 at 6:00 pm.

2022 - 2027 Strategic Plan Goals -

1. All students in Kashunamiat School District will interact with Elders to help develop pride, respect, and Cup'ik Values.
 - Tony Umugak and Katheryn Tangiegak serve as Elders in the school three days a week.
2. The Kashunamiat School District will encourage classified staff to become certified teachers and strive to recruit local Chevak residents to become certified teachers and administrators.
 - UAF is offering another course in the Spring. It is time to recruit again.
 - HS students who did not complete the course are able to take it again in the spring to finish it.
3. Every Middle School and High School student will explore career options and develop a career plan.
 - No Action as of yet
4. Kashunamiat School District will ensure that all student data will be reviewed regularly to identify and provide timely academic support.
 - January 11-12, 2023 Professional Development will focus on this. Molly McCormick and a leader will guide GL K-5 to create data walls and student folders. Deanne Carroll will guide GL06-12. She will actually teach the school and district leaders how to facilitate it - a train the trainer event. She will then attend virtually to guide the process.

Professional Development - January 11-12, 2023 MAP & Literacy Screener Growth analysis, Data walls, Student academic goal setting.

1. Outcome: teachers will create a schedule to have data conversations with each student about their data results and set some goals.
2. Outcome: teachers will create an Action Plan using map data and reports (class breakdown, student profile) to group students according to needs and differentiate instruction.

There is a lot to learn about the plethora of data that can be accessed in the MAP Reports. I highly recommend that we consider sending a lead teacher from each grade level group 3-5, 6-8, 9-12, a school administrator and a district administrator to the conference listed below. This conference is not budgeted for this year, but is something to consider moving forward.

- NWEA (MAP) Fusion Conference, Denver, Colorado, June 27-29, 2024; registration opens January. This conference is recommended for school leaders and teacher leaders. The more I learn about the MAP assessment, the more I realize there the staff needs to learn how to apply the multiple resources available to assist with the data analysis of student assessments.

Continuing Education -

- AK Reads Act - Attending mandated courses to be compliant with this.
 - Cohort 14 - LETRS for Admin: Session 1 (State Mandated Expectations)
 - SOR for Leaders Winter Orientation (State Mandated Expectations)

Personnel Update - Positions Posted

- .5 FTE Library Aide

- Special Education Teacher

District Operations -

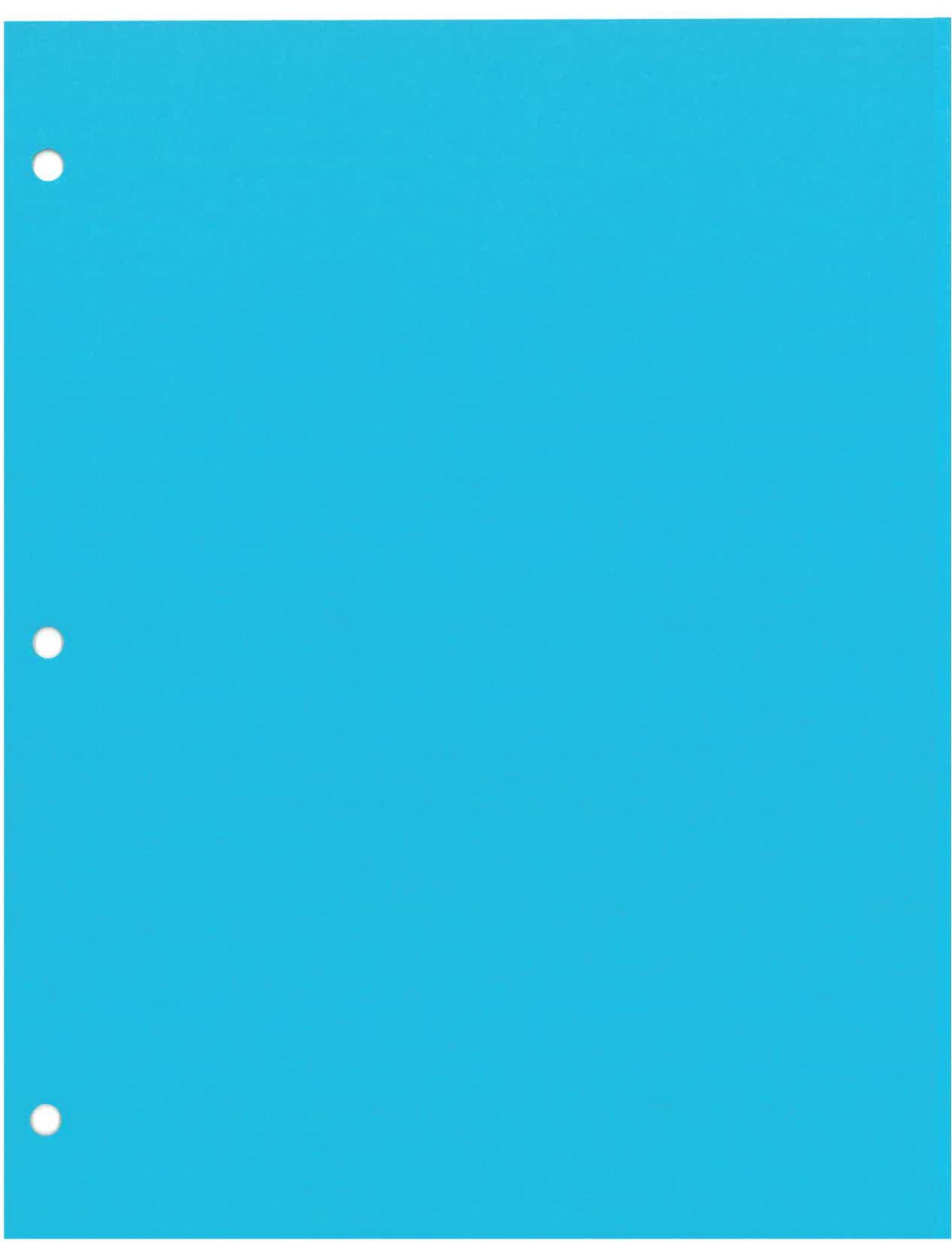
Building Operations -

- **CIP Application** - It turns out that there is a lot of turn over in the facilities management department at DEED. As a result updates on the CIP list is non-existent.

ESEA Consolidated Grant Audit - I have no updated information on this item.

Future Travel:

