

Regular Board Meeting  
Tuesday, March 10, 2026 4:00 PM Alaskan

Zoom  
P.O. Box 90  
McGrath, Alaska 99627

Patience Clairmont: Absent  
Alice Dale: Present  
Nathan Elswick: Present  
Doug Heath: Absent  
Ann Short: Present  
Robert Walker: Present  
Kim Wortman: Present

Present: 5, Absent: 2.

Patience absent unexcused.

Doug Absent excused

I.	Call to Order
II.	Roll Call
III.	Mission Statement
IV.	Introduction of Guests
V.	Director Reports
VI.	Site Reports
VII.	Recognition and Awards
VIII.	Communications to the Board
IX.	Public Comment
X.	Approval of Agenda
	X.A. Agenda Modification
XI.	Approval of Consent Agenda Items
XII.	Old Business
	XII.A. 26-26 Supt Contract
XIII.	New Business
	XIII.A.26-27 Teacher Resignations
	XIII.B.26-28 Contracts for FY27
	XIII.C.26-29 New Hires for SY 26-27
	XIII.D.26-30 HB 78 Retirement Resolution
XIV.	Discussion Agenda
XV.	Final Items
	XV.A. Future Agenda Items
	XV.A.1. Next Meeting Date: April 14, 2026
	XV.A.2. Board Comments
XVI.	Executive Session: Personnel and Negotiations
XVII.	Adjournment
XVIII.	26-31 Feb 17th Regular Meeting Minutes



Lisa Pearce  
Business Manager  
Iditarod School District  
[lisapearce@iditarodsd.org](mailto:lisapearce@iditarodsd.org)

---

March 9, 2026

Re: February 2026 YTD Financial Reports

Monthly year-to-date (YTD) revenue and expenditure information is presented to the Board of Education as a report to apprise them on the District's finances in relationship to respective budgets. More detailed information is available at the District Office at 90 Chinana Ave, McGrath, Alaska, or by contacting the business manager by email at [lisa.pearce@iditarodsd.org](mailto:lisa.pearce@iditarodsd.org)  
Monthly Financial Report packet includes:

- **Deposit Listing:** Recaps detailed deposit/revenue information.
- **YTD Income Statements:** Account Level Operating Statement for all funds with YTD transactions.

Questions related to any financial transactions or overall financial position of the district should be directed to the business manager:

Lisa Pearce, Business Manager  
[lisa.pearce@iditarodsd.org](mailto:lisa.pearce@iditarodsd.org)  
907-942-0624

Iditarod Area School District

---

Reprint Deposit Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: Key Bank 20701233-01

From Date: 02/01/2026

To Date: 02/28/2026

From Deposit:

To Deposit:

Bank: Key Bank

Account: 20701233-01

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared?	Clear Date	Void Date
1119	02/13/2026	Foundation February 2026	\$518,662.00	\$0.00	\$518,662.00	<input checked="" type="checkbox"/>	02/28/2026	
1120	02/09/2026	FNBA Escrow - Takusko House	\$709.50	\$0.00	\$709.50	<input checked="" type="checkbox"/>	02/28/2026	
1121	02/11/2026	Title VI-B Q2 2026	\$49,201.75	\$0.00	\$49,201.75	<input checked="" type="checkbox"/>	02/28/2026	
1122	02/17/2026	JOM Indian Ed	\$14,230.00	\$0.00	\$14,230.00	<input checked="" type="checkbox"/>	02/28/2026	
1123	02/17/2026	JOM Indian Ed	\$4,283.00	\$0.00	\$4,283.00	<input checked="" type="checkbox"/>	02/28/2026	
1124	02/19/2026	Impact Aid	\$15,802.00	\$0.00	\$15,802.00	<input checked="" type="checkbox"/>	02/28/2026	
Total Deposits for Bank: 6			Total Amount:	\$602,888.25	\$0.00	\$602,888.25		
Total Deposits :			6	Total Amount:	\$602,888.25	\$0.00	\$602,888.25	

End of Report

**Iditarod Area School District**

**Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026**

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
<b>Operating Revenue</b>		<b>MTD</b>	<b>YTD</b>	<b>Budget</b>	<b>BudgetBalance</b>	<b>Percent</b>
100.000.000.000.030	Earnings On Investments	\$0.00	\$0.00	(\$500.00)	(\$500.00)	0.0%
100.000.000.000.040	Other Local Revenues	(\$35,528.93)	(\$35,528.93)	(\$85,000.00)	(\$49,471.07)	41.8%
100.000.000.000.046	Rental Revenue	(\$26,603.95)	(\$26,603.95)	\$0.00	\$26,603.95	0.0%
100.000.000.000.047	E-rate Subsidy	(\$2,181,352.26)	(\$2,181,352.26)	(\$3,363,368.40)	(\$1,182,016.14)	64.9%
100.000.000.000.051	Foundation Program	(\$4,149,296.00)	(\$4,149,296.00)	(\$5,513,138.00)	(\$1,363,842.00)	75.3%
100.000.000.000.052	Quality Schools	\$0.00	\$0.00	(\$16,634.00)	(\$16,634.00)	0.0%
100.000.000.000.058	ER-TRS On-Behalf Revenue	(\$201,089.65)	(\$201,089.65)	(\$386,686.92)	(\$185,597.27)	52.0%
100.000.000.000.059	ER-PERS On-Behalf Revenue	(\$16,806.40)	(\$16,806.40)	(\$42,908.03)	(\$26,101.63)	39.2%
100.000.000.000.090	Other State Revenues	\$0.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.0%
100.000.000.000.110	Impact Aid	(\$748,574.00)	(\$748,574.00)	(\$1,174,166.07)	(\$425,592.07)	63.8%
	<b>Revenue</b>	<b>(\$7,359,251.19)</b>	<b>(\$7,359,251.19)</b>	<b>(\$10,584,401.42)</b>	<b>(\$3,225,150.23)</b>	<b>69.5%</b>

