

**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT**

**2013-2014 Preliminary Budget**

**February 11, 2013**




**Soldotna, Alaska**  
**[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)**

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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## SCHOOL BOARD COMMUNICATION

<b>Title:</b>	FY14 Preliminary Budget		
<b>Date:</b>	February 5, 2013	<b>Item Number:</b>	Worksession
<b>Administrator:</b>	Dave Jones, Assistant Superintendent 		
<b>Attachments:</b>	FY14 Preliminary Budget Document		

Action Needed     For Discussion     Information     Other: \_\_\_\_\_

## BACKGROUND INFORMATION

The FY14 Preliminary Budget Document is presented for review by all interested parties during various upcoming budget conversations. The Board is required to approve a balanced budget (where the General Fund revenue budget equals the General Fund expenditure budget) with board action scheduled for the April 1, 2013 meeting. The following information is provided to help facilitate understanding of the FY14 General Fund Preliminary Budget.

### Enrollment Projection

The process used to project the FY14 enrollment is based on a straight-line method for most schools as of October 26, 2012. The steps involved in arriving at the projection of 8,873 students included:

- Students at school sites were moved ahead one grade level, with some variance based on school administrator input.
- Charter school enrollment projections are in concert with the contractual agreement between each charter school and the district.
- Staffing for Homer Flex, Kenai Alternative and Marathon School locations according to amounts stated in Board AR 6183c.
- Kindergarten enrollment based on the average actual enrollment for FY11, FY12 and FY13, with some modifications based on additional information from school administrators.
- Sites affected by feeder schools were adjusted according to anticipated student movement.

The District was required to submit the FY14 enrollment projection to the State of Alaska Department of Education and Early Development by November 5, 2012.

### Revenue Budget

The Preliminary General Fund revenue budget totals \$145,083,300, with budgeted revenue from all sources of \$143,373,300 and use of Fund Balance reserved for Self Insurance in the amount of \$1,710,000.

The state revenue projection of \$98,197,300 includes \$75,076,483 for the Foundation Funding Program, \$275,401 in the Quality Schools grant and \$22,845,416 in payments made directly to the retirement system on behalf of the district. These On-behalf payments are also reflected in the expenditure budget. The Foundation estimate was made assuming no increase in the Base Student Allocation (BSA) in the State of Alaska Foundation Funding Formula. One time funding of \$1,741,904 included in the Governor's Preliminary Budget has not been included in this estimate of state revenue. Discussions should include the possibility that the legislature will agree to fund the one-time monies.

At the local level, borough support has been projected at \$43,000,000, the same level as FY13. With no increase for FY14, this projection is about \$2.1 million under the maximum allowed for local contribution.

**Expenditure Budget**

The Preliminary General Fund expenditure budget of \$148,075,075 is based on the enrollment projection and other considerations noted below.

- Staffing has been adjusted to support the FY14 student enrollment projection of 8,873 using existing staffing formulas.
- Since negotiations with employee groups are still in progress, expenditure projections for salaries include step increases as well as 1% increases for both FY13 and FY14, which reflects the district’s offer in negotiations with bargaining groups. Once negotiations are complete, salaries and benefits will be revised to reflect the new negotiated agreements.
- Employer-paid share of health care was estimated at \$1,350 per employee per month or \$16,200 per year
- Employer-paid retirement benefits were calculated on projected salaries, including 22% of gross wages for PERS-eligible positions and 12.56% of gross wages for TRS-eligible positions.
- Schools were staffed based on the staffing formulas that fit their size and configurations as follows:

**CERTIFIED FORMULAS:**

**ELEMENTARY SCHOOLS GRADES K-6 > 200**

Elementary Classroom	Kindergarten Grades 1-3 Grades 4-6	1:20 pupil/teacher ratio (PTR) 1:22 pupil/teacher ratio 1:24 pupil/teacher ratio
Elementary Specialists		1.5 FTE if enrollment < 270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment > =346
Elementary Intervention		.50 FTE if enrollment 200-350 1.0 FTE if enrollment > 350

**HIGH SCHOOL/MIDDLE SCHOOL**

Secondary Classroom	1:24 pupil/teacher ratio
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio Grades 9-12 1:350 pupil/teacher ratio Grades 7-8
Secondary Library	.50 FTE if enrollment > = 200 1.0 FTE if enrollment > = 600
Secondary AD	.50 FTE if enrollment > 250 (High Schools only)
Secondary Read 180	.50 FTE if Grades 7-8 enrollment 80-150 1.0 FTE if Grades 7-8 enrollment > 150
Secondary Intervention	.50 FTE per middle school

SMALL SCHOOLS < 200

Small Schools Elementary Classroom	1:17 pupil/teacher ratio Grades K-6 (1.0 FTE minimum)
Small Schools Elementary Specialists	1.0 FTE if Grades K-6 enrollment > 100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment 75-200 (K-6 and K-8 schools only)

**SUPPORT FORMULAS:**

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment < = 275 1:275 pupil/secretary ratio if enrollment > 275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment < = 275 .44 FTE if Grades K-6 enrollment > = 276

HIGH SCHOOL

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
High School Secretary	1:250 pupil/secretary ratio
High School Bookkeeper	1.0 FTE per school
High School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment > 400
High School Library Aide	.44 FTE per school

MIDDLE SCHOOL

Middle School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
Middle School Secretary	1:200 pupil/secretary ratio
Middle School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment > 400
Middle School Library Aide	.44 FTE per school

SMALL SCHOOLS < 100

Small School Custodian	Average of FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum
Small School Secretary	.88 FTE per school

SMALL SCHOOLS > 100 WITH HIGH SCHOOL

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio
Small School Secretary	1.0 FTE if enrollment < 225 1.5 FTE if enrollment > = 225

- Programmatic staffing that was implemented in FY09 is still included in the staffing of the FY14 preliminary budget.
- Supply and copy budgets have been adjusted based on student enrollment projections with a small amount of Instructional Supply Budgets reserved for staff development district-wide.
- Utility budgets have been reviewed based on historical data and adjusted for anticipated changes as needed.
- Budgets for property, liability and stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, were budgeted at FY13 amounts.
- Fund transfers have been included for the Student Nutrition Program in the amount of \$750,000 and the Community Theater Program in the amount of \$25,000.

**Use of Fund Balance and Other Considerations**

The Alaska Retirement Management (ARM) Board approved changes to both TRS and PERS On-Behalf contribution rates. TRS rates increased from 40.11% to 41.06% and PERS rates decreased from 13.84% to 13.68%. The total estimate for FY14 On-Behalf contributions is \$22,845,416, an increase of \$1,279,421 from FY13. As you are aware, both the Revenue and Expenditure budgets include this amount.

Revenue from all sources for the FY14 Preliminary General Fund Budget totals \$143,373,300. Use of Fund Balance designated for Self Insurance in the amount of \$1,710,000 is also included in the preliminary budget, per previous discussion and planning with the board. The total of revenue and use of fund balance in the FY14 Preliminary General Fund Budget is \$145,083,300.

Expenditures in the FY14 Preliminary General Fund Budget total \$148,075,075. Additionally, there are transfers to other funds scheduled totaling \$775,000. The total of all expenditures and transfers for the FY14 Preliminary General Fund Budget is \$148,850,075.

Even with use of Fund Balance designated for Self Insurance, there is still a gap between revenues and expenditures in the amount of \$3,766,775. This amount may increase with the finalization of negotiations. A combination of cuts to expenditures, increased funding at the state and/or local level and additional use of fund balance are options available for balancing the budget.