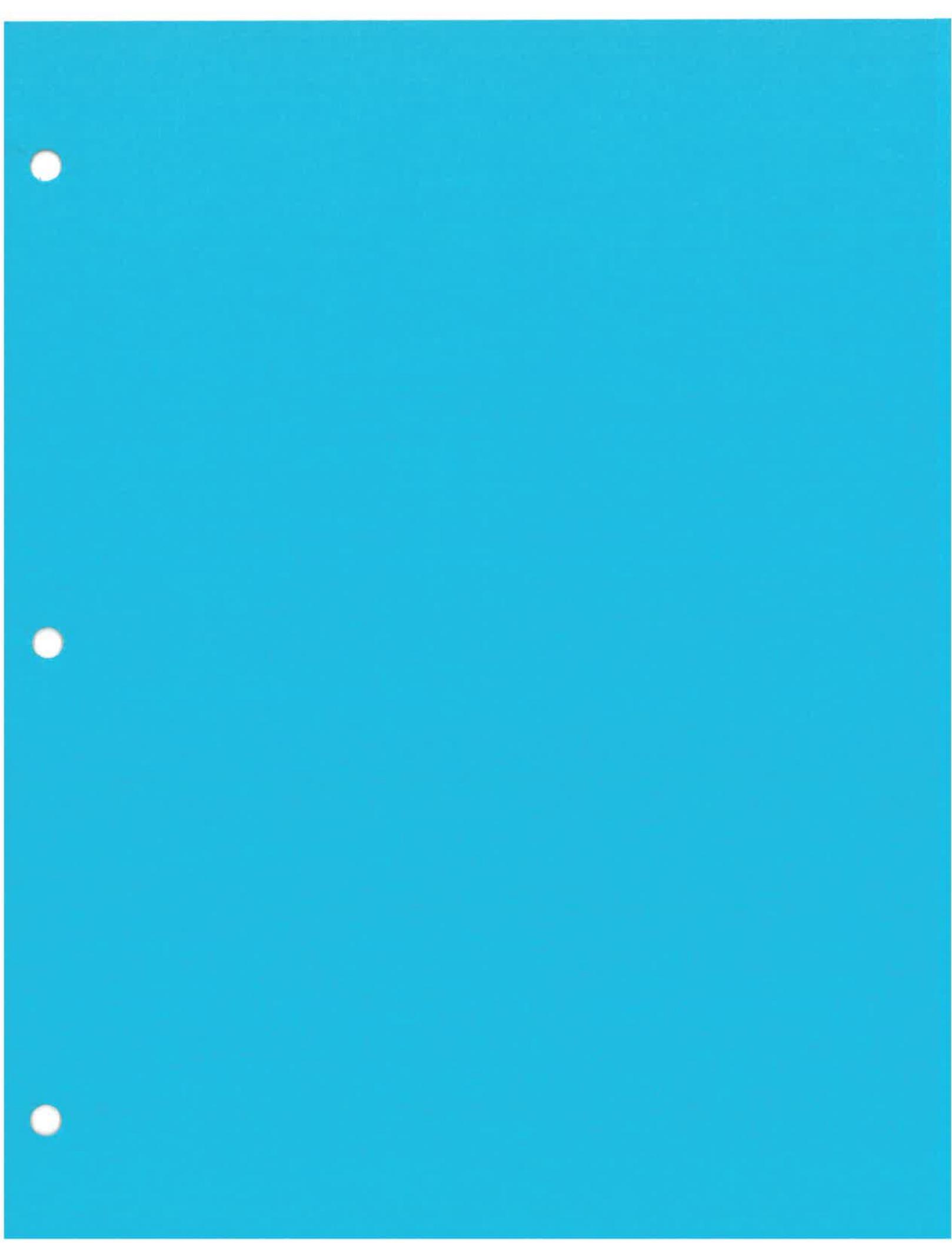
- **January 26-28, 2024, MTSS / RTI Conference (ANC)** - Bethany Ulroan, Alan Antiniero, Jonalyn Mallhan, Erwin Marcello, Elena Swenson, Thomasina Tall, Janice Jalalon, Stephanie Benson, Lillian Olson, Ashy Thornburg, Wallace Abernathy
- **February 2, 2024, UAF GYO Workshop (ANC)** - Jeanne Campbell
- **February 3-7, 2024, ACSA Legislative Fly-in (Juneau)** - Jeanne Campbell
- **February 8-11, 2024 Leadership Academy & Legislative Fly-In and Youth Advocacy Institute** —Juneau - all board members.
 - February 8, 2024 Board Self Evaluation
 - February 9, 2024 Legislator Meetings
 - February 10 - 11, 2023 AASB conference; Late afternoon flight to Anchorage
 - February 12, 2024 Travel to Chevak.
- **March 19-20, 24; PERC Job Fair** - Your registration for the PERC 2024 Education Job Fair has been approved! PERC Education Job Fair, Wednesday, March 20, 2024, 9:30 am - 3:00 pm (eastern time) Monroeville Convention Center in Monroeville, PA
 - Jeremy Tuluk, Lillian Olson, Jeanne Campbell, and another teacher.
 - I will be taking personal leave 3/22, 26-29.
- **April 18, 24, The School Improvement Spring Convening** at the Dena'ina Center in downtown Anchorage. Jeanne Campbell & Falon Tardiff
- **April 19-21, 24, Science of Reading Symposium** at the Dena'ina Center in downtown Anchorage. Jeanne Campbell, Falon Tardiff, Phillip Tulim, Lisa Unin, Cora Charles, Monica Friday.



Kashunamiut School District
985 KSD Way
Chevak, AK 99563
907-858-6127

To: KSD Board Members
From: Falon Tardiff, Principal
Topic: January Board Report

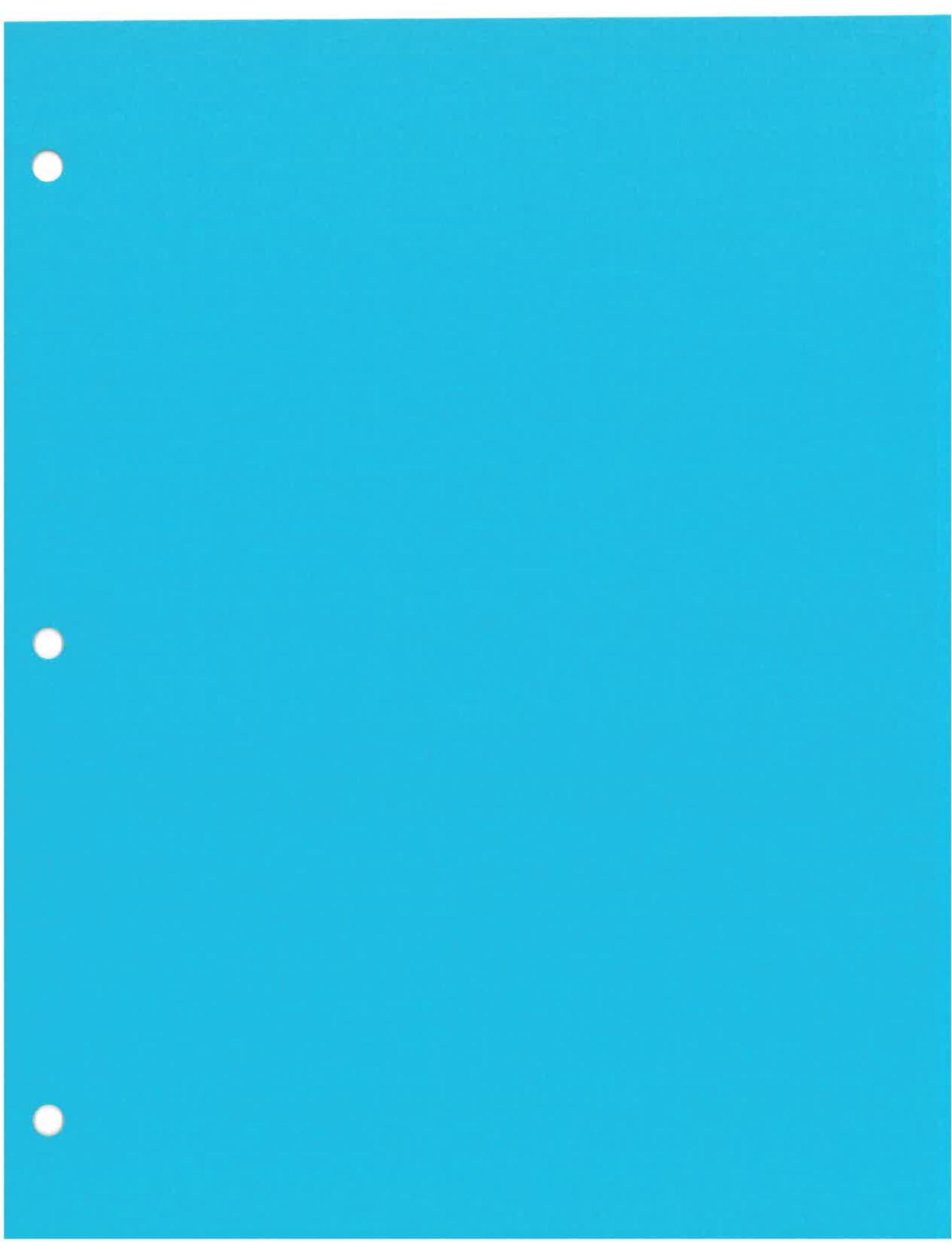
- Certified evaluations were complete before Christmas by myself and Lillian.
- Semester 2 schedules were completed and students have been scheduled
- K-3 teachers will be finish their middle of the year mClass assessments
 - Reading Intervention groups will be reconfigured based off recent data.
- January 11th and January 12th was teacher inservice
 - Organized MAP data by grade level
 - Created classroom data walls with student data
 - Teachers will discuss MAP scores with students and what those scores mean
 - Moving forward teachers will meet with their students during this month to make goals
 - Collaborated in grade level teams to discuss how to best goal set with students
 - These data conversations and walls will be updated after each assessment
- RTI Conference is January 26th-28th- A group of teachers across all grade levels will be attending.
- Comets participated in the KOK tournament in Scammon Bay
 - HS Boys placed 3rd
 - HS Girls placed 2nd
- MS Basketball for other districts is not having any travel opportunities due to budget cuts.
 - It is intramural sport only
 - We will try to schedule games with Hooper and Scammon
- Hoopfest is scheduled for the end of the month.
 - We have a Chevak grown ref coming to officiate the tournament