**Expenditure**

		<b>MTD</b>	<b>YTD</b>	<b>Budget</b>	<b>BudgetBalance</b>	<b>Percent</b>
100.000.100.000.358	ER-TRS On-Behalf Expense	\$157,537.12	\$157,537.12	\$0.00	(\$157,537.12)	0.0%
100.000.100.000.359	ER-PERS On-Behalf Expense	\$4,191.95	\$4,191.95	\$0.00	(\$4,191.95)	0.0%
100.000.140.000.358	ER-TRS On-Behalf Expense	\$8,697.96	\$8,697.96	\$0.00	(\$8,697.96)	0.0%
100.000.200.000.358	ER-TRS On-Behalf Expense	\$21,529.85	\$21,529.85	\$0.00	(\$21,529.85)	0.0%
100.000.200.000.359	ER-PERS On-Behalf Expense	\$2,198.04	\$2,198.04	\$0.00	(\$2,198.04)	0.0%
100.000.352.000.358	ER-TRS On-Behalf Expense	\$562.45	\$562.45	\$0.00	(\$562.45)	0.0%
100.000.352.000.359	ER-PERS On-Behalf Expense	\$249.55	\$249.55	\$0.00	(\$249.55)	0.0%
100.000.450.000.359	ER-PERS On-Behalf Expense	\$1,171.01	\$1,171.01	\$0.00	(\$1,171.01)	0.0%
100.000.511.000.359	ER-PERS On-Behalf Expense	\$43.40	\$43.40	\$0.00	(\$43.40)	0.0%
100.000.512.000.358	ER-TRS On-Behalf Expense	\$10,498.44	\$10,498.44	\$0.00	(\$10,498.44)	0.0%
100.000.512.000.359	ER-PERS On-Behalf Expense	\$889.08	\$889.08	\$0.00	(\$889.08)	0.0%
100.000.550.000.358	ER-TRS On-Behalf Expense	\$8.55	\$8.55	\$0.00	(\$8.55)	0.0%
100.000.550.000.359	ER-PERS On-Behalf Expense	\$1,801.18	\$1,801.18	\$0.00	(\$1,801.18)	0.0%
100.000.600.000.359	ER-PERS On-Behalf Expense	\$4,364.37	\$4,364.37	\$0.00	(\$4,364.37)	0.0%
100.000.606.000.358	ER-TRS On-Behalf Expense	\$1,620.01	\$1,620.01	\$0.00	(\$1,620.01)	0.0%
100.000.760.000.359	ER-PERS On-Behalf Expense	\$125.54	\$125.54	\$0.00	(\$125.54)	0.0%
100.000.790.000.358	ER-TRS On-Behalf Expense	\$635.27	\$635.27	\$0.00	(\$635.27)	0.0%
100.000.790.000.359	ER-PERS On-Behalf Expense	\$1,772.28	\$1,772.28	\$0.00	(\$1,772.28)	0.0%
100.001.100.000.310	Certified Salaries	\$97,501.75	\$97,501.75	\$138,780.14	\$41,278.39	70.3%
100.001.100.000.329	Substitute/Temporary	\$491.25	\$491.25	\$0.00	(\$491.25)	0.0%
100.001.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$26,049.03	\$26,049.03	0.0%
100.001.100.000.361	Insurance Life & Health	\$21,348.71	\$21,348.71	\$0.00	(\$21,348.71)	0.0%
100.001.100.000.362	Unemployment Expense	\$962.63	\$962.63	\$1,697.36	\$734.73	56.7%
100.001.100.000.363	Workers Comp Expense	\$1,653.52	\$1,653.52	\$1,697.36	\$43.84	97.4%
100.001.100.000.364	FICA Expense	\$1,538.42	\$1,538.42	\$2,012.31	\$473.89	76.5%
100.001.100.000.365	TRS Expense	\$11,706.13	\$11,706.13	\$17,430.76	\$5,724.63	67.2%
100.001.100.000.366	PERS Expense	\$70.95	\$70.95	\$0.00	(\$70.95)	0.0%
100.001.100.000.390	Travel Stipend	\$6,000.00	\$6,000.00	\$5,400.00	(\$600.00)	111.1%
100.001.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
100.001.100.000.420	Staff Travel	\$6,354.25	\$6,354.25	\$1,625.00	(\$4,729.25)	391.0%
100.001.100.000.450	Supplies/Materials/Media	\$321.30	\$321.30	\$3,800.00	\$3,478.70	8.5%
100.001.200.000.320	Non-Certified Salaries	\$1,292.50	\$1,292.50	\$30,000.00	\$28,707.50	4.3%
100.001.200.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$1,899.00	\$1,899.00	0.0%
100.001.200.000.362	Unemployment Expense	\$11.95	\$11.95	\$225.83	\$213.88	5.3%
100.001.200.000.363	Workers Comp Expense	\$78.45	\$78.45	\$225.83	\$147.38	34.7%
100.001.200.000.364	FICA Expense	\$98.86	\$98.86	\$2,295.00	\$2,196.14	4.3%
100.001.200.000.366	PERS Expense	\$284.36	\$284.36	\$6,600.00	\$6,315.64	4.3%
100.001.220.000.450	Materials & Supplies	\$331.05	\$331.05	\$0.00	(\$331.05)	0.0%
100.001.350.000.450	Supplies/Materials/Media	\$1,718.55	\$1,718.55	\$0.00	(\$1,718.55)	0.0%
100.001.360.000.430	Broadband	\$525,000.00	\$525,000.00	\$740,328.00	\$215,328.00	70.9%
100.001.360.000.444	Technology - Related Repairs & Maintenance	\$95.64	\$95.64	\$0.00	(\$95.64)	0.0%
100.001.400.000.310	Certified Salaries	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.0%
100.001.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$2,627.80	\$2,627.80	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
100.001.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.001.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.001.400.000.364	FICA Expense	\$0.00	\$0.00	\$203.00	\$203.00	0.0%
100.001.400.000.365	TRS Expense	\$0.00	\$0.00	\$1,758.40	\$1,758.40	0.0%
100.001.400.000.420	Staff Travel	\$1,174.00	\$1,174.00	\$0.00	(\$1,174.00)	0.0%
100.001.400.000.433	Tele-communication	\$702.48	\$702.48	\$2,500.00	\$1,797.52	28.1%
100.001.600.000.320	Non-Certified Salaries	\$6,645.67	\$6,645.67	\$15,000.00	\$8,354.33	44.3%
100.001.600.000.329	Substitute/Temporary	\$450.00	\$450.00	\$0.00	(\$450.00)	0.0%
100.001.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$949.50	\$949.50	0.0%
100.001.600.000.362	Unemployment Expense	\$70.69	\$70.69	\$195.52	\$124.83	36.2%
100.001.600.000.363	Workers Comp Expense	\$410.57	\$410.57	\$195.52	(\$215.05)	210.0%
100.001.600.000.364	FICA Expense	\$542.83	\$542.83	\$1,147.50	\$604.67	47.3%
100.001.600.000.366	PERS Expense	\$106.54	\$106.54	\$3,300.00	\$3,193.46	3.2%
100.001.600.000.410	Professional & Technical Services	\$660.00	\$660.00	\$0.00	(\$660.00)	0.0%
100.001.600.000.420	Staff Travel	\$1,557.95	\$1,557.95	\$0.00	(\$1,557.95)	0.0%
100.001.600.000.436	Electricity	\$21,789.33	\$21,789.33	\$45,000.00	\$23,210.67	48.4%
100.001.600.000.438	Heating Oil	\$20,532.50	\$20,532.50	\$26,000.00	\$5,467.50	79.0%
100.001.600.000.442	Site & Building Repair & Maintenance	\$631.00	\$631.00	\$0.00	(\$631.00)	0.0%
100.001.600.000.450	Supplies/Materials/Media	\$122.98	\$122.98	\$0.00	(\$122.98)	0.0%
100.001.600.000.452	Maintenance & Construction	\$2,304.79	\$2,304.79	\$5,000.00	\$2,695.21	46.1%
100.001.600.000.453	Janitorial Supplies	\$3,348.62	\$3,348.62	\$3,500.00	\$151.38	95.7%
100.001.600.000.458	Vehicle Gas & Oil	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.001.700.000.425	Student Travel	\$0.00	\$0.00	\$2,600.00	\$2,600.00	0.0%
100.002.100.000.310	Certified Salaries	\$276,839.85	\$276,839.85	\$319,230.10	\$42,390.25	86.7%
100.002.100.000.329	Substitute/Temporary	\$3,052.00	\$3,052.00	\$0.00	(\$3,052.00)	0.0%
100.002.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$59,919.49	\$59,919.49	0.0%
100.002.100.000.361	Insurance Life & Health	\$79,152.08	\$79,152.08	\$0.00	(\$79,152.08)	0.0%
100.002.100.000.362	Unemployment Expense	\$2,643.39	\$2,643.39	\$3,482.81	\$839.42	75.9%
100.002.100.000.363	Workers Comp Expense	\$4,545.77	\$4,545.77	\$3,482.81	(\$1,062.96)	130.5%
100.002.100.000.364	FICA Expense	\$3,872.84	\$3,872.84	\$4,628.84	\$756.00	83.7%
100.002.100.000.365	TRS Expense	\$33,754.60	\$33,754.60	\$40,095.30	\$6,340.70	84.2%
100.002.100.000.366	PERS Expense	\$463.31	\$463.31	\$0.00	(\$463.31)	0.0%
100.002.100.000.390	Travel Stipend	\$6,000.00	\$6,000.00	\$3,000.00	(\$3,000.00)	200.0%
100.002.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$5,150.00	\$5,150.00	0.0%
100.002.100.000.420	Staff Travel	\$2,080.00	\$2,080.00	\$5,000.00	\$2,920.00	41.6%
100.002.100.000.450	Supplies/Materials/Media	\$1,935.34	\$1,935.34	\$6,000.00	\$4,064.66	32.3%
100.002.200.000.310	Certified Salaries	\$0.00	\$0.00	\$75,703.97	\$75,703.97	0.0%
100.002.200.000.320	Non-Certified Salaries	\$60,216.87	\$60,216.87	\$90,000.00	\$29,783.13	66.9%
100.002.200.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$14,209.64	\$14,209.64	0.0%
100.002.200.000.361	Insurance Life & Health	\$0.00	\$0.00	\$17,300.33	\$17,300.33	0.0%
100.002.200.000.362	Unemployment Expense	\$564.87	\$564.87	\$735.77	\$170.90	76.8%
100.002.200.000.363	Workers Comp Expense	\$957.45	\$957.45	\$735.77	(\$221.68)	130.1%
100.002.200.000.364	FICA Expense	\$4,606.59	\$4,606.59	\$7,982.71	\$3,376.12	57.7%
100.002.200.000.365	TRS Expense	\$0.00	\$0.00	\$9,508.42	\$9,508.42	0.0%
100.002.200.000.366	PERS Expense	\$10,269.84	\$10,269.84	\$19,800.00	\$9,530.16	51.9%
100.002.200.000.420	Staff Travel	\$300.00	\$300.00	\$0.00	(\$300.00)	0.0%
100.002.220.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$5,697.00	\$5,697.00	0.0%
100.002.220.000.362	Unemployment Expense	\$0.00	\$0.00	\$833.40	\$833.40	0.0%
100.002.220.000.363	Workers Comp Expense	\$0.00	\$0.00	\$833.40	\$833.40	0.0%
100.002.220.000.420	Staff Travel	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
100.002.220.000.450	Materials & Supplies	\$366.74	\$366.74	\$0.00	(\$366.74)	0.0%
100.002.350.000.420	Staff Travel	\$640.00	\$640.00	\$0.00	(\$640.00)	0.0%
100.002.350.000.434	Postage	\$87.05	\$87.05	\$0.00	(\$87.05)	0.0%
100.002.350.000.450	Supplies/Materials/Media	\$3,407.98	\$3,407.98	\$0.00	(\$3,407.98)	0.0%
100.002.360.000.430	Broadband	\$525,000.00	\$525,000.00	\$740,328.00	\$215,328.00	70.9%
100.002.400.000.310	Certified Salaries	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.0%
100.002.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$2,627.80	\$2,627.80	0.0%
100.002.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.002.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.002.400.000.364	FICA Expense	\$0.00	\$0.00	\$203.00	\$203.00	0.0%
100.002.400.000.365	TRS Expense	\$0.00	\$0.00	\$1,758.40	\$1,758.40	0.0%
100.002.400.000.433	Tele-communication	\$122.02	\$122.02	\$1,600.00	\$1,477.98	7.6%
100.002.450.000.320	Non-Certified Salaries	\$9,094.50	\$9,094.50	\$15,000.00	\$5,905.50	60.6%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>		<u>Budget</u>	<u>Budget Balance</u>	
100.002.450.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$949.50	\$949.50	0.0%
100.002.450.000.362	Unemployment Expense	\$83.65	\$83.65	\$225.83	\$142.18	37.0%
100.002.450.000.363	Workers Comp Expense	\$144.61	\$144.61	\$225.83	\$81.22	64.0%
100.002.450.000.364	FICA Expense	\$695.70	\$695.70	\$1,147.50	\$451.80	60.6%
100.002.450.000.366	PERS Expense	\$2,000.79	\$2,000.79	\$3,300.00	\$1,299.21	60.6%
100.002.600.000.320	Non-Certified Salaries	\$13,918.66	\$13,918.66	\$30,000.00	\$16,081.34	46.4%
100.002.600.000.329	Substitute/Temporary	\$1,483.50	\$1,483.50	\$0.00	(\$1,483.50)	0.0%
100.002.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$1,899.00	\$1,899.00	0.0%
100.002.600.000.362	Unemployment Expense	\$142.90	\$142.90	\$164.24	\$21.34	87.0%
100.002.600.000.363	Workers Comp Expense	\$906.14	\$906.14	\$164.24	(\$741.90)	551.7%
100.002.600.000.364	FICA Expense	\$1,178.25	\$1,178.25	\$2,295.00	\$1,116.75	51.3%
100.002.600.000.366	PERS Expense	\$3,062.11	\$3,062.11	\$6,600.00	\$3,537.89	46.4%
100.002.600.000.420	Staff Travel	\$1,111.61	\$1,111.61	\$0.00	(\$1,111.61)	0.0%
100.002.600.000.431	Water & Sewer	\$2,450.00	\$2,450.00	\$5,500.00	\$3,050.00	44.5%
100.002.600.000.436	Electricity	\$26,775.64	\$26,775.64	\$80,000.00	\$53,224.36	33.5%
100.002.600.000.438	Heating Oil	\$28,434.22	\$28,434.22	\$50,000.00	\$21,565.78	56.9%
100.002.600.000.440	Other Purchase Services	\$200.00	\$200.00	\$0.00	(\$200.00)	0.0%
100.002.600.000.442	Site & Building Repair & Maintenance	\$535.44	\$535.44	\$0.00	(\$535.44)	0.0%
100.002.600.000.443	Equipment Repair & Maintenance	\$31,796.78	\$31,796.78	\$0.00	(\$31,796.78)	0.0%
100.002.600.000.450	Supplies/Materials/Media	\$221.21	\$221.21	\$0.00	(\$221.21)	0.0%
100.002.600.000.452	Maintenance & Construction	\$6,049.93	\$6,049.93	\$5,000.00	(\$1,049.93)	121.0%
100.002.600.000.453	Janitorial Supplies	\$4,869.54	\$4,869.54	\$6,000.00	\$1,130.46	81.2%
100.002.600.000.458	Vehicle Gas & Oil	\$252.27	\$252.27	\$2,000.00	\$1,747.73	12.6%
100.002.700.000.425	Student Travel	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.0%
100.003.100.000.310	Certified Salaries	\$112,449.76	\$112,449.76	\$164,033.68	\$51,583.92	68.6%
100.003.100.000.320	Non-Certified Salaries	\$1,133.05	\$1,133.05	\$5,000.00	\$3,866.95	22.7%
100.003.100.000.329	Substitute/Temporary	\$1,914.55	\$1,914.55	\$0.00	(\$1,914.55)	0.0%
100.003.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$30,789.12	\$30,789.12	0.0%
100.003.100.000.361	Insurance Life & Health	\$49,427.56	\$49,427.56	\$0.00	(\$49,427.56)	0.0%
100.003.100.000.362	Unemployment Expense	\$1,204.17	\$1,204.17	\$1,471.54	\$267.37	81.8%
100.003.100.000.363	Workers Comp Expense	\$2,116.29	\$2,116.29	\$1,471.54	(\$644.75)	143.8%
100.003.100.000.364	FICA Expense	\$2,060.81	\$2,060.81	\$2,760.99	\$700.18	74.6%
100.003.100.000.365	TRS Expense	\$12,465.08	\$12,465.08	\$20,602.63	\$8,137.55	60.5%
100.003.100.000.366	PERS Expense	\$249.27	\$249.27	\$1,100.00	\$850.73	22.7%
100.003.100.000.390	Travel Stipend	\$3,600.00	\$3,600.00	\$2,400.00	(\$1,200.00)	150.0%
100.003.100.000.410	Professional & Technical Services	\$14.98	\$14.98	\$2,400.00	\$2,385.02	0.6%
100.003.100.000.420	Staff Travel	\$1,040.00	\$1,040.00	\$3,000.00	\$1,960.00	34.7%
100.003.100.000.450	Supplies/Materials/Media	\$1,309.43	\$1,309.43	\$4,400.00	\$3,090.57	29.8%
100.003.200.000.310	Certified Salaries	\$0.00	\$0.00	\$73,597.62	\$73,597.62	0.0%
100.003.200.000.320	Non-Certified Salaries	\$6,978.50	\$6,978.50	\$15,000.00	\$8,021.50	46.5%
100.003.200.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$13,814.27	\$13,814.27	0.0%
100.003.200.000.362	Unemployment Expense	\$58.91	\$58.91	\$735.77	\$676.86	8.0%
100.003.200.000.363	Workers Comp Expense	\$110.96	\$110.96	\$735.77	\$624.81	15.1%
100.003.200.000.364	FICA Expense	\$533.86	\$533.86	\$2,214.67	\$1,680.81	24.1%
100.003.200.000.365	TRS Expense	\$0.00	\$0.00	\$9,243.86	\$9,243.86	0.0%
100.003.200.000.366	PERS Expense	\$1,192.35	\$1,192.35	\$3,300.00	\$2,107.65	36.1%
100.003.200.000.450	Supplies/Materials/Media	\$39.00	\$39.00	\$0.00	(\$39.00)	0.0%
100.003.220.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$1,266.02	\$1,266.02	0.0%
100.003.220.000.362	Unemployment Expense	\$0.00	\$0.00	\$785.01	\$785.01	0.0%
100.003.220.000.363	Workers Comp Expense	\$0.00	\$0.00	\$785.01	\$785.01	0.0%
100.003.220.000.450	Materials & Supplies	\$228.05	\$228.05	\$0.00	(\$228.05)	0.0%
100.003.350.000.450	Supplies/Materials/Media	\$1,619.90	\$1,619.90	\$0.00	(\$1,619.90)	0.0%
100.003.360.000.430	Broadband	\$525,000.00	\$525,000.00	\$740,328.00	\$215,328.00	70.9%
100.003.400.000.310	Certified Salaries	\$0.00	\$0.00	\$18,000.00	\$18,000.00	0.0%
100.003.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$3,378.60	\$3,378.60	0.0%
100.003.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.003.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.003.400.000.364	FICA Expense	\$0.00	\$0.00	\$261.00	\$261.00	0.0%
100.003.400.000.365	TRS Expense	\$0.00	\$0.00	\$2,260.80	\$2,260.80	0.0%
100.003.400.000.433	Tele-communication	\$120.34	\$120.34	\$1,500.00	\$1,379.66	8.0%
100.003.600.000.320	Non-Certified Salaries	\$5,845.75	\$5,845.75	\$20,000.00	\$14,154.25	29.2%
100.003.600.000.329	Substitute/Temporary	\$3,773.77	\$3,773.77	\$0.00	(\$3,773.77)	0.0%
100.003.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$1,266.00	\$1,266.00	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>		<u>Budget</u>	<u>Budget Balance</u>	
100.003.600.000.362	Unemployment Expense	\$93.76	\$93.76	\$164.24	\$70.48	57.1%
100.003.600.000.363	Workers Comp Expense	\$353.81	\$353.81	\$164.24	(\$189.57)	215.4%
100.003.600.000.364	FICA Expense	\$735.90	\$735.90	\$1,530.00	\$794.10	48.1%
100.003.600.000.366	PERS Expense	\$46.20	\$46.20	\$4,400.00	\$4,353.80	1.1%
100.003.600.000.431	Water & Sewer	\$3,500.00	\$3,500.00	\$40,000.00	\$36,500.00	8.8%
100.003.600.000.436	Electricity	\$23,339.82	\$23,339.82	\$50,000.00	\$26,660.18	46.7%
100.003.600.000.438	Heating Oil	\$41,940.81	\$41,940.81	\$40,000.00	(\$1,940.81)	104.9%
100.003.600.000.442	Site & Building Repair & Maintenance	\$8,142.51	\$8,142.51	\$0.00	(\$8,142.51)	0.0%
100.003.600.000.443	Equipment Repair & Maintenance	\$2,773.39	\$2,773.39	\$0.00	(\$2,773.39)	0.0%
100.003.600.000.450	Supplies/Materials/Media	\$76.50	\$76.50	\$0.00	(\$76.50)	0.0%
100.003.600.000.452	Maintenance & Construction	\$6,675.00	\$6,675.00	\$7,500.00	\$825.00	89.0%
100.003.600.000.453	Janitorial Supplies	\$4,319.70	\$4,319.70	\$4,500.00	\$180.30	96.0%
100.003.600.000.458	Vehicle Gas & Oil	\$3,368.62	\$3,368.62	\$1,500.00	(\$1,868.62)	224.6%
100.003.700.000.425	Student Travel	\$0.00	\$0.00	\$4,800.00	\$4,800.00	0.0%
100.005.100.000.310	Certified Salaries	\$193,603.50	\$193,603.50	\$290,189.08	\$96,585.58	66.7%
100.005.100.000.316	Certified Extra Duty Pay	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.005.100.000.320	Non-Certified Salaries	\$11,829.48	\$11,829.48	\$0.00	(\$11,829.48)	0.0%
100.005.100.000.329	Substitute/Temporary	\$1,882.45	\$1,882.45	\$0.00	(\$1,882.45)	0.0%
100.005.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$54,468.49	\$54,468.49	0.0%
100.005.100.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$316.50	\$316.50	0.0%
100.005.100.000.361	Insurance Life & Health	\$79,152.08	\$79,152.08	\$173,003.27	\$93,851.19	45.8%
100.005.100.000.362	Unemployment Expense	\$1,967.92	\$1,967.92	\$4,489.17	\$2,521.25	43.8%
100.005.100.000.363	Workers Comp Expense	\$3,372.81	\$3,372.81	\$4,489.17	\$1,116.36	75.1%
100.005.100.000.364	FICA Expense	\$3,925.66	\$3,925.66	\$4,590.24	\$664.58	85.5%
100.005.100.000.365	TRS Expense	\$22,809.24	\$22,809.24	\$36,447.75	\$13,638.51	62.6%
100.005.100.000.366	PERS Expense	\$2,907.87	\$2,907.87	\$1,100.00	(\$1,807.87)	264.4%
100.005.100.000.390	Travel Stipend	\$4,800.00	\$4,800.00	\$4,000.00	(\$800.00)	120.0%
100.005.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$4,900.00	\$4,900.00	0.0%
100.005.100.000.420	Staff Travel	\$0.00	\$0.00	\$3,750.00	\$3,750.00	0.0%
100.005.100.000.450	Supplies/Materials/Media	\$326.33	\$326.33	\$5,000.00	\$4,673.67	6.5%
100.005.160.000.450	Supplies/Materials/Media	\$373.56	\$373.56	\$0.00	(\$373.56)	0.0%
100.005.200.000.320	Non-Certified Salaries	\$2,362.14	\$2,362.14	\$0.00	(\$2,362.14)	0.0%
100.005.200.000.362	Unemployment Expense	\$21.73	\$21.73	\$0.00	(\$21.73)	0.0%
100.005.200.000.363	Workers Comp Expense	\$37.26	\$37.26	\$0.00	(\$37.26)	0.0%
100.005.200.000.364	FICA Expense	\$180.72	\$180.72	\$0.00	(\$180.72)	0.0%
100.005.200.000.366	PERS Expense	\$519.66	\$519.66	\$0.00	(\$519.66)	0.0%
100.005.220.000.420	Staff Travel	\$180.00	\$180.00	\$0.00	(\$180.00)	0.0%
100.005.350.000.450	Supplies/Materials/Media	\$2,938.54	\$2,938.54	\$0.00	(\$2,938.54)	0.0%
100.005.360.000.430	Broadband	\$199,358.07	\$199,358.07	\$740,328.00	\$540,969.93	26.9%
100.005.400.000.310	Certified Salaries	\$0.00	\$0.00	\$18,000.00	\$18,000.00	0.0%
100.005.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$3,378.60	\$3,378.60	0.0%
100.005.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.005.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.005.400.000.364	FICA Expense	\$0.00	\$0.00	\$261.00	\$261.00	0.0%
100.005.400.000.365	TRS Expense	\$0.00	\$0.00	\$2,260.80	\$2,260.80	0.0%
100.005.400.000.433	Tele-communication	\$472.53	\$472.53	\$2,100.00	\$1,627.47	22.5%
100.005.550.000.320	Non-Certified Salaries	\$5,636.48	\$5,636.48	\$0.00	(\$5,636.48)	0.0%
100.005.550.000.362	Unemployment Expense	\$51.86	\$51.86	\$0.00	(\$51.86)	0.0%
100.005.550.000.363	Workers Comp Expense	\$89.62	\$89.62	\$0.00	(\$89.62)	0.0%
100.005.550.000.364	FICA Expense	\$431.20	\$431.20	\$0.00	(\$431.20)	0.0%
100.005.550.000.366	PERS Expense	\$1,240.04	\$1,240.04	\$0.00	(\$1,240.04)	0.0%
100.005.600.000.320	Non-Certified Salaries	\$9,283.30	\$9,283.30	\$15,000.00	\$5,716.70	61.9%
100.005.600.000.329	Substitute/Temporary	\$17,451.00	\$17,451.00	\$0.00	(\$17,451.00)	0.0%
100.005.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$949.50	\$949.50	0.0%
100.005.600.000.362	Unemployment Expense	\$259.91	\$259.91	\$187.70	(\$72.21)	138.5%
100.005.600.000.363	Workers Comp Expense	\$1,147.57	\$1,147.57	\$187.70	(\$959.87)	611.4%
100.005.600.000.364	FICA Expense	\$2,045.21	\$2,045.21	\$1,147.50	(\$897.71)	178.2%
100.005.600.000.366	PERS Expense	\$2,049.23	\$2,049.23	\$3,300.00	\$1,250.77	62.1%
100.005.600.000.431	Water & Sewer	\$3,462.49	\$3,462.49	\$11,000.00	\$7,537.51	31.5%
100.005.600.000.432	Garbage	\$2,800.00	\$2,800.00	\$5,000.00	\$2,200.00	56.0%
100.005.600.000.436	Electricity	\$58,732.68	\$58,732.68	\$70,000.00	\$11,267.32	83.9%
100.005.600.000.438	Heating Oil	\$3,720.72	\$3,720.72	\$125,000.00	\$121,279.28	3.0%
100.005.600.000.439	Waste heat	\$15,229.17	\$15,229.17	\$38,500.00	\$23,270.83	39.6%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>		<u>Budget Balance</u>	
100.005.600.000.442	Site & Building Repair & Maintenance	\$624.40	\$624.40	\$0.00	(\$624.40)	0.0%
100.005.600.000.443	Equipment Repair & Maintenance	\$681.70	\$681.70	\$0.00	(\$681.70)	0.0%
100.005.600.000.450	Supplies/Materials/Media	\$107.99	\$107.99	\$0.00	(\$107.99)	0.0%
100.005.600.000.452	Maintenance & Construction	\$3,043.70	\$3,043.70	\$7,500.00	\$4,456.30	40.6%
100.005.600.000.453	Janitorial Supplies	\$7,230.33	\$7,230.33	\$6,000.00	(\$1,230.33)	120.5%
100.005.600.000.458	Vehicle Gas & Oil	\$2,429.02	\$2,429.02	\$5,000.00	\$2,570.98	48.6%
100.005.606.000.362	Unemployment Expense	\$46.69	\$46.69	\$0.00	(\$46.69)	0.0%
100.005.606.000.363	Workers Comp Expense	\$79.50	\$79.50	\$0.00	(\$79.50)	0.0%
100.005.606.000.364	FICA Expense	\$72.50	\$72.50	\$0.00	(\$72.50)	0.0%
100.005.606.000.365	TRS Expense	\$628.00	\$628.00	\$0.00	(\$628.00)	0.0%
100.005.606.000.369	Other Employee Benefits	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	0.0%
100.005.700.000.425	Student Travel	\$0.00	\$0.00	\$6,000.00	\$6,000.00	0.0%
100.006.100.000.310	Certified Salaries	\$107,797.42	\$107,797.42	\$157,718.49	\$49,921.07	68.3%
100.006.100.000.320	Non-Certified Salaries	\$1,783.32	\$1,783.32	\$5,000.00	\$3,216.68	35.7%
100.006.100.000.329	Substitute/Temporary	\$5,063.13	\$5,063.13	\$0.00	(\$5,063.13)	0.0%
100.006.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$29,603.76	\$29,603.76	0.0%
100.006.100.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$316.50	\$316.50	0.0%
100.006.100.000.361	Insurance Life & Health	\$31,999.10	\$31,999.10	\$34,600.65	\$2,601.55	92.5%
100.006.100.000.362	Unemployment Expense	\$1,072.93	\$1,072.93	\$1,676.81	\$603.88	64.0%
100.006.100.000.363	Workers Comp Expense	\$1,836.82	\$1,836.82	\$1,676.81	(\$160.01)	109.5%
100.006.100.000.364	FICA Expense	\$2,054.63	\$2,054.63	\$2,669.42	\$614.79	77.0%
100.006.100.000.365	TRS Expense	\$13,451.39	\$13,451.39	\$19,809.44	\$6,358.05	67.9%
100.006.100.000.366	PERS Expense	\$1,141.45	\$1,141.45	\$1,100.00	(\$41.45)	103.8%
100.006.100.000.390	Travel Stipend	\$1,200.00	\$1,200.00	\$1,600.00	\$400.00	75.0%
100.006.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
100.006.100.000.420	Staff Travel	\$193.68	\$193.68	\$750.00	\$556.32	25.8%
100.006.100.000.450	Supplies/Materials/Media	\$4,601.61	\$4,601.61	\$3,600.00	(\$1,001.61)	127.8%
100.006.200.000.320	Non-Certified Salaries	\$15,148.52	\$15,148.52	\$0.00	(\$15,148.52)	0.0%
100.006.200.000.362	Unemployment Expense	\$139.98	\$139.98	\$0.00	(\$139.98)	0.0%
100.006.200.000.363	Workers Comp Expense	\$239.27	\$239.27	\$0.00	(\$239.27)	0.0%
100.006.200.000.364	FICA Expense	\$1,158.85	\$1,158.85	\$0.00	(\$1,158.85)	0.0%
100.006.200.000.366	PERS Expense	\$3,332.69	\$3,332.69	\$0.00	(\$3,332.69)	0.0%
100.006.220.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.006.220.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$316.50	\$316.50	0.0%
100.006.220.000.362	Unemployment Expense	\$0.00	\$0.00	\$322.61	\$322.61	0.0%
100.006.220.000.363	Workers Comp Expense	\$0.00	\$0.00	\$322.61	\$322.61	0.0%
100.006.220.000.364	FICA Expense	\$0.00	\$0.00	\$382.50	\$382.50	0.0%
100.006.220.000.366	PERS Expense	\$0.00	\$0.00	\$1,100.00	\$1,100.00	0.0%
100.006.220.000.420	Staff Travel	\$605.00	\$605.00	\$0.00	(\$605.00)	0.0%
100.006.350.000.420	Staff Travel	\$1,100.00	\$1,100.00	\$0.00	(\$1,100.00)	0.0%
100.006.350.000.434	Postage	\$11.35	\$11.35	\$0.00	(\$11.35)	0.0%
100.006.350.000.450	Supplies/Materials/Media	\$925.38	\$925.38	\$0.00	(\$925.38)	0.0%
100.006.360.000.430	Broadband	\$63,000.00	\$63,000.00	\$97,200.00	\$34,200.00	64.8%
100.006.400.000.310	Certified Salaries	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.0%
100.006.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$2,627.80	\$2,627.80	0.0%
100.006.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.006.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.006.400.000.364	FICA Expense	\$0.00	\$0.00	\$203.00	\$203.00	0.0%
100.006.400.000.365	TRS Expense	\$0.00	\$0.00	\$1,758.40	\$1,758.40	0.0%
100.006.400.000.433	Tele-communication	\$1,368.69	\$1,368.69	\$2,100.00	\$731.31	65.2%
100.006.550.000.329	Substitute/Temporary	\$66.00	\$66.00	\$0.00	(\$66.00)	0.0%
100.006.550.000.361	Insurance Life & Health	\$26.46	\$26.46	\$0.00	(\$26.46)	0.0%
100.006.550.000.362	Unemployment Expense	\$0.60	\$0.60	\$0.00	(\$0.60)	0.0%
100.006.550.000.363	Workers Comp Expense	\$1.05	\$1.05	\$0.00	(\$1.05)	0.0%
100.006.550.000.364	FICA Expense	\$0.96	\$0.96	\$0.00	(\$0.96)	0.0%
100.006.550.000.365	TRS Expense	\$8.30	\$8.30	\$0.00	(\$8.30)	0.0%
100.006.600.000.320	Non-Certified Salaries	\$6,251.07	\$6,251.07	\$10,000.00	\$3,748.93	62.5%
100.006.600.000.329	Substitute/Temporary	\$1,138.20	\$1,138.20	\$0.00	(\$1,138.20)	0.0%
100.006.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$633.00	\$633.00	0.0%
100.006.600.000.362	Unemployment Expense	\$73.37	\$73.37	\$195.52	\$122.15	37.5%
100.006.600.000.363	Workers Comp Expense	\$416.01	\$416.01	\$195.52	(\$220.49)	212.8%
100.006.600.000.364	FICA Expense	\$565.27	\$565.27	\$765.00	\$199.73	73.9%
100.006.600.000.366	PERS Expense	\$142.87	\$142.87	\$2,200.00	\$2,057.13	6.5%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>	
100.006.600.000.420	Staff Travel	\$2,909.46	\$2,909.46	\$0.00	(\$2,909.46) 0.0%
100.006.600.000.436	Electricity	\$20,072.70	\$20,072.70	\$95,000.00	\$74,927.30 21.1%
100.006.600.000.438	Heating Oil	\$70,720.97	\$70,720.97	\$35,000.00	(\$35,720.97) 202.1%
100.006.600.000.442	Site & Building Repair & Maintenance	\$14,835.48	\$14,835.48	\$0.00	(\$14,835.48) 0.0%
100.006.600.000.443	Equipment Repair & Maintenance	\$15,786.55	\$15,786.55	\$0.00	(\$15,786.55) 0.0%
100.006.600.000.450	Supplies/Materials/Media	\$1,136.55	\$1,136.55	\$0.00	(\$1,136.55) 0.0%
100.006.600.000.452	Maintenance & Construction	\$3,979.37	\$3,979.37	\$5,000.00	\$1,020.63 79.6%
100.006.600.000.453	Janitorial Supplies	\$1,421.41	\$1,421.41	\$2,500.00	\$1,078.59 56.9%
100.006.600.000.458	Vehicle Gas & Oil	\$0.00	\$0.00	\$1,000.00	\$1,000.00 0.0%
100.006.600.000.510	New Equipment	\$12,296.19	\$12,296.19	\$0.00	(\$12,296.19) 0.0%
100.006.700.000.425	Student Travel	\$0.00	\$0.00	\$1,200.00	\$1,200.00 0.0%
100.007.100.000.310	Certified Salaries	\$187,046.03	\$187,046.03	\$252,361.33	\$65,315.30 74.1%
100.007.100.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$10,000.00	\$10,000.00 0.0%
100.007.100.000.329	Substitute/Temporary	\$7,916.50	\$7,916.50	\$0.00	(\$7,916.50) 0.0%
100.007.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$47,368.22	\$47,368.22 0.0%
100.007.100.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$633.00	\$633.00 0.0%
100.007.100.000.361	Insurance Life & Health	\$19,788.02	\$19,788.02	\$103,801.96	\$84,013.94 19.1%
100.007.100.000.362	Unemployment Expense	\$1,846.80	\$1,846.80	\$2,664.58	\$817.78 69.3%
100.007.100.000.363	Workers Comp Expense	\$3,157.13	\$3,157.13	\$2,664.58	(\$492.55) 118.5%
100.007.100.000.364	FICA Expense	\$2,376.60	\$2,376.60	\$4,041.74	\$1,665.14 58.8%
100.007.100.000.365	TRS Expense	\$21,483.27	\$21,483.27	\$31,696.58	\$10,213.31 67.8%
100.007.100.000.366	PERS Expense	\$0.00	\$0.00	\$2,200.00	\$2,200.00 0.0%
100.007.100.000.390	Travel Stipend	\$3,600.00	\$3,600.00	\$1,000.00	(\$2,600.00) 360.0%
100.007.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$3,400.00	\$3,400.00 0.0%
100.007.100.000.420	Staff Travel	\$1,040.00	\$1,040.00	\$875.00	(\$165.00) 118.9%
100.007.100.000.450	Supplies/Materials/Media	\$571.66	\$571.66	\$3,700.00	\$3,128.34 15.5%
100.007.220.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$5,000.00	\$5,000.00 0.0%
100.007.220.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$316.50	\$316.50 0.0%
100.007.220.000.362	Unemployment Expense	\$0.00	\$0.00	\$295.72	\$295.72 0.0%
100.007.220.000.363	Workers Comp Expense	\$0.00	\$0.00	\$295.72	\$295.72 0.0%
100.007.220.000.364	FICA Expense	\$0.00	\$0.00	\$382.50	\$382.50 0.0%
100.007.220.000.366	PERS Expense	\$0.00	\$0.00	\$1,100.00	\$1,100.00 0.0%
100.007.220.000.420	Staff Travel	\$180.00	\$180.00	\$0.00	(\$180.00) 0.0%
100.007.350.000.420	Staff Travel	\$7,087.60	\$7,087.60	\$0.00	(\$7,087.60) 0.0%
100.007.350.000.450	Supplies/Materials/Media	\$2,186.75	\$2,186.75	\$0.00	(\$2,186.75) 0.0%
100.007.360.000.430	Broadband	\$525,000.00	\$525,000.00	\$97,200.00	(\$427,800.00) 540.1%
100.007.400.000.310	Certified Salaries	\$0.00	\$0.00	\$14,000.00	\$14,000.00 0.0%
100.007.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$2,627.80	\$2,627.80 0.0%
100.007.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60 0.0%
100.007.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60 0.0%
100.007.400.000.364	FICA Expense	\$0.00	\$0.00	\$203.00	\$203.00 0.0%
100.007.400.000.365	TRS Expense	\$0.00	\$0.00	\$1,758.40	\$1,758.40 0.0%
100.007.400.000.420	Staff Travel	\$300.00	\$300.00	\$0.00	(\$300.00) 0.0%
100.007.400.000.433	Tele-communication	\$246.43	\$246.43	\$3,100.00	\$2,853.57 7.9%
100.007.600.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$5,000.00	\$5,000.00 0.0%
100.007.600.000.329	Substitute/Temporary	\$21,187.25	\$21,187.25	\$0.00	(\$21,187.25) 0.0%
100.007.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$316.50	\$316.50 0.0%
100.007.600.000.362	Unemployment Expense	\$211.90	\$211.90	\$164.24	(\$47.66) 129.0%
100.007.600.000.363	Workers Comp Expense	\$622.97	\$622.97	\$164.24	(\$458.73) 379.3%
100.007.600.000.364	FICA Expense	\$1,620.90	\$1,620.90	\$765.00	(\$855.90) 211.9%
100.007.600.000.366	PERS Expense	\$0.00	\$0.00	\$1,100.00	\$1,100.00 0.0%
100.007.600.000.431	Water & Sewer	\$2,100.00	\$2,100.00	\$0.00	(\$2,100.00) 0.0%
100.007.600.000.432	Garbage	\$246.40	\$246.40	\$0.00	(\$246.40) 0.0%
100.007.600.000.436	Electricity	\$16,194.39	\$16,194.39	\$35,000.00	\$18,805.61 46.3%
100.007.600.000.438	Heating Oil	\$0.00	\$0.00	\$30,000.00	\$30,000.00 0.0%
100.007.600.000.452	Maintenance & Construction	\$1,187.38	\$1,187.38	\$2,500.00	\$1,312.62 47.5%
100.007.600.000.453	Janitorial Supplies	\$3,665.23	\$3,665.23	\$3,500.00	(\$165.23) 104.7%
100.007.600.000.458	Vehicle Gas & Oil	\$351.20	\$351.20	\$2,000.00	\$1,648.80 17.6%
100.007.606.000.362	Unemployment Expense	\$23.26	\$23.26	\$0.00	(\$23.26) 0.0%
100.007.606.000.363	Workers Comp Expense	\$39.75	\$39.75	\$0.00	(\$39.75) 0.0%
100.007.606.000.364	FICA Expense	\$36.25	\$36.25	\$0.00	(\$36.25) 0.0%
100.007.606.000.365	TRS Expense	\$314.00	\$314.00	\$0.00	(\$314.00) 0.0%
100.007.606.000.369	Other Employee Benefits	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00) 0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>		<u>Budget</u>	<u>Budget Balance</u>	
100.007.700.000.425	Student Travel	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
100.008.100.000.310	Certified Salaries	\$82,674.21	\$82,674.21	\$77,808.00	(\$4,866.21)	106.3%
100.008.100.000.329	Substitute/Temporary	\$1,471.50	\$1,471.50	\$0.00	(\$1,471.50)	0.0%
100.008.100.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$14,604.56	\$14,604.56	0.0%
100.008.100.000.361	Insurance Life & Health	\$32,508.89	\$32,508.89	\$69,201.31	\$36,692.42	47.0%
100.008.100.000.362	Unemployment Expense	\$787.37	\$787.37	\$881.37	\$94.00	89.3%
100.008.100.000.363	Workers Comp Expense	\$1,357.02	\$1,357.02	\$881.37	(\$475.65)	154.0%
100.008.100.000.364	FICA Expense	\$2,506.16	\$2,506.16	\$1,128.22	(\$1,377.94)	222.1%
100.008.100.000.365	TRS Expense	\$10,446.62	\$10,446.62	\$9,772.68	(\$673.94)	106.9%
100.008.100.000.366	PERS Expense	\$124.08	\$124.08	\$0.00	(\$124.08)	0.0%
100.008.100.000.390	Travel Stipend	\$1,200.00	\$1,200.00	\$1,000.00	(\$200.00)	120.0%
100.008.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
100.008.100.000.420	Staff Travel	\$500.00	\$500.00	\$1,000.00	\$500.00	50.0%
100.008.100.000.450	Supplies/Materials/Media	\$814.62	\$814.62	\$3,800.00	\$2,985.38	21.4%
100.008.200.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$19,500.00	\$19,500.00	0.0%
100.008.200.000.364	FICA Expense	\$0.00	\$0.00	\$1,491.75	\$1,491.75	0.0%
100.008.200.000.366	PERS Expense	\$0.00	\$0.00	\$4,290.00	\$4,290.00	0.0%
100.008.350.000.420	Staff Travel	\$550.00	\$550.00	\$0.00	(\$550.00)	0.0%
100.008.350.000.450	Supplies/Materials/Media	\$865.61	\$865.61	\$0.00	(\$865.61)	0.0%
100.008.350.000.475	Supplies-Technology Related	\$467.60	\$467.60	\$0.00	(\$467.60)	0.0%
100.008.360.000.430	Broadband	\$63,000.00	\$63,000.00	\$289,368.00	\$226,368.00	21.8%
100.008.400.000.310	Certified Salaries	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.0%
100.008.400.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$2,627.80	\$2,627.80	0.0%
100.008.400.000.362	Unemployment Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.008.400.000.363	Workers Comp Expense	\$0.00	\$0.00	\$145.60	\$145.60	0.0%
100.008.400.000.364	FICA Expense	\$0.00	\$0.00	\$203.00	\$203.00	0.0%
100.008.400.000.365	TRS Expense	\$0.00	\$0.00	\$1,758.40	\$1,758.40	0.0%
100.008.400.000.433	Tele-communication	\$913.93	\$913.93	\$1,500.00	\$586.07	60.9%
100.008.600.000.320	Non-Certified Salaries	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.008.600.000.329	Substitute/Temporary	\$5,463.00	\$5,463.00	\$0.00	(\$5,463.00)	0.0%
100.008.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$1,550.85	\$1,550.85	0.0%
100.008.600.000.362	Unemployment Expense	\$54.62	\$54.62	\$164.24	\$109.62	33.3%
100.008.600.000.363	Workers Comp Expense	\$86.87	\$86.87	\$164.24	\$77.37	52.9%
100.008.600.000.364	FICA Expense	\$417.87	\$417.87	\$382.50	(\$35.37)	109.2%
100.008.600.000.366	PERS Expense	\$4.62	\$4.62	\$1,100.00	\$1,095.38	0.4%
100.008.600.000.420	Staff Travel	\$196.38	\$196.38	\$0.00	(\$196.38)	0.0%
100.008.600.000.431	Water & Sewer	\$4,050.00	\$4,050.00	\$7,000.00	\$2,950.00	57.9%
100.008.600.000.436	Electricity	\$15,375.78	\$15,375.78	\$55,000.00	\$39,624.22	28.0%
100.008.600.000.438	Heating Oil	\$5,932.27	\$5,932.27	\$30,000.00	\$24,067.73	19.8%
100.008.600.000.443	Equipment Repair & Maintenance	\$116.40	\$116.40	\$0.00	(\$116.40)	0.0%
100.008.600.000.450	Supplies/Materials/Media	\$36.50	\$36.50	\$0.00	(\$36.50)	0.0%
100.008.600.000.452	Maintenance & Construction	\$2,939.16	\$2,939.16	\$2,500.00	(\$439.16)	117.6%
100.008.600.000.453	Janitorial Supplies	\$84.19	\$84.19	\$1,000.00	\$915.81	8.4%
100.008.600.000.458	Vehicle Gas & Oil	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
100.008.606.000.362	Unemployment Expense	\$23.00	\$23.00	\$0.00	(\$23.00)	0.0%
100.008.606.000.363	Workers Comp Expense	\$39.74	\$39.74	\$0.00	(\$39.74)	0.0%
100.008.606.000.364	FICA Expense	\$191.26	\$191.26	\$0.00	(\$191.26)	0.0%
100.008.606.000.365	TRS Expense	\$314.01	\$314.01	\$0.00	(\$314.01)	0.0%
100.008.606.000.369	Other Employee Benefits	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	0.0%
100.008.700.000.425	Student Travel	\$0.00	\$0.00	\$1,600.00	\$1,600.00	0.0%
100.012.100.000.362	Unemployment Expense	\$11.44	\$11.44	\$0.00	(\$11.44)	0.0%
100.012.100.000.363	Workers Comp Expense	\$19.08	\$19.08	\$0.00	(\$19.08)	0.0%
100.012.100.000.364	FICA Expense	\$17.40	\$17.40	\$0.00	(\$17.40)	0.0%
100.012.100.000.390	Travel Stipend	\$1,200.00	\$1,200.00	\$0.00	(\$1,200.00)	0.0%
100.012.100.000.410	Professional & Technical Services	\$0.00	\$0.00	\$57,500.00	\$57,500.00	0.0%
100.012.140.000.310	Certified Salaries	\$54,570.74	\$54,570.74	\$92,539.32	\$37,968.58	59.0%
100.012.140.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$17,369.63	\$17,369.63	0.0%
100.012.140.000.361	Insurance Life & Health	\$19,788.02	\$19,788.02	\$24,220.46	\$4,432.44	81.7%
100.012.140.000.362	Unemployment Expense	\$525.78	\$525.78	\$925.12	\$399.34	56.8%
100.012.140.000.363	Workers Comp Expense	\$907.45	\$907.45	\$925.12	\$17.67	98.1%
100.012.140.000.364	FICA Expense	\$827.53	\$827.53	\$1,341.82	\$514.29	61.7%
100.012.140.000.365	TRS Expense	\$6,854.12	\$6,854.12	\$11,622.94	\$4,768.82	59.0%
100.012.140.000.369	Other Employee Benefits	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>		<u>Budget</u>	<u>Budget Balance</u>	
100.012.140.000.390	Travel Stipend	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.012.140.000.410	Professional & Technical Services	\$4,200.00	\$4,200.00	\$0.00	(\$4,200.00)	0.0%
100.012.140.000.420	Staff Travel	\$100.00	\$100.00	\$0.00	(\$100.00)	0.0%
100.012.140.000.425	Student Travel	\$624.80	\$624.80	\$0.00	(\$624.80)	0.0%
100.012.140.000.434	Postage	\$8.35	\$8.35	\$0.00	(\$8.35)	0.0%
100.012.140.000.440	Other Purchase Services	\$30.00	\$30.00	\$0.00	(\$30.00)	0.0%
100.012.140.000.450	Supplies/Materials/Media	\$2,297.29	\$2,297.29	\$0.00	(\$2,297.29)	0.0%
100.012.140.140.433	DLC Family Accounts Budget - 433	\$0.00	\$0.00	\$25,000.00	\$25,000.00	0.0%
100.012.140.140.450	DLC Family Accounts Budget - 450	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%
100.012.140.400.410	Professional & Technical Services	\$0.00	\$0.00	\$300,000.00	\$300,000.00	0.0%
100.012.140.503.450	Supplies/Materials/Media	\$154.98	\$154.98	\$0.00	(\$154.98)	0.0%
100.012.140.504.410	Professional & Technical Services	\$2,911.91	\$2,911.91	\$0.00	(\$2,911.91)	0.0%
100.012.140.504.450	Supplies/Materials/Media	\$1,078.99	\$1,078.99	\$0.00	(\$1,078.99)	0.0%
100.012.140.505.433	Tele-communication	\$270.00	\$270.00	\$0.00	(\$270.00)	0.0%
100.012.140.506.410	Professional & Technical Services	\$550.00	\$550.00	\$0.00	(\$550.00)	0.0%
100.012.140.506.450	Supplies/Materials/Media	\$122.50	\$122.50	\$0.00	(\$122.50)	0.0%
100.012.140.508.410	Professional & Technical Services	\$3,976.86	\$3,976.86	\$0.00	(\$3,976.86)	0.0%
100.012.140.508.433	Tele-communication	\$265.28	\$265.28	\$0.00	(\$265.28)	0.0%
100.012.140.512.410	Professional & Technical Services	\$545.00	\$545.00	\$0.00	(\$545.00)	0.0%
100.012.140.513.433	Tele-communication	\$499.96	\$499.96	\$0.00	(\$499.96)	0.0%
100.012.140.516.450	Supplies/Materials/Media	\$261.38	\$261.38	\$0.00	(\$261.38)	0.0%
100.012.140.517.410	Professional & Technical Services	\$718.00	\$718.00	\$0.00	(\$718.00)	0.0%
100.012.140.518.410	Professional & Technical Services	\$473.44	\$473.44	\$0.00	(\$473.44)	0.0%
100.012.140.518.450	Supplies/Materials/Media	\$253.30	\$253.30	\$0.00	(\$253.30)	0.0%
100.012.140.519.410	Professional & Technical Services	\$878.87	\$878.87	\$0.00	(\$878.87)	0.0%
100.012.140.519.450	Supplies/Materials/Media	\$10.03	\$10.03	\$0.00	(\$10.03)	0.0%
100.012.140.520.410	Professional & Technical Services	\$1,767.00	\$1,767.00	\$0.00	(\$1,767.00)	0.0%
100.012.140.524.410	Professional & Technical Services	\$1,955.50	\$1,955.50	\$0.00	(\$1,955.50)	0.0%
100.012.140.524.433	Tele-communication	\$599.97	\$599.97	\$0.00	(\$599.97)	0.0%
100.012.140.540.410	Professional & Technical Services	\$3,750.13	\$3,750.13	\$0.00	(\$3,750.13)	0.0%
100.012.140.540.433	Tele-communication	\$720.00	\$720.00	\$0.00	(\$720.00)	0.0%
100.012.140.540.450	Supplies/Materials/Media	\$866.03	\$866.03	\$0.00	(\$866.03)	0.0%
100.012.140.542.410	Professional & Technical Services	\$1,706.00	\$1,706.00	\$0.00	(\$1,706.00)	0.0%
100.012.140.542.433	Tele-communication	\$2,187.14	\$2,187.14	\$0.00	(\$2,187.14)	0.0%
100.012.140.542.450	Supplies/Materials/Media	\$1,684.90	\$1,684.90	\$0.00	(\$1,684.90)	0.0%
100.012.140.546.410	Professional & Technical Services	\$330.00	\$330.00	\$0.00	(\$330.00)	0.0%
100.012.140.549.410	Professional & Technical Services	\$11,962.62	\$11,962.62	\$0.00	(\$11,962.62)	0.0%
100.012.140.549.450	Supplies/Materials/Media	\$310.68	\$310.68	\$0.00	(\$310.68)	0.0%
100.012.140.555.410	Professional & Technical Services	\$816.00	\$816.00	\$0.00	(\$816.00)	0.0%
100.012.140.555.450	Supplies/Materials/Media	\$1,921.56	\$1,921.56	\$0.00	(\$1,921.56)	0.0%
100.012.140.566.433	Tele-communication	\$220.00	\$220.00	\$0.00	(\$220.00)	0.0%
100.012.140.566.450	Supplies/Materials/Media	\$1,100.90	\$1,100.90	\$0.00	(\$1,100.90)	0.0%
100.012.140.578.433	Tele-communication	\$279.97	\$279.97	\$0.00	(\$279.97)	0.0%
100.012.140.583.433	Tele-communication	\$480.00	\$480.00	\$0.00	(\$480.00)	0.0%
100.012.140.583.450	Supplies/Materials/Media	\$408.84	\$408.84	\$0.00	(\$408.84)	0.0%
100.012.140.594.410	Professional & Technical Services	\$6,840.00	\$6,840.00	\$0.00	(\$6,840.00)	0.0%
100.012.140.594.433	Tele-communication	\$1,085.65	\$1,085.65	\$0.00	(\$1,085.65)	0.0%
100.012.140.594.450	Supplies/Materials/Media	\$4,407.61	\$4,407.61	\$0.00	(\$4,407.61)	0.0%
100.012.140.596.410	Professional & Technical Services	\$940.00	\$940.00	\$0.00	(\$940.00)	0.0%
100.012.140.596.433	Tele-communication	\$759.96	\$759.96	\$0.00	(\$759.96)	0.0%
100.012.140.596.450	Supplies/Materials/Media	\$4,199.35	\$4,199.35	\$0.00	(\$4,199.35)	0.0%
100.012.140.607.410	Professional & Technical Services	\$887.00	\$887.00	\$0.00	(\$887.00)	0.0%
100.012.140.612.410	Professional & Technical Services	\$670.95	\$670.95	\$0.00	(\$670.95)	0.0%
100.012.140.612.433	Tele-communication	\$998.86	\$998.86	\$0.00	(\$998.86)	0.0%
100.012.140.612.450	Supplies/Materials/Media	\$3,161.33	\$3,161.33	\$0.00	(\$3,161.33)	0.0%
100.012.140.619.410	Professional & Technical Services	\$1,381.87	\$1,381.87	\$0.00	(\$1,381.87)	0.0%
100.012.140.619.433	Tele-communication	\$709.90	\$709.90	\$0.00	(\$709.90)	0.0%
100.012.140.619.450	Supplies/Materials/Media	\$587.99	\$587.99	\$0.00	(\$587.99)	0.0%
100.012.140.635.410	Professional & Technical Services	\$300.00	\$300.00	\$0.00	(\$300.00)	0.0%
100.012.140.635.450	Supplies/Materials/Media	\$469.97	\$469.97	\$0.00	(\$469.97)	0.0%
100.012.140.639.410	Professional & Technical Services	\$2,621.00	\$2,621.00	\$0.00	(\$2,621.00)	0.0%
100.012.140.639.433	Tele-communication	\$599.92	\$599.92	\$0.00	(\$599.92)	0.0%
100.012.140.639.450	Supplies/Materials/Media	\$1,015.22	\$1,015.22	\$0.00	(\$1,015.22)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
100.012.140.645.410	Professional & Technical Services	\$1,872.39	\$1,872.39	\$0.00	(\$1,872.39)	0.0%
100.012.140.645.433	Tele-communication	\$599.92	\$599.92	\$0.00	(\$599.92)	0.0%
100.012.140.645.450	Supplies/Materials/Media	\$391.32	\$391.32	\$0.00	(\$391.32)	0.0%
100.012.140.650.410	Professional & Technical Services	\$3,877.33	\$3,877.33	\$0.00	(\$3,877.33)	0.0%
100.012.140.662.410	Professional & Technical Services	\$2,322.00	\$2,322.00	\$0.00	(\$2,322.00)	0.0%
100.012.140.662.450	Supplies/Materials/Media	\$155.16	\$155.16	\$0.00	(\$155.16)	0.0%
100.012.140.663.410	Professional & Technical Services	\$4,011.76	\$4,011.76	\$0.00	(\$4,011.76)	0.0%
100.012.140.663.433	Tele-communication	\$671.88	\$671.88	\$0.00	(\$671.88)	0.0%
100.012.140.663.450	Supplies/Materials/Media	\$3,983.97	\$3,983.97	\$0.00	(\$3,983.97)	0.0%
100.012.140.667.410	Professional & Technical Services	\$2,518.00	\$2,518.00	\$0.00	(\$2,518.00)	0.0%
100.012.140.673.433	Tele-communication	\$2,335.68	\$2,335.68	\$0.00	(\$2,335.68)	0.0%
100.012.140.673.450	Supplies/Materials/Media	\$740.99	\$740.99	\$0.00	(\$740.99)	0.0%
100.012.140.678.410	Professional & Technical Services	\$813.14	\$813.14	\$0.00	(\$813.14)	0.0%
100.012.140.678.433	Tele-communication	\$450.00	\$450.00	\$0.00	(\$450.00)	0.0%
100.012.140.678.450	Supplies/Materials/Media	\$549.96	\$549.96	\$0.00	(\$549.96)	0.0%
100.012.140.688.410	Professional & Technical Services	\$2,620.00	\$2,620.00	\$0.00	(\$2,620.00)	0.0%
100.012.140.688.433	Tele-communication	\$2,194.08	\$2,194.08	\$0.00	(\$2,194.08)	0.0%
100.012.140.692.410	Professional & Technical Services	\$5,400.00	\$5,400.00	\$0.00	(\$5,400.00)	0.0%
100.012.140.702.410	Professional & Technical Services	\$1,600.00	\$1,600.00	\$0.00	(\$1,600.00)	0.0%
100.012.140.702.433	Tele-communication	\$1,049.80	\$1,049.80	\$0.00	(\$1,049.80)	0.0%
100.012.140.702.450	Supplies/Materials/Media	\$253.41	\$253.41	\$0.00	(\$253.41)	0.0%
100.012.140.762.410	Professional & Technical Services	\$1,100.00	\$1,100.00	\$0.00	(\$1,100.00)	0.0%
100.012.140.762.433	Tele-communication	\$223.95	\$223.95	\$0.00	(\$223.95)	0.0%
100.012.140.772.410	Professional & Technical Services	\$3,636.29	\$3,636.29	\$0.00	(\$3,636.29)	0.0%
100.012.140.775.410	Professional & Technical Services	\$1,548.00	\$1,548.00	\$0.00	(\$1,548.00)	0.0%
100.012.140.775.450	Supplies/Materials/Media	\$1,601.85	\$1,601.85	\$0.00	(\$1,601.85)	0.0%
100.012.140.778.410	Professional & Technical Services	\$1,321.45	\$1,321.45	\$0.00	(\$1,321.45)	0.0%
100.012.140.778.433	Tele-communication	\$1,559.92	\$1,559.92	\$0.00	(\$1,559.92)	0.0%
100.012.140.778.450	Supplies/Materials/Media	\$232.05	\$232.05	\$0.00	(\$232.05)	0.0%
100.012.140.797.410	Professional & Technical Services	\$3,460.00	\$3,460.00	\$0.00	(\$3,460.00)	0.0%
100.012.140.797.433	Tele-communication	\$720.00	\$720.00	\$0.00	(\$720.00)	0.0%
100.012.140.797.450	Supplies/Materials/Media	\$1,651.45	\$1,651.45	\$0.00	(\$1,651.45)	0.0%
100.012.140.802.410	Professional & Technical Services	\$2,152.08	\$2,152.08	\$0.00	(\$2,152.08)	0.0%
100.012.140.802.433	Tele-communication	\$344.97	\$344.97	\$0.00	(\$344.97)	0.0%
100.012.140.802.450	Supplies/Materials/Media	\$202.95	\$202.95	\$0.00	(\$202.95)	0.0%
100.012.140.803.410	Professional & Technical Services	\$718.00	\$718.00	\$0.00	(\$718.00)	0.0%
100.012.140.804.433	Tele-communication	\$556.76	\$556.76	\$0.00	(\$556.76)	0.0%
100.012.140.806.433	Tele-communication	\$344.97	\$344.97	\$0.00	(\$344.97)	0.0%
100.012.140.808.410	Professional & Technical Services	\$433.00	\$433.00	\$0.00	(\$433.00)	0.0%
100.012.140.808.433	Tele-communication	\$512.48	\$512.48	\$0.00	(\$512.48)	0.0%
100.012.140.808.450	Supplies/Materials/Media	\$165.99	\$165.99	\$0.00	(\$165.99)	0.0%
100.012.140.810.410	Professional & Technical Services	\$3,784.18	\$3,784.18	\$0.00	(\$3,784.18)	0.0%
100.012.140.813.410	Professional & Technical Services	\$275.00	\$275.00	\$0.00	(\$275.00)	0.0%
100.012.140.813.433	Tele-communication	\$270.00	\$270.00	\$0.00	(\$270.00)	0.0%
100.012.140.814.410	Professional & Technical Services	\$797.84	\$797.84	\$0.00	(\$797.84)	0.0%
100.012.140.814.433	Tele-communication	\$293.92	\$293.92	\$0.00	(\$293.92)	0.0%
100.012.140.816.410	Professional & Technical Services	\$229.20	\$229.20	\$0.00	(\$229.20)	0.0%
100.012.140.816.433	Tele-communication	\$269.97	\$269.97	\$0.00	(\$269.97)	0.0%
100.012.140.816.450	Supplies/Materials/Media	\$130.64	\$130.64	\$0.00	(\$130.64)	0.0%
100.012.220.000.410	Professional & Technical Services	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
100.012.400.000.310	Certified Salaries	\$4,000.00	\$4,000.00	\$0.00	(\$4,000.00)	0.0%
100.012.400.000.362	Unemployment Expense	\$38.31	\$38.31	\$0.00	(\$38.31)	0.0%
100.012.400.000.363	Workers Comp Expense	\$63.60	\$63.60	\$0.00	(\$63.60)	0.0%
100.012.400.000.364	FICA Expense	\$58.00	\$58.00	\$0.00	(\$58.00)	0.0%
100.012.400.000.433	Tele-communication	\$3,464.48	\$3,464.48	\$5,500.00	\$2,035.52	63.0%
100.012.400.000.434	Postage	\$0.00	\$0.00	\$600.00	\$600.00	0.0%
100.012.450.000.320	Non-Certified Salaries	\$28,680.00	\$28,680.00	\$40,352.00	\$11,672.00	71.1%
100.012.450.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$2,554.28	\$2,554.28	0.0%
100.012.450.000.361	Insurance Life & Health	\$0.00	\$0.00	\$17,300.33	\$17,300.33	0.0%
100.012.450.000.362	Unemployment Expense	\$263.82	\$263.82	\$432.64	\$168.82	61.0%
100.012.450.000.363	Workers Comp Expense	\$452.48	\$452.48	\$432.64	(\$19.84)	104.6%
100.012.450.000.364	FICA Expense	\$2,194.02	\$2,194.02	\$3,086.93	\$892.91	71.1%
100.012.450.000.366	PERS Expense	\$6,309.40	\$6,309.40	\$8,877.44	\$2,568.04	71.1%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>		<u>Budget Balance</u>	
100.012.600.000.436	Electricity	\$854.00	\$854.00	\$2,200.00	\$1,346.00	38.8%
100.012.600.000.437	Natural Gas	\$611.81	\$611.81	\$1,000.00	\$388.19	61.2%
100.012.600.000.441	Rentals	\$16,601.36	\$16,601.36	\$28,000.00	\$11,398.64	59.3%
100.099.100.000.410	Professional & Technical Services	\$5,369.05	\$5,369.05	\$6,000.00	\$630.95	89.5%
100.099.100.000.420	Staff Travel	\$2,911.15	\$2,911.15	\$5,000.00	\$2,088.85	58.2%
100.099.100.000.440	Other Purchase Services	\$2,337.00	\$2,337.00	\$0.00	(\$2,337.00)	0.0%
100.099.100.000.450	Supplies/Materials/Media	\$102.30	\$102.30	\$5,000.00	\$4,897.70	2.0%
100.099.100.000.475	Supplies-Technology Related	\$3,426.57	\$3,426.57	\$0.00	(\$3,426.57)	0.0%
100.099.200.000.310	Certified Salaries	\$167,287.25	\$167,287.25	\$180,171.03	\$12,883.78	92.8%
100.099.200.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$33,818.10	\$33,818.10	0.0%
100.099.200.000.361	Insurance Life & Health	\$52,296.91	\$52,296.91	\$69,201.31	\$16,904.40	75.6%
100.099.200.000.362	Unemployment Expense	\$1,557.70	\$1,557.70	\$1,817.93	\$260.23	85.7%
100.099.200.000.363	Workers Comp Expense	\$2,678.95	\$2,678.95	\$1,817.93	(\$861.02)	147.4%
100.099.200.000.364	FICA Expense	\$2,443.18	\$2,443.18	\$2,612.48	\$169.30	93.5%
100.099.200.000.365	TRS Expense	\$20,471.99	\$20,471.99	\$22,629.48	\$2,157.49	90.5%
100.099.200.000.390	Travel Stipend	\$1,200.00	\$1,200.00	\$1,000.00	(\$200.00)	120.0%
100.099.200.000.420	Staff Travel	\$9,003.95	\$9,003.95	\$0.00	(\$9,003.95)	0.0%
100.099.220.000.410	Professional & Technical Services	\$3,875.00	\$3,875.00	\$50,000.00	\$46,125.00	7.8%
100.099.220.000.420	Staff Travel	\$976.00	\$976.00	\$0.00	(\$976.00)	0.0%
100.099.220.000.440	Other Purchase Services	\$4,923.00	\$4,923.00	\$0.00	(\$4,923.00)	0.0%
100.099.350.000.410	Professional & Technical Services	\$10,681.24	\$10,681.24	\$100,000.00	\$89,318.76	10.7%
100.099.350.000.420	Staff Travel	\$14,863.92	\$14,863.92	\$5,000.00	(\$9,863.92)	297.3%
100.099.350.000.430	Broadband	\$585.36	\$585.36	\$0.00	(\$585.36)	0.0%
100.099.350.000.434	Postage	\$229.60	\$229.60	\$1,500.00	\$1,270.40	15.3%
100.099.350.000.440	Other Purchase Services	\$24,493.18	\$24,493.18	\$30,000.00	\$5,506.82	81.6%
100.099.350.000.450	Supplies/Materials/Media	\$9,905.81	\$9,905.81	\$0.00	(\$9,905.81)	0.0%
100.099.350.000.490	Other Expenses	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
100.099.350.000.491	Dues & Fees	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
100.099.354.000.410	Professional & Technical Services	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
100.099.354.000.420	Staff Travel	\$1,873.44	\$1,873.44	\$2,000.00	\$126.56	93.7%
100.099.355.000.475	Supplies-Technology Related	\$1,719.60	\$1,719.60	\$0.00	(\$1,719.60)	0.0%
100.099.360.000.430	Broadband	\$700.00	\$700.00	\$0.00	(\$700.00)	0.0%
100.099.400.000.420	Staff Travel	\$5,595.22	\$5,595.22	\$0.00	(\$5,595.22)	0.0%
100.099.400.000.433	Tele-communication	\$4,362.67	\$4,362.67	\$0.00	(\$4,362.67)	0.0%
100.099.400.000.450	Supplies/Materials/Media	\$280.45	\$280.45	\$0.00	(\$280.45)	0.0%
100.099.400.000.491	Dues & Fees	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.099.450.000.410	Professional & Technical Services	\$11,015.00	\$11,015.00	\$0.00	(\$11,015.00)	0.0%
100.099.450.000.420	Staff Travel	\$2,153.83	\$2,153.83	\$0.00	(\$2,153.83)	0.0%
100.099.450.000.450	Supplies/Materials/Media	(\$2.00)	(\$2.00)	\$0.00	\$2.00	0.0%
100.099.511.000.321	Board Stipends	\$13,000.00	\$13,000.00	\$0.00	(\$13,000.00)	0.0%
100.099.511.000.361	Insurance Life & Health	\$0.00	\$0.00	\$4,325.09	\$4,325.09	0.0%
100.099.511.000.362	Unemployment Expense	\$0.00	\$0.00	\$370.24	\$370.24	0.0%
100.099.511.000.363	Workers Comp Expense	\$237.04	\$237.04	\$370.24	\$133.20	64.0%
100.099.511.000.364	FICA Expense	\$994.50	\$994.50	\$0.00	(\$994.50)	0.0%
100.099.511.000.366	PERS Expense	\$308.00	\$308.00	\$0.00	(\$308.00)	0.0%
100.099.511.000.410	Professional & Technical Services	\$17,937.62	\$17,937.62	\$25,000.00	\$7,062.38	71.8%
100.099.511.000.420	Staff Travel	\$21,987.76	\$21,987.76	\$50,000.00	\$28,012.24	44.0%
100.099.511.000.450	Materials & Supplies	\$671.85	\$671.85	\$0.00	(\$671.85)	0.0%
100.099.511.000.475	Supplies-Technology Related	\$5,095.08	\$5,095.08	\$0.00	(\$5,095.08)	0.0%
100.099.511.000.490	Other Expenses	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.099.512.000.310	Certified Salaries	\$81,006.38	\$81,006.38	\$132,000.00	\$50,993.62	61.4%
100.099.512.000.320	Non-Certified Salaries	\$28,680.00	\$28,680.00	\$38,000.00	\$9,320.00	75.5%
100.099.512.000.358	ER-TRS On-Behalf Expense	\$0.00	\$0.00	\$24,776.40	\$24,776.40	0.0%
100.099.512.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$2,405.40	\$2,405.40	0.0%
100.099.512.000.361	Insurance Life & Health	\$21,201.45	\$21,201.45	\$47,575.90	\$26,374.45	44.6%
100.099.512.000.362	Unemployment Expense	\$1,009.11	\$1,009.11	\$1,676.48	\$667.37	60.2%
100.099.512.000.363	Workers Comp Expense	\$1,740.62	\$1,740.62	\$1,676.48	(\$64.14)	103.8%
100.099.512.000.364	FICA Expense	\$3,368.55	\$3,368.55	\$4,821.00	\$1,452.45	69.9%
100.099.512.000.365	TRS Expense	\$10,174.35	\$10,174.35	\$16,579.20	\$6,404.85	61.4%
100.099.512.000.366	PERS Expense	\$6,309.80	\$6,309.80	\$8,360.00	\$2,050.20	75.5%
100.099.512.000.410	Professional & Technical Services	\$15,348.18	\$15,348.18	\$45,000.00	\$29,651.82	34.1%
100.099.512.000.420	Staff Travel	\$20,145.18	\$20,145.18	\$15,000.00	(\$5,145.18)	134.3%
100.099.512.000.433	Tele-communication	\$630.00	\$630.00	\$2,500.00	\$1,870.00	25.2%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