**Budget Forums**

Opportunities for review and discussion of the FY14 will continue to be held around the borough. Dates and information about the budget cycle that has been/will be used in formulating the final FY14 budget are as follows:

November 8, 2012	Community Budget Development Committee Meeting
January 14, 2013	FY14 Preliminary General Fund Budget, Board Work Session
February 11, 2013	FY14 Detailed Preliminary Budget Information, Board Work Session
February 19, 2103	Public Budget Forum, Seward High Library, 6 pm
February 20, 2013	Public Budget Forum, Skyview High Library, 6 pm
February 28, 2103	Public Budget Forum, Homer High Library, 6 pm
March 4, 2013	Presentation of FY14 Budget at School Board Meeting
April 1, 2013	Presentation of FY14 Budget for Approval at School Board Meeting
April 16, 2013	Final FY14 Budget to Borough Assembly

### **ADMINISTRATIVE RECOMMENDATION**

Administration is presenting for information and discussion. No action is necessary at this time.

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2013  
and Ending June 30, 2014

Dr. Steve Atwater, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones  
Assistant Superintendent, Instructional Support

Laurie Olson  
Director of Finance

Elizabeth Hayes  
Accountant

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**Kenai Peninsula Borough School District  
2013-2014 Budget**

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# INTRODUCTORY SECTION

Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Kenai Peninsula Borough School District**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2011-2012.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink, appearing to read "Bill Nee".

President

A handwritten signature in blue ink, appearing to read "John D. Russo".

Executive Director

FY14 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY14 Projection	FY13 on 10-26-12 W/Presch	Difference	FY13 10-26-12 WO/Presch	Difference
Aurora Borealis Charter	0	22	21	19	20	23	22	20	20	18	0	0	0	0	185	186	(1)	186	(1)
Chapman	0	18	14	16	8	10	12	7	12	8	0	0	0	0	105	115	(10)	95	10
Connections	0	66	65	40	68	56	56	63	64	66	78	74	77	84	857	918	(61)	918	(61)
Cooper Landing	0	2	1	2	4	0	2	1	1	1	0	0	1	0	15	12	3	12	3
Fireweed Academy Charter	0	18	9	27	14	11	14	14	0	0	0	0	0	0	107	108	(1)	108	(1)
Homer Flex	0	0	0	0	0	0	0	0	0	0	9	9	9	9	36	33	3	33	3
Homer High	0	0	0	0	0	0	0	0	0	0	101	100	115	91	407	384	23	384	23
Homer Middle	0	0	0	0	0	0	0	0	90	89	0	0	0	0	179	182	(3)	182	(3)
Hope	0	1	2	1	1	2	0	1	1	0	1	1	1	3	15	17	(2)	17	(2)
Kachemak Selo	0	2	2	4	6	6	9	3	7	6	4	3	7	5	64	64	0	64	0
Kaleidoscope Charter	0	36	36	36	36	36	40	32	0	0	0	0	0	0	252	252	0	252	0
K-Beach	0	53	49	58	46	64	49	56	0	0	0	0	0	0	375	374	1	371	4
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	10	15	25	35	85	83	2	74	11
Kenai Central High	0	0	0	0	0	0	0	0	0	0	153	137	129	127	546	511	35	511	35
Kenai Middle	0	0	0	0	0	0	0	104	144	115	0	0	0	0	363	367	(4)	367	(4)
Marathon	0	0	0	0	0	0	0	0	1	1	2	2	2	2	10	4	6	4	6
McNeil Canyon	0	18	21	19	14	25	24	12	0	0	0	0	0	0	133	136	(3)	136	(3)
Moose Pass	0	2	3	4	3	1	2	3	1	0	0	0	0	0	19	17	2	17	2
Mountain View	0	60	83	63	73	69	85	0	0	0	0	0	0	0	433	468	(35)	445	(12)
Nanwalek	0	2	4	10	10	11	5	7	4	5	4	5	5	8	80	79	1	79	1
Nikiski Middle/Senior	0	0	0	0	0	0	0	56	63	42	63	64	60	41	389	384	5	384	5
Nikiski North Star	0	64	60	56	56	55	54	0	0	0	0	0	0	0	345	360	(15)	337	8
Nikolaevsk	0	3	3	6	2	9	7	8	2	10	3	9	3	3	68	70	(2)	70	(2)
Ninilchik	0	7	7	8	11	13	9	14	11	10	13	18	10	9	140	141	(1)	141	(1)
Paul Banks	0	55	52	56	0	0	0	0	0	0	0	0	0	0	163	194	(31)	171	(8)
Port Graham	0	3	3	2	2	1	1	1	1	2	2	1	1	2	22	19	3	19	3
Razdolna	0	2	14	4	9	10	8	5	9	1	5	3	4	3	77	76	1	76	1
Redoubt	0	51	48	55	58	57	64	52	0	0	0	0	0	0	385	409	(24)	385	0
River City Academy	0	0	0	0	0	0	0	0	10	15	15	15	10	10	75	76	(1)	76	(1)
Seward Elem	0	48	61	47	34	40	49	42	0	0	0	0	0	0	321	336	(15)	306	15
Seward High	0	0	0	0	0	0	0	0	0	0	40	42	51	42	175	182	(7)	182	(7)
Seward Middle	0	0	0	0	0	0	0	0	34	43	0	0	0	0	77	83	(6)	83	(6)
Skyview	0	0	0	0	0	0	0	0	0	0	91	68	94	87	340	323	17	323	17
Soldotna Elem	0	41	41	42	36	38	34	33	0	0	0	0	0	0	265	293	(28)	256	9
Soldotna High	0	0	0	0	0	0	0	0	0	0	125	120	129	101	475	472	3	472	3
Soldotna Middle	0	0	0	0	0	0	0	0	174	195	0	0	0	0	369	404	(35)	404	(35)
Soldotna Montessori Charter	0	23	23	24	25	26	24	20	0	0	0	0	0	0	165	164	1	164	1
Sterling	0	31	28	28	25	23	33	22	0	0	0	0	0	0	190	189	1	178	12
Susan B English	0	3	1	2	2	2	3	5	1	6	2	10	2	4	43	40	3	40	3
Tebughna	0	2	5	1	3	2	2	6	3	1	4	2	1	2	34	40	(6)	39	(5)
Tustumena	0	25	25	22	21	24	20	18	0	0	0	0	0	0	155	162	(7)	152	3
Voznesenka	0	9	3	8	5	5	4	4	9	13	8	12	10	7	97	107	(10)	98	(1)
West Homer	0	0	0	0	58	61	55	63	0	0	0	0	0	0	237	231	6	231	6
	0	667	684	660	650	680	687	672	662	647	733	710	746	675	8,873	9,065	(192)	8,842	31

# Organizational Section

## **Borough and School District Relationship**

The Kenai Peninsula Borough School District is operated as a dependent unit of the Kenai Peninsula Borough and is governed by a nine-member school board with members elected by district and complemented by a non-voting student representative. Financial data for the school district is reported in the Kenai Peninsula Borough Budget and Comprehensive Annual Financial Report.

The Kenai Peninsula Borough Board of Education is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

### **Mission Statement**

The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 43 schools, estimated enrollment for FY14 is 8,873 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is truly a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades.

## **Major Goals and Objectives**

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District, in partnership with its richly diverse communities, is to develop creative, productive learners who demonstrate skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. The School Board annually defines goals.



## Board of Education Goals

Board goals for FY13 were set at the June 9, 2012 board planning session. Board goals for FY13 are:

- 1) Define and document KPBSD School Board's relationship with the Kenai Peninsula Borough regarding school facilities, their maintenance, and local funding by December 2012.
- 2) Support KPBSD's work to provide an innovative and flexible instructional approach at all its schools by May 2013. ( support Strategic Plan Goal 1.6)
- 3) Improve site council effectiveness by developing a set of guidelines and responsibilities for site councils by March 2013. (support Strategic Plan Goal 3.1)
- 4) Examine KPBSD's student transportation system to identify inefficiencies and then develop a plan for improving District transportation by December 2013.