Board Report
Dr. Beau Abernathy (Grants/Curriculum Director)
1.11.24

- 1. Update on Grants.**
 - a. Continue to meet with the Tribe and City of Chevak as a Chevak School representative to assist with the radio tower, Internet and broadband.
 - b. Submitted a Grant for \$75,000 for additional supplies for culinary arts and CTE (welding equipment, hand tools, refrigerator, appliances, carpentry tools, etc.)
 - c. Continuing to write grants for Alaska Native Educational Program and RUS this month.
- 2. Parent Advisory Committee** - Continuing to meet monthly with the PAC.
- 3. Student Government** – due to the current challenges, I am assisting with Student Government again.
- 4. Update on Relevant Education** - Continuing to work and plan Relevant Education with Lillian and Mary.
- 5. Maintenance Supervisor** – Scheduled Nate Jaworski and Edwin Neck (both Inupiaq craftsmen/trainers) to train our Maintenance Team (and anyone else in the village) in HVAC, plumbing and small appliance repair January 28-February 3, 2024. The total cost is \$10,000 (plus travel/meals). Meeting every morning with the Maintenance Team to discuss priorities for the day. Trained the maintenance team on CMMS (that's HUGE!). Resolved a conflict.
- 6. Custodial Staff Supervisor** – Things are going smoothly with the custodial staff.
- 7. Various Maintenance Items** – the electrical supplies needed to fix the outdoor freezer and basketball goals is on its way (\$4,000). Scheduling Andy Rapp to install the gym curtain, calling several companies to get quotes for gravel for the school.
8. No one passed the Para pro Praxis Test. We have every classified staff needing testing on Master Teacher now (good for one year).
9. Worked with Sam and Lynx to get our technology upgraded. Lynx did a map of the school and plan to return as soon as the equipment needing installation arrives.
10. Leading the Math Curriculum Team to adopt a new curriculum for next year. We are settling in on a selection this month for School Board approval, so we can order it in February.
11. Recruited two ladies (Jolene and Paula) to complete the Migrant Education Grant before November 15. They will also serve on the Parent Advisory Committee.

12. Organized a “Silent Auction” for the Yamaha Snowmobile owned by the school.
13. Got the SPED students enrolled in Acellus which will help them gain credits quickly.
14. Plan to get Food Service Certification with Leroy January 23-25 in Anchorage.
15. Must attend the CLSA Grant in-person meeting, and then the RTI/MTSS Conference at the end of the month.



Report to the School Board

January 10, 2024

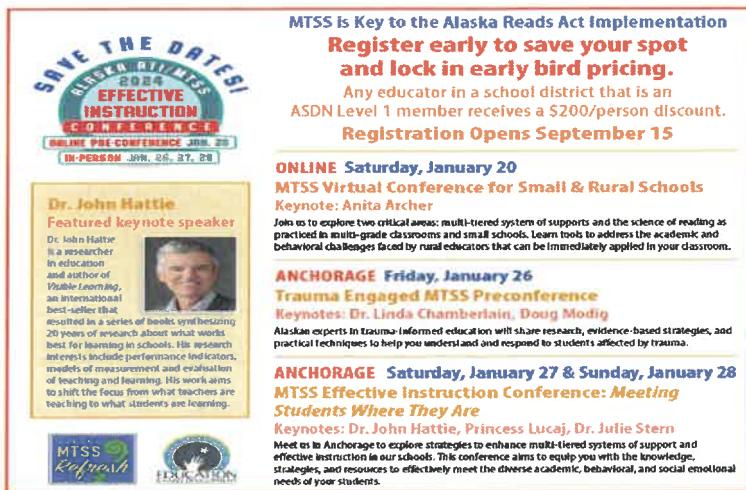
Lillian Olson – Director of Resources
District Testing Coordinator

Waqaa, School Board-ani! Assilriameng nutarameng al'rakukegcikici! Have a great New Year!

Out of the total number of students that took the MOY (Middle of the Year) MAP tests, there are 15 students that we will be making up the test (one student is a local correspondence school student). We will be aiming to get everyone tested by the 19th of January. mCLASS assessments for K-3 were also started before vacation and the ones not tested should all be completed by the same date.

On another note regarding assessments, Chevak School has been selected to participate in the 2024 administration of the National Assessment of Educational Progress (NAEP). Our 8th grade students will take the assessment on **2/15/2024**. There are approximately 24 students selected to participate, but that number will vary depending on actual fall 2023 student enrollment numbers. The assessment will take about 120 minutes for most students, including transition time and directions. NAEP representatives from Nevada will actually come out to Chevak and provide significant support. They will administer the assessment and bring all necessary materials and equipment. NAEP is a common measure of student achievement across the country and is used to inform education policies and practices. Schools and students have an important role in ensuring that NAEP results are accurate. Our goal is 100 percent participation in this important assessment. The results of this test will be released to the Nation's Report Card. I am working on preparing and making sure our powerSchool number of 8th graders are all accounted for and the letters to parents will go out this week. Sam Ulroan, Principal Falon, and myself are designated technology and site contacts for this.

I have also registered, along with other personnel, to attend the following Conference in Anchorage this month. An RTI approach focuses solely on academic assessments, instruction, and interventions. MTSS is a comprehensive framework that includes academic, behavioral, and social-emotional support. The belief is that student needs are complex and require a well-rounded approach to ensure success.



SAVE THE DATES!
2024 EFFECTIVE INSTRUCTION CONFERENCE
ONLINE PRE-CONFERENCE JAN. 20-21
IN-PERSON JAN. 22, 23, 24

Dr. John Hattie
Featured keynote speaker
Dr. John Hattie is a researcher in education and author of *Visible Learning*, an international best-seller that resulted in a series of best-selling 20 years of research about what works best for learning in schools. His work on research, achievement, indicators, models of measurement, and evaluations of teaching and learning. His work aims to shift the focus from what teachers are teaching to what students are learning.