	<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>			
100.099.512.000.440	Other Purchase Services	\$192.00	\$192.00	\$0.00	(\$192.00)	0.0%
100.099.512.000.450	Supplies/Materials/Media	\$123.89	\$123.89	\$0.00	(\$123.89)	0.0%
100.099.512.000.490	Other Expenses	\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
100.099.550.000.320	Non-Certified Salaries	\$52,465.65	\$52,465.65	\$120,000.00	\$67,534.35	43.7%
100.099.550.000.329	Substitute/Temporary	\$879.75	\$879.75	\$0.00	(\$879.75)	0.0%
100.099.550.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$7,596.00	\$7,596.00	0.0%
100.099.550.000.361	Insurance Life & Health	\$21,201.45	\$21,201.45	\$69,201.31	\$47,999.86	30.6%
100.099.550.000.362	Unemployment Expense	\$491.50	\$491.50	\$1,579.35	\$1,087.85	31.1%
100.099.550.000.363	Workers Comp Expense	\$848.14	\$848.14	\$1,579.35	\$731.21	53.7%
100.099.550.000.364	FICA Expense	\$4,026.46	\$4,026.46	\$9,180.00	\$5,153.54	43.9%
100.099.550.000.366	PERS Expense	\$11,542.50	\$11,542.50	\$26,400.00	\$14,857.50	43.7%
100.099.550.000.410	Professional & Technical Services	\$271,710.17	\$271,710.17	\$190,000.00	(\$81,710.17)	143.0%
100.099.550.000.412	Auditing & Accounting Services	\$0.00	\$0.00	\$60,000.00	\$60,000.00	0.0%
100.099.550.000.420	Staff Travel	\$393.68	\$393.68	\$8,000.00	\$7,606.32	4.9%
100.099.550.000.433	Tele-communication	\$14,186.31	\$14,186.31	\$20,000.00	\$5,813.69	70.9%
100.099.550.000.434	Postage	\$89.05	\$89.05	\$250.00	\$160.95	35.6%
100.099.550.000.440	Other Purchase Services	\$36,291.29	\$36,291.29	\$40,000.00	\$3,708.71	90.7%
100.099.550.000.443	Equipment Repair & Maintenance	\$8,369.99	\$8,369.99	\$0.00	(\$8,369.99)	0.0%
100.099.550.000.445	Liability & Bond Insurance	\$432,496.60	\$432,496.60	\$95,000.00	(\$337,496.60)	455.3%
100.099.550.000.450	Supplies/Materials/Media	\$4,452.49	\$4,452.49	\$0.00	(\$4,452.49)	0.0%
100.099.550.000.490	Other Expenses	\$69,986.54	\$69,986.54	\$10,000.00	(\$59,986.54)	699.9%
100.099.550.000.491	Dues & Fees	\$5,531.87	\$5,531.87	\$7,000.00	\$1,468.13	79.0%
100.099.550.000.495	Indirect Cost	(\$10,768.05)	(\$10,768.05)	(\$185,000.00)	(\$174,231.95)	5.8%
100.099.550.000.552	Transfer to Food Service Fund	\$0.00	\$0.00	\$250,000.00	\$250,000.00	0.0%
100.099.560.000.475	Supplies-Technology Related	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.099.600.000.320	Non-Certified Salaries	\$117,575.79	\$117,575.79	\$175,000.00	\$57,424.21	67.2%
100.099.600.000.359	ER-PERS On-Behalf Expense	\$0.00	\$0.00	\$11,077.50	\$11,077.50	0.0%
100.099.600.000.361	Insurance Life & Health	\$26,201.45	\$26,201.45	\$0.00	(\$26,201.45)	0.0%
100.099.600.000.362	Unemployment Expense	\$1,132.66	\$1,132.66	\$2,220.80	\$1,088.14	51.0%
100.099.600.000.363	Workers Comp Expense	\$1,971.03	\$1,971.03	\$2,220.80	\$249.77	88.8%
100.099.600.000.364	FICA Expense	\$9,377.05	\$9,377.05	\$13,387.50	\$4,010.45	70.0%
100.099.600.000.366	PERS Expense	\$25,583.69	\$25,583.69	\$38,500.00	\$12,916.31	66.5%
100.099.600.000.410	Professional & Technical Services	\$15,480.00	\$15,480.00	\$25,000.00	\$9,520.00	61.9%
100.099.600.000.420	Staff Travel	\$16,717.93	\$16,717.93	\$14,000.00	(\$2,717.93)	119.4%
100.099.600.000.431	Water & Sewer	\$3,088.12	\$3,088.12	\$2,500.00	(\$588.12)	123.5%
100.099.600.000.436	Electricity	\$20,856.86	\$20,856.86	\$40,000.00	\$19,143.14	52.1%
100.099.600.000.440	Other Purchase Services	\$4,498.46	\$4,498.46	\$2,500.00	(\$1,998.46)	179.9%
100.099.600.000.442	Site & Building Repair & Maintenance	\$827.05	\$827.05	\$0.00	(\$827.05)	0.0%
100.099.600.000.443	Equipment Repair & Maintenance	\$1,852.80	\$1,852.80	\$10,000.00	\$8,147.20	18.5%
100.099.600.000.446	Property & Insurance	\$0.00	\$0.00	\$240,000.00	\$240,000.00	0.0%
100.099.600.000.450	Supplies/Materials/Media	\$36.50	\$36.50	\$0.00	(\$36.50)	0.0%
100.099.600.000.452	Maintenance & Construction	\$2,203.67	\$2,203.67	\$1,000.00	(\$1,203.67)	220.4%
100.099.600.000.453	Janitorial Supplies	\$497.69	\$497.69	\$500.00	\$2.31	99.5%
100.099.600.000.458	Vehicle Gas & Oil	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
100.099.600.000.490	Other Expenses	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
100.099.600.000.491	Dues & Fees	\$1,597.88	\$1,597.88	\$0.00	(\$1,597.88)	0.0%
100.099.606.000.362	Unemployment Expense	\$23.34	\$23.34	\$0.00	(\$23.34)	0.0%
100.099.606.000.363	Workers Comp Expense	\$39.75	\$39.75	\$0.00	(\$39.75)	0.0%
100.099.606.000.364	FICA Expense	\$36.25	\$36.25	\$0.00	(\$36.25)	0.0%
100.099.606.000.365	TRS Expense	\$314.00	\$314.00	\$0.00	(\$314.00)	0.0%
100.099.606.000.369	Other Employee Benefits	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	0.0%
100.099.700.000.425	Student Travel	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.099.880.000.500	Capitol Outlay	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
<b>Expenditure</b>		<b>\$7,200,776.87</b>	<b>\$7,200,776.87</b>	<b>\$10,584,401.42</b>	<b>\$3,383,624.55</b>	<b>68.0%</b>
		(\$158,474.32)	(\$158,474.32)	\$0.00	\$158,474.32	0.0%
<b>Net (Revenue)/Expense</b>						