## District Goals

2012-2017 KPBSD Strategic Plan

### Guiding principles

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable

### District Goals – Three focus areas

**Academic Success** - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.

**Organizational Excellence** - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.

**Community and Family Engagement** - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

## **District Administration and Management**

### **District Administration 2013 - 2014**

Dr. Steve Atwater, Superintendent  
Mr. Sean Dusek, Assistant Superintendent, Instruction  
Mr. Dave Jones, Assistant Superintendent, Instructional Support  
Vacant, Director of Elementary Education/Curriculum  
Mr. John O'Brien, Director of Secondary Education/Pupil Activity  
Mr. Clayton Holland, Director of Pupil Services  
Mr. Tim Vlasak, Director of K-12 Schools/Assessment  
Ms. Laurie Olson, Director of Finance  
Mr. Dave Tressler, Director of Planning & Operations  
Mr. Tim Peterson, Director of Human Resources  
Mr. Jim White, Director of Information Services

## **School Administration and Management**

### **School Administrators 2013 – 2014**

Aurora Borealis	Mr. Larry Nauta	Nikolaevsk	Mr. Mike Sellers
Chapman	Mr. Conrad Woodhead	Ninilchik	Mr. Jeffrey Ambrosier
Connections	Mr. Lee Young	Paul Banks	Vacant
Cooper Landing	Ms. Christine Ermold	Port Graham	Mr. Sheryl Hingley
Fireweed Academy	Ms. Kiki Abrahamson	Razdolna	Mr. Timothy Whip
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Dr. Dennis A. Gee	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Mr. Dave Larson	Seward Elementary	Mr. David Kingsland
Hope	Ms. Michael Hanson	Seward High	Mr. Trevan Walker
K- Beach Elementary	Ms. Melissa Linton	Seward Middle	Mr. Jason Bickling
Kachemak Selo	Mr. Andy Rothenberger	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Ms. Robin Dahlman	Soldotna Elementary	Ms. Teri Diamond
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Mr. Sargeant Truesdell
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Ms. Mo Sanders
Marathon School	Mr. Randy Neill	Sterling	Ms. Christine Ermold
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Ms. Sheryl Hingley
Moose Pass	Mr. Jason Bickling	Tebughna	Ms. Marilyn Johnson
Mountain View	Ms. Norma Holmgaard	Tustumena	Mr. Douglas Hayman
Nanwalek	Ms. Nancy Kleine	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Mr. Dan Carstens	West Homer Elementary	Mr. Ray Marshall
Nikiski North Star	Ms. Lisa Callahan		

Kenai Peninsula Borough School District  
Education Stakeholders  
(students, parents, community members, businesses)

**Board of Education**

**Superintendent**

**Assistant Superintendent**  
Instruction

**Assistant Superintendent**  
Instructional Support

**Directors**

**Directors**

Elementary Education/K-12 Curriculum

Secondary Education/Assessment

Pupil Services

Federal Programs/ K-12 Schools

Information Services

Planning and Operations

Human Resources

Finance

**Supervisors/Managers**

**Supervisors/Managers**

Health Services

Pupil Services (Various schools, OT/PT, Assessment, Gifted, Student Workforce)

Pupil Services (Various schools, Surrogate, Behavior Programs, Foundations, Assessment)

Pupil Services (Various schools, Preschools, Intensive, Child Find, Speech, RTI, Transportation Liaison, Alternate Assessment)

Bilingual Education

Federal Programs

Student Nutrition

Warehouse

Transportation

Professional Development

Communications

## **Budget Administration and Management**

The District uses the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund accounts for assets and liabilities and, as such, cannot be said to have a measurement focus. Agency funds do however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

All major revenue sources including revenues from the Kenai Peninsula Borough, the State of Alaska and the United States government are considered susceptible to accrual. Entitlements and shared revenues are considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the School District.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

The accounts of the School District are organized on the basis of funds. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain district functions or activities. Undesignated fund balance represents the excess of assets over liabilities and reserved fund balance.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

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

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

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2001.

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

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, remodel work and renovation are accounted for by the Kenai Peninsula Borough.

**Proprietary Funds** Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees. The health care plan internal service fund was established in FY12 to account for the contributions and other income collected to pay health care plan expenditures for employee and dependent health services and administration.

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

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

## **Budget Supervision and Oversight**

Subsequent to the formal budget adoption, the Board of Education may, by motion, transfer appropriations between major budget classifications or departments. The Superintendent may transfer amounts between line items within a major budget classification. Appropriations on annual budgets lapse at year end.

The Assistant Superintendent, Instructional Support with assistance from the Director of Finance, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Assistant Superintendent are site and department level administrators, who are responsible for their site and/or department budget management and review. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

The District's software system maintains account balances; orders require funds be in accounts before expenditures are approved. All budget transfers are reviewed for compliance with the State of Alaska Chart of Accounts and District requirements.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires prior board approval.

The budget is revised to reflect the most accurate revenue projections available after the yearly student enrollment counts and review of actual staffing for positions are completed. At this time, expenditure accounts are also refined and balanced to the revenue projection.

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 16 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

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# FINANCIAL SECTION



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 – 2014 Budget**

**Classification of Funds and Account Groups**

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education Uniform Chart of Accounts for School Districts and Account Code Descriptions*.

Fund Accounting

The accounts are organized on the basis of funds and account groups. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain district functions or activities.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental Funds - Governmental funds consist of the following fund types:

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

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

Proprietary Funds – Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – These funds account for the assets needed to pay for accrued employee compensated leave and the self-funded health care plan.

Fiduciary Funds - This fund category is used to account for those assets which the School District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account that sponsors student activities within the school such as athletics and student clubs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2013 -2014 Budget  
All Government Funds - Revenue**