MTSS Is Key to the Alaska Reads Act Implementation
Register early to save your spot and lock in early bird pricing.
Any educator in a school district that is an ASDN Level 1 member receives a \$200/person discount.
Registration Opens September 15

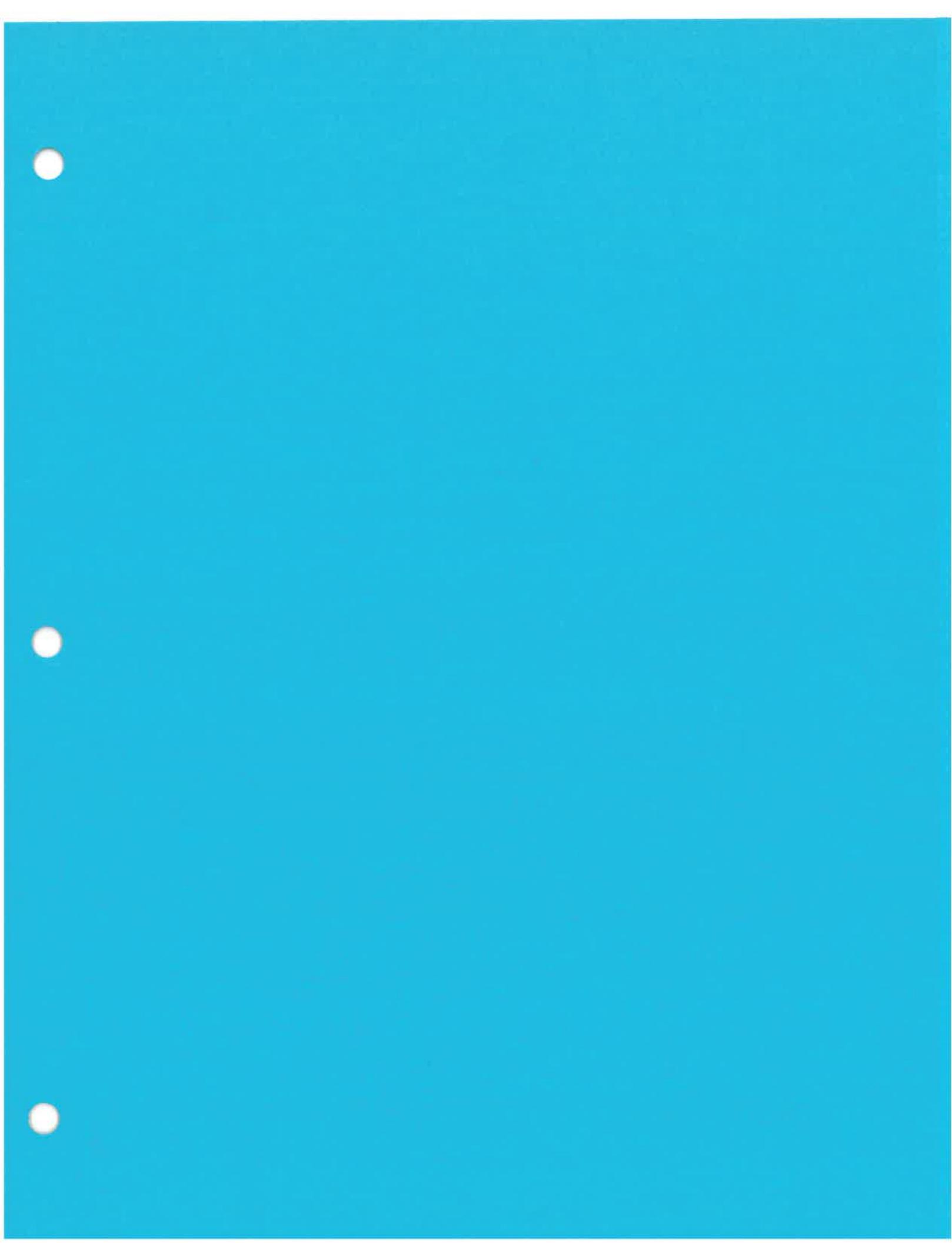
ONLINE Saturday, January 20
MTSS Virtual Conference for Small & Rural Schools
Keynote: Anita Archer
Join us to explore two critical areas: multi-tiered system of supports and the science of reading as practiced in multi-grade classrooms and small schools. Learn tools to address the academic and behavioral challenges faced by rural educators that can be immediately applied in your classroom.

ANCHORAGE Friday, January 26
Trauma Engaged MTSS Preconference
Keynotes: Dr. Linda Chamberlain, Doug Modig
Alaskan experts in trauma-informed education will share research, evidence-based strategies, and practical techniques to help you understand and respond to students affected by trauma.

ANCHORAGE Saturday, January 27 & Sunday, January 28
MTSS Effective Instruction Conference: Meeting Students Where They Are
Keynotes: Dr. John Hattie, Princess Lucaj, Dr. Julie Stern
Meet us in Anchorage to explore strategies to enhance multi-tiered systems of support and effective instruction in our schools. This conference aims to equip you with the knowledge, strategies, and resources to effectively meet the diverse academic, behavioral, and social emotional needs of your students.

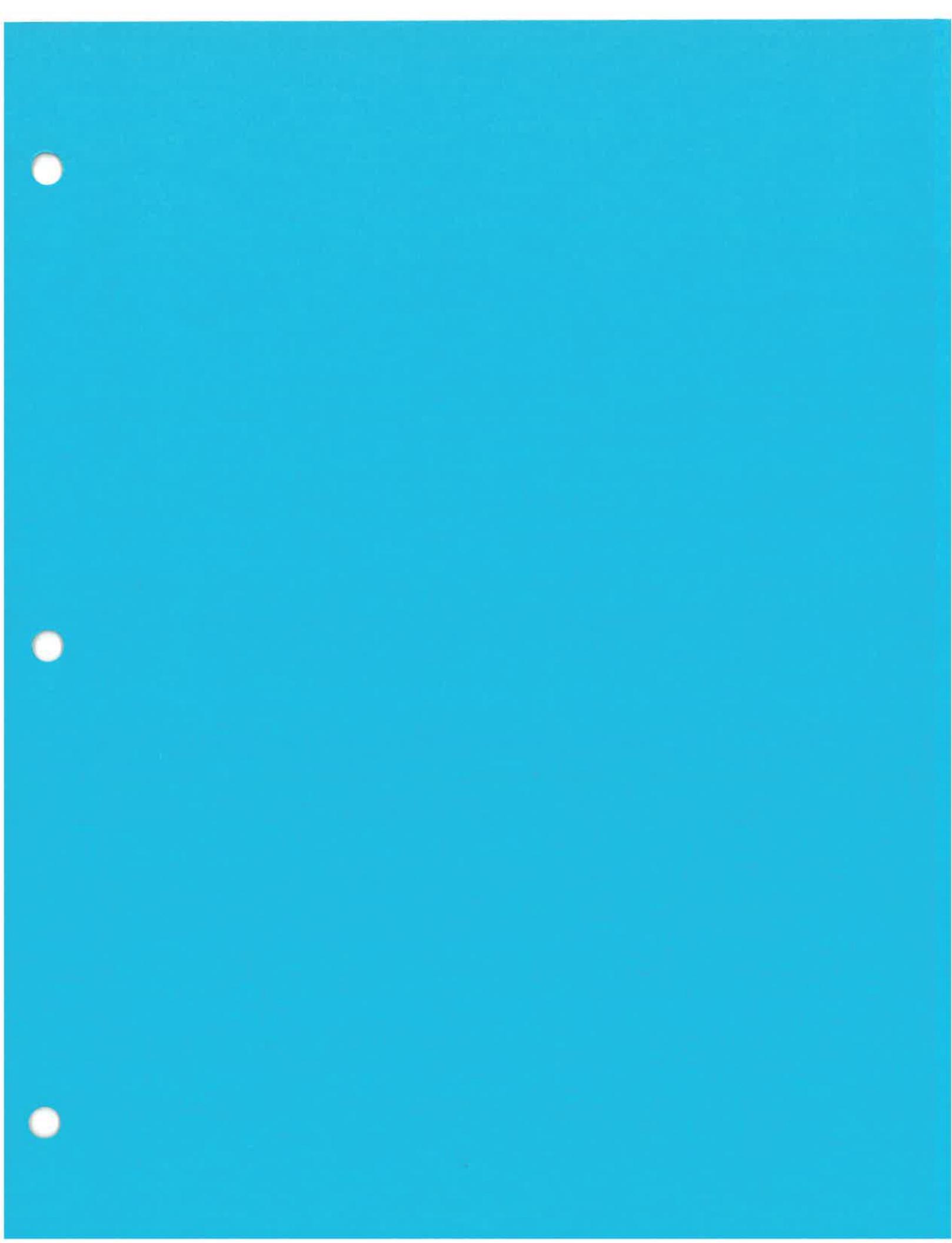
MTSS Refresh 
EDUCATION FOR INDEPENDENCE 

The other training / workshop I will be attending is for the District Testing Coordinators in February before some important tests take place in our school.



