

- I. Call Meeting to Order
- II. roll call
- III. Mission Statement
 - III.A. *The Iditarod Area School District recognizes the unique and distinctive nature of each student with regard to character, capacity, ability and heritage. In doing so, we are committed to providing individualized, comprehensive and sequential programs to all students in an atmosphere which reflects their cultural heritage; and will, through an organized, efficient and effective school program designed and dedicated to incorporating a variety of learning opportunities, assure them of successful achievement as adults in the 21st Century. This is our commitment to the students, parents and communities of the Iditarod Area School District. This is our Mission!*
- IV. Introduction of Guests
 - IV.A. Presentation from David Landis, Chris Giron- SERRC
- V. Recognition and Awards
- VI. Director Reports
 - VI.A. Financial Report
 - VI.B. Registrar Report
 - VI.C. Food Service Report
 - VI.D. Maintenance Report- Steve Graham, Verbal report
- VII. Site Reports
 - VII.A. David Louis Memorial School
 - VII.B. Verbal Reports from Nikolai, Grayling
 - VII.C. McGrath- Matt Shelborne, Verbal
 - VII.D. Anvik, Michelle McGovern
- VIII. Communications
- IX. Public Comments
- X. Consent Agenda
 - X.A. Old Business
 - X.B. 24-015 Third Reading of BB 9232 Board Conduct
 - X.C. New Business
 - X.D. 24-026 Approval of Minutes from Special Meeting October 19
 - X.E. 24-027 Approval of Minutes from Special Meeting October 23, 24
 - X.F. 24-028 Approval of Regular Meeting Minutes November 8
 - X.G. 24-029 Approval of Organizational Chart
 - X.H. 24-030 Approval of BAG Grant Appeal
 - X.I. 24-031 Approval of Personnel Recommendations
 - X.I.1. Executive Session- Called to discuss matters involving personnel which are not subject to public disclosure.
- XI. Discussion Agenda
- XII. Board Comments
- XIII. Adjournment

Iditarod Area School District
Board Report
SCHOOL OPERATING FUND
FY24 Budget to Actual Statement of Activities - Unaudited
11/21/23

Benchmark 41.67%

| | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> | |
|-------------------------------------|------------------------|------------------------|------------------------------|--------|
| <u>REVENUE</u> | | | | |
| 030 Earnings on Investments | \$ 500 | \$ - | \$ 500 | 0.00% |
| 040 Other Local Revenues | \$ 25,000 | \$ 2,096 | \$ 22,904 | 8.38% |
| 046 Rental Revenue | \$ 30,000 | \$ - | \$ 30,000 | 0.00% |
| 047 E-rate Subsidy | \$ 1,287,733 | \$ 320,135 | \$ 967,598 | 24.86% |
| 050 Quality Schools | \$ 17,634 | \$ - | \$ 17,634 | 0.00% |
| 051 Foundation Program | \$ 6,018,531 | \$ 2,478,000 | \$ 3,540,531 | 41.17% |
| 055 One-Time Payment House Bill 281 | \$ - | \$ - | \$ - | 0.00% |
| 058 ER-TRS On-Behalf Revenue | \$ 285,362 | \$ 79,440 | \$ 205,922 | 27.84% |
| 059 ER-PERS On-Behalf Revenue | \$ 44,530 | \$ 13,802 | \$ 30,728 | 31.00% |
| 090 Other State Revenue | \$ 2,000 | \$ - | \$ 2,000 | 0.00% |
| 110 Impact Aid | \$ 600,000 | \$ 250,165 | \$ 349,835 | 41.69% |

| | | | | |
|-----------------------|--------------------|---------------------|---------------------|---------------|
| TOTAL REVENUES | \$8,311,289 | \$ 3,143,638 | \$ 5,167,651 | 37.82% |
|-----------------------|--------------------|---------------------|---------------------|---------------|

| | | | | | |
|-------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------|
| <u>EXPENSES</u> | | | | | |
| 310 Certificated Salaries | \$ 1,875,578 | \$ 494,222 | \$ 1,381,356 | 26.35% | |
| 320 Non-Certificated Salaries | \$ 944,112 | \$ 266,825 | \$ 677,287 | 28.26% | |
| 360 Employee Benefits | \$ 1,559,247 | \$ 253,609 | \$ 1,305,638 | 16.26% | |
| 390 Travel Stipend | \$ 20,800 | \$ 14,649 | \$ 6,151 | 70.43% | |
| 358 TRS On-behalf | \$ 285,362 | \$ 79,440 | \$ 205,922 | 27.84% | |
| 359 PERS On-behalf | \$ 44,530 | \$ 13,802 | \$ 30,728 | 31.00% | |
| 300 | SUBTOTAL: Personnel | \$ 4,729,628 | \$ 1,122,547 | \$ 3,607,081 | 23.73% |