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
Special Revenue		MTD	YTD	Budget	BudgetBalance	Percent
Revenue						
274.000.000.000.150	Federal Revenue thru State	(\$717.80)	(\$717.80)	\$0.00	\$717.80	0.0%
278.000.000.000.150	Federal Revenue thru State	(\$91,990.85)	(\$91,990.85)	\$0.00	\$91,990.85	0.0%
281.000.000.000.150	Federal Revenue thru State	(\$17,151.30)	(\$17,151.30)	\$0.00	\$17,151.30	0.0%
361.000.000.000.100	Direct Federal Revenues	(\$217,395.86)	(\$217,395.86)	\$0.00	\$217,395.86	0.0%
362.000.000.000.100	Direct Federal Revenues	(\$132,353.27)	(\$132,353.27)	\$0.00	\$132,353.27	0.0%
	<b>Revenue</b>	<b>(\$459,609.08)</b>	<b>(\$459,609.08)</b>	<b>\$0.00</b>	<b>\$459,609.08</b>	<b>0.0%</b>
Expenditure		MTD	YTD	Budget	BudgetBalance	Percent
274.099.400.000.420	Staff Travel	\$717.80	\$717.80	\$0.00	(\$717.80)	0.0%
278.001.100.000.450	Supplies/Materials/Media	\$20.00	\$20.00	\$0.00	(\$20.00)	0.0%
278.002.100.000.450	Supplies/Materials/Media	\$20.00	\$20.00	\$0.00	(\$20.00)	0.0%
278.006.100.000.450	Supplies/Materials/Media	\$79.95	\$79.95	\$0.00	(\$79.95)	0.0%
278.007.100.000.450	Supplies/Materials/Media	\$20.00	\$20.00	\$0.00	(\$20.00)	0.0%
278.099.100.000.410	Professional & Technical Services	\$85,608.65	\$85,608.65	\$0.00	(\$85,608.65)	0.0%
278.099.100.000.450	Supplies/Materials/Media	\$8,202.13	\$8,202.13	\$0.00	(\$8,202.13)	0.0%
281.001.100.000.450	Supplies/Materials/Media	\$401.21	\$401.21	\$0.00	(\$401.21)	0.0%
281.001.350.000.420	Staff Travel	\$4,136.88	\$4,136.88	\$0.00	(\$4,136.88)	0.0%
281.001.350.000.450	Supplies/Materials/Media	\$275.79	\$275.79	\$0.00	(\$275.79)	0.0%
281.002.100.000.450	Supplies/Materials/Media	\$1,149.02	\$1,149.02	\$0.00	(\$1,149.02)	0.0%
281.002.350.000.420	Staff Travel	\$10,415.64	\$10,415.64	\$0.00	(\$10,415.64)	0.0%
281.002.350.000.450	Supplies/Materials/Media	\$331.35	\$331.35	\$0.00	(\$331.35)	0.0%
281.003.100.000.362	Unemployment Expense	\$9.37	\$9.37	\$0.00	(\$9.37)	0.0%
281.003.100.000.363	Workers Comp Expense	\$15.91	\$15.91	\$0.00	(\$15.91)	0.0%
281.003.100.000.364	FICA Expense	\$14.50	\$14.50	\$0.00	(\$14.50)	0.0%
281.003.100.000.365	TRS Expense	\$125.60	\$125.60	\$0.00	(\$125.60)	0.0%
281.003.100.000.450	Supplies/Materials/Media	\$872.26	\$872.26	\$0.00	(\$872.26)	0.0%
281.003.350.000.420	Staff Travel	\$3,978.26	\$3,978.26	\$0.00	(\$3,978.26)	0.0%
281.003.350.000.450	Supplies/Materials/Media	\$234.07	\$234.07	\$0.00	(\$234.07)	0.0%
281.005.100.000.329	Substitute/Temporary	\$1,325.00	\$1,325.00	\$0.00	(\$1,325.00)	0.0%
281.005.100.000.362	Unemployment Expense	\$12.19	\$12.19	\$0.00	(\$12.19)	0.0%
281.005.100.000.363	Workers Comp Expense	\$21.07	\$21.07	\$0.00	(\$21.07)	0.0%
281.005.100.000.364	FICA Expense	\$19.21	\$19.21	\$0.00	(\$19.21)	0.0%
281.005.100.000.365	TRS Expense	\$166.42	\$166.42	\$0.00	(\$166.42)	0.0%
281.005.100.000.450	Supplies/Materials/Media	\$431.27	\$431.27	\$0.00	(\$431.27)	0.0%
281.005.350.000.420	Staff Travel	\$8,391.24	\$8,391.24	\$0.00	(\$8,391.24)	0.0%
281.005.350.000.450	Supplies/Materials/Media	\$187.08	\$187.08	\$0.00	(\$187.08)	0.0%
281.006.350.000.420	Staff Travel	\$4,195.62	\$4,195.62	\$0.00	(\$4,195.62)	0.0%
281.006.350.000.450	Supplies/Materials/Media	\$395.29	\$395.29	\$0.00	(\$395.29)	0.0%
281.008.350.000.420	Staff Travel	\$3,312.50	\$3,312.50	\$0.00	(\$3,312.50)	0.0%
281.008.350.000.450	Supplies/Materials/Media	\$513.59	\$513.59	\$0.00	(\$513.59)	0.0%
281.012.140.000.310	Certified Salaries	\$12,597.04	\$12,597.04	\$0.00	(\$12,597.04)	0.0%
281.012.140.000.362	Unemployment Expense	\$105.94	\$105.94	\$0.00	(\$105.94)	0.0%
281.012.140.000.363	Workers Comp Expense	\$184.39	\$184.39	\$0.00	(\$184.39)	0.0%
281.012.140.000.364	FICA Expense	\$168.16	\$168.16	\$0.00	(\$168.16)	0.0%
281.012.140.000.365	TRS Expense	\$1,456.59	\$1,456.59	\$0.00	(\$1,456.59)	0.0%
281.099.550.000.495	Indirect Cost	\$3,358.37	\$3,358.37	\$0.00	(\$3,358.37)	0.0%
361.001.100.000.450	Supplies/Materials/Media	\$1,461.95	\$1,461.95	\$0.00	(\$1,461.95)	0.0%
361.001.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.001.352.000.329	Substitute/Temporary	\$600.00	\$600.00	\$0.00	(\$600.00)	0.0%
361.001.352.000.361	Insurance Life & Health	\$148.48	\$148.48	\$0.00	(\$148.48)	0.0%
361.001.352.000.362	Unemployment Expense	\$5.77	\$5.77	\$0.00	(\$5.77)	0.0%
361.001.352.000.363	Workers Comp Expense	\$9.54	\$9.54	\$0.00	(\$9.54)	0.0%
361.001.352.000.364	FICA Expense	\$23.58	\$23.58	\$0.00	(\$23.58)	0.0%
361.001.352.000.365	TRS Expense	\$45.21	\$45.21	\$0.00	(\$45.21)	0.0%
361.002.100.000.450	Supplies/Materials/Media	\$719.49	\$719.49	\$0.00	(\$719.49)	0.0%
361.002.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.002.352.000.329	Substitute/Temporary	\$8,390.00	\$8,390.00	\$0.00	(\$8,390.00)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
361.002.352.000.362	Unemployment Expense	\$83.90	\$83.90	\$0.00	(\$83.90)	0.0%
361.002.352.000.363	Workers Comp Expense	\$133.41	\$133.41	\$0.00	(\$133.41)	0.0%
361.002.352.000.364	FICA Expense	\$641.84	\$641.84	\$0.00	(\$641.84)	0.0%
361.003.100.000.450	Supplies/Materials/Media	\$1,533.76	\$1,533.76	\$0.00	(\$1,533.76)	0.0%
361.003.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.003.352.000.329	Substitute/Temporary	\$4,628.00	\$4,628.00	\$0.00	(\$4,628.00)	0.0%
361.003.352.000.362	Unemployment Expense	\$46.16	\$46.16	\$0.00	(\$46.16)	0.0%
361.003.352.000.363	Workers Comp Expense	\$273.76	\$273.76	\$0.00	(\$273.76)	0.0%
361.003.352.000.364	FICA Expense	\$354.04	\$354.04	\$0.00	(\$354.04)	0.0%
361.005.100.000.450	Supplies/Materials/Media	\$701.86	\$701.86	\$0.00	(\$701.86)	0.0%
361.005.350.000.420	Staff Travel	\$875.00	\$875.00	\$0.00	(\$875.00)	0.0%
361.005.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.006.100.000.450	Supplies/Materials/Media	\$568.66	\$568.66	\$0.00	(\$568.66)	0.0%
361.006.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.006.352.000.329	Substitute/Temporary	\$9,870.00	\$9,870.00	\$0.00	(\$9,870.00)	0.0%
361.006.352.000.362	Unemployment Expense	\$94.87	\$94.87	\$0.00	(\$94.87)	0.0%
361.006.352.000.363	Workers Comp Expense	\$181.49	\$181.49	\$0.00	(\$181.49)	0.0%
361.006.352.000.364	FICA Expense	\$667.03	\$667.03	\$0.00	(\$667.03)	0.0%
361.006.352.000.366	PERS Expense	\$312.41	\$312.41	\$0.00	(\$312.41)	0.0%
361.007.100.000.329	Substitute/Temporary	\$270.00	\$270.00	\$0.00	(\$270.00)	0.0%
361.007.100.000.362	Unemployment Expense	\$2.70	\$2.70	\$0.00	(\$2.70)	0.0%
361.007.100.000.363	Workers Comp Expense	\$16.39	\$16.39	\$0.00	(\$16.39)	0.0%
361.007.100.000.364	FICA Expense	\$20.66	\$20.66	\$0.00	(\$20.66)	0.0%
361.007.100.000.450	Supplies/Materials/Media	\$2,865.96	\$2,865.96	\$0.00	(\$2,865.96)	0.0%
361.007.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.007.352.000.329	Substitute/Temporary	\$7,420.00	\$7,420.00	\$0.00	(\$7,420.00)	0.0%
361.007.352.000.362	Unemployment Expense	\$68.63	\$68.63	\$0.00	(\$68.63)	0.0%
361.007.352.000.363	Workers Comp Expense	\$117.98	\$117.98	\$0.00	(\$117.98)	0.0%
361.007.352.000.364	FICA Expense	\$107.59	\$107.59	\$0.00	(\$107.59)	0.0%
361.007.352.000.365	TRS Expense	\$499.87	\$499.87	\$0.00	(\$499.87)	0.0%
361.008.100.000.320	Non-Certified Salaries	\$7,689.24	\$7,689.24	\$0.00	(\$7,689.24)	0.0%
361.008.100.000.361	Insurance Life & Health	\$2,544.18	\$2,544.18	\$0.00	(\$2,544.18)	0.0%
361.008.100.000.362	Unemployment Expense	\$70.74	\$70.74	\$0.00	(\$70.74)	0.0%
361.008.100.000.363	Workers Comp Expense	\$116.73	\$116.73	\$0.00	(\$116.73)	0.0%
361.008.100.000.364	FICA Expense	\$588.25	\$588.25	\$0.00	(\$588.25)	0.0%
361.008.100.000.365	TRS Expense	\$137.45	\$137.45	\$0.00	(\$137.45)	0.0%
361.008.100.000.366	PERS Expense	\$1,450.90	\$1,450.90	\$0.00	(\$1,450.90)	0.0%
361.008.100.000.420	Staff Travel	\$250.00	\$250.00	\$0.00	(\$250.00)	0.0%
361.008.100.000.450	Supplies/Materials/Media	\$561.46	\$561.46	\$0.00	(\$561.46)	0.0%
361.008.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.008.352.000.329	Substitute/Temporary	\$8,390.00	\$8,390.00	\$0.00	(\$8,390.00)	0.0%
361.008.352.000.362	Unemployment Expense	\$78.59	\$78.59	\$0.00	(\$78.59)	0.0%
361.008.352.000.363	Workers Comp Expense	\$133.40	\$133.40	\$0.00	(\$133.40)	0.0%
361.008.352.000.364	FICA Expense	\$641.86	\$641.86	\$0.00	(\$641.86)	0.0%
361.008.352.000.366	PERS Expense	\$1,458.60	\$1,458.60	\$0.00	(\$1,458.60)	0.0%
361.012.350.000.450	Supplies/Materials/Media	\$636.00	\$636.00	\$0.00	(\$636.00)	0.0%
361.099.100.000.310	Certified Salaries	\$92,442.45	\$92,442.45	\$0.00	(\$92,442.45)	0.0%
361.099.100.000.361	Insurance Life & Health	\$30,742.05	\$30,742.05	\$0.00	(\$30,742.05)	0.0%
361.099.100.000.362	Unemployment Expense	\$850.50	\$850.50	\$0.00	(\$850.50)	0.0%
361.099.100.000.363	Workers Comp Expense	\$1,470.00	\$1,470.00	\$0.00	(\$1,470.00)	0.0%
361.099.100.000.364	FICA Expense	\$1,340.40	\$1,340.40	\$0.00	(\$1,340.40)	0.0%
361.099.100.000.365	TRS Expense	\$11,610.75	\$11,610.75	\$0.00	(\$11,610.75)	0.0%
361.099.100.000.420	Staff Travel	\$4,510.00	\$4,510.00	\$0.00	(\$4,510.00)	0.0%
361.099.100.000.450	Supplies/Materials/Media	\$112,009.79	\$112,009.79	\$0.00	(\$112,009.79)	0.0%
361.099.350.000.410	Professional & Technical Services	\$1,353.25	\$1,353.25	\$0.00	(\$1,353.25)	0.0%
361.099.350.000.440	Other Purchase Services	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	0.0%
361.099.350.000.450	Supplies/Materials/Media	\$638.00	\$638.00	\$0.00	(\$638.00)	0.0%
361.099.400.000.420	Staff Travel	\$3,732.67	\$3,732.67	\$0.00	(\$3,732.67)	0.0%
362.001.100.000.420	Staff Travel	\$1,080.00	\$1,080.00	\$0.00	(\$1,080.00)	0.0%
362.001.350.000.410	Professional & Technical Services	\$1,050.00	\$1,050.00	\$0.00	(\$1,050.00)	0.0%
362.002.100.000.425	Student Travel	\$3,640.00	\$3,640.00	\$0.00	(\$3,640.00)	0.0%
362.002.350.000.410	Professional & Technical Services	\$1,280.00	\$1,280.00	\$0.00	(\$1,280.00)	0.0%
362.005.100.000.420	Staff Travel	\$360.00	\$360.00	\$0.00	(\$360.00)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>	
362.005.100.000.425	Student Travel	\$270.74	\$270.74	\$0.00	(\$270.74) 0.0%
362.005.350.000.410	Professional & Technical Services	\$1,600.00	\$1,600.00	\$0.00	(\$1,600.00) 0.0%
362.006.100.000.425	Student Travel	\$3,490.00	\$3,490.00	\$0.00	(\$3,490.00) 0.0%
362.006.350.000.410	Professional & Technical Services	\$470.00	\$470.00	\$0.00	(\$470.00) 0.0%
362.007.100.000.425	Student Travel	\$3,137.05	\$3,137.05	\$0.00	(\$3,137.05) 0.0%
362.007.350.000.410	Professional & Technical Services	\$2,110.00	\$2,110.00	\$0.00	(\$2,110.00) 0.0%
362.008.350.000.410	Professional & Technical Services	\$975.00	\$975.00	\$0.00	(\$975.00) 0.0%
362.012.140.000.420	Staff Travel	\$1,251.67	\$1,251.67	\$0.00	(\$1,251.67) 0.0%
362.012.140.000.425	Student Travel	\$1,543.12	\$1,543.12	\$0.00	(\$1,543.12) 0.0%
362.012.140.000.440	Other Purchase Services	\$30.00	\$30.00	\$0.00	(\$30.00) 0.0%
362.012.350.000.410	Professional & Technical Services	\$6,399.00	\$6,399.00	\$0.00	(\$6,399.00) 0.0%
362.099.100.000.310	Certified Salaries	\$34,762.50	\$34,762.50	\$0.00	(\$34,762.50) 0.0%
362.099.100.000.361	Insurance Life & Health	\$10,600.80	\$10,600.80	\$0.00	(\$10,600.80) 0.0%
362.099.100.000.362	Unemployment Expense	\$319.80	\$319.80	\$0.00	(\$319.80) 0.0%
362.099.100.000.363	Workers Comp Expense	\$552.75	\$552.75	\$0.00	(\$552.75) 0.0%
362.099.100.000.364	FICA Expense	\$504.15	\$504.15	\$0.00	(\$504.15) 0.0%
362.099.100.000.365	TRS Expense	\$4,366.50	\$4,366.50	\$0.00	(\$4,366.50) 0.0%
362.099.100.000.420	Staff Travel	\$31,772.14	\$31,772.14	\$0.00	(\$31,772.14) 0.0%
362.099.100.000.425	Student Travel	\$35,222.93	\$35,222.93	\$0.00	(\$35,222.93) 0.0%
362.099.100.000.440	Other Purchase Services	\$2,111.39	\$2,111.39	\$0.00	(\$2,111.39) 0.0%
362.099.350.000.410	Professional & Technical Services	\$52,265.10	\$52,265.10	\$0.00	(\$52,265.10) 0.0%
362.099.350.000.420	Staff Travel	\$2,940.24	\$2,940.24	\$0.00	(\$2,940.24) 0.0%
362.099.400.000.420	Staff Travel	\$47.98	\$47.98	\$0.00	(\$47.98) 0.0%
	<b>Expenditure</b>	<b>\$696,281.47</b>	<b>\$696,281.47</b>	<b>\$0.00</b>	<b>(\$696,281.47) 0.0%</b>
<b>Net (Revenue)/Expense</b>		<b>\$236,672.39</b>	<b>\$236,672.39</b>	<b>\$0.00</b>	<b>(\$236,672.39) 0.0%</b>