December School Counselor Report

- Continue to teach the 7 mindsets weekly
- Continue to meet with students individually
- Met with at risk seniors.
- Brought in with MS/HS teachers to discuss students' attendance, behavior and grades and data on early release Wednesday.
- Go on the radio each Tuesday at 1:30 with Lillian Olson for "Counselor Corner."
- Working with the Student Council. We are planning events for the rest of the year. We will be meeting weekly.
- I worked with the 8th grade students preparing for the Christmas show.
- Continue to build relationships with the students, staff and community.
- Facilitated UAF-Fairbanks presentation: Olga Skinner spoke to all of our 9-12 grader students.
- Facilitated ACC presentation: William Beaver spoke to all of our 9-12 grade students.
- Assisted with MAP testing
- Created our Student of the Month bulletin board.
- Met with Clarissa Tall to discuss scholarship opportunities and working together with our students. We also discussed job opportunities and working with all of our seniors to ensure they have a plan after graduation.
- Will be trained in the new changes for FASFA



BP Review of Series 6000 1st reading 12/2023; 2nd & Final Reading 01/2024

I present a **Select list of 6000 Series Board Policies as revised by AASB** - for a Second and final reading on January 18, 2023 – to be reviewed and or revised.

6000 Series - I present a **Select list of 6000 Series Board Policies as revised by AASB** - for a second and final reading this date January 18, 2023.

BP 6114.4, 6115, AR 6141, BP 6141.2, 6142.1, 6141.2, 6142.4, 6142.5, 6143, AR 6145.2, BP 6145.22, AR 6145.22, BP 6146.1, 6146.3, 6146.4, 6146.5, AR 6159, BP 6161.2, AR 6162.5, BP 6162.8, 6163.1, 6164.2, 6164.4, 6172, 6174.1, 6175, 6178, 6181, AR 6181, BP 6182, 6183.

BP 6114.4 - Pandemic/Epidemic Emergencies: School Board may delegate authority to the Superintendent or designee to make decisions in the event of a pandemic/epidemic consistent with applicable law. This policy is optional and may be deleted or revised.

BP 6115 - Ceremonies and Observances: The revisions balance national patriotic with any local or cultural recognition that the board may deem worthy. It addresses offering land acknowledgement of place and local culture. The final revision provides a way in which the board could include a local recognition as appropriate by completing the highlighted area. What are the wishes of the board?

Furthermore, the (blank) Board of Education specifically recognizes the cultural and civic importance of the following people or events and encourages school leaders and students to incorporate celebrations or recognition within the school's activities and curriculum. These people or events for the (blank) School District to recognize are (add people or events as appropriate, i.e. Elizabeth Peratrovich Day, Native American Month, etc.).

AR 6141 Curriculum Development and Textbook Adoption Cycle (add this AR): Currently this AR is not in KSD Policy. I shared it with Beau and he will discuss the timeline with his committee to make changes as necessary to fit the district.

BP 6141.2 - Recognition of Religious Beliefs and Customs: Revisions include clarification of parents' rights to excuse their children from school for religious holidays and from activities that do not align with their beliefs. Some a CF reference to another policy and an AS 14:30:016 addition.

BP 6142.1 - Family Life/Sex Education: Added (cf 5141.42 Professional Boundaries ...)

BP 6142.2 - Aids Instruction: Added (cf 5141.42 Professional Boundaries ...) with clarification that staff providing this instruction receive this training.

BP 6142.4 - Community Service: Revisions reference that students serving community service reinforces cultural values and self-esteem.

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BP 6142.5 - Environmental Education: Revisions add value of knowledge of local environment and cultural traditions and the way in which it has sustained their people. Schools should incorporate cultural practices that promote responsible use of local natural resources. Added cf 6163 and deleted outdated AK Statutes.

BP 6143 - Courses of Study: Revisions include language clarifying the inclusion of place based relevant learning for students and the courses of study being student centered. It also references a well-rounded course of study that includes tracks for CTE Career and Technical Education as well as college preparatory courses.

AR 6145.2 - Interscholastic Competition: Updates ASAA eligibility for student athletes and eligibility reporting for districts. It removes all outdated language.

BP 6145.22 - Concussion in Student Athletes: Clarification defining athletic trainer and licensure requirements.

AR 6145.22 - Concussion in Student Athletes, Guidelines for Concussion Management: Similar to the BP, clarification defining athletic trainer and licensure requirements.

BP 6146.1 - High School Graduation Requirements: One added phrase to the sentence: Students shall receive diplomas of graduation from high school only after meeting the following district graduation requirements. ~~as well as taking a college and career readiness assessment or receiving a waiver from the School Board~~. Also, they added AK Statutes related to the College and career readiness assessments. – I do not recommend that the district add this phrase.

The school offers the ASVAB military assessment, which provides a career profile from the results, but currently, it is not recorded in PowerSchool as being mandatory for graduation.

BP 6146.3 - College and Career Readiness Assessments: Added - *The taking of an assessment is not a requirement for a diploma*. Updated AK Statutes

BP 6146.4 - Reciprocity of Graduation Requirements: Simplified the language on this and updated the AK Statutes.

BP 6146.5 - Differential Requirements for Individuals with Exceptional Needs: Updated AK Statutes

AR 6159 - Individualized Education Program: There are some formatting adjustments. This policy is current; it just needs a revised date.

BP 6161.2 - Damaged or Lost Instructional Materials: a typo correction

AR 6162.5 - standardized Testing/Test Administration: Added # 7 - *Require that staff members administering tests supervise students during the testing period, and require that those staff*

members do not access electronic devices during the testing period except as necessary to administer the test. Deleted HSGQE reference.

BP 6162.8 - Research: Formatting clean up.

BP 6163.1 Libraries/Media Centers: AK Statute and Administrative Code updates.

BP 6164.2 - Guidance and Counseling Services: Added references to BP 5141 and 6164.3; updated AK Statutes.

BP 6164.4 - Child Find: Add to the Annual Public Notice section - *The notice must be calculated to reach all persons within the District, [including all persons responsible for children who are enrolled in the District's statewide correspondence program.*

BP 6172 - Special Education: Clarifies equitable access for education.

All students, without regard to race, ethnicity, national origin or gender, shall have equitable access to general education interventions, to timely referral for an evaluation for disability, and to equitable treatment in the evaluation process, in the quality of special education and related services provided, and in the degree of restrictiveness of their educational environment.

The note clarifies related AK Administrative Code

Note: 4 AAC 52.590 requires districts to establish written procedures for the identification of children in need of a surrogate parent and for the appointment and removal of surrogate parents. AS 14.30.272 requires the district to inform parents/guardians of children with disabilities of the procedural safeguards provided by law. 4 AAC 52.190 requires written notice before initiating or changing a child's identification, evaluation or placement and when refusing a parent's request to initiate or change a child's identification, evaluation or placement.

BP 6174.1 - Education of Native/Indian Children: Updated United States Code and Code of Federal Regulations.

BP 6175 - Migrant Children Program: Added note - *Note: Final regulations, effective August 28, 2008 (1) adjust the base amounts of the grant allocations for fiscal year 2006 and subsequent years; (2) establish requirements to strengthen the process used by school districts to determine and document the eligibility of migratory children; and (3) clarify procedures school districts use to develop a comprehensive statewide needs assessment and service delivery plan.*

BP 6178 - Vocational Education: Changed the language, added a note, updated AK Statutes and Administrative Code.

Equal opportunities shall be provided to all students in recruitment, enrollment, and placement activities, without regard to sex or disability handicapped and disadvantaged individuals in recruitment, enrollment, and placement activities of the vocational education program.

Note: 4 AAC 51.300 requires districts establish written procedures for the maintenance, repair and replacement of vocational education equipment. Vocational equipment and facilities must be maintained to meet state and federal health and safety standards.