NON-PERSONNEL - BRICK & MORTAR:

| | | | | | |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------|
| 410 Professional & Technical Services | \$ 622,092 | \$ 213,045 | \$ 409,047 | 34.25% | |
| 420 Staff Travel | \$ 65,000 | \$ 57,013 | \$ 7,987 | 87.71% | |
| 430 Broadband - E-Rate | \$ 1,422,821 | \$ 355,705 | \$ 1,067,116 | 25.00% | |
| 431 Utility Services | \$ 106,168 | \$ 38,327 | \$ 67,841 | 36.10% | |
| 436 Electricity | \$ 415,157 | \$ 104,814 | \$ 310,343 | 25.25% | |
| 438 Heating | \$ 299,711 | \$ 128,468 | \$ 171,242 | 42.86% | |
| 440 Other Purchased Services | \$ 59,571 | \$ 9,882 | \$ 49,689 | 16.59% | |
| 445 Property & Liability Insurance | \$ 324,306 | \$ 123,291 | \$ 201,015 | 38.02% | |
| 450 Supplies, Materials & Media | \$ 148,914 | \$ 49,800 | \$ 99,114 | 33.44% | |
| 490 Other Expense (dues & fees) | \$ 57,532 | \$ 54,784 | \$ 2,748 | 95.22% | |
| 495 Indirect Cost Recovery | \$ (53,318) | \$ - | \$ (53,318) | 0.00% | |
| | SUBTOTAL: Non-Personnel - Brick & Mortar | \$ 3,467,955 | \$ 1,135,129 | \$ 2,332,825 | 32.73% |

NON-PERSONNEL - HOME SCHOOL:

| | | | | | |
|---------------------------------------|--|-------------------|-------------------|-------------------|---------------|
| 410 Professional & Technical Services | \$ 290,000 | \$ 167,461 | \$ 122,539 | 57.75% | |
| 431 Utility Services | \$ 21,247 | \$ 3,451 | \$ 17,795 | 16.24% | |
| 450 Supplies, Materials & Media | \$ 43,587 | \$ 8,496 | \$ 35,091 | 19.49% | |
| | SUBTOTAL: Non-Personnel - Home School | \$ 354,834 | \$ 179,408 | \$ 175,426 | 50.56% |

| | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------|
| TOTAL EXPENSES | \$ 8,552,416 | \$ 2,437,084 | \$ 6,115,332 | 28.50% |
|-----------------------|---------------------|---------------------|---------------------|---------------|

TRANSFERS TO / FROM OTHER FUNDS

| | | | | |
|--------------------------|--------------|--------------|-------------|--------|
| 250 Capital Project Fund | \$ 250,000 | \$ - | \$ 250,000 | 0.00% |
| 550 Food Service Fund | \$ (250,000) | \$ (175,857) | \$ (74,143) | 70.34% |