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
Undefined Fund Type						
Revenue		MTD	YTD	Budget	BudgetBalance	Percent
205.000.000.000.065	Pupil Transportation	(\$24,976.00)	(\$24,976.00)	\$0.00	\$24,976.00	0.0%
245.000.000.000.150	Federal Revenue thru State	(\$291,999.90)	(\$291,999.90)	\$0.00	\$291,999.90	0.0%
255.005.000.000.025	Other Food Sales	(\$940.58)	(\$940.58)	\$0.00	\$940.58	0.0%
260.000.000.000.150	Federal Revenue thru State	(\$49,201.75)	(\$49,201.75)	\$0.00	\$49,201.75	0.0%
261.000.000.000.150	Federal Revenue thru State	(\$126,716.10)	(\$126,716.10)	\$273,158.15	\$399,874.25	46.4%
265.000.000.000.150	Federal Revenue thru State	(\$17,412.00)	(\$17,412.00)	\$0.00	\$17,412.00	0.0%
267.000.000.000.150	Federal Revenue thru State	(\$235,707.47)	(\$235,707.47)	\$0.00	\$235,707.47	0.0%
269.000.000.000.150	Federal Revenue thru State	\$0.00	\$0.00	(\$18,000.00)	(\$18,000.00)	0.0%
271.000.000.000.150	Federal Revenue thru State	(\$15,114.48)	(\$15,114.48)	\$0.00	\$15,114.48	0.0%
360.000.000.000.100	FEDERAL REVENUE(DIRECT)	(\$18,513.00)	(\$18,513.00)	\$0.00	\$18,513.00	0.0%
398.001.000.000.046	Rental Revenue	(\$4,550.00)	(\$4,550.00)	\$0.00	\$4,550.00	0.0%
398.002.000.000.046	Rental Revenue	(\$13,975.00)	(\$13,975.00)	\$0.00	\$13,975.00	0.0%
398.003.000.000.046	Rental Revenue	(\$3,250.00)	(\$3,250.00)	\$0.00	\$3,250.00	0.0%
398.005.000.000.046	Rental Revenue	(\$6,825.00)	(\$6,825.00)	\$0.00	\$6,825.00	0.0%
398.006.000.000.046	Rental Revenue	(\$8,450.00)	(\$8,450.00)	\$0.00	\$8,450.00	0.0%
398.007.000.000.046	Rental Revenue	(\$8,775.00)	(\$8,775.00)	\$0.00	\$8,775.00	0.0%
398.008.000.000.046	Rental Revenue	(\$325.00)	(\$325.00)	\$0.00	\$325.00	0.0%
398.099.000.000.046	Rental Revenue	(\$3,575.00)	(\$3,575.00)	\$0.00	\$3,575.00	0.0%
710.002.700.800.210	Student Activity Revenues	(\$175.00)	(\$175.00)	\$0.00	\$175.00	0.0%
710.005.700.800.210	Student Activity Revenues	(\$5,300.00)	(\$5,300.00)	\$0.00	\$5,300.00	0.0%
710.005.700.832.210	Student Activity Revenues	(\$576.00)	(\$576.00)	\$0.00	\$576.00	0.0%
710.006.700.800.210	Student Activity Revenues	(\$7,100.00)	(\$7,100.00)	\$0.00	\$7,100.00	0.0%
	<b>Revenue</b>	<b>(\$843,457.28)</b>	<b>(\$843,457.28)</b>	<b>\$255,158.15</b>	<b>\$1,098,615.43</b>	<b>330.6%</b>
<b>Expenditure</b>		<b>MTD</b>	<b>YTD</b>	<b>Budget</b>	<b>BudgetBalance</b>	<b>Percent</b>
205.005.760.000.320	Non-Certified Salaries	\$4,049.38	\$4,049.38	\$0.00	(\$4,049.38)	0.0%
205.005.760.000.362	Unemployment Expense	\$37.26	\$37.26	\$0.00	(\$37.26)	0.0%
205.005.760.000.363	Workers Comp Expense	\$64.38	\$64.38	\$0.00	(\$64.38)	0.0%
205.005.760.000.364	FICA Expense	\$309.77	\$309.77	\$0.00	(\$309.77)	0.0%
205.005.760.000.366	PERS Expense	\$890.90	\$890.90	\$0.00	(\$890.90)	0.0%
205.005.760.000.487	Student Trans - In-Lieu-of Agreements	\$4,567.50	\$4,567.50	\$0.00	(\$4,567.50)	0.0%
255.001.790.000.320	Non-Certified Salaries	\$4,678.32	\$4,678.32	\$0.00	(\$4,678.32)	0.0%
255.001.790.000.329	Substitute/Temporary	\$3,160.50	\$3,160.50	\$0.00	(\$3,160.50)	0.0%
255.001.790.000.361	Insurance Life & Health	\$284.34	\$284.34	\$0.00	(\$284.34)	0.0%
255.001.790.000.362	Unemployment Expense	\$75.91	\$75.91	\$0.00	(\$75.91)	0.0%
255.001.790.000.363	Workers Comp Expense	\$334.23	\$334.23	\$0.00	(\$334.23)	0.0%
255.001.790.000.364	FICA Expense	\$409.02	\$409.02	\$0.00	(\$409.02)	0.0%
255.001.790.000.365	TRS Expense	\$566.32	\$566.32	\$0.00	(\$566.32)	0.0%
255.001.790.000.459	Food Service - Food & Milk	\$6,030.48	\$6,030.48	\$0.00	(\$6,030.48)	0.0%
255.002.790.000.320	Non-Certified Salaries	\$9,526.50	\$9,526.50	\$0.00	(\$9,526.50)	0.0%
255.002.790.000.329	Substitute/Temporary	\$1,306.00	\$1,306.00	\$0.00	(\$1,306.00)	0.0%
255.002.790.000.362	Unemployment Expense	\$101.01	\$101.01	\$0.00	(\$101.01)	0.0%
255.002.790.000.363	Workers Comp Expense	\$583.74	\$583.74	\$0.00	(\$583.74)	0.0%
255.002.790.000.364	FICA Expense	\$776.69	\$776.69	\$0.00	(\$776.69)	0.0%
255.002.790.000.365	TRS Expense	\$105.31	\$105.31	\$0.00	(\$105.31)	0.0%
255.002.790.000.366	PERS Expense	\$2,147.85	\$2,147.85	\$0.00	(\$2,147.85)	0.0%
255.002.790.000.459	Food Service - Food & Milk	\$21,184.14	\$21,184.14	\$0.00	(\$21,184.14)	0.0%
255.003.790.000.329	Substitute/Temporary	\$6,706.93	\$6,706.93	\$0.00	(\$6,706.93)	0.0%
255.003.790.000.362	Unemployment Expense	\$66.22	\$66.22	\$0.00	(\$66.22)	0.0%
255.003.790.000.363	Workers Comp Expense	\$106.44	\$106.44	\$0.00	(\$106.44)	0.0%
255.003.790.000.364	FICA Expense	\$513.07	\$513.07	\$0.00	(\$513.07)	0.0%
255.003.790.000.450	Supplies/Materials/Media	\$196.57	\$196.57	\$0.00	(\$196.57)	0.0%
255.003.790.000.459	Food Service - Food & Milk	\$11,944.72	\$11,944.72	\$0.00	(\$11,944.72)	0.0%
255.005.790.000.320	Non-Certified Salaries	\$17,212.15	\$17,212.15	\$0.00	(\$17,212.15)	0.0%
255.005.790.000.329	Substitute/Temporary	\$333.25	\$333.25	\$0.00	(\$333.25)	0.0%
255.005.790.000.362	Unemployment Expense	\$161.41	\$161.41	\$0.00	(\$161.41)	0.0%
255.005.790.000.363	Workers Comp Expense	\$1,041.41	\$1,041.41	\$0.00	(\$1,041.41)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

	<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>	
255.005.790.000.364	FICA Expense	\$1,342.22	\$1,342.22	\$0.00 (\$1,342.22) 0.0%
255.005.790.000.366	PERS Expense	\$3,859.98	\$3,859.98	\$0.00 (\$3,859.98) 0.0%
255.005.790.000.459	Food Service - Food & Milk	\$10,980.46	\$10,980.46	\$0.00 (\$10,980.46) 0.0%
255.006.790.000.320	Non-Certified Salaries	\$9,614.80	\$9,614.80	\$0.00 (\$9,614.80) 0.0%
255.006.790.000.329	Substitute/Temporary	\$3,809.88	\$3,809.88	\$0.00 (\$3,809.88) 0.0%
255.006.790.000.361	Insurance Life & Health	\$51.73	\$51.73	\$0.00 (\$51.73) 0.0%
255.006.790.000.362	Unemployment Expense	\$123.98	\$123.98	\$0.00 (\$123.98) 0.0%
255.006.790.000.363	Workers Comp Expense	\$213.47	\$213.47	\$0.00 (\$213.47) 0.0%
255.006.790.000.364	FICA Expense	\$806.71	\$806.71	\$0.00 (\$806.71) 0.0%
255.006.790.000.365	TRS Expense	\$124.19	\$124.19	\$0.00 (\$124.19) 0.0%
255.006.790.000.366	PERS Expense	\$2,124.51	\$2,124.51	\$0.00 (\$2,124.51) 0.0%
255.006.790.000.459	Food Service - Food & Milk	\$8,581.08	\$8,581.08	\$0.00 (\$8,581.08) 0.0%
255.007.790.000.320	Non-Certified Salaries	\$5,498.64	\$5,498.64	\$0.00 (\$5,498.64) 0.0%
255.007.790.000.329	Substitute/Temporary	\$2,429.50	\$2,429.50	\$0.00 (\$2,429.50) 0.0%
255.007.790.000.362	Unemployment Expense	\$74.90	\$74.90	\$0.00 (\$74.90) 0.0%
255.007.790.000.363	Workers Comp Expense	\$145.32	\$145.32	\$0.00 (\$145.32) 0.0%
255.007.790.000.364	FICA Expense	\$606.51	\$606.51	\$0.00 (\$606.51) 0.0%
255.007.790.000.366	PERS Expense	\$1,209.70	\$1,209.70	\$0.00 (\$1,209.70) 0.0%
255.007.790.000.457	Small Tools & Equip less than \$5,000 each	\$341.85	\$341.85	\$0.00 (\$341.85) 0.0%
255.007.790.000.459	Food Service - Food & Milk	\$17,947.67	\$17,947.67	\$0.00 (\$17,947.67) 0.0%
255.008.790.000.320	Non-Certified Salaries	\$15,587.16	\$15,587.16	\$0.00 (\$15,587.16) 0.0%
255.008.790.000.329	Substitute/Temporary	\$387.00	\$387.00	\$0.00 (\$387.00) 0.0%
255.008.790.000.362	Unemployment Expense	\$147.99	\$147.99	\$0.00 (\$147.99) 0.0%
255.008.790.000.363	Workers Comp Expense	\$253.99	\$253.99	\$0.00 (\$253.99) 0.0%
255.008.790.000.364	FICA Expense	\$1,222.02	\$1,222.02	\$0.00 (\$1,222.02) 0.0%
255.008.790.000.366	PERS Expense	\$3,235.21	\$3,235.21	\$0.00 (\$3,235.21) 0.0%
255.008.790.000.459	Food Service - Food & Milk	\$6,975.01	\$6,975.01	\$0.00 (\$6,975.01) 0.0%
260.099.220.000.410	Professional & Technical Services	\$95,762.50	\$95,762.50	\$0.00 (\$95,762.50) 0.0%
261.001.100.000.329	Substitute/Temporary	\$3,547.50	\$3,547.50	\$0.00 (\$3,547.50) 0.0%
261.001.100.000.362	Unemployment Expense	\$32.64	\$32.64	\$0.00 (\$32.64) 0.0%
261.001.100.000.363	Workers Comp Expense	\$56.40	\$56.40	\$0.00 (\$56.40) 0.0%
261.001.100.000.364	FICA Expense	\$154.07	\$154.07	\$0.00 (\$154.07) 0.0%
261.001.100.000.365	TRS Expense	\$353.62	\$353.62	\$0.00 (\$353.62) 0.0%
261.001.100.000.366	PERS Expense	\$364.22	\$364.22	\$0.00 (\$364.22) 0.0%
261.001.100.000.450	Supplies/Materials/Media	\$142.65	\$142.65	\$0.00 (\$142.65) 0.0%
261.001.350.000.450	Supplies/Materials/Media	\$538.70	\$538.70	\$0.00 (\$538.70) 0.0%
261.002.100.000.320	Non-Certified Salaries	\$2,220.75	\$2,220.75	\$0.00 (\$2,220.75) 0.0%
261.002.100.000.329	Substitute/Temporary	\$3,784.00	\$3,784.00	\$0.00 (\$3,784.00) 0.0%
261.002.100.000.362	Unemployment Expense	\$55.23	\$55.23	\$0.00 (\$55.23) 0.0%
261.002.100.000.363	Workers Comp Expense	\$95.47	\$95.47	\$0.00 (\$95.47) 0.0%
261.002.100.000.364	FICA Expense	\$224.77	\$224.77	\$0.00 (\$224.77) 0.0%
261.002.100.000.365	TRS Expense	\$729.66	\$729.66	\$0.00 (\$729.66) 0.0%
261.002.100.000.366	PERS Expense	\$488.57	\$488.57	\$0.00 (\$488.57) 0.0%
261.002.100.000.450	Supplies/Materials/Media	\$383.53	\$383.53	\$0.00 (\$383.53) 0.0%
261.002.350.000.420	Staff Travel	\$10,456.98	\$10,456.98	\$0.00 (\$10,456.98) 0.0%
261.002.350.000.450	Supplies/Materials/Media	\$331.35	\$331.35	\$0.00 (\$331.35) 0.0%
261.003.100.000.320	Non-Certified Salaries	\$9,150.40	\$9,150.40	\$0.00 (\$9,150.40) 0.0%
261.003.100.000.329	Substitute/Temporary	\$1,892.00	\$1,892.00	\$0.00 (\$1,892.00) 0.0%
261.003.100.000.362	Unemployment Expense	\$101.59	\$101.59	\$0.00 (\$101.59) 0.0%
261.003.100.000.363	Workers Comp Expense	\$175.32	\$175.32	\$0.00 (\$175.32) 0.0%
261.003.100.000.364	FICA Expense	\$727.44	\$727.44	\$0.00 (\$727.44) 0.0%
261.003.100.000.365	TRS Expense	\$353.62	\$353.62	\$0.00 (\$353.62) 0.0%
261.003.100.000.366	PERS Expense	\$2,013.10	\$2,013.10	\$0.00 (\$2,013.10) 0.0%
261.003.200.000.329	Substitute/Temporary	\$946.00	\$946.00	\$0.00 (\$946.00) 0.0%
261.003.200.000.362	Unemployment Expense	\$8.70	\$8.70	\$0.00 (\$8.70) 0.0%
261.003.200.000.363	Workers Comp Expense	\$15.04	\$15.04	\$0.00 (\$15.04) 0.0%
261.003.200.000.364	FICA Expense	\$13.72	\$13.72	\$0.00 (\$13.72) 0.0%
261.003.200.000.365	TRS Expense	\$176.81	\$176.81	\$0.00 (\$176.81) 0.0%
261.003.350.000.420	Staff Travel	\$5,251.92	\$5,251.92	\$0.00 (\$5,251.92) 0.0%
261.003.350.000.450	Supplies/Materials/Media	\$234.08	\$234.08	\$0.00 (\$234.08) 0.0%
261.005.100.000.320	Non-Certified Salaries	\$22,607.35	\$22,607.35	\$0.00 (\$22,607.35) 0.0%
261.005.100.000.329	Substitute/Temporary	\$3,784.00	\$3,784.00	\$0.00 (\$3,784.00) 0.0%
261.005.100.000.362	Unemployment Expense	\$242.76	\$242.76	\$0.00 (\$242.76) 0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
261.005.100.000.363	Workers Comp Expense	\$419.64	\$419.64	\$0.00	(\$419.64)	0.0%
261.005.100.000.364	FICA Expense	\$1,784.34	\$1,784.34	\$0.00	(\$1,784.34)	0.0%
261.005.100.000.365	TRS Expense	\$707.24	\$707.24	\$0.00	(\$707.24)	0.0%
261.005.100.000.366	PERS Expense	\$4,973.62	\$4,973.62	\$0.00	(\$4,973.62)	0.0%
261.005.100.000.450	Supplies/Materials/Media	\$91.83	\$91.83	\$0.00	(\$91.83)	0.0%
261.005.350.000.410	Professional & Technical Services	\$3,596.00	\$3,596.00	\$0.00	(\$3,596.00)	0.0%
261.005.350.000.420	Staff Travel	\$8,384.88	\$8,384.88	\$0.00	(\$8,384.88)	0.0%
261.005.350.000.450	Supplies/Materials/Media	\$187.08	\$187.08	\$0.00	(\$187.08)	0.0%
261.006.100.000.320	Non-Certified Salaries	\$6,693.24	\$6,693.24	\$0.00	(\$6,693.24)	0.0%
261.006.100.000.329	Substitute/Temporary	\$1,892.00	\$1,892.00	\$0.00	(\$1,892.00)	0.0%
261.006.100.000.362	Unemployment Expense	\$81.16	\$81.16	\$0.00	(\$81.16)	0.0%
261.006.100.000.363	Workers Comp Expense	\$136.13	\$136.13	\$0.00	(\$136.13)	0.0%
261.006.100.000.364	FICA Expense	\$539.48	\$539.48	\$0.00	(\$539.48)	0.0%
261.006.100.000.365	TRS Expense	\$353.62	\$353.62	\$0.00	(\$353.62)	0.0%
261.006.100.000.366	PERS Expense	\$1,472.52	\$1,472.52	\$0.00	(\$1,472.52)	0.0%
261.006.100.000.450	Supplies/Materials/Media	\$499.16	\$499.16	\$0.00	(\$499.16)	0.0%
261.006.350.000.420	Staff Travel	\$4,772.64	\$4,772.64	\$0.00	(\$4,772.64)	0.0%
261.006.350.000.450	Supplies/Materials/Media	\$380.89	\$380.89	\$0.00	(\$380.89)	0.0%
261.007.100.000.329	Substitute/Temporary	\$4,902.00	\$4,902.00	\$0.00	(\$4,902.00)	0.0%
261.007.100.000.362	Unemployment Expense	\$45.92	\$45.92	\$0.00	(\$45.92)	0.0%
261.007.100.000.363	Workers Comp Expense	\$77.94	\$77.94	\$0.00	(\$77.94)	0.0%
261.007.100.000.364	FICA Expense	\$126.70	\$126.70	\$0.00	(\$126.70)	0.0%
261.007.100.000.365	TRS Expense	\$649.25	\$649.25	\$0.00	(\$649.25)	0.0%
261.008.100.000.320	Non-Certified Salaries	\$5,126.16	\$5,126.16	\$0.00	(\$5,126.16)	0.0%
261.008.100.000.329	Substitute/Temporary	\$946.00	\$946.00	\$0.00	(\$946.00)	0.0%
261.008.100.000.361	Insurance Life & Health	\$1,696.11	\$1,696.11	\$0.00	(\$1,696.11)	0.0%
261.008.100.000.362	Unemployment Expense	\$55.86	\$55.86	\$0.00	(\$55.86)	0.0%
261.008.100.000.363	Workers Comp Expense	\$92.87	\$92.87	\$0.00	(\$92.87)	0.0%
261.008.100.000.364	FICA Expense	\$405.86	\$405.86	\$0.00	(\$405.86)	0.0%
261.008.100.000.365	TRS Expense	\$268.44	\$268.44	\$0.00	(\$268.44)	0.0%
261.008.100.000.366	PERS Expense	\$967.23	\$967.23	\$0.00	(\$967.23)	0.0%
261.008.100.000.450	Supplies/Materials/Media	\$866.25	\$866.25	\$0.00	(\$866.25)	0.0%
261.008.350.000.420	Staff Travel	\$4,165.80	\$4,165.80	\$0.00	(\$4,165.80)	0.0%
261.008.350.000.450	Supplies/Materials/Media	\$513.58	\$513.58	\$0.00	(\$513.58)	0.0%
261.012.140.000.329	Substitute/Temporary	\$946.00	\$946.00	\$0.00	(\$946.00)	0.0%
261.012.140.000.362	Unemployment Expense	\$8.64	\$8.64	\$0.00	(\$8.64)	0.0%
261.012.140.000.363	Workers Comp Expense	\$15.04	\$15.04	\$0.00	(\$15.04)	0.0%
261.012.140.000.364	FICA Expense	\$13.72	\$13.72	\$0.00	(\$13.72)	0.0%
261.012.140.000.365	TRS Expense	\$118.82	\$118.82	\$0.00	(\$118.82)	0.0%
261.099.100.000.329	Substitute/Temporary	\$3,784.00	\$3,784.00	\$0.00	(\$3,784.00)	0.0%
261.099.100.000.362	Unemployment Expense	\$34.80	\$34.80	\$0.00	(\$34.80)	0.0%
261.099.100.000.363	Workers Comp Expense	\$60.16	\$60.16	\$0.00	(\$60.16)	0.0%
261.099.100.000.364	FICA Expense	\$54.88	\$54.88	\$0.00	(\$54.88)	0.0%
261.099.100.000.365	TRS Expense	\$707.24	\$707.24	\$0.00	(\$707.24)	0.0%
261.099.100.000.420	Staff Travel	\$5,798.99	\$5,798.99	\$0.00	(\$5,798.99)	0.0%
261.099.100.000.450	Supplies/Materials/Media	\$25,822.23	\$25,822.23	\$0.00	(\$25,822.23)	0.0%
261.099.200.000.329	Substitute/Temporary	\$1,892.00	\$1,892.00	\$0.00	(\$1,892.00)	0.0%
261.099.200.000.362	Unemployment Expense	\$17.40	\$17.40	\$0.00	(\$17.40)	0.0%
261.099.200.000.363	Workers Comp Expense	\$30.08	\$30.08	\$0.00	(\$30.08)	0.0%
261.099.200.000.364	FICA Expense	\$27.44	\$27.44	\$0.00	(\$27.44)	0.0%
261.099.200.000.365	TRS Expense	\$353.62	\$353.62	\$0.00	(\$353.62)	0.0%
261.099.300.000.410	Professional & Technical Services	\$20,850.00	\$20,850.00	\$0.00	(\$20,850.00)	0.0%
261.099.300.000.420	Staff Travel	\$1,105.65	\$1,105.65	\$0.00	(\$1,105.65)	0.0%
261.099.350.000.420	Staff Travel	\$4,699.86	\$4,699.86	\$0.00	(\$4,699.86)	0.0%
261.099.350.000.450	Supplies/Materials/Media	\$683.80	\$683.80	\$0.00	(\$683.80)	0.0%
261.099.400.000.420	Staff Travel	\$133.00	\$133.00	\$0.00	(\$133.00)	0.0%
261.099.512.000.420	Staff Travel	\$200.00	\$200.00	\$0.00	(\$200.00)	0.0%
261.099.550.000.495	Indirect Cost	\$4,997.68	\$4,997.68	\$0.00	(\$4,997.68)	0.0%
265.099.350.000.410	Professional & Technical Services	\$5.00	\$5.00	\$0.00	(\$5.00)	0.0%
265.099.350.000.420	Staff Travel	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	0.0%
265.099.350.000.440	Other Purchase Services	\$8,133.00	\$8,133.00	\$0.00	(\$8,133.00)	0.0%
265.099.550.000.495	Indirect Cost	\$2,412.00	\$2,412.00	\$0.00	(\$2,412.00)	0.0%
267.001.100.000.320	Non-Certified Salaries	\$18,930.00	\$18,930.00	\$0.00	(\$18,930.00)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