BP 6181 - Charter School: Updates legalities of compliance with state regulations and statutes, state is able to audit it, it must participate in student assessments. There is one section that if a Board denies a Charter School, the applicant can take it before the commissioner. Information about amending a charter in place. Reference to BP 3540 Transportation, update AK Statute and Administrative Codes

AR 6181 Application Procedure for Establishing a Charter School: This looks as if it was rewritten with the exception of the first paragraph and a few sentences in the School board Action section and the Application Form. It outlines in detail the process of establishing a charter school within a district.

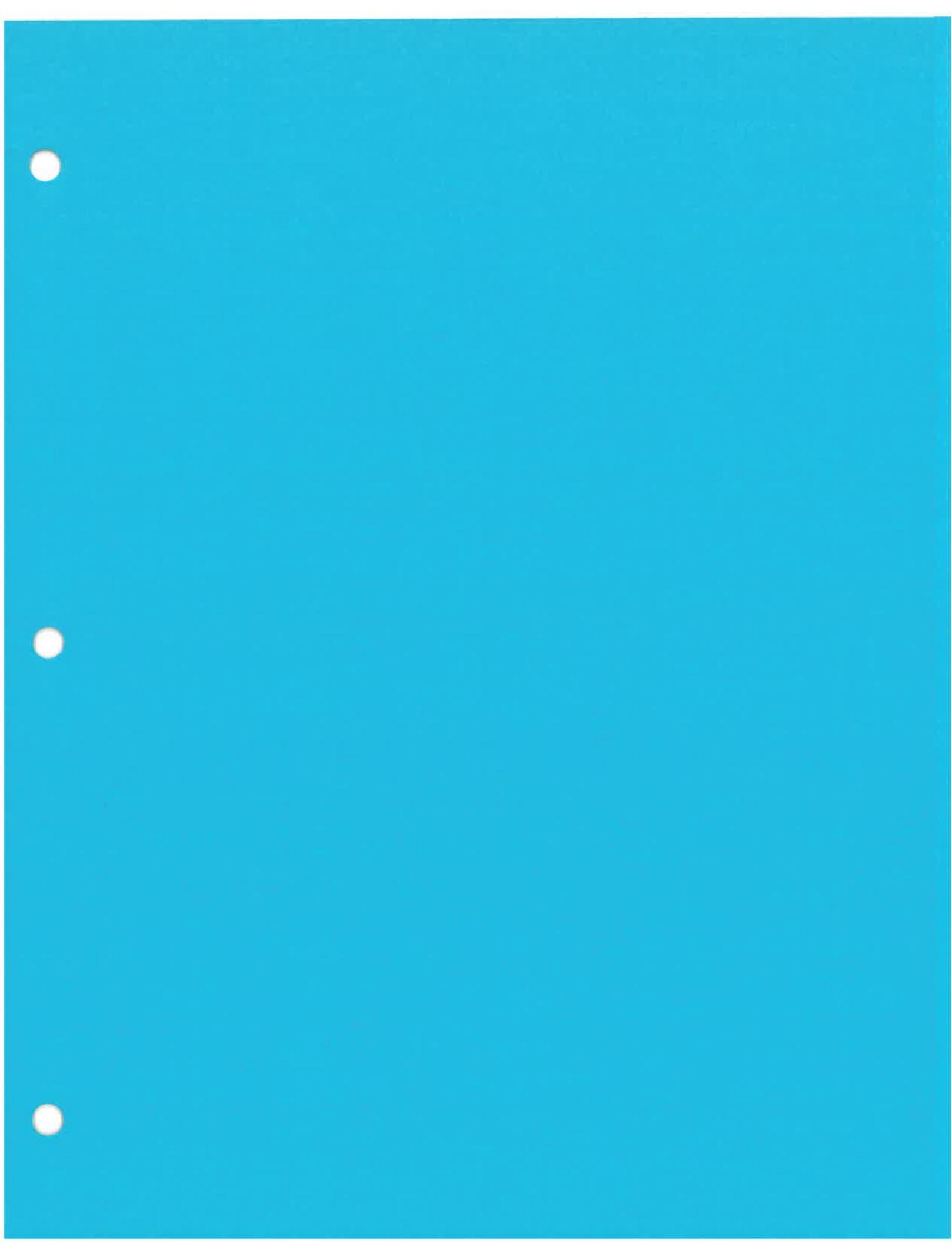
BP 6182 - Correspondence Study Program: There is a note that states the policy can be revised to reflect the district's philosophy. It must still comply with noted AK statutes and codes. Updated: AK Statutes and Administrative Codes.

BP 6183 - Secondary Boarding Program: Update AK Administrative Code.

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Kashunamut School District
Chevak High School
985 KSD Way
Chevak, AK 99563



Amendments to Chevak Student and Staff Travel Rules

In order to update current travel practices and to create fair, unbiased travel rules for all students and staff, the administrative team for Chevak School met to review what rules and practices are currently being followed to determine if there is a need for any changes.

The administrative team has determined that it will be very difficult for any student or staff traveling to a school sponsored activity, on their own accord, to relieve the district of all liability, even if they sign a waiver of liability and pay for all of their own travel expenses.

After a review of the current school district policies, the student handbook, and considering what has been past practice, it is the recommendation of the administrative team that the following changes be made:

- 1. Eligible Student Participation:** Only students who are eligible, meet the criteria to travel on school sponsored activities, and are included on the official student travel list created by the school district will be allowed to travel, lodge with students, and participate in the school sponsored activities.
- 2. No Travel for Ineligible Students:** The district shall not allow any student to travel, lodge with the school group on a school sponsored trip, or travel in a vehicle that is transporting the school sponsored group, even if their parents or someone else pays for their travel or lodging expenses, if they are not included on the official student travel list created by the school district.

3. **No Participation for Ineligible Students:** Students who have not been identified to travel and are not on the official travel list, will not be allowed to participate in the school sponsored activity.
4. **No Guests for Adult Supervisors:** Adult supervisors of school sponsored activities, including coaches, chaperones, administrators, and sponsors, shall not permit guests, including spouses, children, or others, to stay with them on a school sponsored trip, participate in the school sponsored activity, or travel in a vehicle used to transport students on the school sponsored trip.
5. **Travel Rules and Expectations:** The district will work with coaches and sponsors to set clearly defined team rules and travel criteria by which the coach or sponsor will make student and chaperone selections for travel. These criteria and travel rules will be approved by the principal in advance of the season or event. In addition, the coach or sponsor shall hold a meeting for parents or guardians of students desiring to participate in the school sponsored activity. The meeting will clearly explain the eligibility rules and the travel selection processes so that all are informed and have an opportunity to ask questions prior to the travel selections taking place.
6. **Participation Numbers Limited by Financial Constraint and Mode of Transport:**
The administrative team determined that there is a need to determine the number of and type of aircraft the district will be chartering for each specific school sponsored activity. This will help coaches and sponsors to establish a maximum travel number for school sponsored activities.
 - a. Example of travel limits to be set in accordance to the budget:
Cross Country--1 caravan (9 total people), Volleyball--2 caravans (18 total people), Wrestling--2 caravans (18 total people), Jr High Basketball-- 1 caravan (9 total) and one 207 (6 total,) grand total of 15), HS Basketball 1 caravan for HS boys (total 9 people), 1 caravan for HS girls (total 9 people).

School sponsored trips are for the students and staff who have earned or have the right to travel because they have met all eligibility requirements, met the travel criteria, and have been selected

to attend by the district. The administrative team realizes that due to financial and other constraints, not all students or staff will be allowed to travel to every event, and that a selection process will have to occur, which may eliminate certain students or staff from traveling. The administrative team suggests that all travel criteria and rules be explained to parents, students, and staff at the beginning of each season or sponsorship so that all are aware of the travel selection criteria and travel rules.