2009-10 Actual	2010-11 Actual	2011-12 Actual	Revenue Source	Original 2012-13 Budget	Revised 2012-13 Budget	Preliminary 2013-14 Budget	Change	% of Chg
<b>General Fund Revenue:</b>								
\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	Borough In-Kind	\$ 9,193,414	\$ 9,193,414	\$ 9,193,414	\$ -	-
33,813,342	33,193,773	33,666,882	Borough Appropriation	33,806,586	33,806,586	33,806,586	-	-
1,351,985	378,916	697,556	Interest	1,000,000	1,000,000	1,000,000	-	-
575,663	591,046	118,707	E-Rate	646,000	646,000	646,000	-	-
39,600	43,050	35,000	Rentals	30,000	30,000	30,000	-	-
63,779	101,962	180,525	Other Local Revenue	50,000	50,000	50,000	-	-
<u>45,014,403</u>	<u>43,703,109</u>	<u>44,282,923</u>	Total Local Revenue	<u>44,726,000</u>	<u>44,726,000</u>	<u>44,726,000</u>	<u>-</u>	<u>-</u>
<b>State Revenue:</b>								
64,062,960	69,123,351	71,895,908	Foundation Program	75,106,877	76,006,067	75,076,483	(929,584)	(1)
-	-	1,404,575	Other State Revenue	1,752,986	1,752,986	-	(1,752,986)	(100)
884,022	1,354,014	2,386,774	PERS On-Behalf Payment	2,253,042	2,253,042	2,404,023	150,981	7
11,017,544	12,261,269	15,417,040	TRS On-Behalf Payment	19,312,953	19,312,953	20,441,393	1,128,440	6
250,195	263,359	270,389	Learning Opportunity Grant/Quality Schools	273,815	276,348	275,401	(947)	(0)
<u>76,214,721</u>	<u>83,001,993</u>	<u>91,374,686</u>	Total State Revenue	<u>98,699,673</u>	<u>99,601,396</u>	<u>98,197,300</u>	<u>(1,404,096)</u>	<u>(1)</u>
<b>Federal Revenue:</b>								
351,667	536,913	337,928	Medicaid - School Based	450,000	450,000	450,000	-	-
56,825	56,583	5,689	Medicaid - Admin Claiming	-	-	-	-	-
<u>408,492</u>	<u>593,496</u>	<u>343,617</u>	Total Federal Revenue	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>121,637,616</u>	<u>127,298,598</u>	<u>136,001,226</u>	<b>Total General Fund Revenue</b>	<u>143,875,673</u>	<u>144,777,396</u>	<u>143,373,300</u>	<u>(1,404,096)</u>	<u>(1)</u>
<b>Special Revenue Funds Revenue:</b>								
183,728	186,507	147,290	Alaska Works - CEF	125,000	185,000	175,000	(10,000)	(5)
249,139	241,542	250,081	Carl Perkins Fund	175,000	240,684	200,000	(40,684)	(17)
44,465	42,455	44,030	Community Theater Fund	-	-	-	-	-
-	-	1,368,815	Education Jobs	-	37,993	-	(37,993)	(100)
-	458,819	200,883	Equipment Fund	-	-	-	-	-
2,987,198	3,030,761	3,015,366	Food Service Fund	3,879,606	4,010,741	3,750,000	(260,741)	(7)
-	43,644	139,935	Food Service Fund - FFVP	75,000	128,329	110,000	(18,329)	(14)
110,925	109,566	107,127	Gear Up Kenai Peninsula	75,000	191,088	100,000	(91,088)	(48)
362,964	172,508	-	Legislative Grants	-	1,107,500	-	(1,107,500)	(100)
307,212	220,070	267,316	Miscellaneous Grants Fund	150,000	349,565	225,000	(124,565)	(36)
3,565,878	3,716,084	3,776,208	NCLB Fund	4,250,000	3,651,926	4,250,000	598,074	16
970,671	805,530	-	NCLB Fund - ARRA	-	-	-	-	-
413,000	443,000	435,489	Principal Coach	435,000	450,000	435,000	(15,000)	(3)
5,459,969	5,492,563	6,241,927	Pupil Transportation Fund	5,425,650	7,590,700	6,750,000	(840,700)	(11)
182,844	101,370	-	Statewide Mentorship	-	-	-	-	-
2,695,110	2,572,579	385,097	SFSF - ARRA	-	-	-	-	-
2,607,076	2,396,170	2,405,687	Title VI-B Fund	3,250,000	3,382,690	2,500,000	(882,690)	(26)
760,891	1,786,854	-	Title VI-B Fund - ARRA	-	-	-	-	-
290,228	268,190	316,983	Title VII, Indian Education Fund	350,000	374,541	300,000	(74,541)	(20)
70,739	75,671	-	Title II-D - ARRA	-	-	-	-	-
99,577	85,000	80,858	Youth First	85,000	85,000	85,000	-	-
220,445	222,591	224,690	Youth In Detention	210,000	69,143	75,000	5,857	8
<u>21,582,059</u>	<u>22,471,474</u>	<u>19,407,782</u>	<b>Total Special Revenue Funds Revenue</b>	<u>18,485,256</u>	<u>21,854,900</u>	<u>18,955,000</u>	<u>(2,899,900)</u>	<u>(13)</u>
<u>\$143,219,675</u>	<u>\$ 149,770,072</u>	<u>\$155,409,008</u>	<b>Total Revenues and Other Financing Sources</b>	<u>\$162,360,929</u>	<u>\$ 166,632,296</u>	<u>\$162,328,300</u>	<u>\$ (4,303,996)</u>	<u>(3)</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

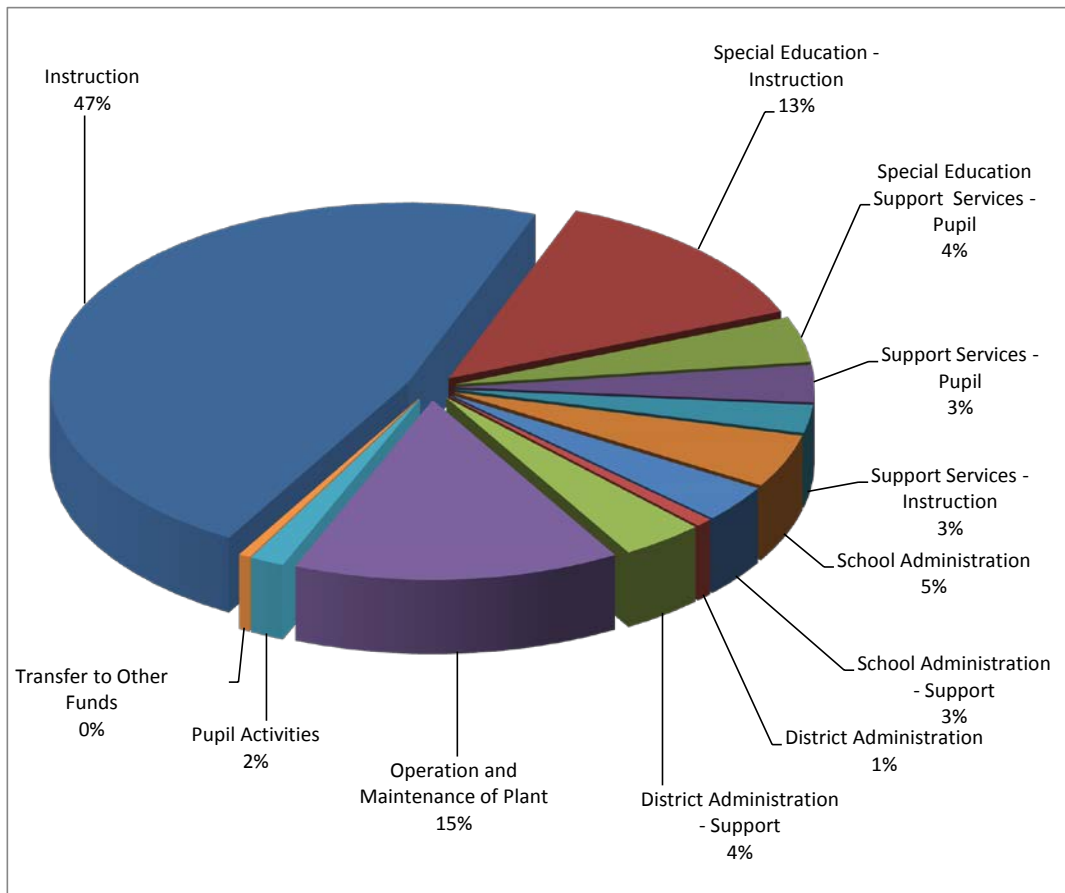
**2013-2014 Budget  
All Government Funds - Expenditures**