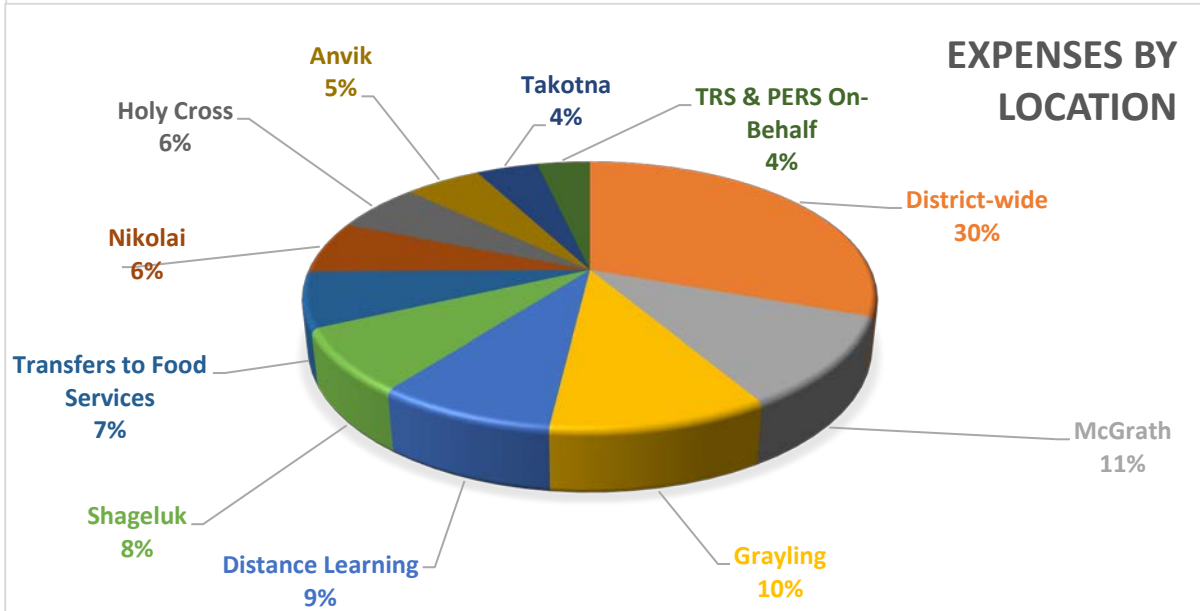
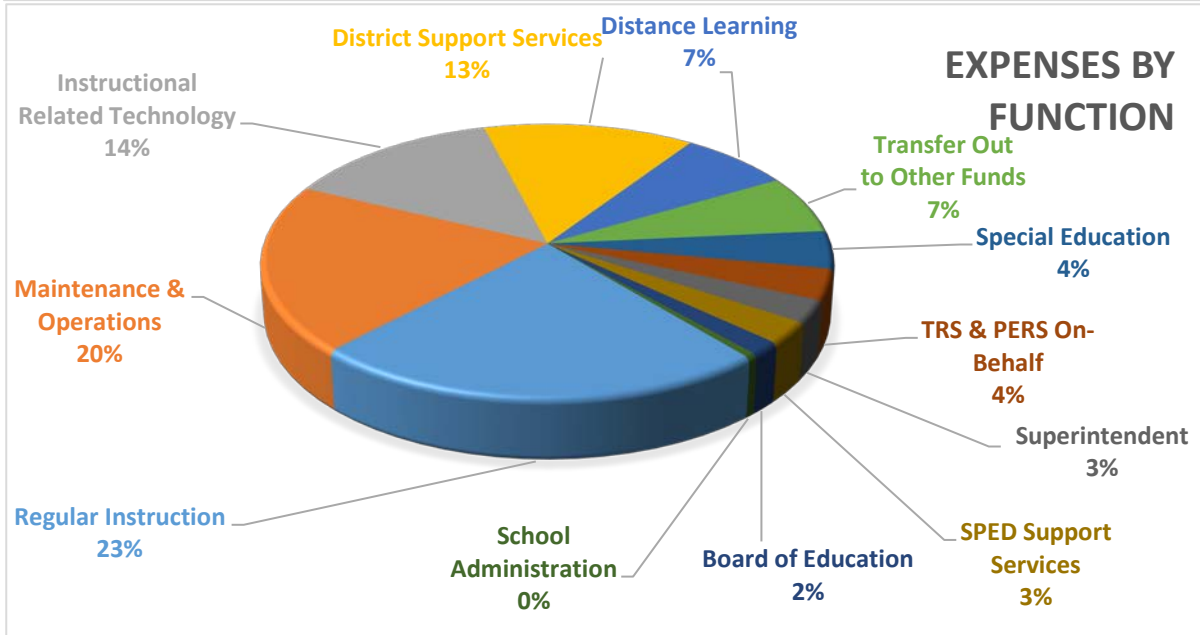
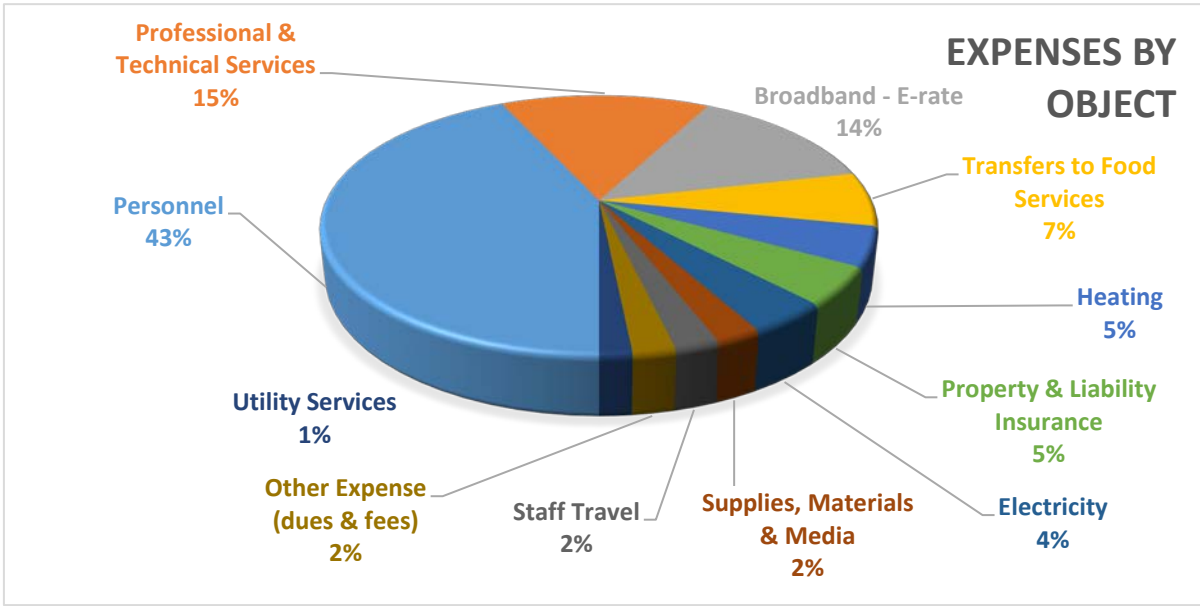
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|---|-------------|---------------------|-------------------|--|
| TOTAL TRANSFERS OUT TO OTHER FUNDS | \$ - | \$ (175,857) | \$ 175,857 | |
|---|-------------|---------------------|-------------------|--|

| | | | | |
|--|---------------------|-------------------|--|--|
| INCREASE (DECREASE)-UNRESERVED FUND BALANCE | \$ (241,127) | \$ 530,697 | | |
|--|---------------------|-------------------|--|--|

| | | | | |
|---|---------------------|---------------------|--|--|
| Beginning Fund Balance (Unaudited) | \$ 1,040,812 | \$ 1,040,812 | | |
|---|---------------------|---------------------|--|--|