Other considerations:

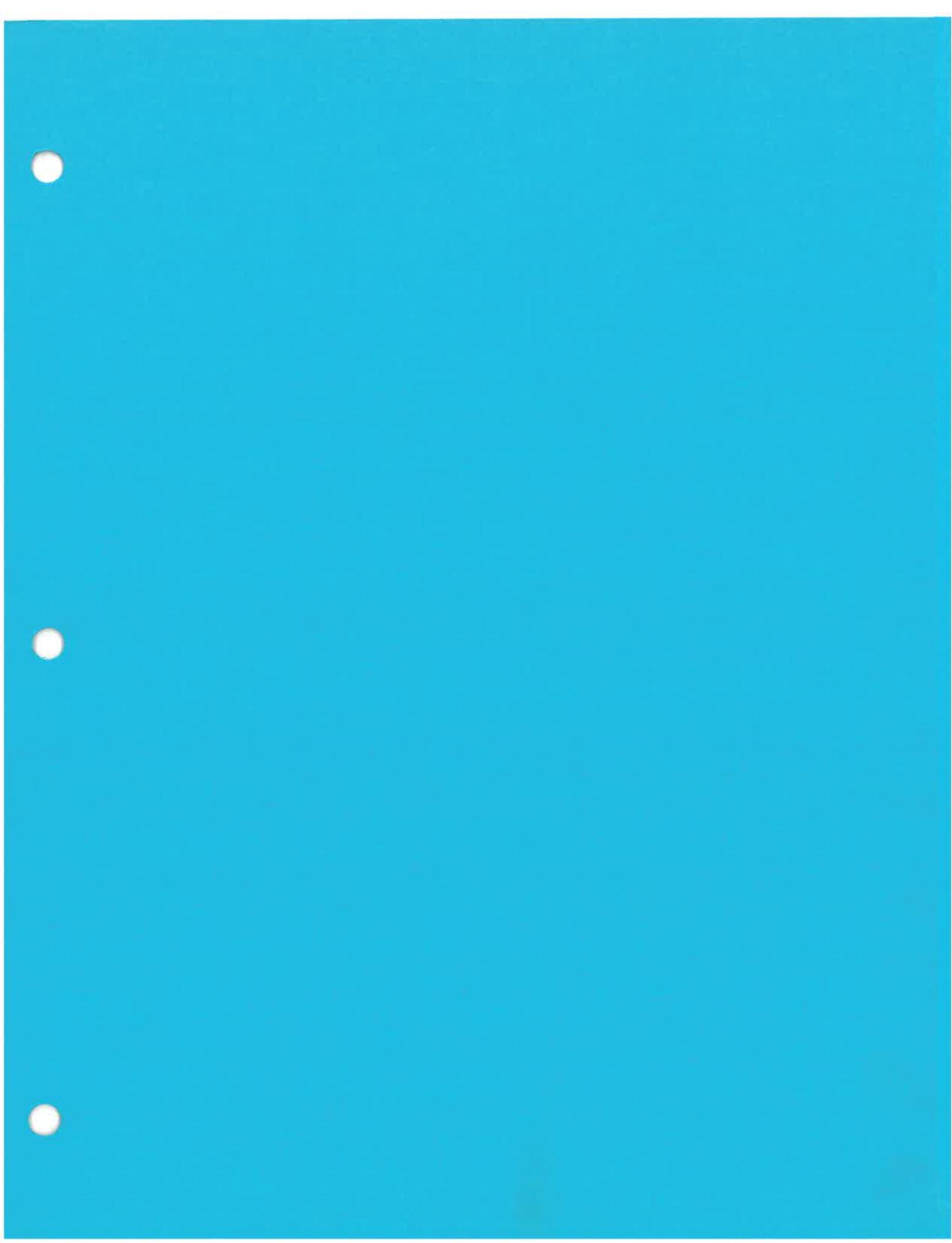
The administrative team would like to have a list of chaperones created that coaches or sponsors can utilize on a regular basis. This way background checks and any other required clearances can be conducted ahead of time and the district can have a pre-approved list of chaperones for school sponsored activities.

The administrative team is recommending that all coaches and sponsors receive training on student travel and how to create team or organizational rules that align with the district's policies and procedures. In addition, the administrative team is recommending that each coach or sponsor hold a meeting at the start of the season or activity to explain the travel selection rules, team or organization rules, etc. to the parents and the students participating in the school sponsored activity so that there is a clear understanding of the travel rules before the season or activity begins.

The administrative team agrees that all coaches and sponsors should be required to submit to the principal their team or organization rules for approval prior to giving to students and parents.

It is important that any changes made to the student travel rules or past practices align with the student handbook, student permission slips, chaperone guidelines, and board policies.

It was suggested that a meeting be held for parent, staff, and community input once the draft of the new travel guidelines has been accepted by the administrative team and Superintendent



BP Review of Series 7000-9000 1st reading 01/18/2024

I present a Select list of 7000 - 9000 Series Board Policies as revised by AASB - for a first reading on this date January 18, 2023– to be reviewed and or revised.

BP 7210 - Professional Services

Add: "ALASKA STATUTES 36.90.300 *Indemnification, defense, and hold harmless provision in certain construct...*" and a detailed note clarifying its application.

BP 8120 - Elections

A choice needs to be made in two sections colored red.

Replace: "RECRUITMENT" with "ELECTIONS"; **Replace:** "Not less than twenty (20) days prior to the September regular Board meeting public notices shall be ..." with "Note: Pursuant to AS 14.08.115 and AS 14.12.035, the school board prescribes the manner of selecting..."; **Add:** "All qualified and interested individuals are encouraged to serve the district and its student by see..."; **OPTIONAL** is a parent/guardian, stepparent, or grandparent of a student who attends the local school.] **Add section break (next page);**

Add: "Election Procedures The Superintendent **[Option: may or shall]** timely request that the Division of El..."

BP 8200 -Powers and Duties

This whole policy has been revised to detail the role and responsibility of an Advisory School Board.

BB 9012 - Communications To and From the Board

I believe these revisions reflect the beliefs of the board. They reference appropriate communications in a variety of ways by board members among each other, with the superintendent, and with the community. It also goes in depth about the proper use of social media.

BB 9200 - Board Members

The School Board has broad but clearly defined powers. The exercise of its authority is restricted to the functions required or permitted by law, and then only when it acts in a legally constituted meeting. Individual Board members have authority only in regularly called meetings of the School Board, or when delegated specific tasks by School Board action shall submit requests for research or administrative studies to the entire Board for consideration.

(ef 6162.8 - Research)

(ef 9322 - Agenda/Meeting Materials)

BB 9270 - Conflict of Interest

3. - (the only change is the addition of ... and law. To the end of this section.)

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 and law.