2009-10 Actual	2010-11 Actual	2011-12 Actual	Expenditure Summary by Function	Original 2012-13 Budget	Revised 2012-13 Budget	Preliminary 2013-14 Budget	Change	% of Chg
<b>General Fund Expenditures:</b>								
\$ 58,943,232	\$ 59,783,730	\$ 64,656,242	Instruction	\$ 71,481,714	\$ 72,024,451	\$ 70,621,900	\$ (1,402,551)	(2)
13,476,190	14,494,765	17,676,414	Special Education - Instruction	18,575,283	18,727,019	19,530,365	803,346	4
4,709,847	5,016,857	5,614,026	Special Education Services - Pupil	6,186,464	6,022,014	6,099,812	77,798	1
3,726,239	3,892,993	4,238,512	Support Services - Pupil	4,552,404	4,674,254	5,000,720	326,466	7
2,608,450	2,341,670	2,874,235	Support Services - Instruction	2,506,668	3,201,047	3,772,251	571,204	18
5,946,291	6,216,908	6,223,151	School Administration	6,900,550	7,029,742	7,113,743	84,001	1
4,126,102	4,130,405	4,546,846	School Administration - Support	4,503,540	4,597,658	4,978,250	380,592	8
855,280	977,921	1,060,774	District Administration	1,135,605	1,144,963	1,147,564	2,601	0
5,830,732	5,391,467	6,610,646	District Administration - Support	5,995,256	6,109,759	5,562,697	(547,062)	-
18,982,117	20,215,124	21,793,286	Operation and Maintenance of Plant	21,960,258	21,906,772	21,923,161	16,389	0
1,764,159	2,116,977	2,137,608	Pupil Activities	2,290,051	2,332,989	2,324,612	(8,377)	-
<b>120,968,639</b>	<b>124,578,817</b>	<b>137,431,740</b>	<b>Total General Fund Expenditures</b>	<b>146,087,793</b>	<b>147,770,668</b>	<b>148,075,075</b>	<b>304,407</b>	<b>0</b>
<b>Special Revenue Funds Expenditures:</b>								
183,728	186,507	147,290	Alaska Works - CEF	125,000	185,000	175,000	(10,000)	(5)
249,139	241,542	250,081	Carl Perkins Fund	175,000	240,684	200,000	(40,684)	(17)
58,130	64,559	64,493	Community Theater Fund	-	-	-	-	-
362,964	172,508	-	Legislative Grant	-	1,107,500	-	(1,107,500)	(100)
-	-	1,368,815	Education Jobs	-	37,993	-	(37,993)	(100)
-	560,188	1,189,992	Equipment Fund	-	5,506,507	-	(5,506,507)	(100)
3,212,377	3,390,166	3,730,457	Food Service Fund	4,075,185	4,206,512	3,750,000	(456,512)	(11)
-	43,644	139,935	Food Service Fund - FFVP	75,000	128,329	110,000	(18,329)	(14)
110,925	109,566	107,127	Gear Up Kenai Peninsula	75,000	191,088	100,000	(91,088)	(48)
1,686,449	215,919	274,325	Miscellaneous Grants Fund	150,000	352,606	225,000	(127,606)	(36)
3,565,878	3,716,084	3,776,208	NCLB Fund	4,250,000	3,651,926	4,250,000	598,074	16
970,671	805,530	-	NCLB Fund - ARRA	-	-	-	-	-
413,000	443,000	435,489	Principal Coach	435,000	450,000	435,000	(15,000)	(3)
5,505,128	5,512,903	6,106,886	Pupil Transportation Fund	5,403,936	7,597,229	6,750,000	(847,229)	(11)
182,844	101,370	-	Statewide Mentorship	-	-	-	-	-
2,695,110	2,572,579	385,097	SFSF - ARRA	-	-	-	-	-
2,607,076	2,396,170	2,405,687	Title VI-B Fund	3,250,000	3,382,690	2,500,000	(882,690)	(26)
760,891	1,786,854	-	Title VI-B Fund - ARRA	-	-	-	-	-
290,228	268,190	316,983	Title VII, Indian Education Fund	350,000	374,541	300,000	(74,541)	(20)
70,739	75,671	-	Title II-D - ARRA	-	-	-	-	-
99,577	85,000	80,858	Youth First	85,000	85,000	85,000	-	-
220,445	222,591	224,690	Youth In Detention	210,000	69,143	75,000	5,857	8
<b>23,245,299</b>	<b>22,970,541</b>	<b>21,004,413</b>	<b>Total Special Revenue Fund Expenditures</b>	<b>18,659,121</b>	<b>27,566,748</b>	<b>18,955,000</b>	<b>(8,611,748)</b>	<b>(31)</b>
<b>144,213,938</b>	<b>147,549,358</b>	<b>158,436,153</b>	<b>Total Expenditures</b>	<b>164,746,914</b>	<b>175,337,416</b>	<b>167,030,075</b>	<b>(8,307,341)</b>	<b>(5)</b>
668,977	2,719,781	(1,430,514)	Excess (Deficiency) of Revenues Over Expenditures - General Fund	(2,212,120)	(2,993,272)	(4,701,775)	(1,708,503)	57
(1,663,240)	(499,067)	(1,596,631)	Special Revenue	(173,865)	(5,711,848)	-	5,711,848	(100)
(994,263)	2,220,714	(3,027,145)	<b>Total Excess (Deficiency) of Revenues Over Expenditures - All Funds</b>	<b>(2,385,985)</b>	<b>(8,705,120)</b>	<b>(4,701,775)</b>	<b>4,003,345</b>	<b>(46)</b>
<b>Other Financing Sources/Uses (transfers):</b>								
830,279	362,104	675,000	Transfers to Special Revenue Funds	550,000	550,000	775,000	225,000	41
(830,279)	(362,104)	(1,564,250)	Transfers from General Fund	(550,000)	(550,000)	(775,000)	(225,000)	41
-	-	(889,250)	<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(161,302)	2,357,677	(2,994,764)	Net Change in/Allocation of Fund Balance General Fund	(2,762,120)	(3,543,272)	(5,476,775)	(1,933,503)	55
(832,961)	(136,963)	(921,631)	Special Revenue	376,135	(5,161,848)	775,000	5,936,848	(115)
(994,263)	2,220,714	(3,916,395)	<b>Total Net Change in/Allocation of Fund Balance</b>	<b>(2,385,985)</b>	<b>(8,705,120)</b>	<b>(4,701,775)</b>	<b>4,003,345</b>	<b>(46)</b>
21,162,667	21,001,365	23,359,042	Fund Balance, Beginning of Year General Fund	20,364,278	20,364,278	16,821,006	(3,543,272)	(17)
8,996,590	8,163,629	8,026,666	Special Revenue	7,105,035	7,105,035	1,943,187	(5,161,848)	(73)
<b>30,159,257</b>	<b>29,164,994</b>	<b>31,385,708</b>	<b>Total Fund Balance, Beginning of Year</b>	<b>27,469,313</b>	<b>27,469,313</b>	<b>18,764,193</b>	<b>(8,705,120)</b>	<b>(32)</b>
21,001,365	23,359,042	20,364,278	Fund Balance, End of Year General Fund	17,602,158	16,821,006	11,344,231	(5,476,775)	(33)
8,163,629	8,026,666	7,105,035	Special Revenue	7,481,170	1,943,187	2,718,187	775,000	40
<b>\$ 29,164,994</b>	<b>\$ 31,385,708</b>	<b>\$ 27,469,313</b>	<b>Fund Balances, End of Year - All Funds</b>	<b>\$ 25,083,328</b>	<b>\$ 18,764,193</b>	<b>\$ 14,062,418</b>	<b>(4,701,775)</b>	<b>(25)</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2013-2014 Budget  
Expenditure Summary by Function**

Expenditure Summary by Function	Original 2012-13 Budget	Revised 2012-13 Budget	2013-14 Budget
Instruction	\$ 71,481,714	\$ 72,024,451	\$ 70,621,900
Special Education - Instruction	18,575,283	18,727,019	19,530,365
Special Education Support Services - Pupil	6,186,464	6,022,014	6,099,812
Support Services - Pupil	4,552,404	4,674,254	5,000,720
Support Services - Instruction	2,506,668	3,201,047	3,772,251
School Administration	6,900,550	7,029,742	7,113,743
School Administration - Support	4,503,540	4,597,658	4,978,250
District Administration	1,135,605	1,144,963	1,147,564
District Administration - Support	5,995,256	6,109,759	5,562,697
Operation and Maintenance of Plant	21,960,258	21,906,772	21,923,161
Pupil Activities	2,290,051	2,332,989	2,324,612
Transfer to Other Funds	550,000	550,000	775,000
<b>Total General Fund Expenditures</b>	<b>\$ 146,637,793</b>	<b>\$ 148,320,668</b>	<b>\$ 148,850,075</b>



# **GENERAL FUND**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Districtwide Budget Summary by Object for Expense Accounts  
General Fund**