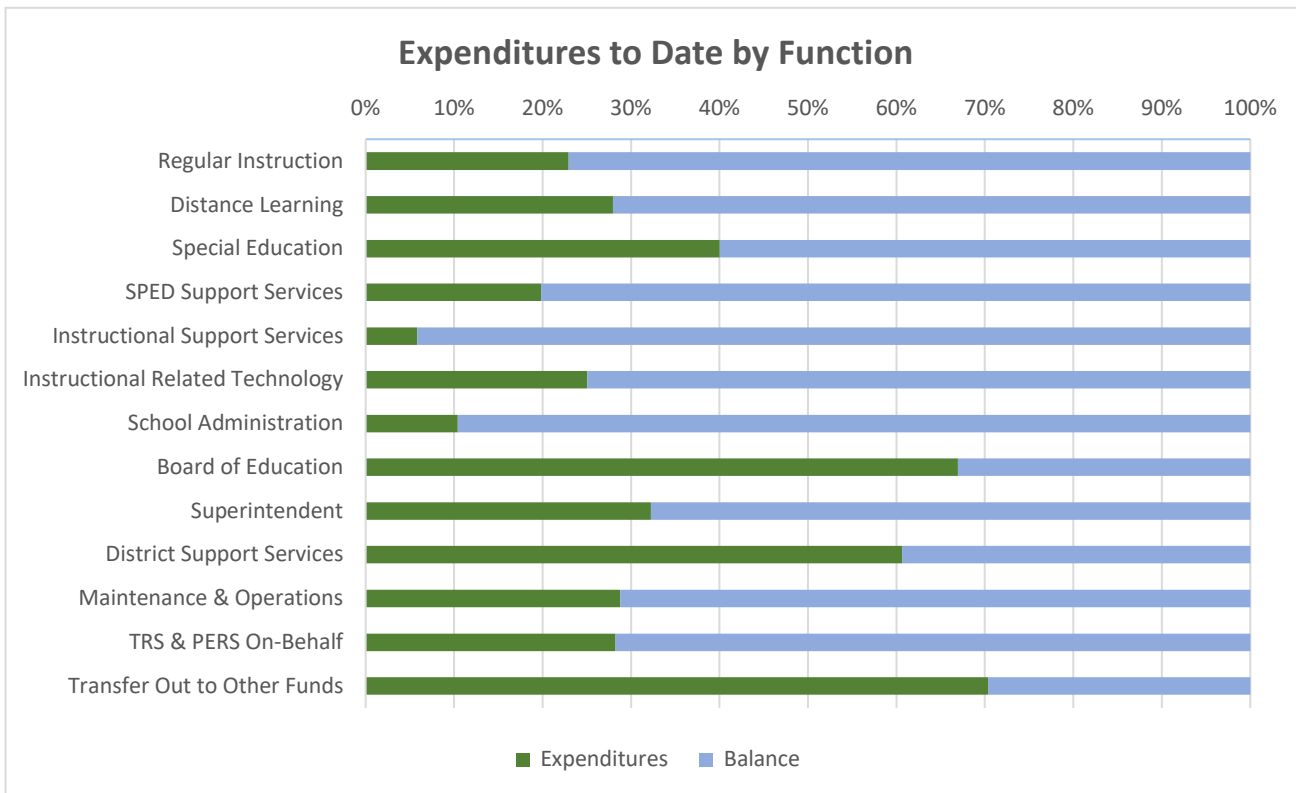
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|----------------------------|-------------------|---------------------|--|--|
| Ending Fund Balance | \$ 799,685 | \$ 1,571,509 | | |
|----------------------------|-------------------|---------------------|--|--|

**Iditarod Area School District
Board Report
Analysis of School Operating Fund Expenditures
As of November 21, 2023**



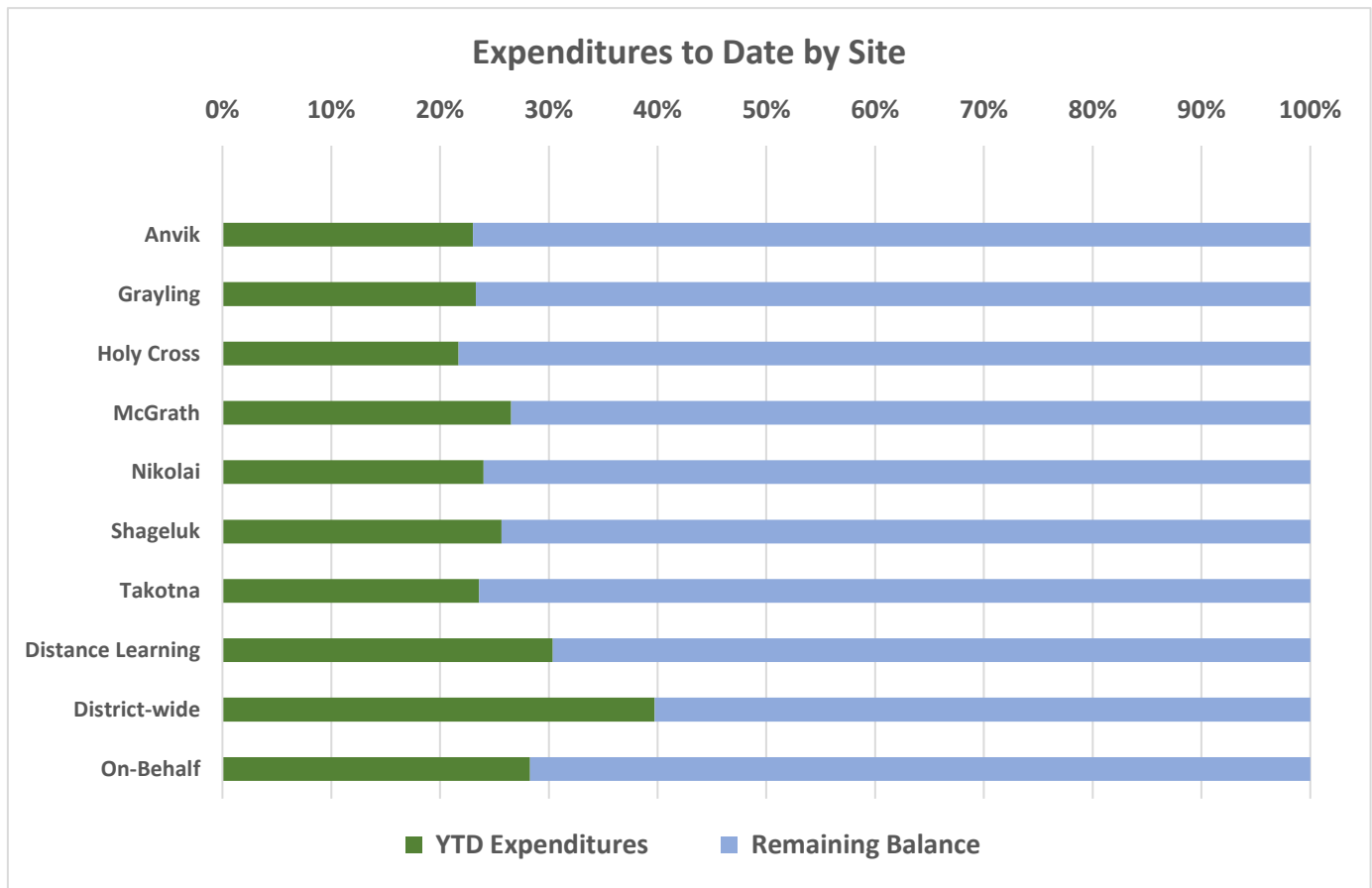
**Iditarod Area School District
Board Report
FY24 Current Budget to Actual Expenditures & Transfers Out
Expenditures by Function
11/21/23**