		<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>		
267.001.100.000.362	Unemployment Expense	\$174.15	\$174.15	\$0.00	(\$174.15)	0.0%
267.001.100.000.363	Workers Comp Expense	\$300.98	\$300.98	\$0.00	(\$300.98)	0.0%
267.001.100.000.364	FICA Expense	\$1,448.15	\$1,448.15	\$0.00	(\$1,448.15)	0.0%
267.001.100.000.366	PERS Expense	\$4,164.60	\$4,164.60	\$0.00	(\$4,164.60)	0.0%
267.001.100.000.450	Supplies/Materials/Media	\$312.27	\$312.27	\$0.00	(\$312.27)	0.0%
267.002.100.000.320	Non-Certified Salaries	\$16,650.00	\$16,650.00	\$0.00	(\$16,650.00)	0.0%
267.002.100.000.362	Unemployment Expense	\$153.18	\$153.18	\$0.00	(\$153.18)	0.0%
267.002.100.000.363	Workers Comp Expense	\$264.73	\$264.73	\$0.00	(\$264.73)	0.0%
267.002.100.000.364	FICA Expense	\$1,273.75	\$1,273.75	\$0.00	(\$1,273.75)	0.0%
267.002.100.000.366	PERS Expense	\$3,666.94	\$3,666.94	\$0.00	(\$3,666.94)	0.0%
267.002.100.000.450	Supplies/Materials/Media	\$273.00	\$273.00	\$0.00	(\$273.00)	0.0%
267.002.350.000.420	Staff Travel	\$480.00	\$480.00	\$0.00	(\$480.00)	0.0%
267.003.100.000.320	Non-Certified Salaries	\$4,053.00	\$4,053.00	\$0.00	(\$4,053.00)	0.0%
267.003.100.000.329	Substitute/Temporary	\$12,165.00	\$12,165.00	\$0.00	(\$12,165.00)	0.0%
267.003.100.000.362	Unemployment Expense	\$161.21	\$161.21	\$0.00	(\$161.21)	0.0%
267.003.100.000.363	Workers Comp Expense	\$802.86	\$802.86	\$0.00	(\$802.86)	0.0%
267.003.100.000.364	FICA Expense	\$1,240.68	\$1,240.68	\$0.00	(\$1,240.68)	0.0%
267.003.100.000.366	PERS Expense	\$267.30	\$267.30	\$0.00	(\$267.30)	0.0%
267.003.100.000.420	Staff Travel	\$665.51	\$665.51	\$0.00	(\$665.51)	0.0%
267.003.100.000.450	Supplies/Materials/Media	\$20.00	\$20.00	\$0.00	(\$20.00)	0.0%
267.003.350.000.420	Staff Travel	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
267.006.100.000.320	Non-Certified Salaries	\$19,432.50	\$19,432.50	\$0.00	(\$19,432.50)	0.0%
267.006.100.000.362	Unemployment Expense	\$194.33	\$194.33	\$0.00	(\$194.33)	0.0%
267.006.100.000.363	Workers Comp Expense	\$1,174.20	\$1,174.20	\$0.00	(\$1,174.20)	0.0%
267.006.100.000.364	FICA Expense	\$1,486.59	\$1,486.59	\$0.00	(\$1,486.59)	0.0%
267.006.100.000.450	Supplies/Materials/Media	\$92.38	\$92.38	\$0.00	(\$92.38)	0.0%
267.006.350.000.420	Staff Travel	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
267.007.100.000.320	Non-Certified Salaries	\$12,738.69	\$12,738.69	\$0.00	(\$12,738.69)	0.0%
267.007.100.000.329	Substitute/Temporary	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
267.007.100.000.362	Unemployment Expense	\$119.60	\$119.60	\$0.00	(\$119.60)	0.0%
267.007.100.000.363	Workers Comp Expense	\$206.36	\$206.36	\$0.00	(\$206.36)	0.0%
267.007.100.000.364	FICA Expense	\$992.89	\$992.89	\$0.00	(\$992.89)	0.0%
267.007.100.000.366	PERS Expense	\$2,802.51	\$2,802.51	\$0.00	(\$2,802.51)	0.0%
267.007.100.000.450	Supplies/Materials/Media	\$57.35	\$57.35	\$0.00	(\$57.35)	0.0%
267.007.350.000.420	Staff Travel	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
267.008.100.000.320	Non-Certified Salaries	\$9,840.00	\$9,840.00	\$0.00	(\$9,840.00)	0.0%
267.008.100.000.362	Unemployment Expense	\$90.53	\$90.53	\$0.00	(\$90.53)	0.0%
267.008.100.000.363	Workers Comp Expense	\$156.46	\$156.46	\$0.00	(\$156.46)	0.0%
267.008.100.000.364	FICA Expense	\$752.78	\$752.78	\$0.00	(\$752.78)	0.0%
267.008.100.000.366	PERS Expense	\$2,164.80	\$2,164.80	\$0.00	(\$2,164.80)	0.0%
267.008.100.000.450	Supplies/Materials/Media	\$122.38	\$122.38	\$0.00	(\$122.38)	0.0%
267.009.100.000.310	Certified Salaries	\$125,752.35	\$125,752.35	\$0.00	(\$125,752.35)	0.0%
267.009.100.000.329	Substitute/Temporary	\$946.00	\$946.00	\$0.00	(\$946.00)	0.0%
267.009.100.000.361	Insurance Life & Health	\$42,049.52	\$42,049.52	\$0.00	(\$42,049.52)	0.0%
267.009.100.000.362	Unemployment Expense	\$1,167.60	\$1,167.60	\$0.00	(\$1,167.60)	0.0%
267.009.100.000.363	Workers Comp Expense	\$2,014.33	\$2,014.33	\$0.00	(\$2,014.33)	0.0%
267.009.100.000.364	FICA Expense	\$1,837.25	\$1,837.25	\$0.00	(\$1,837.25)	0.0%
267.009.100.000.365	TRS Expense	\$15,782.54	\$15,782.54	\$0.00	(\$15,782.54)	0.0%
267.009.100.000.420	Staff Travel	\$1,358.88	\$1,358.88	\$0.00	(\$1,358.88)	0.0%
267.009.100.000.450	Supplies/Materials/Media	\$1,791.88	\$1,791.88	\$0.00	(\$1,791.88)	0.0%
267.009.100.000.475	Supplies-Technology Related	\$597.38	\$597.38	\$0.00	(\$597.38)	0.0%
267.009.350.000.420	Staff Travel	\$1,240.00	\$1,240.00	\$0.00	(\$1,240.00)	0.0%
269.009.160.000.410	Professional & Technical Services	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
269.009.160.000.450	Supplies/Materials/Media	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.0%
358.009.100.000.450	Supplies/Materials/Media	\$628.96	\$628.96	\$0.00	(\$628.96)	0.0%
398.002.606.201.431	Water & Sewer	\$700.00	\$700.00	\$0.00	(\$700.00)	0.0%
398.002.606.202.431	Water & Sewer	\$700.00	\$700.00	\$0.00	(\$700.00)	0.0%
398.009.606.992.431	Water & Sewer	\$2,384.64	\$2,384.64	\$0.00	(\$2,384.64)	0.0%
398.009.606.992.436	Electricity	\$7,459.97	\$7,459.97	\$0.00	(\$7,459.97)	0.0%
516.001.600.000.450	Supplies/Materials/Media	\$324.97	\$324.97	\$0.00	(\$324.97)	0.0%
561.006.600.000.442	Site & Building Repair & Maintenance	\$640.68	\$640.68	\$0.00	(\$640.68)	0.0%
561.009.600.000.436	Electricity	\$271.13	\$271.13	\$0.00	(\$271.13)	0.0%
581.008.606.000.450	Supplies/Materials/Media	\$3,678.44	\$3,678.44	\$0.00	(\$3,678.44)	0.0%

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

	<u>07/01/2025 - 02/28/2026</u>	<u>Budget</u>	<u>Budget Balance</u>			
710.003.700.800.450	Supplies/Materials/Media	\$224.98	\$224.98	\$0.00	(\$224.98)	0.0%
710.005.700.810.450	Supplies/Materials/Media	\$89.32	\$89.32	\$0.00	(\$89.32)	0.0%
710.005.700.832.420	Staff Travel	\$810.00	\$810.00	\$0.00	(\$810.00)	0.0%
710.005.700.832.425	Student Travel	\$1,890.00	\$1,890.00	\$0.00	(\$1,890.00)	0.0%
	<b>Expenditure</b>	<b>\$855,552.63</b>	<b>\$855,552.63</b>	<b>\$18,000.00</b>	<b>(\$837,552.63)</b>	<b>4753.1%</b>
<b>Net (Revenue)/Expense</b>		<b>\$12,095.35</b>	<b>\$12,095.35</b>	<b>\$273,158.15</b>	<b>\$261,062.80</b>	<b>4.4%</b>

Iditarod Area School District

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

	<u>07/01/2025 - 02/28/2026</u>		<u>Budget</u>	<u>Budget Balance</u>	
<b>Capital Project</b>					
<b>Revenue</b>					
	MTD	YTD	Budget	BudgetBalance	Percent
519.000.000.000.080	State Capital Improvement Grants (\$79,975.00)	(\$79,975.00)	\$0.00	\$79,975.00	0.0%
520.001.000.000.080	State Capital Improvement Grants (\$1,501,485.00)	(\$1,501,485.00)	\$0.00	\$1,501,485.00	0.0%
	<b>Revenue</b>	<b>(\$1,581,460.00)</b>	<b>\$0.00</b>	<b>\$1,581,460.00</b>	<b>0.0%</b>
<b>Expenditure</b>					
	MTD	YTD	Budget	BudgetBalance	Percent
520.001.883.000.416	ENGINEERING/ARCHITECTURAL SERVICES \$35,276.36	\$35,276.36	\$0.00	(\$35,276.36)	0.0%
520.001.884.000.410	Professional & Technical Services \$10,828.60	\$10,828.60	\$0.00	(\$10,828.60)	0.0%
520.001.885.000.452	Maintenance & Construction \$2,253.35	\$2,253.35	\$0.00	(\$2,253.35)	0.0%
524.002.600.000.442	Site & Building Repair & Maintenance \$1,300.00	\$1,300.00	\$0.00	(\$1,300.00)	0.0%
	<b>Expenditure</b>	<b>\$49,658.31</b>	<b>\$0.00</b>	<b>(\$49,658.31)</b>	<b>0.0%</b>
	<b>Net (Revenue)/Expense</b>	<b>(\$1,531,801.69)</b>	<b>\$0.00</b>	<b>\$1,531,801.69</b>	<b>0.0%</b>

Iditarod Area School District

---

Account Level Operating Statement For the Period 07/01/2025 through 02/28/2026

Fiscal Year: 2025-2026

---

07/01/2025 - 02/28/2026

Budget

Budget Balance

End of Report

## Distance Learning Center Board Report

The Distance Learning Center is excited to share a very positive update this month.

We were thrilled to participate in the Chugiak-Eagle River Community School Fair. The event was a great success for our program. We received a significant amount of interest at our booth and had the opportunity to connect with many families. It was especially rewarding to visit in person with several families who are already enrolled in our program and hear their continued enthusiasm and feedback.

During the fair, we were also fortunate to have one of our parents, Heather Jordan, sit alongside our teacher and share firsthand testimonials with prospective families. Her willingness to speak about her experience in the program provided an authentic and meaningful perspective for parents who are considering enrollment. We are incredibly appreciative of her support and advocacy.

In addition, we are pleased to report that we have welcomed two new enrollments earlier this month. This steady growth reflects the strength of our program and the relationships we continue to build within our community.

As we approach the end of the third quarter, our team has remained focused on individualized support. We continue consistent one-on-one contact with families to ensure documentation for reimbursements and third-quarter progress reports are submitted in a timely manner. This proactive outreach helps families stay on track and supports overall student success.

We have also expanded our marketing efforts by partnering with Your Alaska Link. Our advertising campaign now reaches audiences through television, streaming platforms, and social media. Engagement with this campaign has already surpassed our initial projections, resulting in strong visibility for our program across the region.

With this increased exposure and continued community engagement, we anticipate meaningful growth in enrollment for the upcoming school year.

We look forward to continuing this momentum and will keep the board updated on our progress.



# Food Service Director Report

## Board of Education Update

I reviewed the food service surveys that were distributed at the end of the first semester. I carefully analyzed feedback from students, staff, and site personnel to better understand participation trends, preferences, and areas needing improvement.

Using that data, I developed a **standardized menu for all sites**, built around the food items currently being shipped to our village schools. This will help ensure consistency across the district, better inventory management, and improved efficiency in ordering and preparation.

The new menu packet now includes **production records** for each site. These records will allow us to more accurately track what foods are being consumed versus what foods are being discarded. This data will be essential in reducing waste, controlling costs, and adjusting menus to better meet student preferences.

In addition, the updated menu increases student access to select fresh produce and fruits. Students will now see rotating options such as cauliflower, cabbage, potatoes, carrots, melons, grapes, and apples incorporated into meals. We have also added smoothies into the breakfast and lunch rotation to increase fruit intake and provide appealing, nutritious options.

We anticipate positive feedback with these improvements. However, in order to properly assess functionality and acceptance, new surveys will be distributed to students, teachers, and cooks at the end of March. This will allow us to evaluate how well the standardized menu is working at each site and make adjustments as needed.

Finally, a full March calendar menu has been created and will be sent home with students. This will allow families to plan accordingly and stay informed about school meal offerings.

We look forward to monitoring participation, gathering feedback, and continuing to improve our district's food service program.

Respectfully submitted,  
Ann Gilpatrick  
Food Service Director



Kyle Schneider  
Registrar  
Iditarod School District  
kyleschneider@iditarodsd.org

---

### **IDLC Enrolment Review**

Regulations require that Correspondence families and their school have at least monthly contact for students' enrollment to remain active. This month, in preparation for the upcoming Participation Rate report (Spring OASIS), the IDLC staff has been assisting in reviewing student records and contacting the families of any students who have been out of contact longer than regulation requires. In the rare cases where contact can not be re-established, students are being unenrolled until such time as the families contact the IDLC to resume their studies.

### **Report Cards**

Quarter 3 is ending on Thursday, March 12th and work has begun with P/Ts to coordinate storing grades to students' permanent records and scheduling the creation of report cards.

### **State Testing**

Prior to state testing, information about all enrolled students and any accommodations they need (due to Section 504 or IEP status) must be submitted to both testing vendors. This data, after being reviewed by the Special Education department, has been submitted to Director of Curriculum/Assessment so she can load it into the testing vendors' platforms. This is separate from the Participation Rate report (Spring OASIS) that will be submitted to EED in April. Data from the Spring OASIS is used to determine the percent of students participating in state testing, along with the various subgroups that they fall into. That data is used in the school report cards created by EED.

### **Special Education Software Switch**

For quite some time the district has used PowerSchool Special Programs (formerly known as TIENET) to write IEPs for special education students. The Alaska Department of Education and Early Development is incentivizing districts to switch to another product, EmbraceIEP, by Embrace Education. IASD is in the process of implementing EmbraceIEP and transferring student data. Once the initial student data has been loaded into EmbraceIEP, the Special Education staff will begin their implementation process and transfer of IEPs, ESERs, etc.

### **2025-2027 School Year Prep**

It is also time to begin looking forward to the 2026-2027 school year. Once calendars are finalized, prep work for the 2026-2027 School year will begin. Setup work for next year will happen behind the scenes in March and early April, then P/Ts will be asked to submit class lists for students in late April and early May.



Name  
Title/Site  
Iditarod School District

Email

---

From: Casey McCarty  
Date: March 2026  
Subject: Board Report

As part of our ongoing commitment to maintaining strong communication, oversight, and support across all school sites, Special Education travel is scheduled as follows:

Anvik – March 3–5

Mikki will be in Anvik to conduct student and staff check-ins. Her visit will focus on:

- Reviewing student performance and attendance
- Supporting staff with instructional strategies
- Identifying any additional resources or support needed at the site

Grayling – March 16–19

I will be traveling to Grayling to meet with instructional staff, support personnel, and parents.

The purpose of this visit is to:

- Review student progress and instructional programming
- Provide administrative support and guidance to staff
- Address site-specific needs and concerns
- Strengthen communication with families and community members

Takotna – March 17–20

Beth will travel to Takotna to conduct site check-ins with students and staff. During her visit, she will:

- Monitor student academic progress
- Support instructional staff
- Identifying any additional resources or support needed at the site

As Always, Thank you for your support and commitment to the staff, students, and families at Iditarod Area School District!

Thank You,

Casey McCarty, IASD Special Education Director



Michelle McGovern  
Curriculum Support Director  
Iditarod School District  
michellemcgovern@iditarodsd.org

---

## March Board Report

### Site Visits

I am currently conducting on-site visits to see firsthand how our schools are performing as we head into the final stretch of the year. My focus is on ensuring that the extra help we provide to struggling students is actually working, that our teachers are receiving the practical training they need to be successful, and that our classroom activities are high-quality and effective. Essentially, I am performing a "quality check" to ensure our resources are used wisely to drive student results.

### Testing

To ensure our students are set up for success, our teachers are completing specialized training led by our Director of Academics, **Texas Gail**, and experts from **NWEA**. This preparation focuses on how to best administer and use the results from our upcoming year-end assessments, **AK STAR** and **MAP Growth**. These tools help us measure both student grade-level proficiency and individual academic progress over time. By investing in this professional development now, our staff will be fully prepared to support students throughout the official testing window

### Testing Windows

AK STAR/MAP- March 30- May 1 (K-12)

Amplify Mclass- April 20-May 15 (K-5)

## **March 2026 Superintendent Board Report**

This is a short turnaround after the February Board Meeting. In looking ahead into April:

1. We completed the Iron Dog around the time of the February Board Meeting. This month is the Iditarod. We have been fortunate this year to have the snow and weather needed to have exciting races. As always, our students/schools learn through their experiences.
2. The Spring Testing window begins at the end of March and typically goes until around the 20<sup>th</sup> of April. We ask that parents have their students well-rested and attending everyday during this time. The district made strong gains with its testing efforts last year and we hope to be able to do the same again this year.
3. The State Legislative session is also the last week of March into the 1<sup>st</sup> week of April. We currently have 4 rooms available if we wish to send people. Not every district is this year. It has been somewhat of a reserved session thus far. While education is being spoken about – especially with the larger districts needing to make cuts – more emphasis is being placed on efforts to generate revenue. The state’s retirement system is being looked at hard to help the efforts towards teacher retention with HB 78. A 1-page Graphic on how that retirement system would look has been included in your packet.
4. Between 75-80% of our teaching staff will be returning for the 26-27 school year. We also began negotiations with our teaching staff this past week. Staff turnover in the Bush isn’t unusual. We feel we have a strong staff. We wish to use this opportunity with our teaching staff to build upon the strong efforts being made building relationships with our students through the longevity of the staff in our villages. The #1 means by which to embolden our student’s efforts in the classroom is to have a consistent staff working with them year after year.
5. Both Yukon Koyukuk and ExCel Alaska have made requests to us for next year to provide CTE opportunities to our students. As a district, we have promoted these opportunities strongly through our schools. All students will have opportunities as long as 3 requirements are met:
  - A. Students will be attending school regularly – all day, every day.
  - B. Grades and progress do count. Life is not about being handed opportunities. Many need to be earned.
  - C. Student’s behavior must be at the highest level all day, every day.
  - D. Both YK and ExCel have made the request to not be sent students who are dealing with other issues that will get in the way of their ability to learn and interact while they are there. As with any learning situation – no drama.

Overall, with any of our district opportunities, it will be about “what can give us the most bang out of our buck” for everything we are involved in.

Please feel free to ask any questions?

# House Bill 78: Retirement Security for Alaska's Public Servants

## WHAT IS HB 78?

HB 78 proposes a **new defined benefit plan** for public employees, teachers, and public safety workers. The bill has safeguards that the **state actuary says will not create unfunded liability**.

## WHO BENEFITS?

Teachers (TRS)	Public Safety (PERS-PS)	Public Workers (PERS-NPS)
----------------	-------------------------	---------------------------

## WHAT ARE KEY FEATURES?

<b>Vesting</b>	5 years for all employees.
<b>Retirement Age</b>	Public Safety: Age 50 with 25 years or Age 55 with 20 years. Teachers & Public Employees: Age 60 or any age with 30 years of service.
<b>Pension Calculation</b>	Public Safety: 2.0% for first 10 yrs, 2.5% after that × highest 5 yrs salary. Teachers & Public Employees: 2.0% first 10 yrs, 2.25% next 10, 2.5% after × highest 5 yrs.
<b>Employee Contributions</b>	8% of pay, which may be adjusted up to 12% to maintain a 90% plan funding ratio.
<b>Employer Contributions</b>	PERS: 12-22%   TRS: 12-12.56%. Contributions are capped to protect local municipalities. The state covers any additional contributions above the cap.
<b>PRPA</b>	Retirees receive Post-Retirement Pension Adjustments (PRPA) – inflation protection. Alaska residents get full amount; non-residents get 50%.
<b>Healthcare &amp; Benefits</b>	Health Reimbursement Account (HRA) supplements Medicare at 65. Employers contribute 3% for TRS & PERS-NPS, and 4% for PERS-PS to employees' HRA. Non-occupational and occupational disability & death benefits included.

## WHAT ABOUT CURRENT & NEW EMPLOYEES?

Current Employees	New Employees
Choice to opt-in new DB plan or keep their DC	Auto enrolled in the new DB plan

## WHAT IS COST: HB 78 INVESTMENT VS. DOING NOTHING?

HB 78 Investment	Cost of Doing Nothing
Competitive benefits attract qualified candidates	Positions vacant; filled with inexperienced candidates
Low Turnover = Less \$\$ spent on recruiting & training	Constant turnover = More \$\$ on recruiting & training
Experienced workforce = Better quality services & less mistakes being made	Inexperienced & under supported staff = Lower quality services & loss of institutional knowledge
Built In Safeguards: Shared risk, adjustable contributions, separate accounting, fund performance	Hidden Costs: Overtime in understaffed departments, consultant fees, hiring bonuses, reduced productivity

## HOW WILL HB 78 HELP ALASKA?

- Recruit qualified professionals
- Retain experienced employees who provide continuity and expertise
- Keep families in Alaska, supporting local economies
- Saves money long-term through better employee retention & reduced turnover costs
- Control long-term costs through built-in safeguards and risk-sharing

**Questions? Contact [Rep.Chuck.Kopp@akleg.gov](mailto:Rep.Chuck.Kopp@akleg.gov)**

**From:** April Jashmer Anting  
**Subject:** School Board Report  
**Date:** February 2026

**To the Honorable Members of the School Board,**

I respectfully submit this comprehensive report outlining the significant events and instructional highlights at **Blackwell School** for the month of **February 2026**. Despite winter conditions and logistical challenges typical of our rural setting, February proved to be a dynamic month filled with cultural enrichment, community engagement, experiential learning, and meaningful student growth.

This month especially reflected our commitment to whole-child education—balancing academics, culture, social-emotional learning, safety education, and joyful school experiences.

**Yukon–Innoko Youth Days (YI Days)  
February 11–13, 2026 | Hosted in Grayling**



Team Anvik departs for YI Days (February 11, 2026) (from left to right): Dalisha Huntington (7<sup>th</sup>), Rebecca Wulf (Chaperone), Chance Walker (5<sup>th</sup>), Julianna Walker (5<sup>th</sup>), Braylie Huntington (5<sup>th</sup>) and Anthony John (8<sup>th</sup>).



Participant from Anvik during Promenade (from left to right): Braylie Huntington, Dalisha Huntington, Anthony John, Chance Walker & Julianna Walker.

Blackwell School proudly participated in the annual Yukon–Innoko Youth Days (YI Days), a regional youth convergence involving students from Grayling, Anvik, Shageluk, and Holy Cross (GASH) communities. This year’s event was hosted in Grayling and centered on cultural celebration and preservation.

From Anvik, five students (Grades 5–8) attended, accompanied by chaperone **Rebecca Wulf**. The event provided students with the opportunity to:

- Connect with peers from neighboring villages

- Participate in cultural workshops and traditional activities
- Strengthen pride in Athabascan heritage
- Represent Blackwell School and Anvik with excellence

A highlight of the event was the **Promenade**, where students proudly showcased their attire and demonstrated cultural pride. The experience fostered confidence, identity affirmation, and cross-community relationships.

Participation in YI Days reinforces our mission of preserving culture while nurturing leadership among youth. We are proud of our students for representing Anvik respectfully and enthusiastically.

### **Saturday Make-Up Class & Fun Science Challenge** **February 14, 2026**



Students on-task for the Science Challenge (MrBeast style) for the Saturday make-up class on February 14, 2026

On Saturday, February 14, we held a scheduled make-up class, which we transformed into an engaging **Fun Science Challenge Day** inspired by a “MrBeast-style” format to maximize motivation and teamwork.

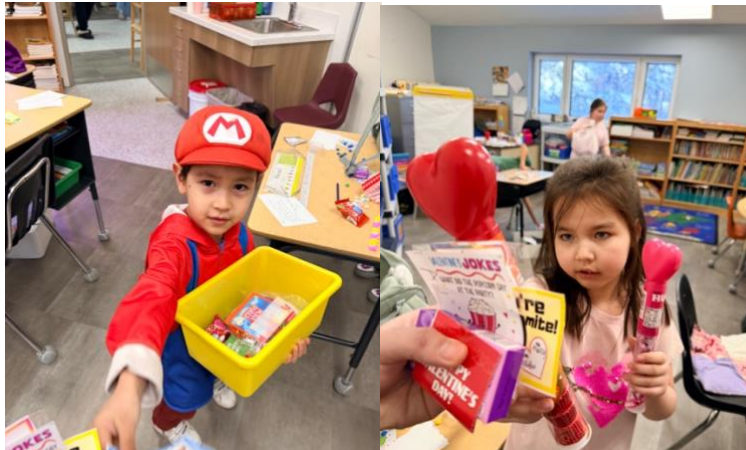
Students participated in:

- STEM-based timed challenges
- Problem-solving competitions
- Team-based engineering tasks
- Reward-based elimination games

The goal was to combine academic rigor with high-energy engagement. Students demonstrated collaboration, creativity, and resilience. The competitive yet supportive atmosphere encouraged perseverance and strategic thinking.

Saturday sessions such as this allow us to creatively reinforce standards while keeping students excited about learning.

### Valentine's Special Celebration February 14, 2026



Destyn Huntington (left) and Hazel Yoder (right) hand me their Valentine gift.



Our middle school students, Anthony John (left) & Dalisha Huntington (right) exchange Valentine's

Following the science activities, we celebrated Valentine's Day with a school-wide activity emphasizing kindness and positive relationships.

Highlights included:

- Students writing heartfelt letters to classmates
- Exchanging chocolates and small tokens
- Practicing gratitude and appreciation

This activity aligned closely with our social-emotional goals, encouraging empathy, friendship, and positive communication. Students were visibly joyful, and the event fostered a warm, inclusive environment.

### VPSO Visits – Officer Jugg Hack February 18 & February 20, 2026



VPSO Jugg Hack talk to students (left) and show his artwork (right) on his second visit in Blackwell School.



Students take a pose with VPSO Jugg Hack. Dalisha (far left) and Chance (far right) try the heat-sensing scope.

We were honored to welcome **VPSO Officer Jugg Hack** for two separate visits this month.

### ***February 18 – Career and Safety Talk***

Officer Hack spoke with students about:

- His role as a Village Public Safety Officer
- Responsibilities in community safety
- Search and rescue operations
- The importance of integrity and service

Students asked thoughtful questions about safety, emergency response, and daily life as an officer.

### ***February 20 – Demonstration & Illustration***

Officer Hack returned with:

- A hand-drawn illustration he created, showcasing his artistic talents
- A demonstration of a heat-sensing scope used in search and rescue

Students were given a supervised opportunity to experience how thermal imaging works. This hands-on demonstration sparked curiosity about technology, safety, and potential future careers.

These visits strengthened school-community partnerships and allowed students to see real-world applications of science and public service.

### Local Storytelling Visit – Ken Chase February 19, 2026

On February 19, we welcomed back **Ken Chase**, a respected local storyteller, who once again shared stories rooted in history, humor, and lived experience.

His storytelling:

- Reinforced oral tradition
- Strengthened listening skills
- Encouraged cultural pride
- Provided moral lessons through narrative

Students remained engaged throughout the session, demonstrating deep respect and curiosity.



Students listen attentively to Ken Chase as he shares his experience in Anvik.

### Food Delivery & Student Leadership February 25, 2026



Food provisions for March arrive and Anthony John (front) and Jackson Kruger (back) volunteered to help in assisting in stocking and organizing the food supplies.

On February 25, our scheduled food shipment arrived—a critical logistical operation in rural Alaska. I was especially encouraged when two students volunteered to assist in stocking and organizing the food supplies.

Their initiative demonstrated: Responsibility, Ownership of school community and Service-minded leadership. Moments like these show the growth of character beyond academics.

---

**Saturday Make-Up Class – Space Science & Planetarium**  
**February 28, 2026**



Students enjoy watching film on our new giant inflatable screen provided by the school district.

On February 28, our Saturday session transformed into an immersive Space Science Experience featuring our new 10-foot inflatable projection screen, creating a planetarium-style learning environment.

Students explored:

- The solar system
- Constellations
- Planetary motion
- Basic astrophysics concepts

The immersive projection created a powerful visual impact. Students expressed awe and curiosity, asking advanced questions about planets and space exploration. This initiative supports STEM literacy and inspires long-term interest in science.