Actual Expenditures 2009-10	Actual Expenditures 2010-11	Actual Expenditures 2011-12	Original Appropriation 2012-13	Recommended Revised Appropriation 2012-13	Object	Description	Recommended 2013-14	Difference Between 2013-14 and Revised 2012-13 (+/-)	PCT +/-
\$ 129,000	\$ 132,125	\$ 140,328	\$ 143,055	\$ 140,328	3110	Superintendent	\$ 141,731	1,403	1.00
109,430	110,853	113,070	115,331	119,021	3120	Assistant Superintendent - Certified	120,211	1,190	1.00
3,684,106	3,830,264	3,727,861	3,865,695	3,946,002	3130	Principal/Assistant Principal	4,005,019	59,017	1.50
923,812	831,330	1,000,960	951,912	936,299	3140	Director/Coordinator - Certified	1,017,430	81,131	8.67
35,618,752	36,445,853	37,496,289	39,598,186	39,880,874	3150	Teachers	39,781,140	(99,734)	(0.25)
611,427	634,214	599,864	689,787	689,787	3161	Extra-Duty Compensation Certified	689,787	-	-
55,817	76,779	126,491	44,517	76,767	3162	Emolument	69,517	(7,250)	(9.44)
300	250	775	-	-	3163	Prep Time	-	-	-
476,062	386,386	439,211	509,491	547,763	3171	Substitute Certified w/Certificate	582,965	35,202	6.43
88,862	105,509	115,077	10,500	12,200	3172	Temporary Certified w/Certificate	10,500	(1,700)	(13.93)
427,054	425,518	357,822	304,808	331,099	3173	Long Term Substitute - Certified	333,189	2,090	0.63
3,060,630	3,545,999	3,706,927	3,763,386	3,732,342	3180	Specialists - Certified	3,972,214	239,872	6.43
209,094	224,383	226,759	300,000	300,000	3190	Leave - Certified	300,000	-	-
222,906	116,668	121,401	121,401	121,401	3191	R Factor - Certified	-	-	-
110,323	220,732	225,147	232,951	333,404	3211	Assistant Superintendent - Support	122,616	1,214	1.00
1,022,699	996,485	1,031,009	1,127,149	1,124,731	3212	Director/Coordinator Support	333,403	(1)	(0.00)
3,569,353	3,628,178	4,669,061	4,919,500	4,840,916	3220	Specialist - Nurse	1,163,105	38,374	3.41
5,352,125	5,258,050	5,547,482	5,724,792	5,652,925	3230	Tutors/Aides	5,057,561	216,645	4.48
2,837,915	2,753,650	2,872,308	3,553,983	3,515,061	3240	Support Staff	5,998,108	345,183	6.11
3,502	13,681	8,580	-	686	3250	Maintenance/Custodians	3,350,008	(165,053)	(4.70)
259,683	293,090	311,733	368,454	375,132	3272	Activity Bus Driver	-	(686)	(100.00)
358,008	418,661	399,728	392,129	392,129	3291	Substitute - Support	384,282	9,150	2.44
53,619	10,468	20,487	5,000	5,000	3292	Extra-Duty Compensation Support	392,129	-	-
221,896	239,066	253,823	120,495	121,079	3293	Long Term Substitute - Support	5,000	-	-
61,578	54,993	70,227	43,313	43,325	3294	Temporary Salaries - Support	123,185	2,106	1.74
323,522	366,489	394,903	251,664	277,586	3295	Overtime - Support	43,313	(12)	(0.03)
-	-	-	-	-	3296	Substitute Certified w/o Certificate	280,883	3,297	1.19
359,754	333,801	204,311	23,000	23,000	3297	Officials & Score Keepers	-	-	-
13,529,785	13,486,191	14,775,278	17,462,165	17,816,666	3300	Leave - Support	23,000	-	-
94,841	98,041	102,565	192,137	192,799	3511	Health Care Costs	18,121,644	304,978	1.71
117,223	151,544	147,041	195,438	197,565	3512	Life Insurance	195,191	2,392	1.24
-	-	-	3,119	-	3520	Unemployment Insurance	203,908	6,343	3.21
559,145	571,501	598,472	710,245	717,172	3530	Work Comp Insurance	-	-	-
1,126,411	1,086,196	1,178,348	1,341,073	1,352,188	3541	FICA Medicare (TRS)	722,049	4,877	0.68
5,519,989	5,683,133	5,858,595	6,152,126	6,212,380	3542	FICA Contribution	1,390,701	38,513	2.85
11,017,544	12,261,269	15,417,040	19,312,953	19,312,953	3550	TRS Retirement	6,254,514	42,134	0.68
2,883,039	2,874,792	3,222,825	3,472,100	3,458,053	3559	TRS On-Behalf	20,441,393	1,128,440	5.84
884,022	1,354,014	2,386,774	2,253,042	2,253,042	3560	PERS Retirement	3,590,428	132,375	3.83
914,243	840,684	709,013	554,226	554,226	3569	PERS On-Behalf	2,404,023	150,981	6.70
-	-	-	-	-	3631	Worker's Compensation	554,226	-	-
1,262,644	872,228	896,738	959,402	1,092,894	3800	Housing Allowance	-	-	-
45,771	50,836	55,884	60,000	60,000	4100	Professional-Technical Service	854,450	(238,444)	(21.82)
21,268	47,409	39,498	100,000	100,000	4121	In Kind Professional - Technical Audit	60,000	-	-
648	586	16	1,400	1,400	4140	Professional-Technical Legal	70,000	(30,000)	(30.00)
568,340	571,614	710,137	663,713	698,330	4150	Professional - Technical Medical	400	(1,000)	(71.43)
173,041	326,404	379,589	327,859	332,713	4200	Travel	763,579	65,249	9.34
217,869	201,177	233,412	233,736	230,471	4250	Student Travel	331,032	(1,681)	(0.51)
115,275	127,177	123,479	138,132	138,582	4310	Water And Sewage	270,249	39,778	17.26
69,393	58,293	57,366	72,575	72,575	4320	Garbage	141,892	3,310	2.39
584,089	687,352	785,727	859,150	859,150	4331	Postage	48,414	(23,842)	(33.00)
67,017	63,364	79,771	81,145	81,145	4332	Telephone	890,050	30,900	3.60
2,677,963	3,033,041	3,271,275	3,182,474	3,153,777	4350	In Kind Utilities	81,145	-	-
1,082,266	1,123,333	1,124,124	1,286,856	1,286,856	4360	Electricity	3,508,897	355,120	11.26
983,223	1,373,638	1,454,751	1,174,199	1,166,699	4370	Natural/Bottled Gas	1,247,349	(39,507)	(3.07)
14,072	11,736	21,789	11,458	17,473	4380	Fuel For Heating	1,498,773	332,074	28.46
1,080,397	908,834	1,879,394	804,993	1,035,542	4401	Freight Costs	16,573	(900)	(5.15)
105,719	111,230	120,501	129,154	129,154	4402	Purchased Service	821,416	(214,126)	(20.68)
6,658,971	6,357,800	6,668,656	7,038,861	7,038,861	4403	In Kind Custodial	129,154	-	-
115,976	116,870	116,950	110,777	109,077	4404	In Kind Maintenance	7,038,861	-	-
504	-	-	-	-	4408	Purchased Service - Copier	101,704	(7,373)	(6.76)
433,860	499,325	520,148	513,613	520,321	4409	Purchased Service - Riso	-	-	-
135,822	105,022	216,747	288,693	267,692	4410	Rental	524,509	4,188	0.80
1,684,763	1,878,434	1,858,912	1,330,028	1,330,028	4430	Repair & Maintenance Agreement	286,593	18,901	7.06
3,411,097	3,187,105	4,991,268	4,018,087	4,090,919	4450	Liability Insurance	1,330,028	-	-
120,916	118,971	121,131	136,556	141,169	4501	Supplies	3,305,790	(785,129)	(19.19)
621,318	755,194	890,212	472,680	580,370	4502	Discretionary Material	142,146	977	0.69
24,001	(3,868)	21,108	-	-	4503	Software	725,430	145,060	24.99
29,957	28,973	33,781	32,725	32,725	4560	Inventory Adjustment	-	-	-
33,600	33,600	33,600	33,600	33,600	4580	Gas And Oil	32,925	200	0.61
235,983	305,319	230,544	1,071,182	1,208,404	4850	Stipends	33,600	-	-
102,723	101,050	133,656	163,715	163,715	4901	Other Expenses	404,776	(803,628)	(66.50)
37,043	34,723	35,370	36,372	36,372	4902	Career Development	163,715	-	-
30,827	29,919	18,607	35,000	35,000	4903	Professional Dues	34,973	(1,399)	(3.85)
-	-	-	-	-	4904	Physical Exam Reimbursement	20,000	(15,000)	(42.86)
3,000	-	-	9,000	9,000	4905	Other - Contingency	-	-	-
(482,204)	(481,665)	(343,629)	124,500	86,963	4906	Moving Expenses	6,000	(3,000)	(33.33)
225,384	966,118	669,891	242,315	327,980	4950	Indirect Costs	(338,864)	(425,827)	(489.66)
1,678,632	1,117,035	1,403,752	1,514,720	1,696,128	5101	Equipment	112,691	(215,289)	(65.64)
830,279	362,104	1,564,250	550,000	550,000	5102	Equipment-Technology	1,238,452	(457,676)	(26.98)
#####	\$124,940,921	\$138,995,990	\$ 146,637,793	\$ 148,320,668	5500	Transfer To Other	775,000	225,000	40.91
						<b>Fund Total</b>	<b>\$ 148,850,075</b>	<b>\$ 529,407</b>	<b>0.36</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Districtwide Budget Summary by Location for Expense Accounts  
General Fund**