| <u>Function</u> | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> | <u>% Expended</u> |
|----------------------------------|------------------------|------------------------|------------------------------|-------------------|
| Regular Instruction | \$ 2,608,970 | \$ 599,211 | \$ 2,009,759 | 23% |
| Distance Learning | \$ 661,420 | \$ 184,847 | \$ 476,573 | 28% |
| Special Education | \$ 284,791 | \$ 114,017 | \$ 170,774 | 40% |
| SPED Support Services | \$ 337,550 | \$ 67,017 | \$ 270,534 | 20% |
| Instructional Support Services | \$ 156,426 | \$ 9,133 | \$ 147,293 | 6% |
| Instructional Related Technology | \$ 1,422,821 | \$ 356,681 | \$ 1,066,140 | 25% |
| School Administration | \$ 129,738 | \$ 13,510 | \$ 116,228 | 10% |
| Board of Education | \$ 60,526 | \$ 40,517 | \$ 20,009 | 67% |
| Superintendent | \$ 210,375 | \$ 67,876 | \$ 142,499 | 32% |
| District Support Services | \$ 573,573 | \$ 347,896 | \$ 225,677 | 61% |
| Maintenance & Operations | \$ 1,776,334 | \$ 511,636 | \$ 1,264,698 | 29% |
| TRS & PERS On-Behalf | \$ 329,892 | \$ 93,242 | \$ 236,649 | 28% |
| Transfer Out to Other Funds | \$ 250,000 | \$ 175,857 | \$ 74,143 | 70% |
| TOTAL | \$ 8,802,416 | \$ 2,581,442 | \$ 6,220,975 | 29% |



**Iditarod Area School District
Board Report
FY24 Current Budget to Actual Expenditures & Transfers Out
Expenditures by Site
11/21/2023**

| <u>Student Count</u> | <u>Site</u> | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> | <u>% Expended</u> |
|----------------------|------------------------------|--------------------|--------------------|--------------------------|-------------------|
| 13 | Anvik | 587,285 | 135,321 | 451,964 | 23% |
| 36 | Grayling | 1,171,030 | 272,714 | 898,316 | 23% |
| 26 | Holy Cross | 713,116 | 154,759 | 558,357 | 22% |
| 28.5 | McGrath | 1,075,535 | 285,391 | 790,144 | 27% |
| 15 | Nikolai | 687,411 | 165,095 | 522,316 | 24% |
| 27 | Shageluk | 777,555 | 199,539 | 578,016 | 26% |
| 14 | Takotna | 465,586 | 109,883 | 355,703 | 24% |
| 165 | Distance Learning | 736,224 | 223,520 | 512,704 | 30% |
| | District-wide | 2,008,781 | 797,894 | 1,210,887 | 40% |
| | TRS & PERS On-Behalf | 329,892 | 93,242 | 236,649 | 28% |
| | Transfers Out to Other Funds | 250,000 | 175,857 | 180,000 | 70% |
| 325 | TOTAL | 8,802,416 | 2,613,217 | 6,115,057 | 30% |



**Iditarod Area School District
Board Report
FY24 Current Budget to Actual Expenditures -
& Transfers Out By Site By Object
11/21/2023**