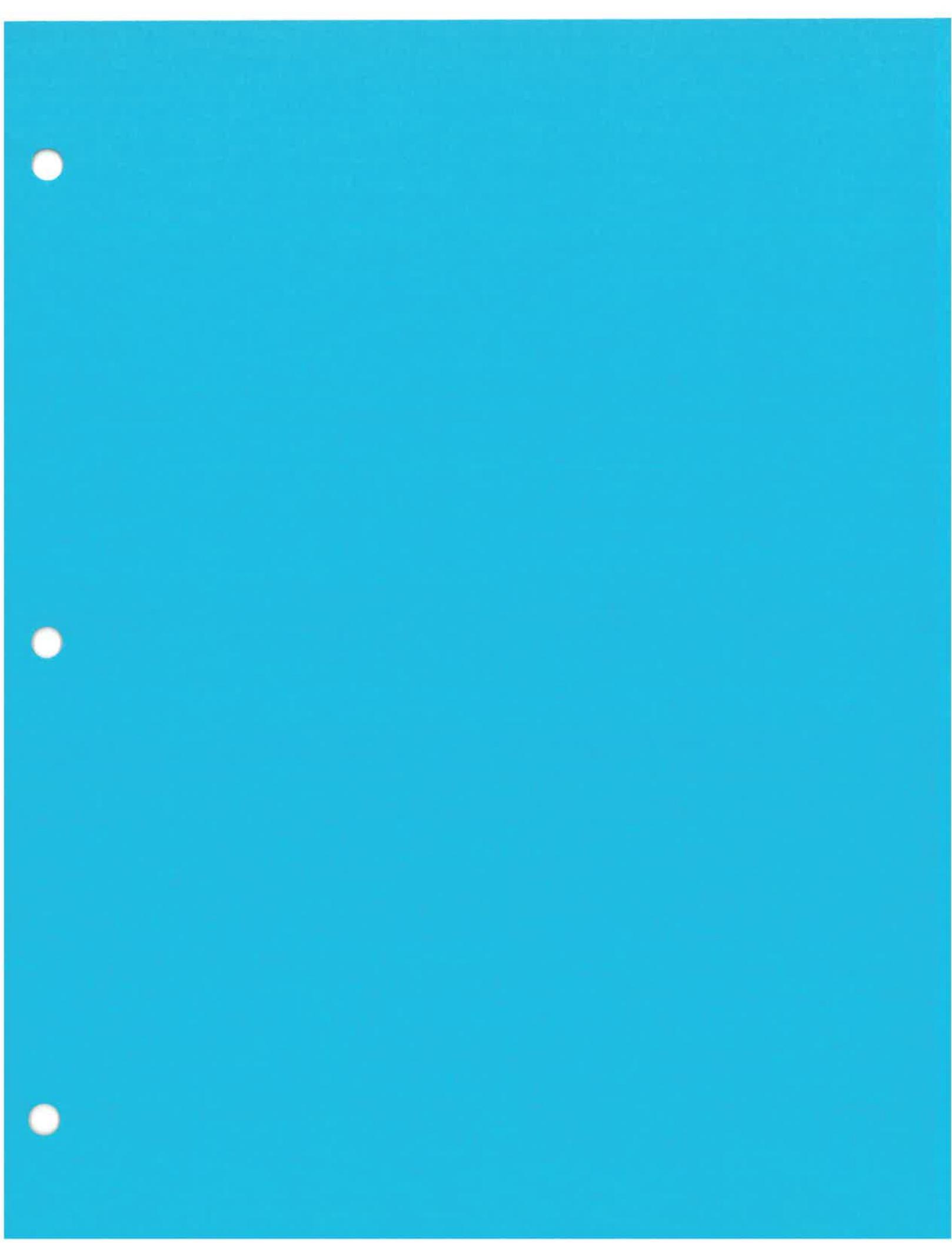
BB 9310 - Policy Manual – just one change in AK Statutes

Legal Reference:

ALASKA STATUTES

14.12.020 Support, management, and control

14.14.100 Bylaws and administrative rules





Chevak Traditional Council
P.O. Box 140
Chevak, Alaska 99563
(907) 858-7428 fax (907) 858-7812
chevaktc@gmail.com

January 09, 2024

Superintendent Campbell
Kashunamiut School District
PO BOX 345
985 KSD Way
Chevak, AK 99563-345

Dear Superintendent Campbell,

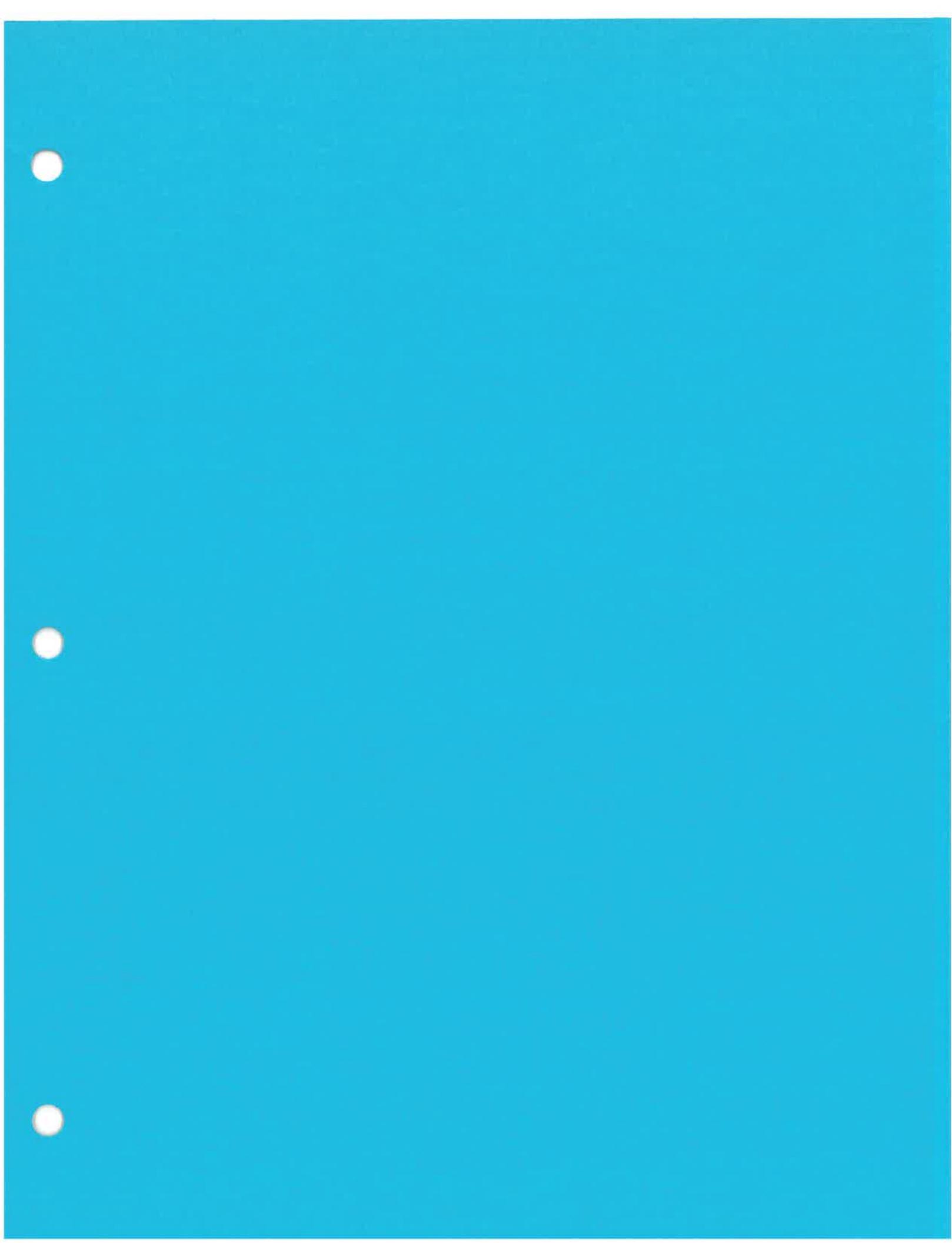
The Chevak Native Village has a positive working relationship with the public school in our area. Chevak Native Village is satisfied with the educational services and programs provided by the Kashunamiut School District. The Kashunamiut School District provided the Chevak Native Village with a copy of the regulations 34 CFR 222.91-94 pertaining to our rights under the Indian consultation process. We understand our rights and offer this letter as a waiver of the Impact Aid Indian Policies and Procedures requirements for the FY 2025 Impact Aid application year.

If you have any questions or concerns relating to this waiver, please contact Richard Slats at 907.727.1896 or email rbslats@yahoo.com

Sincerely,

A handwritten signature in black ink, appearing to read "R. Slats".

RICHARD SLATS
1ST Chief



Regular School Board Meeting
Date: Thursday, January 18, 2024
Information item on the Agenda

INFORMATION Items:

1. Resignation: Erwin Marcelo and Jonalyn Malihan resignation letter was received and accepted December 29, 2023; their last day was December 19, 2023.
2. Tom Simpkins resignation letter was received and accepted January 12, 2024.