We are thankful to the school district for providing us our requested materials for the students to enjoy and learn. Our projector is housed permanently in our newly structured library for film viewing and other future learning activities. Despite of the small available space in our gym (because of the construction), we were able to make the most of it.

**Birthday Celebrations – February 2026**

February was also a month of joyful celebration as we recognized the birthdays of:

- **Dalisha Huntington**
- **Braylie Huntington**

- **Anthony John**



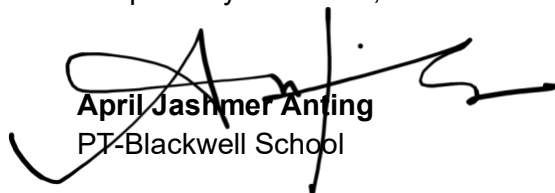
Birthday celebrators from left to right: Anthony John, Dalisha Huntington & Braylie Huntington

To make the occasion special, I personally baked birthday cakes with frosting and decorations. The students were genuinely delighted, and the celebrations fostered belonging and appreciation. Here in Blackwell, such gestures significantly impact morale and emotional connection.

February 2026 exemplified what makes Blackwell School truly unique, as we continued to prioritize cultural preservation through our participation in Youth Days, strengthened community partnerships with visiting elders and our VPSO, delivered innovative and immersive STEM experiences such as our science challenges and planetarium day, reinforced a strong emphasis on social-emotional learning, encouraged student leadership and volunteerism, and celebrated meaningful moments that foster joy, connection, and a deep sense of belonging within our school community.

Even amid winter's challenges, our school community remains vibrant, resilient, and deeply connected. I remain grateful for the continued support of the School Board and district leadership. It is an honor to serve the students and families of Anvik.

Respectfully submitted,



**April Jashmer Anting**  
PT-Blackwell School

*Top of the Kuskokwim School in Nikolai School Board Report. February, 2026*

As of today, March 2, TOTKS has completed the make-up days lost to heating, water, weather issues and including one day our village was on lockdown, due to the untimely death of a revered elder. Overall, attendance has been steady-averaging 10-12 students every day. Our enrollment stands at 0 in ECE and 12 in grades K-9. One HS student was dropped due to more than ten days not in school.

Early in the month of February, school staff met with the school parent council, ASB, to plan a menu for the Iditarod Race Week scheduled for March 8 to 12th. From the menu, shopping lists were created and funds were secured from the TOTKS Student Activity Fund. On February 5, the principal teacher met with the MS/HS and elementary students to request the funds from the Student Activity Account to purchase the groceries and supplies needed for this annual fundraiser.

Staff then ordered the supplies securing free freight delivery from Alaska Air Transit. Shopping was assisted by District Personnel in such a timely manner as to allow AAT to begin transporting the freight when AAT was flying to Nikolai. AAT provided the charter flight from Nikolai to McGrath for six students and 2 adult chaperones to participate in Tradition's Week. More on Tradition's Week in the next paragraph. Staff also secured donations from the Telida Village Council and Mailbox Groceries. Shipments have arrived, inventoried and stored in preparation for Iditarod Race Week. Food preparation has also begun. Thank you notes to these organizations were written by the students and staff.

Tradition's Week in McGrath was a huge success from the point of view of TOTKS students and staff. All who attended enjoyed attending language, traditional beading and NYO classes among other offerings. Participants flew out Monday, February 9 and returned Friday afternoon, February 13. Classes were held at the school for the six students who did not attend.

In the elementary classroom, progress monitoring using the Amplify mClass instrument continued on a weekly basis. Students showing steady progress. Mid-quarter progress reports were distributed February 12.

Just at the end of the month, our village and school were on a lockdown day due to the passing of a much respected elder, former Tanana chief, Nick Alexia, Sr. Last Thursday, February 26, a Southcentral Behavioral Health Services Clinician visited our school to introduce herself and conduct talking circles with our students. The Tanana Chief Conference also sent two behavioral health clinicians to meet with individual members of the village. The TCC clinicians stayed at the school and met with students in the school and at the Nicolai Edzeno Village Council (NEVC) Office. They conducted talking circles, beading circles and individual meetings with villagers and with TOTKS students. Saturday, February 28, the TCC hosted a healing potlatch for the community at the school. There were approximately 40 adults and students in attendance.

The outbreak of lice has been successfully contained with thanks offered to the local clinic for assistance in identifying and providing supplies.

Elise Barrett, Principal-Teacher

# IDITAROD AREA SCHOOL DISTRICT SUPERINTENDENT CONTRACT

THIS AGREEMENT between IDITAROD AREA SCHOOL DISTRICT BOARD OF EDUCATION, hereinafter referred to as the "District," and John Bruce, hereinafter referred to as "Superintendent," for the assignment to the position of Superintendent of Iditarod Area School District at McGrath, Alaska is effective as the date this Agreement is signed by all signatories below.

WITNESSETH:

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter made by and between the parties, the parties agree as follows:

1. **Employment.** The District employs the Superintendent and the Superintendent hereby accepts employment by the District upon all terms and conditions set forth herein.

2. **Term.** The employment agreement shall become effective as of July 1, 2026 and shall continue in force and effect until the 30<sup>th</sup> day of June 30, 2028. The term of this Contract may be extended as permitted by law upon the mutual agreement of the parties.

3. **Compensation and Benefits.**

a. The Superintendent shall be paid a salary of \$135,000 for fiscal year 2027 and \$140,000 for fiscal year 2028. The salary shall be paid in regular intervals as determined by business office practice based on 260 days of service per fiscal year. The Superintendent shall not be entitled to overtime pay or additional compensation for any work performed on weekends, holidays, afternormal working hours, or in excess of 260 days of service per year.

b. The Superintendent shall receive the following additional benefits:

(1) **Reimbursed Expenses.** The Superintendent shall receive reimbursement for all expenses authorized and approved by the District for the Superintendent's travel, transportation and

lodging, according to the policies adopted by the Board or the policies which may hereafter be adopted.

(2) **Vehicle**. The Superintendent shall be provided a vehicle, at no cost, for the Superintendent's business and personal use during the term of this Contract.

(3) **Health Insurance**. The District shall provide the Superintendent with the same group health care insurance policy benefits as are provided to the District's certificated personnel in accordance with the negotiated agreement between the District and the Iditarod Education Association.

(4) **Life Insurance**. The District shall provide the Superintendent with group life insurance in the amount of \$100,000, subject to the terms and conditions of the group policy.

(5) **Teachers' Retirement System**. The Superintendent authorizes deductions from the Superintendent's salary for the Teachers' Retirement System.

(6) **Professional Development**. The District shall pay the Superintendent's reasonable membership dues for membership, not to exceed \$1,000.00 per membership, in one state-wide and one nationwide professional educational organization.

(7) **Sick Leave**. The Superintendent shall be entitled to sick leave of one and one-third (1 1/3) days per month. Sick leave days may be accumulated without limit. The Superintendent may use sick leave days as provided in 4 AAC 15.040 as may be amended from time to time. Sick leave shall have no cash value.

(8) **Annual Leave**. The Superintendent shall be entitled to thirty (30) working days paid annual leave each year of the contract. The Superintendent may carry a maximum of fifteen (15) days of annual leave accrued but not used forward from one year to the next. A maximum of fifteen (15) days annual leave may be cashed out by the Superintendent at the end of each fiscal year. The value of a cashed out annual leave day shall be determined by dividing the

Superintendent's salary at the time of the cash out by 260 days. The Superintendent shall ensure adequate administrative coverage at all times when the Superintendent is absent for any reason from the District. The Superintendent shall strive to take a vacation during the summer months, but if the Superintendent needs to work during the summer for any reason, the Board will strive to find time during the school year when the Superintendent can take his annual leave.

(9) **Holidays**. The Superintendent shall be entitled to the following paid holidays: Labor Day, Thanksgiving and the following day, Christmas Day, New Years Day, Memorial Day and Independence Day.

(10) **Continuing Education**. The Superintendent shall be entitled to tuition reimbursement under the same financial terms as are provided to the District's certificated personnel in accordance with the negotiated agreement between the District and the Iditarod Education Association. Courses must be approved by the School Board President prior to the beginning of the course.

(11) **Housing**. For the term of this Contract, the Superintendent shall reside in the District housing designated as the Superintendent's house for the convenience and benefit of the District and to properly and effectively perform the Superintendent's duties. The District shall provide the housing at no cost to the Superintendent. The Superintendent authorizes any amount due from the Superintendent arising from the Superintendent's use of the premises, including any damage, to be deducted from any amounts due the Superintendent, including, but not limited to, wages. The District shall be responsible for all utilities including heat, electricity, water, telephone, internet, and trash removal.

4. **Duties**. The Superintendent shall perform those duties of a District Superintendent as established by the rules, regulations, policies, and directions of

the District, by and through the Iditarod Area School District Board, which are incorporated in this Contract and may be changed from time to time. In addition, the Superintendent's duties shall include compliance with the laws and regulations of the State of Alaska and of the Alaska Department of Education and Early Development in regard to school governance.

5. **Superintendent Status**. It is expressly understood and agreed by the parties that the Superintendent's position is not tenured and that the Superintendent shall acquire no tenured status as a teacher, administrator or other employee of the District by reason of the Superintendent's employment as Superintendent of the District. Further, this Contract does not provide any right of employment following the expiration or termination of this Contract. The Superintendent hereby expressly waives any right to automatic reemployment as set forth in AS 14.20.145. It is expressly understood that this Contract replaces any other contract for employment issued prior to the date of this Contract and extinguishes any other rights (contractual, statutory, or otherwise) to employment with the District.

6. **Administrator's Certificate**. This Contract is conditioned upon the Superintendent having a valid Alaska Administrator's Certificate with a Superintendent endorsement. If for any reason the Superintendent does not have a valid certificate with Superintendent Endorsement or the Administrator's Certificate or endorsement is revoked, suspended or lapses during the term of this Contract, this Contract may be terminated by the District, without liability.

7. **Release**. The Superintendent will not be released from this Contract without the written agreement of the District.

8. **Point of Hire**. Superintendent specifically agrees that the point of hire of this contract is McGrath, Alaska. The District shall not be obligated to provide return transportation for the Superintendent pursuant to the provisions of AS 23.10.380. Superintendent expressly waives any rights set forth in said statute.

9. **Oath of Allegiance**. The Superintendent swears to (or affirms) the oath of allegiance as set forth in AS 39.05.130.

10. **Limitation of Other Employment**. The Superintendent shall devote his full time to the duties of a Superintendent and shall accept no other employment

without obtaining the prior written consent of the Board of Education. Other than professional activities granted by Board Policy, the Superintendent shall devote full time to the duties of a superintendent and shall accept no other employment. During the term of this Contract, the Superintendent may engage in writing for publication or paid public speaking only with the prior written consent of the Board of Education. The Superintendent shall accept no additional compensation through the use of any District related grants. The Superintendent shall not have any contractual dealings with any affiliate entities without Board approval.

11. **Evaluation Procedure**. The Superintendent's performance may be evaluated pursuant to Board policy. Evaluation will occur during the January regular board meeting. Performance standards will be based on the District's policy manual and the Superintendent's job description contained in the policy manual as well as the goals and objectives of the Strategic Plan. The Superintendent's evaluation and all evaluation-related meetings will be discussed in executive session as allowed by law. All evaluation-related reports will be considered confidential as to the extent provided by law. Upon a successful evaluation, the parties may, but are not required to, discuss an increase of salary or other amendment of this Contract.

12. **Professional Responsibility**. The Superintendent shall abide by the Code of Ethics and Professional Teaching Standards adopted by the Professional Teaching Practices Commission.

13. **Discharge for Cause**. This Contract may be terminated for cause. Cause shall include the grounds set forth in AS 14.20.170 as well as reasonable loss of confidence in the Superintendent by the Board. The Superintendent hereby expressly waives any rights as set forth in AS 14.20.170 and AS 14.20.180. If the Board decides to consider termination for cause, the Superintendent shall have the right to a written statement of cause and an informal hearing before the Board to respond to the statement of cause. The Superintendent may elect the informal hearing to be held in either open or closed session. The District shall record the hearing and make available to the Superintendent a transcript of the hearing which the Superintendent shall pay for. Thereafter, the Board shall vote on the proposed termination for cause in open session. The Superintendent shall have the right to

be accompanied by legal counsel at the informal hearing. Such legal counsel shall be paid for by the Superintendent and the District shall have no liability for any legal costs or fees incurred.

14. **Final Pay Check.** The Board may withhold the Superintendent's final paycheck pending submission of summaries, statistics, documents, school property or pending resolution of salary or compensation disputes. The Superintendent waives the right to be paid final payment within seventy-two (72) hours of termination as set forth in AS 23.05.140.

15. **Indemnification.** The District agrees to defend, hold harmless and indemnify the Superintendent from any and all demands, claims, suits, actions and legal proceedings brought against the Superintendent in the Superintendent's individual capacity, or in the Superintendent's official capacity as an agent and employee of the District, to the extent such is within the authority of the District to provide under State law and including complaints filed with the Professional Teaching Practices Commission (PTPC), provided the incident arose while the Superintendent was acting within the course and scope of the Superintendent's employment. Indemnification is conditioned upon the Superintendent informing the District in writing as soon as possible and no later than ten (10) days from the date the Superintendent received an oral or written demand, summons, or complaint which may give rise to a right to indemnification as expressed herein. This provision shall not provide the Superintendent with indemnification, including reasonable attorney fees, in the case of any dispute with the District or School Board over the terms of this contract or termination thereof.

16. **Entire Agreement.** This Contract is the entire agreement between the parties. Any oral agreement between the parties shall be null and void. This Contract shall be modified only in writing and signed by both parties. This Contract supersedes and extinguishes any earlier written contracts between the parties.

17. **Nonassignment.** This Contract shall be nonassignable by either party and shall not be specifically enforced by either party.

18. **Construction of Agreement.** This Contract shall be interpreted according to the laws of the State of Alaska and shall not be subject to any rule of construction against the drafter thereof. In the event any provision of this Contract

is found to be in violation of Alaska law, such provision(s) shall be stricken, but the remainder of the Contract shall remain in full force and effect.

19. **Binding Effects**. This Contract is not binding on either the Superintendent or the District until it has been signed by the Superintendent, approved by the School Board, and signed by at least two members of the School Board.

**ACCEPTANCE**

I hereby accept this offer of position and the conditions contained herein.

\_\_\_\_\_  
John Bruce, Superintendent

\_\_\_\_\_  
Acceptance Date

**ACCEPTANCE**

The above Contract is hereby accepted on behalf of the District.

\_\_\_\_\_  
President, Board of Education

\_\_\_\_\_  
Acceptance Date

\_\_\_\_\_  
Board Member, Board of Education

\_\_\_\_\_  
Acceptance Date



John Bruce <johnbruce@iditarodsd.org>

---

## Resignation Letter

---

**Mechelle Belanger** <mechellebelanger@iditarodsd.org>

Tue, Feb 17, 2026 at 12:17  
PM

To: John Bruce <johnbruce@iditarodsd.org>

To whom it may concern,

I will not be returning to IASD for the 26/27 school year. I am turning in my resignation for the 25/26 school year.

Thank you,

Mechelle Belanger

[Quoted text hidden]

Judy Johnson-Bari  
2 School Rd  
Anvik, AK 99558

3/8/2026

Dear John Bruce,

Please accept this letter as my formal resignation from my teaching position at Blackwell School, effective May 16, 2026.

Teaching at Blackwell School has been a truly meaningful experience. Working with students in our K–6 classrooms and being part of such a unique and supportive community has been incredibly rewarding. I am very grateful for the opportunity to teach and learn alongside such dedicated colleagues and wonderful students.

After much thought, I have decided to move to another location in Alaska and pursue the next chapter of my career. While I am excited for this change, leaving this school and community will not be easy. I have deeply appreciated my time here and will always value the experiences and relationships I gained.

Thank you for the support, collaboration, and encouragement during my time at Blackwell School. I wish the school, staff, and students continued success in the future.

Sincerely,

Judy Johnson-Bari



Anvik  
Grayling  
McGrath  
Holy Cross  
Iditarod Distance Learning Center  
Nikolai  
Shageluk  
Takotna

**Birchwood Services FY27 Proposals**

---

Three proposals have been attached for your consideration for the FY27 fiscal year.

Cost Savings from previous employees and contractors:

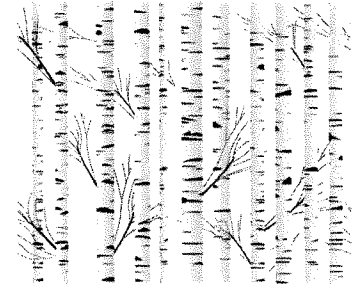
AP salary \$83,676 + \$58,188 benefits = \$141,864	(Birchwood \$67,800 total)
PR salary \$83,945 + \$58,266 benefits = \$142,211	(Birchwood \$75,000 total)
BM Contract 129,924	(Birchwood \$111,000 total)
Previous employees and contractor \$413,999.	Birchwood \$253,800

We have brought on another full time employee to work on Iditarod, as well as two part-time individuals who also assist with ongoing processes.

Thanks for your trust. We hope to continue our working relationship with IASD.

## **Birchwood Professional Services**

a division of Greathouse, LLC  
453 Swimming Woman Road  
Ryegate, MT 59074  
(907) 942-0624 cell  
(406) 575-4500 landline



*"Try a little harder to be a little better" - Gordon B. Hinckley*

### **Proposal for Professional Services to Iditarod Area School District FY 2025-26**

**Dated March 31, 2025**

The accounting and administrative business services:

**Birchwood Professional Services, Greathouse LLC** will provide the following General Business Management Duties and Accounts Payable Processing:

- Bank Reconciliation and cash balance management
- Annual Foundation Budget Report preparation and submission
- Assist with Impact Aid Survey
- Submit Impact Aid Application
- Prepare annual census data for Medical & Life Insurance provider, as appropriate
- Budget Preparation, Review, Compliance and necessary revisions
- Administer a budget control system for the district
- Regular Accounts Payable claims processing, including year end 1099 issuance
- General Ledger Reconciliation
- Regular Financial Reporting to the Board of Education
- Develop and present budget amendments, as necessary
- Grant Financial Reporting and Quarterly Reimbursement submittal
- Work with Grant Administrator and submit necessary grant budget revisions to State (if applicable)
- Capital Asset Inventory Recording and Reconciliation
- Arrange for purchasing District property, casualty, liability, Workers' Compensation, Life and Health Insurance
- Participate in Union Contract Negotiations for the District, as requested
- Beginning with fiscal year end June 30,2025, arrange for the annual audit and work closely with the district's auditors in preparation of the annual audit and gain Board approval of annual Financial Statements
- Participate in annual business in-service to new hires and existing staff as directed by superintendent
- Prepare annual draft budget for Board review
- Submit annual State Indirect Cost application
- Provide advice for all departments on record maintenance
- Complete all mandatory survey requests
- Accounts Receivable processing and reconciliation
- Preparation of Accounts Receivable invoices
- Annually review all Business and Accounting Board policies for appropriateness
- Advise and support the superintendent on all matters relating to the business and financial affairs of the district
- Participate in Board of Education meetings either remotely or in person
- All necessary communication to answer employee's questions and concerns
- Adhere to all Federal, State, and School District timelines for all Accounting and Business-related tasks.

**Birchwood Professional Services, Greathouse LLC** (Contractor) will perform all the necessary services set forth above. Work shall be provided by qualified individuals with the expertise and experience to perform the duties, as determined by the Contractor.

All information, data and records, as are existing, available, and necessary for the carrying out of these duties will be provided to Birchwood Professional Services without charge by Iditarod Area School District. Birchwood Professional Services will supply standard equipment normally used by other professionals performing similar services.

Quarterly on-site visits of up to four days will be made as requested. The need for on-site visits must be mutually agreed upon by the District Superintendent or designee, and an authorized representative of Birchwood Professional Services. Additional on-site visits may be arranged and must be mutually agreed upon by the District Superintendent and an authorized representative of the Contractor.

Birchwood Professional Services will provide the previously noted business manager services for the fixed sum of \$13,500 (\$9,250 Business Manager + \$4,250 Accounts Payable) monthly (\$162,000 annually) for the regular services rendered off-site. An additional charge of \$350 per day for professional services will be billed for working days on-site. Iditarod Area School District will provide reasonable housing for Birchwood staff while on-site. Per Diem will be charged at \$60 per day, per BPS staff member for travel days as well as days on-site. All reasonable travel expenses will be booked by Birchwood Professional Services and billed to Iditarod Area School District following the on-site visit. Reimbursable expenses and travel must be preapproved by the district prior to billing.

The monthly rate for services will be billed monthly by the last day of each month for services rendered. The payment of monthly invoices shall be due and payable upon receipt of the invoice. Payment will be electronically made via Bank EFT.

Specific supplies, materials or requested travel or other additional costs related to specific reporting required by District will be reimbursed by District. Supporting documentation must accompany invoices for such reimbursement.

The services of the Contractor shall begin July 1, 2025 continuing through June 30, 2026. The contract may be extended for additional periods by mutual written agreement of the parties.

IASD may at any time terminate this contract by giving 30 days written notice of termination to the Contractor. In the event of termination. The Contractor may at any time terminate this contract by giving 30 days written notice of termination to IASD.

***This proposal is good through May 15, 2025.***

Offered by Birchwood Professional Services, Greathouse LLC:

\_\_\_\_\_  
*Birchwood Professional Services  
Greathouse, LLC Officer*

\_\_\_\_\_  
*Date*

Accepted by Iditarod Area School District:

DocuSigned by:  
*John Bruce*  
\_\_\_\_\_  
3778C0479D77420  
*Iditarod Area School District Superintendent*

*6/4/2025*  
\_\_\_\_\_  
*Date*

Return signed/accepted proposal to Birchwood Professional Services, Greathouse LLC prior to May 15, 2025

# Birchwood Professional Services

A Division of Greathouse, LLC

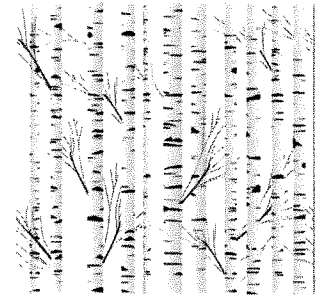
453 Swimming Woman Road

Ryegate, MT 59074

907-942-0624 cell

E-Mail: [mamapearce6@gmail.com](mailto:mamapearce6@gmail.com) or [lisapearce@iditarodsd.org](mailto:lisapearce@iditarodsd.org):

*"Try a little harder to be a little better" - Gordon B. Hinckley*



## Proposal for Iditarod Area School District

### Payroll Services

**February 1, 2026 – June 30, 2027**

Presented 2/10/2026

Superintendent Bruce –

This proposal is for your consideration for payroll services from Birchwood Professional Services/BPS (Contractor).

- Process monthly and semi-monthly paychecks and direct deposit, for all employee groups
- Process all payroll liabilities such as health insurance, union dues, PERS/TRS
- Process quarterly group term (if needed)
- Prepare and maintain contribution reconciliations
- Perform payroll accounting functions and maintain payroll records for monthly, quarterly, and annual payroll reconciliations and reporting
- Process the EFTPS tax payments
- Generate and file year end tax reports to employees and regulatory agencies (W-2/ W-3)
- Respond to employees' inquiries regarding payroll
- Maintain payroll records in a consistent electronic format

Birchwood Professional Services will perform all the necessary services set forth above. Work shall be provided by qualified individuals with the expertise and experience to perform the duties, as determined by the Contractor.

All information, data and records, as are existing, available, and necessary for the carrying out of these duties will be provided to Birchwood Professional Services without charge by Iditarod Area School District. Birchwood Professional Services will supply standard equipment normally used by other professionals performing similar services.

Quarterly on-site visits of up to three days will be made as requested. The need for on-site visits must be mutually agreed upon by the District Superintendent or designee and an authorized representative of Birchwood Professional Services. Expense for such visits will be initially borne by BPS and billed to IASD on a reimbursement basis.

Birchwood Professional Services will provide the previously noted services for the fixed sum of \$6,250 monthly (\$75,000 annually) for the regular services rendered off-site. An additional charge of \$250 per day for professional services will be billed for working days on-site, as well as travel days. Iditarod Area School District will provide reasonable accommodations for BPS employee(s) while on-site. Per Diem will be charged at \$75 per day for travel days as well as days on-site. All reasonable travel expenses will be booked by BPS and billed to IASD following the on-site visit. Reimbursable expenses and travel must be preapproved prior to billing.

The monthly rate for services will be billed monthly on the first of each month following services rendered. The payment of monthly invoices shall be due and payable within 14 days of receipt of the invoice and shall be electronically deposited into BPS bank account.

Specific supplies, materials or requested travel or other additional costs related to specific reporting required by IASD will be reimbursed by IASD. Supporting documentation must accompany invoices for such reimbursement.

Professional References provided upon request.

This proposal is valid until April 30, 2026.

Respectfully:

Accepted:

*Lisa Pearce*

Date: 2/10/2026

Date:

Lisa Pearce  
Birchwood Professional Services  
Greathouse, LLC

John Bruce, Supt  
Iditarod Area School District

# Birchwood Professional Services

A Division of Greathouse, LLC

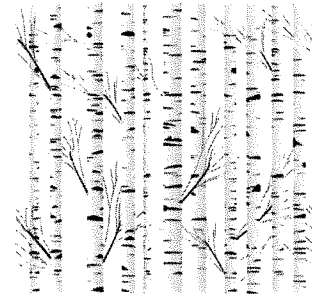
453 Swimming Woman Road

Ryegate, MT 59074

907-942-0624 cell

E-Mail: [mamapearce6@gmail.com](mailto:mamapearce6@gmail.com) or [lisapearce@iditarodsd.org](mailto:lisapearce@iditarodsd.org):

*"Try a little harder to be a little better" - Gordon B. Hinckley*



## Proposal for Iditarod Area School District

### Accounts Payable Services

July 1, 2026 – June 30, 2027

Presented 2/10/2026

Superintendent Bruce –

This proposal is for your consideration for accounts payable services from Birchwood Professional Services/BPS (Contractor).