| <u>Description</u> | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> |
|-----------------------------------|------------------------|------------------------|------------------------------|
| ANVIK | | | |
| Certified Salaries | \$ 155,494 | \$ 30,408 | \$ 125,086 |
| Non-Certified Salaries | \$ 40,514 | \$ 10,486 | \$ 30,028 |
| Employee Benefits | \$ 116,054 | \$ 13,509 | \$ 102,545 |
| Travel Stipend | \$ 1,600 | \$ 5,049 | \$ (3,449) |
| Professional & Technical Services | \$ - | \$ - | \$ - |
| Staff Travel | \$ 2,000 | \$ 240 | \$ 1,760 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 2,209 | \$ 953 | \$ 1,256 |
| Electricity | \$ 35,164 | \$ 11,095 | \$ 24,069 |
| Heating Oil | \$ 23,554 | \$ 9,323 | \$ 14,231 |
| Other Purchase Services | \$ 675 | \$ - | \$ 675 |
| Supplies/Materials/Media | \$ 6,760 | \$ 3,443 | \$ 3,317 |
| TOTAL ANVIK | \$ 587,285 | \$ 135,321 | \$ 451,964 |
| GRAYLING | | | |
| Certified Salaries | \$ 383,919 | \$ 76,958 | \$ 306,961 |
| Non-Certified Salaries | \$ 139,355 | \$ 46,762 | \$ 92,593 |
| Employee Benefits | \$ 295,412 | \$ 38,018 | \$ 257,394 |
| Travel Stipend | \$ 5,600 | \$ 1,600 | \$ 4,000 |
| Professional & Technical Services | \$ - | \$ 215 | \$ (215) |
| Staff Travel | \$ 5,000 | \$ 6,694 | \$ (1,694) |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 12,174 | \$ 3,565 | \$ 8,609 |
| Electricity | \$ 53,469 | \$ 18,316 | \$ 35,153 |
| Heating Oil | \$ 39,021 | \$ 15,446 | \$ 23,575 |
| Other Purchase Services | \$ 2,348 | \$ 3,425 | \$ (1,077) |
| Supplies/Materials/Media | \$ 31,471 | \$ 10,900 | \$ 20,571 |
| TOTAL GRAYLING | \$ 1,171,030 | \$ 272,714 | \$ 898,316 |
| HOLY CROSS | | | |
| Certified Salaries | \$ 155,494 | \$ 37,638 | \$ 117,856 |
| Non-Certified Salaries | \$ 91,274 | \$ 10,670 | \$ 80,604 |
| Employee Benefits | \$ 134,712 | \$ 14,005 | \$ 120,706 |
| Travel Stipend | \$ 2,400 | \$ 1,600 | \$ 800 |
| Professional & Technical Services | \$ - | \$ 430 | \$ (430) |
| Staff Travel | \$ 3,000 | \$ 180 | \$ 2,820 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 38,965 | \$ 16,313 | \$ 22,652 |
| Electricity | \$ 38,808 | \$ 12,100 | \$ 26,708 |
| Heating Oil | \$ 20,798 | \$ 8,233 | \$ 12,566 |
| Other Purchase Services | \$ 5,543 | \$ - | \$ 5,543 |
| Supplies/Materials/Media | \$ 18,863 | \$ 2,775 | \$ 16,088 |
| TOTAL HOLY CROSS | \$ 713,116 | \$ 154,759 | \$ 558,357 |
| MCGRATH | | | |
| Certified Salaries | \$ 317,223 | \$ 96,063 | \$ 221,160 |
| Non-Certified Salaries | \$ 39,762 | \$ 16,487 | \$ 23,275 |
| Employee Benefits | \$ 213,857 | \$ 40,530 | \$ 173,327 |
| Travel Stipend | \$ 4,000 | \$ 2,400 | \$ 1,600 |
| Professional & Technical Services | \$ - | \$ 225 | \$ (225) |
| Staff Travel | \$ 2,000 | \$ 360 | \$ 1,640 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 10,920 | \$ 3,166 | \$ 7,754 |
| Electricity | \$ 137,575 | \$ 12,164 | \$ 125,411 |
| Heating Oil | \$ 112,817 | \$ 52,877 | \$ 59,941 |
| Other Purchase Services | \$ 2,761 | \$ 29 | \$ 2,732 |
| Supplies/Materials/Media | \$ 31,360 | \$ 10,275 | \$ 21,085 |
| TOTAL MCGRATH | \$ 1,075,535 | \$ 285,391 | \$ 790,144 |

**Iditarod Area School District
Board Report
FY24 Current Budget to Actual Expenditures -
& Transfers Out By Site By Object
11/21/2023**