- **Vendor Management:** Onboarding new vendors, collecting W-9s, maintaining vendor master files, and managing payment terms.
- **Invoice Receipt & Capture:** Manage incoming invoices to prevent lost documents.
- **Verification & Matching:** Comparing invoices against purchase orders (POs) and receiving reports, as available, for accuracy.
- **Coding & Data Entry:** Coding invoices to the correct general ledger (GL) accounts, departments, or cost centers.
- **Approval Workflow:** Routing invoices to authorized personnel based on approval thresholds.
- **Payment Execution:** Scheduling and initiating payments via ACH, check, or wire.
- **Discrepancy Resolution:** Investigating and resolving invoice errors, missing information, or discrepancies.
- **Compliance & Auditing:** Ensuring proper documentation for audits, checking for duplicate payments, and managing tax reporting (e.g., 1099s).

Birchwood Professional Services will perform all the necessary services set forth above. Work shall be provided by qualified individuals with the expertise and experience to perform the duties, as determined by the Contractor.

All information, data and records, as are existing, available, and necessary for the carrying out of these duties will be provided to Birchwood Professional Services without charge by Iditarod Area School District. Birchwood Professional Services will supply standard equipment normally used by other professionals performing similar services.

Quarterly on-site visits of up to three days will be made as requested. The need for on-site visits must be mutually agreed upon by the District Superintendent or designee and an authorized representative of Birchwood Professional Services. Expense for such visits will be initially borne by BPS and billed to IASD on a reimbursement basis.

Birchwood Professional Services will provide the previously noted services for the fixed sum of \$5,650 monthly (\$67,800 annually) for the regular services rendered off-site. An additional charge of \$250 per day for professional services will be billed for working days on-site, as well as travel days. Iditarod Area School District will provide reasonable accommodations for BPS employee(s) while on-site. Per Diem will be charged at \$75 per day for travel days as well as days on-site. All reasonable travel expenses will be booked by BPS and billed to IASD following the on-site visit. Reimbursable expenses and travel must be preapproved prior to billing.

The monthly rate for services will be billed monthly on the first of each month following services rendered. The payment of monthly invoices shall be due and payable within 14 days of receipt of the invoice and shall be electronically deposited into BPS bank account.

Specific supplies, materials or requested travel or other additional costs related to specific reporting required by IASD will be reimbursed by IASD. Supporting documentation must accompany invoices for such reimbursement.

Professional References provided upon request.

This proposal is valid until April 30, 2026.

Respectfully:

Accepted:

*Lisa Pearce*

Date: 2/10/2026

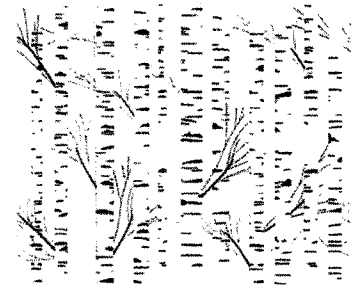
Date:

Lisa Pearce  
Birchwood Professional Services  
Greathouse, LLC

John Bruce, Supt  
Iditarod Area School District

## **Birchwood Professional Services**

a division of Greathouse, LLC  
453 Swimming Woman  
Road Ryegate, MT 59074  
(907) 942-0624 cell  
(406) 575-4500 landline



*"Try a little harder to be a little better" - Gordon B. Hinckley*

***Proposal for Professional Services to Iditarod Area School District beginning July 1, 2026***

***Dated February 10, 2026***

The accounting and administrative business services:

**Birchwood Professional Services, Greathouse LLC** will provide the following General Business Management Duties:

- Bank Reconciliation and cash balance management
- Annual Foundation Budget Report preparation and submission
- Prepare annual census data for Medical & Life Insurance provider, as appropriate
- Budget Preparation, Review, Compliance and necessary revisions
- Administer a budget control system for the district
- General Ledger Reconciliation
- Regular Financial Reporting to the Board of Education
- Develop and present budget amendments, as necessary
- Grant Financial Reporting and Quarterly Reimbursement submittal
- Work with Grant Administrator and submit necessary grant budget revisions to State (if applicable)
- Capital Asset Inventory Recording and Reconciliation
- Arrange for purchasing District property, casualty, liability, Workers' Compensation, Life and Health Insurance
- Participate in Union Contract Negotiations for the District, as requested
- Arrange for the annual audit and work closely with the district's auditors in preparation of the annual audit and gain Board approval of annual Financial Statements
- Participate in annual business in-service to new hires and existing staff as directed by superintendent
- Prepare annual draft budget for Board review
- Submit annual State Indirect Cost application
- Complete and submit SRM Staff data reports to DEED
- Complete and submit PPE- Per Pupil Expenditure report to DEED
- Complete and submit Projected ADM report to DEED
- Ensure completion and submission of all business and finance related reports to DEED
- Complete and Submit Annual Impact Aid application
- Provide advice for all departments on record maintenance
- Complete all mandatory survey requests
- Assist staff with completion of regular payroll processing
- Ensure all quarterly and annual payroll reporting is submitted
- Accounts Receivable processing and reconciliation
- Preparation of Accounts Receivable invoices
- Annually review all Business and Accounting Board policies for appropriateness
- Advise and support the superintendent on matters relating to business and financial affairs of the district

- Participate in Board of Education meetings either remotely or in person
- All necessary communication to answer employees' questions and concerns
- Adhere to all Federal, State, and School District timelines for all Accounting and Business-related tasks.
- Additional business and finance tasks as identified and agreed upon with the Superintendent

**Birchwood Professional Services, Greathouse LLC** (Contractor), will perform all the necessary services set forth above. Work shall be provided by qualified individuals with the expertise and experience to perform the duties, as determined by the Contractor.

All information, data and records, as are existing, available and necessary for the carrying out of these duties will be provided to Birchwood Professional Services without charge by Iditarod Area School District. Birchwood Professional Services will supply standard equipment normally used by other professionals performing similar services.

Quarterly on-site visits of up to four days will be made as requested. The need for on-site visits must be mutually agreed upon by the District Superintendent or designee, and an authorized representative of Birchwood Professional Services. Additional on-site visits may be arranged and must be mutually agreed upon by the District Superintendent and an authorized representative of the Contractor.

Birchwood Professional Services will provide the previously noted business manager services for the fixed sum of \$9,250 monthly (\$111,000 annually) for the regular services rendered off-site. An additional charge of \$250 per day for professional services will be billed for working days on-site. Iditarod Area School District will provide reasonable housing for Birchwood staff while on-site. Per Diem will be billed at \$75 per day, per BPS staff member for travel days as well as days on-site. All reasonable travel expenses will be booked by Birchwood Professional Services and billed to Iditarod Area School District following the on-site visit. Reimbursable expenses and travel must be preapproved by the district prior to billing.

The monthly rate for services will be billed monthly by the last day of each month for services rendered. The payment of monthly invoices shall be due and payable upon receipt of the invoice. Payment will be electronically made via Bank EFT.

Specific supplies, materials or requested travel or other additional costs related to specific reporting required by District will be reimbursed by District. Supporting documentation must accompany invoice for such reimbursement.

***This proposal is good through April 30, 2026.***

Offered by Birchwood Professional Services,  
Greathouse, LLC:

*Lisa Pearce*  
Greathouse, LLC Officer

February 10, 2026

Accepted by Iditarod Area School District :

\_\_\_\_\_  
IASD Superintendent

\_\_\_\_\_  
Date

Return signed/accepted proposal to Greathouse, LLC prior to April 30, 2026 Email:  
[mamapearce6@gmail.com](mailto:mamapearce6@gmail.com) or [lisapearce@iditarodsd.org](mailto:lisapearce@iditarodsd.org)

MEMORANDUM OF AGREEMENT  
between  
**Iditarod Area School District**  
and  
**LYNX**

Iditarod Area School District hereby enters into this agreement with Lynx to provide some or all of the following services for the 2026-2027 School Year (July 1, 2026-June 30, 2027). Support follows the school calendar and school day hours.

- **Remote Help Desk Support:** Average ~10 hrs/wk. Tier 1 Help Desk and support. MDM management, Email, SSO, IDM, ASM, managed IDs and other tier 1 device and IT issues. Ticketing system in place, Tier 2 direct elevation.
- **Instructional and Tier 2 Remote Support:** Average 10 hrs/wk.\* Support will be available during district hours with some after hrs support provided. Support time will be utilized for both technology support as well as district staff, meeting times, and other remote activities to support technology, vocational programs and instruction.
- **Administrative/Management Services:** Network management, E-Rate and Business Office support, systems integration and other critical district technology. Participation in leadership, board meetings and other administrative discussions. Project management and technology department head. Includes 8 onsite days\* except travel costs. Travel costs and per diem to be reimbursed by district following delivery.

\*Additional onsite days @ \$1750/day + travel costs based on availability. Additional remote support/consult hours available @ \$200/hr.

- Network services for Iditarod Area School District are now provided via a separate contract.

**Total Project cost: \$50,000**

**AGREED TO BY:**

\_\_\_\_\_  
*LYNX Owner/Operator*

\_\_\_\_\_  
*IASD Superintendent*

**Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_

If terms are acceptable, please sign and keep one copy for your files and return one copy to your **LYNX** contact.

## POWERSCHOOL SIS SUPPORT AGREEMENT

**THIS POWERSCHOOL SIS SUPPORT AGREEMENT (the "Agreement") dated this 8<sup>th</sup> day of April, 2026.**

### **BETWEEN:**

#### **Client**

Iditarod Area School District  
P.O. Box 90, McGrath, AK 99627  
(the "Client")

#### **Contractor**

GSD Educational Services  
2166 Godfrey Rd., East Thetford, VT 05043  
(the "Contractor")

### **BACKGROUND**

- A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide PowerSchool SIS support services to the Client.
- B. The Contractor is agreeable to providing such PowerSchool SIS support services to the Client on the terms and conditions set out in this Agreement.

**IN CONSIDERATION OF** the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

#### **Services Provided**

1. The Client hereby agrees to engage the Contractor to provide the Client with the following computer services (the "Services"):
  - a. Registrar – Enrollment/Withdrawal in PowerSchool SIS and Brightways
  - b. Phone/email support for PowerSchool SIS for district staff.
  - c. Setup class schedules in conjunction with principal/teachers in PowerSchool SIS.
  - d. Permanently store grades in PowerSchool SIS and assist principal/teachers in producing report cards.
  - e. Assist principal/teachers with distributing Parent and student login information to parents.
  - f. OASIS Reporting – Fall, Participation Rate, and Summer
  - g. Alaska Military Youth Academy Dropout Report (Winter and Summer)
  - h. Suspension/Expulsion and Restraint/Seclusion reports
  - i. Federal Civil Rights Data Collection – data preparation (covers FY26 data collection)
  - j. Child Nutrition Extract automation (if applicable)

- k. Training Principals/Teachers and/or teachers, not to exceed 8 hours.
  - l. **Two** week-long visits to McGrath to work on physical records and provide oversight of the work being done on them by district employees.
  - m. Preparation for the FY28 school year (EOY and BOY of year checklists from PowerSource, graduation, scheduling, and rollover)
2. The Services may also include other tasks which the Parties may agree on.

### **Term of Agreement**

3. The term of this Agreement (the "Term") will begin on July 1, 2026 and will remain in full force and effect until 11:59 PM Alaska Standard Time on June 30<sup>th</sup>, 2027, subject to earlier termination as provided in this Agreement.

### **Termination of Contract**

4. This contract may be terminated by either party upon 30 days written notice.

### **Performance**

5. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

### **Currency**

6. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollar).

### **Compensation**

7. The Contractor will charge the Client a flat fee of \$97,295.51 for the Services (the "Compensation"). Pricing is contingent upon the continued use of online registration software that syncs with the student information systems.
  - a. If the Client switches to paper-based registration, the flat fee for the Services will increase to \$102,797.60.
8. The Client will be invoiced as follows:
  - a. July 1 invoice: \$14,968.54
  - b. Every month thereafter: \$7,484.27
9. If pricing in 7.a. is effective, the difference will be invoiced on the next regular monthly invoice.
10. Invoices submitted by the Contractor to the Client are due within 30 days of receipt. Past due invoices will incur at the rate of 1% per month
11. This agreement is for remote services. Any in-person services such as site visits or in-person trainings not specifically mentioned above will be negotiated separately.
12. With the exception of travel related to 1.m, the Contractor will be reimbursed for any travel-related expenses incurred in connection with providing the Services of this

Agreement, including, but not limited to, airline change fees, plane tickets, change fees, parking, lodging, and other transportation.

### **Confidentiality**

13. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
14. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the Term and will survive indefinitely upon termination of this Agreement.
15. All written and oral information and material disclosed or provided by the Client to the Contractor under this Agreement is Confidential Information regardless of whether it was provided before or after the date of this Agreement or how it was provided to the Contractor.

### **Ownership of Intellectual Property**

16. All intellectual property and related material, including any trade secrets, moral rights, goodwill, relevant registrations or applications for registration, and rights in any patent, copyright, trademark, trade dress, industrial design and trade name (the "Intellectual Property") that is developed or produced under this Agreement, is a "work made for hire" and will be the sole property of the Client. The use of the Intellectual Property by the Client will not be restricted in any manner.
17. The Contractor may not use the Intellectual Property for any purpose other than that contracted for in this Agreement except with the written consent of the Client. The Contractor will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

### **Return of Property**

18. Upon the expiration or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

### **Capacity/Independent Contractor**

19. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax,

unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Agreement.

### **Notice**

20. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

- a. Iditarod Area School District  
P.O. Box 90, McGrath, AK 99627
- b. Kyle Schneider  
dba GSD Educational Services  
2166 Godfrey Rd, East Thetford, VT 05043

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

### **Indemnification**

21. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

### **Additional Clauses**

22. Client will provide administrator access to the school district's SIS and other data systems necessary to complete the work.
23. Client will provide program/school-level contacts to verify information.
24. The contractor may employ sub-contractors in the course of fulfilling its obligations under this Agreement. The Client will provide sub-contractors access to data necessary to complete the Contractor's obligations under this Agreement upon notice by the Contractor of their identities.

### **Modification of Agreement**

25. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

**Time of the Essence**

26. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

**Assignment**

27. The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

**Entire Agreement**

28. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

**Enurement**

29. This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

**Titles/Headings**

30. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

**Gender**

31. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

**Governing Law**

32. This Agreement will be governed by and construed in accordance with the laws of the State of Alaska.

**Severability**

33. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

**Waiver**

34. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

**Contacts**

35. School Contacts – subject to change.

School	Contact Name	Phone Number	Email Address
Blackwell School	April Anting	907-663-6348	<a href="mailto:aprilanting@iditarodsd.org">aprilanting@iditarodsd.org</a>
David Louis Memorial School	Dana Drummonds	907-444-6966	<a href="mailto:danadrummonds@iditarodsd.org">danadrummonds@iditarodsd.org</a>
Innoko River School	Joyanne Hamilton	907-473-7005	<a href="mailto:jhamilton@iditarodsd.org">jhamilton@iditarodsd.org</a>
Jeffrey A. Bader Memorial School	Adam Hastings	907-476-7131	<a href="mailto:adamhastings@iditarodsd.org">adamhastings@iditarodsd.org</a>
McGrath School	Matt Shelborne	907-574-0518	<a href="mailto:mshelborne@iditarodsd.org">mshelborne@iditarodsd.org</a>
Top of the Kuskokwim School	Elise Barrett	907-293-2427	<a href="mailto:elisebarrett@iditarodsd.org">elisebarrett@iditarodsd.org</a>
Takotna Community School	Dianne Slate Heath	907-298-2115	<a href="mailto:dianneblair@iditarodsd.org">dianneblair@iditarodsd.org</a>
Distance Learning Center	Bob Pymn	907-775-5377	<a href="mailto:bobbpymn@iditarodsd.org">bobbpymn@iditarodsd.org</a>

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this 8<sup>th</sup> day of April, 2026.

**Iditarod Area School District**

Per: \_\_\_\_\_

Title: Superintendent

**GSD Educational Services**

Per: \_\_\_\_\_

Title: Owner

New Hires for 26-27

<u>Names</u>	<u>Sites</u>
1. Marivic Veterico	McGrath K-2
2. Alma Punla	Nikolai 6-12
3. Mecheal De Guzman	Grayling 3-5

2 other contracts out there – we will announce names and positions when they are returned.

# IDITAROD AREA SCHOOL DISTRICT

---

## Board of Education

### RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE BOARD OF EDUCATION OF THE IDITAROD AREA SCHOOL DISTRICT IN SUPPORT OF HOUSE BILL 78, RELATING TO THE RESTORATION OF A DEFINED BENEFIT RETIREMENT PLAN FOR ALASKA EDUCATORS

**WHEREAS**, the Iditarod Area School District is committed to providing every student with access to a stable, qualified, and experienced teaching workforce;

**WHEREAS**, Alaska is facing a severe and ongoing teacher recruitment and retention crisis, with school districts across the state reporting significant first-day-of-school vacancies that force districts to rely on long-term substitutes, emergency certifications, and out-of-state recruitment programs as stop-gap measures;

**WHEREAS**, Alaska is the only state in the nation that does not offer its public school teachers a defined benefit retirement plan, placing Alaska at a significant competitive disadvantage when recruiting and retaining educators compared to every other state in the country;

**WHEREAS**, since the elimination of Alaska's defined benefit pension system in 2006, the state's defined contribution plan has provided teachers with no guaranteed retirement income and has offered little structural incentive for educators to commit to long-term careers in Alaska's schools;

**WHEREAS**, research consistently demonstrates that defined benefit retirement plans are among the most effective tools available for long-term educator retention, particularly in rural, remote, and high-need school districts;

**WHEREAS**, House Bill 78, currently before the Alaska State Senate, would restore a defined benefit pension option for teachers and public employees covered by the Teachers' Retirement System (TRS) and the Public Employees' Retirement System (PERS), with retirement eligibility at age 60 or after 30 years of service, and would allow current employees to voluntarily opt into the new plan;

**WHEREAS**, HB 78 passed the Alaska House of Representatives on May 12, 2025, and is now under consideration by the Alaska State Senate;

**WHEREAS**, a fiscal note analysis prepared by the State of Alaska's actuary (David Kershner, Division of Retirement and Benefits, March 2025) found that the HB 78 pension sub-trusts are structured to begin with zero unfunded liability as of the plan's effective date, with assets transferred on an actuarially equivalent basis to fully fund all credited service at inception; and further found that the plan includes automatic financial safeguards — including adjustable member contribution rates and conditional cost-of-living adjustments — designed to protect the funded status of the trust without

requiring additional employer contributions beyond existing statutory caps; and that TRS employer contribution rates under HB 78 are projected to decrease slightly from current levels as a share of total payroll as the workforce stabilizes under higher retention assumptions, maintaining the existing 12.56% statutory employer contribution cap;

**WHEREAS**, the [District Name] School District's own vacancy data reflects the direct and ongoing harm that teacher shortages cause to students, families, and communities throughout our district; and

**NOW, THEREFORE, BE IT RESOLVED**

**BE IT RESOLVED** that the Board of Education of the Iditarod Area School District hereby formally declares its support for House Bill 78 and urges the Alaska State Senate to advance and pass HB 78 without delay; and

**BE IT FURTHER RESOLVED** that the Board of Education calls upon the Alaska State Legislature to recognize teacher recruitment and retention as a crisis of statewide urgency requiring structural, long-term solutions; and

**BE IT FURTHER RESOLVED** that the Board of Education directs the Superintendent to transmit a certified copy of this Resolution to the Governor of Alaska, the presiding officers of the Alaska State Senate and House of Representatives, the members of the Alaska Senate Labor and Commerce Committee, and each member of the Alaska State Legislature representing the [District Name] School District.

ADOPTED by the Board of Education of the [District Name] School District at a duly noticed public meeting held on \_\_\_\_\_, 2026.

AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSTENTIONS: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Board President Signature

\_\_\_\_\_  
Board President, Iditarod Area School District

Board Secretary / Clerk Signature

\_\_\_\_\_  
Secretary / Clerk, Iditarod Area School District

Superintendent Signature

\_\_\_\_\_  
Superintendent, Iditarod Area School District

## Regular Board Meeting

Tuesday, February 17, 2026 4:00 PM

Zoom, P.O. Box 90, McGrath, Alaska 99627

Attendance Taken at 4:12 PM.

Patience Clairmont: Present

Alice Dale: Absent

Nathan Elswick: Present

Doug Heath: Absent

Ann Short: Present

Robert Walker: Absent

Kim Wortman: Present

Attendance Update Taken at 4:14 PM.

Doug Heath: Present

- I. Call to Order  
Call to order @ 4:12  
By john
- II. Roll Call
- III. Mission Statement
- IV. Introduction of Guests
- V. Director Reports  
Finance: Absent  
ECE: Absent  
Registrar: Absent  
CTE: Absent  
Curriculum Support: Michelle started travel for 3rd quarter curriculum and and PD  
Technology: Chris Summarized report, tie-ins with google working with Texas and Michelle for curriculum support. Looking at updating tech for next year. Available for questions.  
SpEd: Social Skills program starting soon. Embrace switching over from powerschool Sped side. Nathan is looking forward to social skills, be good for the students.  
SGA: Joyanne summarizeed student minutes.  
Nathan asked about student resigning, is there

someone else taking on that role? SGA has always been able to appoint someone, Issues finding someone of age (Jr or Sr) Students are looking for someone, not a lot of interest district wide. Doug asked if we knew why students didn't want to attend. Joy said she is unsure at this time. Counts of High school students across the district are low.

Tim: Nikolai flooding with parts getting things going. Heat issues going for a week. Plumbing issues as well. Ann asked Tim about roof at Grayling school and where it is on his list. They were trying to do McGrath and still not done, finding that shipping to grayling has been an issue. Issues getting 4 people. The kitchen was flooded when Ann was in the kitchen helping with YI days. Can't apply when it gets cold. Hes got it and will apply it around the vent when its warm enough. Ann Asked for it to happen this summer. Has concerns about cave-ins. Nathan asked about man power, is the funding there, Tim says yes there is funding. had everything staged and only 2 people showed up. Ann asked if Ann can notify of the timeframe and the tribe can get people lined up to work. Tribe can certainly help. Kim asked if we can do contracting. Tim said its more out of pocket due to bidding and everything, Tim is up for it if we have the money he's got the equipment. Doug asked if there's been advertising for help. Tim said yes its been consistently advertised.

Supt report: John summarized report. Ann asked the school district in the past sued the company that put the roof on, do you know of that money still exists. From what she is informed of, that money is still there. John will look into it. How long ago was this? Year before John came on was the time time it was brought up. Rudy gave clarification on it. John is looking into this. She believes it was \$95k or \$96k. Doug asked about sprinkler system in Anvik. Is it a new thing? John said its a capacity size issue. Tim said he and steve called the fire marshall, the statement from him was part of the building structure being updated is why it cannot be grandfathered in.

## VI. Site Reports

- VII. Recognition and Awards
- VIII. Communications to the Board
- IX. Public Comment
- X. Approval of Agenda  
Pull 26-26. This motion, made by Nathan Elswick and seconded by Doug Heath, Carried.

Patience

Clairmont: **Yea**

nt:

Alice

Dale: Absent

Nathan

Elswick: **Yea**

:

Doug

Heath: **Yea**

Ann

Short: **Yea**

Robert

Walker: Absent

Kim

Wortman: **Yea**

n:

Yea: 5, Nay: 0, Absent: 2

Pull 26-26 Supt contract

X.A. Agenda Modification

- XI. Approval of Consent Agenda Items

- XII. Old Business

- XIII. New Business

XIII.A. 26-23 Jan Reg Meeting Minutes

XIII.B. 26-24 Resignations

XIII.C. 26-25 Fixed Assets

XIII.D. 26-26 Supt Contract

Table until a full board. This motion, made by Doug Heath and seconded by Kim Wortman, Tabled.

Pati: **Yea**

enc  
e  
Clai  
rmo  
nt:  
Alic  
e  
Dal Absent  
e:  
Nat  
han  
Els Yea  
wic  
k:  
Dou  
g Yea  
Hea  
th:  
Ann  
Sho Yea  
rt:  
Rob  
ert  
Wal Absent  
ker:

Ki  
m  
Wo Yea  
rtm  
an:

Yea: 5, Nay: 0, Absent: 2

#### XIV. Discussion Agenda

#### XV. Final Items

##### XV.A. Future Agenda Items

John's contract will need to be on the next agenda.

Fly-in Ann will review minutes from last meeting for count to attend.

##### XV.B. Board Comments

Doug: Thank you to everyone for all the hard work during traditions week, kids had fun  
Nathan thank you to all the staff for traditions week and YI days. Big shout out to Joy for

getting everything going. Also thank you to the tribes for helping as well. Looking forward to future events. The kids really enjoyed it.

Ann: round of applause to Joy and the tribes that got together and funded the YI days. That was the happiest I've seen our kids. The Vibe was there. Attendance was amazing.

XV.C. Next Meeting: March 10, 2026

Motion to adjourn 5:19. This motion, made by Kim Wortman and seconded by Ann Short, Carried.

Pati  
enc

e  
Clai Yea

rmo  
nt:

Alic  
e

Dal Absent

e:

Nat  
han

Els Yea

wic  
k:

Dou

g  
Hea Yea

th:

Ann

Sho Yea

rt:

Rob

ert

Wal Absent

ker:

Ki

m

Wo Yea

rtm

an:

Yea: 5, Nay: 0, Absent: 2

Adjourn at 5:19

XVI. Executive Session - 26-27 SY Personnel Discussion

Motion to move out of executive session. This motion, made by Doug Heath and seconded by Nathan Elswick, Carried.

Patience

Clairmo Yea

nt:

Alice

Dale: Absent

Nathan

Elswick Yea

:

Doug

Heath: Yea

Ann

Short: Yea

Robert

Walker: Absent

Kim

Wortma Yea

n:

Yea: 5, Nay: 0, Absent: 2

XVII. Adjournment

---

Board Secretary