| <u>Description</u> | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> |
|-----------------------------------|------------------------|------------------------|------------------------------|
| NIKOLAI | | | |
| Certified Salaries | \$ 151,450 | \$ 44,173 | \$ 107,277 |
| Non-Certified Salaries | \$ 111,108 | \$ 7,806 | \$ 103,302 |
| Employee Benefits | \$ 108,917 | \$ 16,927 | \$ 91,990 |
| Travel Stipend | \$ 1,600 | \$ 1,600 | \$ - |
| Prof & Tech | \$ - | \$ 600 | \$ (600) |
| Staff Travel | \$ 2,000 | \$ - | \$ 2,000 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 2,112 | \$ 742 | \$ 1,370 |
| Electricity | \$ 50,772 | \$ 20,955 | \$ 29,817 |
| Heating Oil | \$ 45,267 | \$ 17,918 | \$ 27,349 |
| Other Purchase Services | \$ 2,500 | \$ 298 | \$ 2,202 |
| Supplies/Materials/Media | \$ 8,426 | \$ 3,262 | \$ 5,164 |
| TOTAL NIKOLAI | \$ 687,411 | \$ 165,095 | \$ 522,316 |
| SHAGELUK | | | |
| Certified Salaries | \$ 248,496 | \$ 77,313 | \$ 171,183 |
| Non-Certified Salaries | \$ 65,941 | \$ 12,161 | \$ 53,780 |
| Employee Benefits | \$ 181,453 | \$ 31,562 | \$ 149,891 |
| Travel Stipend | \$ 2,400 | \$ 800 | \$ 1,600 |
| Professional & Technical Services | \$ - | \$ 430 | \$ (430) |
| Staff Travel | \$ 2,000 | \$ - | \$ 2,000 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 5,945 | \$ 1,059 | \$ 4,885 |
| Electricity | \$ 32,380 | \$ 9,271 | \$ 23,109 |
| Heating Oil | \$ 14,926 | \$ 5,908 | \$ 9,018 |
| Other Purchase Services | \$ 7,406 | \$ 495 | \$ 6,911 |
| Supplies/Materials/Media | \$ 13,349 | \$ 9,725 | \$ 3,624 |
| Technology-Related Hardwre | \$ - | \$ - | \$ - |
| TOTAL SHAGELUK | \$ 777,555 | \$ 199,539 | \$ 578,016 |
| TAKOTNA | | | |
| Certified Salaries | \$ 84,747 | \$ 6,542 | \$ 78,205 |
| Non-Certified Salaries | \$ 34,592 | \$ 17,317 | \$ 17,275 |
| Employee Benefits | \$ 67,756 | \$ 2,309 | \$ 65,447 |
| Travel Stipend | \$ 1,600 | \$ 800 | \$ 800 |
| Professional & Technical Services | \$ - | \$ - | \$ - |
| Staff Travel | \$ 1,000 | \$ - | \$ 1,000 |
| Broadband | \$ 203,260 | \$ 50,815 | \$ 152,445 |
| Utility Services | \$ 6,390 | \$ 2,923 | \$ 3,466 |
| Electricity | \$ 38,042 | \$ 14,196 | \$ 23,846 |
| Heating Oil | \$ 18,264 | \$ 7,229 | \$ 11,034 |
| Other Purchase Services | \$ 2,250 | \$ 1,657 | \$ 593 |
| Supplies/Materials/Media | \$ 7,686 | \$ 6,094 | \$ 1,592 |
| Technology-Related Hardwre | \$ - | \$ - | \$ - |
| TOTAL TAKOTNA | \$ 465,586 | \$ 109,883 | \$ 355,703 |
| HOME SCHOOL | | | |
| Certified Salaries | \$ 88,954 | \$ 26,237 | \$ 62,717 |
| Non-Certified Salaries | \$ - | \$ - | \$ - |
| Employee Benefits | \$ 50,323 | \$ 10,870 | \$ 39,453 |
| Travel Stipend | \$ 800 | \$ - | \$ 800 |
| Professional & Technical Services | \$ 482,500 | \$ 167,461 | \$ 315,039 |
| Utility Services | \$ 27,346 | \$ 5,948 | \$ 21,399 |
| Electricity | \$ 2,870 | \$ 523 | \$ 2,347 |
| Other Purchase Services | \$ 34,588 | \$ 3,922 | \$ 30,666 |
| Supplies/Materials/Media | \$ 48,723 | \$ 8,496 | \$ 40,227 |
| Other Expenses | \$ 120 | \$ 65 | \$ 55 |
| TOTAL HOME SCHOOL | \$ 736,224 | \$ 223,520 | \$ 512,704 |

**Iditarod Area School District
Board Report
FY24 Current Budget to Actual Expenditures -
& Transfers Out By Site By Object
11/21/2023**

| <u>Description</u> | <u>FY24 Budget</u> | <u>FY24 Actual</u> | <u>Available Balance</u> |
|--|------------------------|------------------------|------------------------------|
| DISTRICT OFFICE | | | |
| Certified Salaries | \$ 289,801 | \$ 98,890 | \$ 190,911 |
| Non-Certified Salaries | \$ 421,566 | \$ 145,136 | \$ 276,429 |
| Employee Benefits | \$ 390,763 | \$ 85,879 | \$ 304,884 |
| Travel Stipend | \$ 800 | \$ 800 | - |
| Professional & Technical Services | \$ 429,592 | \$ 211,145 | \$ 218,447 |
| Staff Travel | \$ 48,000 | \$ 49,538 | \$ (1,538) |
| Utility Services | \$ 21,355 | \$ 7,110 | \$ 14,245 |
| Electricity | \$ 26,078 | \$ 6,469 | \$ 19,608 |
| Heating Oil | \$ 25,063 | \$ 11,534 | \$ 13,529 |
| Other Purchase Services | \$ 1,500 | \$ 55 | \$ 1,445 |
| Property & Liability Insurance | \$ 324,306 | \$ 123,291 | \$ 201,015 |
| Supplies/Materials/Media | \$ 25,864 | \$ 3,327 | \$ 22,537 |
| Other Expenses | \$ 57,412 | \$ 54,719 | \$ 2,693 |
| Indirect Cost | \$ (53,318) | \$ - | \$ (53,318) |
| Technology-Related Hardwre | \$ - | \$ - | \$ - |
| TOTAL DISTRICT OFFICE | \$ 2,008,781 | \$ 797,894 | \$ 1,210,887 |
| TRS and PERS ON-BEHALF | | | |
| TRS On-behalf | \$ 285,362 | \$ 79,440 | \$ 205,922 |
| PERS On-behalf | \$ 44,530 | \$ 13,802 | \$ 30,728 |
| TRS and PERS ON-BEHALF | \$ 329,892 | \$ 93,242 | \$ 236,649 |
| TRANSFERS TO / FROM OTHER FUNDS | | | |
| Capital Project Fund | \$ - | \$ - | \$ - |
| Food Service Fund | \$ 250,000 | \$ 175,857 | \$ 74,143 |
| TRS and PERS ON-BEHALF | \$ 250,000 | \$ 175,857 | \$ 74,143 |
| TOTAL EXPENSES and TRANSFERS | \$ 8,802,416 | \$ 2,613,217 | \$ 6,189,199 |

**Iditarod Area School District
Board Report
FY24 District Administration - Budget to Actual
11/21/2023**

| | Function 511 School Board | | | Function 512 Superintendent | | | Function 510 TOTAL | | |
|-------------------------------------|------------------------------|------------------|----------------------|--------------------------------|------------------|----------------------|-----------------------|-------------------|----------------------|
| | Budget | Actual | Available Balance | Budget | Actual | Available Balance | Budget | Actual | Available Balance |
| District administration: | | | | | | | | | |
| Certificated salaries | \$ - | \$ - | \$ - | \$ 115,000 | \$ 43,740 | \$ 71,261 | \$ 115,000 | \$ 43,740 | \$ 71,261 |
| Noncertificated salaries | \$ 25,200 | \$ 6,200 | \$ 19,000 | \$ - | \$ 8,450 | \$ (8,450) | \$ 25,200 | \$ 14,650 | \$ 10,550 |
| Employee benefits | \$ - | \$ 895 | \$ (895) | \$ 54,493 | \$ 5,335 | \$ 49,158 | \$ 54,493 | \$ 6,230 | \$ 48,263 |
| SUBTOTAL: Personnel | \$ 25,200 | \$ 7,095 | \$ 18,105 | \$ 169,493 | \$ 57,524 | \$ 111,969 | \$ 194,693 | \$ 64,619 | \$ 130,074 |
| Professional and technical services | \$ - | \$ 540 | \$ (540) | \$ 30,000 | \$ 612 | \$ 29,388 | \$ 30,000 | \$ 1,152 | \$ 28,848 |
| Staff travel | \$ 15,000 | \$ 32,489 | \$ (17,489) | \$ 10,000 | \$ 10,248 | \$ (248) | \$ 25,000 | \$ 42,737 | \$ (17,737) |
| Other purchased services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Supplies, materials and media | \$ 3,495 | \$ 1,283 | \$ 2,212 | \$ - | \$ 87 | \$ (87) | \$ 3,495 | \$ 1,370 | \$ 2,125 |
| Other expenditures | \$ 16,831 | \$ 300 | \$ 16,531 | \$ 882 | \$ - | \$ 882 | \$ 17,713 | \$ 300 | \$ 17,413 |
| SUBTOTAL: Non-Personnel | \$ 35,326 | \$ 34,612 | \$ 714 | \$ 40,882 | \$ - | \$ 29,935 | \$ 76,208 | \$ 45,559 | \$ 30,650 |
| TOTAL | \$ 60,526 | \$ 41,707 | \$ 18,819 | \$ 210,375 | \$ 57,524 | \$ 141,904 | \$ 270,901 | \$ 110,178 | \$ 160,723 |

**Iditarod Area School District
Food Services Program
Statements of Activities
For the Fiscal Years 2018 - 2024**

| | FY24 Budget | YTD 11/21/2023 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|--|------------------|-------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|
| Federal Revenues through State | \$ - | \$ - | \$ - | \$ 169,938 | \$ 207,214 | \$ 191,330 | \$ 194,704 | \$ 196,551 |
| Charges for Services | - | - | - | 9,189 | 9,320 | 19,811 | 12,704 | 20,008 |
| TOTAL REVENUES | - | - | - | 179,127 | 216,534 | 211,141 | 207,408 | 216,559 |
| 255-320 Salaries and Wages | 90,000 | 49,685 | 99,397 | 108,951 | 107,478 | 102,282 | 127,094 | 114,732 |
| 255-360 Benefits | 20,000 | 16,268 | 33,457 | 33,420 | 38,364 | 33,188 | 40,465 | 37,657 |
| Total Personnel | 110,000 | 65,953 | 132,854 | 142,371 | 145,842 | 135,470 | 167,559 | 152,389 |
| 255-410 Professional and Technical | - | - | 1,780 | 57,164 | 47,407 | 72,744 | 82,256 | 43,521 |
| 255-420 Staff Travel | 1,500 | 1,150 | 351 | 4,694 | - | 1,818 | 662 | 11,805 |
| 255-450 Supplies | 138,500 | 108,754 | 139,567 | 133,871 | 126,047 | 154,278 | 180,386 | 147,277 |
| Total Non-personnel | 140,000 | 109,904 | 141,698 | 195,729 | 173,454 | 228,840 | 263,304 | 202,603 |
| TOTAL EXPENSES | 250,000 | 175,857 | 274,552 | 338,099 | 319,296 | 364,310 | 430,863 | 354,992 |
| Expenses over Revenues | (250,000.00) | (175,857.47) | (274,552.00) | (158,971.97) | (102,762.00) | (153,169.00) | (223,455.00) | (138,433.00) |
| 255-250 Transfer from GF | 250,000 | 175,857 | 274,552 | 158,972 | 274,571 | 219,376 | - | 178,272 |
| Net Change in Fund Balance | - | - | - | - | 171,809 | 66,207 | (223,455) | 39,839 |
| FUND BALANCE, beginning of year | 54,000 | 54,400 | 54,400 | 54,400 | (117,409) | (183,616) | 39,839 | - |
| FUND BALANCE, end of year | \$ 54,000 | \$ 54,400 | \$ 54,400 | \$ 54,400 | \$ 54,400 | \$ (117,409) | \$ (183,616) | \$ 39,839 |