Actual Expenditures 2009-10	Actual Expenditures 2010-11	Actual Expenditures 2011-12	Original Appropriation 2012-13	Recommended Revised Appropriation 2012-13	Description	Recommended 2013-14	Difference Between 2013-14 and Revised 2012-13 +(-)	PCT +(-)
1,878,345	1,945,308	2,137,878	2,048,229	2,294,604	65 Aurora Borealis	2,078,952	(215,652)	(9)
1,087,607	1,054,033	1,151,431	1,300,130	1,338,221	31 Chapman	1,308,227	(29,994)	(2)
3,504,495	3,049,107	2,773,834	3,546,188	3,345,593	80 Connections Program	3,300,964	(44,629)	(1)
233,703	232,166	279,517	251,475	268,850	32 Cooper Landing	273,527	4,677	2
663,039	1,096,444	1,367,437	1,911,061	1,224,052	68 Fireweed Academy	1,099,794	(124,258)	(10)
550,990	511,751	552,099	580,435	550,303	66 Homer Flex	593,984	43,681	8
4,361,070	4,502,541	4,861,769	4,501,541	4,778,960	06 Homer High	5,067,876	288,916	6
1,727,116	2,024,707	2,194,123	2,064,335	2,130,921	13 Homer Middle	2,185,626	54,705	3
279,999	283,114	330,885	253,339	298,772	35 Hope	308,359	9,587	3
990,916	901,003	949,605	833,935	889,773	56 Kachemak Selo	871,905	(17,868)	(2)
2,445,615	2,470,419	2,523,533	2,625,638	3,016,003	63 Kaleidoscope Charter	2,665,023	(350,980)	(12)
3,801,286	3,817,787	3,713,565	3,498,430	3,537,915	48 K-Beach	3,658,984	121,069	3
767,649	840,587	863,016	858,868	899,103	67 Kenai Alternative	961,445	62,342	7
5,037,445	5,272,046	5,514,406	5,292,200	5,492,972	07 Kenai Central	5,757,091	264,119	5
3,134,984	3,361,639	3,750,000	3,698,949	3,584,383	11 Kenai Middle	3,726,860	142,477	4
103,222	80,494	79,807	83,638	83,422	15 Marathon School	87,818	4,396	5
1,468,750	1,449,174	1,428,673	1,407,563	1,411,325	47 McNeil Canyon	1,525,312	113,987	8
343,151	301,594	348,132	296,226	294,191	37 Moose Pass	342,755	48,564	17
3,914,764	3,916,366	4,213,598	4,125,550	4,191,582	51 Mountain View	4,349,186	157,604	4
850,287	930,803	1,102,720	1,001,843	976,435	34 Nanwalek	1,068,708	92,273	9
3,675,043	3,801,035	4,444,678	4,287,993	4,402,260	10 Nikiski Jr/Sr	4,485,327	83,067	2
3,078,717	3,240,240	3,236,710	3,094,343	3,185,984	52 Nikiski North Star	3,299,683	113,699	4
899,153	844,605	882,220	830,446	893,874	38 Nikolaevsk	873,341	(20,533)	(2)
1,840,734	1,824,578	1,868,011	1,836,694	1,905,349	02 Nililchik	1,856,919	(48,430)	(3)
2,173,923	2,050,377	2,537,261	2,487,346	2,321,716	33 Paul Banks	2,427,548	105,832	5
417,734	422,781	525,573	504,401	497,361	40 Port Graham	579,434	82,073	17
457,752	591,502	692,986	635,469	680,267	49 Razdolna	736,916	56,649	8
2,835,537	2,856,185	3,268,490	3,205,292	3,366,557	46 Redoubt	3,541,522	174,965	5
431,363	548,571	602,027	481,284	680,910	16 River City Academy	706,441	25,531	4
2,481,636	2,702,826	2,773,896	2,762,075	2,793,241	42 Seward Elem	3,035,430	242,189	9
2,310,286	2,407,217	2,382,852	2,315,927	2,347,654	08 Seward High	2,525,113	177,459	8
1,080,680	1,172,530	1,228,292	1,142,793	1,117,369	14 Seward Middle	1,084,050	(33,319)	(3)
4,096,051	3,794,236	3,810,942	3,706,907	3,715,931	05 Skyview	3,791,741	75,810	2
2,592,440	2,786,283	3,187,770	3,103,323	3,073,390	43 Soldotna Elem	3,147,579	74,189	2
5,463,145	5,493,099	5,890,212	5,682,472	5,544,551	09 Soldotna High	5,790,492	245,941	4
3,789,005	3,707,162	3,858,631	3,901,814	4,286,809	12 Soldotna Middle	4,342,844	56,035	1
1,721,130	1,926,263	1,816,705	1,949,390	2,221,346	64 Soldotna Montessori Charter	2,051,568	(169,778)	(8)
324,570	342,453	304,992	-	-	04 Spring Creek	-	-	-
1,521,786	1,657,716	1,877,715	1,797,414	1,873,294	44 Sterling	2,091,549	218,255	12
982,826	966,484	996,791	944,079	942,599	03 Susan B. English	1,043,944	101,345	11
598,585	535,388	616,632	532,589	652,480	01 Tebughna	643,588	(8,892)	(1)
1,492,065	1,648,320	1,843,029	1,806,632	1,873,039	45 Tustumena	1,943,293	70,254	4
1,423,362	1,258,320	1,256,071	1,155,265	1,217,993	53 Voznesenka	1,189,499	(28,494)	(2)
2,297,827	2,436,502	2,649,978	2,511,092	2,658,568	50 West Homer	2,814,256	155,688	6
225,015	284,179	280,193	331,270	320,796	70 Board of Education	308,095	(12,701)	(4)
323,554	370,800	421,411	402,872	419,153	71 Superintendent	430,647	11,494	3
1,305,632	1,549,669	1,640,351	1,311,226	1,325,769	72 Asst Supt Instructional Services	1,329,757	3,988	0
350,135	364,918	610,267	513,331	550,678	73 Asst Supt Instruction	581,018	30,340	6
779,047	663,102	747,548	912,164	908,902	74 Director Fiscal Services	832,167	(76,735)	(8)
339,028	316,448	1,748,860	342,691	470,270	75 Planning and Operations	356,439	(113,831)	(24)
280,576	699,633	776,937	748,903	678,614	76 Purchasing/Warehouse	600,902	(77,712)	(11)
932,083	880,333	952,156	1,539,346	1,536,482	77 Director Human Resources	1,513,264	(23,218)	(2)
2,620,334	2,061,133	2,202,107	2,145,818	2,166,581	78 Director Information Services	2,098,295	(68,286)	(3)
233,582	916,085	846,380	1,620,370	1,610,748	79 E-Rate Program	1,306,202	(304,546)	(19)
3,258,419	3,224,808	3,952,667	4,178,457	4,160,615	81 Special Services	3,962,624	(197,991)	(5)
-	-	-	2,991,536	2,991,536	82 Negotiations	-	(2,991,536)	(100)
22,316,183	23,508,823	28,376,401	32,007,035	31,886,676	83 DW - General	33,657,248	1,770,572	6
2,775,029	2,034,636	1,225,389	1,251,601	1,169,022	84 Elementary Ed/Curriculum	1,820,159	651,137	56
-	-	1,426,083	2,791,914	2,121,606	85 Secondary Ed/Pupil Activity	1,868,517	(253,089)	(12)
-	-	881,487	847,469	1,040,391	86 K-12/Assessment	1,237,811	197,420	19
161,678	229,715	219,261	309,387	335,483	87 DW - Health Services	321,178	(14,305)	(4)
768,840	780,883	-	-	-	92 Grants Administration	-	-	-
-	-	-	1,537,790	1,767,424	96 Unallocated	1,391,279	(376,145)	(21)
<u>\$121,798,918</u>	<u>\$124,940,921</u>	<u>\$138,995,990</u>	<u>\$146,637,793</u>	<u>\$148,320,668</u>	<b>Fund Total</b>	<u>\$148,850,075</u>	<u>\$529,407</u>	<u>0</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4100	4200	4220	4300	4350	4400	4450
	Regular Instruction	Special Ed Instruction	Special Serv Students	Support Serv Pupils	Support Serv Instruction	School Administration	School Admin Support
65 Aurora Borealis Charter	1,488,428	-	27,080	71,629	-	1,500	234,524
31 Chapman Elem	677,071	174,695	50,619	72,150	21,116	67,136	78,412
80 Connections	3,140,951	141,345	-	-	-	-	-
32 Cooper Landing Elem/High	121,852	-	-	3,535	-	29,338	75,510
68 Fireweed Academy	499,254	177,000	13,238	28,741	9,724	120,526	60,793
66 Homer Flex	273,451	78,843	2,603	3,603	-	131,415	59,946
06 Homer High	2,176,990	739,264	48,075	288,360	71,300	284,555	185,015
13 Homer Middle	1,008,976	457,898	500	127,292	25,691	138,197	83,457
35 Hope Elem/High	137,895	-	-	3,710	-	28,557	58,348
56 Kachemak Selo Elem/High	596,069	22,282	-	13,269	-	67,359	56,889
63 Kaleidoscope Charter	1,643,922	95,877	83,456	80,655	110,187	140,022	135,596
48 K-Beach Elem	2,030,252	544,905	223,374	75,236	67,836	263,598	136,752
67 Kenai Alternative	521,885	50,895	48,843	15,720	-	126,928	72,293
07 Kenai Central High	2,729,933	721,622	166,839	334,381	73,289	282,846	233,990
11 Kenai Middle	2,006,677	523,219	43,997	198,999	69,329	270,365	140,700
15 Marathon School	84,718	-	-	-	-	-	3,100
47 McNeil Canyon	948,461	142,989	-	30,778	23,790	79,411	82,617
37 Moose Pass Elem	140,227	50	22,776	3,635	-	26,149	74,807
51 Mountain View Elem	2,124,167	1,112,168	168,722	80,563	98,413	263,033	143,829
34 Nanwalek Elem/High	518,712	141,319	-	10,355	-	65,547	177,783
10 Nikiski Middle/Senior	2,180,088	646,173	108,025	241,015	61,218	280,494	161,033
52 Nikiski North Star Elem	1,746,910	709,961	180,432	61,822	24,465	134,581	112,082
38 Nikolaevsk Elem/High	489,248	84,675	5,845	12,231	800	70,016	54,497
02 Niniichik Elem/High	967,260	243,912	71,537	38,847	1,000	134,141	79,469
33 Paul Banks	1,034,460	705,384	114,081	61,722	23,090	138,459	83,993
40 Port Graham Elem/High	157,824	68,965	-	4,654	-	66,530	154,672
49 Razzdolna Elem/High	513,200	11,459	-	10,105	300	61,888	53,378
46 Redoubt Elem	1,946,465	580,749	143,758	78,751	75,471	261,196	138,469
16 River City Academy	374,815	90,772	17,969	54,607	-	114,752	51,245
42 Seward Elem	1,516,752	643,773	86,127	74,813	63,867	143,669	130,605
08 Seward High	948,995	253,291	91,265	133,682	29,145	143,210	162,054
14 Seward Middle	411,578	174,203	-	43,345	1,000	67,813	93,966
05 Skyview High	1,682,335	380,682	35,256	305,550	68,246	224,296	162,599
43 Soldotna Elem	1,403,448	924,889	251,949	54,035	28,119	126,570	109,179
09 Soldotna High	2,533,454	1,151,873	138,581	328,060	103,448	290,826	220,894
12 Soldotna Middle	2,084,163	958,797	116,373	266,566	50,068	259,975	145,859
64 Soldotna Montessori	1,300,489	198,847	132,215	30,730	45,928	500	155,089
44 Sterling Elem	1,142,919	450,157	52,688	16,979	20,220	137,674	68,741
03 Susan B English Elem/High	341,088	95,407	-	8,807	500	68,498	82,077
01 Tebughna School	205,306	82,760	9	5,179	-	69,017	80,710
45 Tustumena Elem	1,030,978	286,135	105,600	60,398	24,055	132,238	78,959
53 Voznesenka Elem/High	676,015	203,584	-	13,881	200	65,701	68,593
50 West Homer Elem	1,224,580	772,797	92,423	55,077	70,344	132,612	80,156
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	185,040	-	-	-	103,941	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	1,010,663	-	-	-	-	-	-
79 E-Rate & Technology	1,306,202	-	-	-	-	-	-
81 Special Services	225,488	1,457,906	2,279,230	-	-	-	-
83 Districtwide Services	15,520,447	3,228,843	1,176,327	872,707	745,161	1,602,605	337,845
84 Elementary Ed/Curriculum	879,485	-	-	-	940,674	-	-
85 Secondary Ed/Pupil Activity	1,418,007	-	-	212,331	228,329	-	-
86 K-12/Assessment	554,787	-	-	191,037	491,987	-	-
87 Nursing Services	-	-	-	321,178	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	739,520	-	-	-	-	-	17,725
	<u>70,621,900</u>	<u>19,530,365</u>	<u>6,099,812</u>	<u>5,000,720</u>	<u>3,772,251</u>	<u>7,113,743</u>	<u>4,978,250</u>



KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 Operation <u>of Plant</u>	4700 Pupil <u>Activities</u>	4900 <u>Transfers to Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	95,092	118,126	42,573	-	2,078,952
31 Chapman Elem	-	-	147,404	19,624	-	1,308,227
80 Connections	-	-	15,980	2,688	-	3,300,964
32 Cooper Landing Elem/High	-	-	41,387	1,905	-	273,527
68 Fireweed Academy	-	50,305	140,213	-	-	1,099,794
66 Homer Flex	-	-	42,725	1,398	-	593,984
06 Homer High	-	-	1,058,723	215,594	-	5,067,876
13 Homer Middle	-	-	316,067	27,548	-	2,185,626
35 Hope Elem/High	-	-	77,829	2,020	-	308,359
56 Kachemak Selo Elem/High	-	-	114,620	1,417	-	871,905
63 Kaleidoscope Charter	-	121,899	253,409	-	-	2,665,023
48 K-Beach Elem	-	-	311,176	5,855	-	3,658,984
67 Kenai Alternative	-	-	122,841	2,040	-	961,445
07 Kenai Central High	-	-	973,705	240,486	-	5,757,091
11 Kenai Middle	-	-	437,254	36,320	-	3,726,860
15 Marathon School	-	-	-	-	-	87,818
47 McNeil Canyon	-	-	213,946	3,320	-	1,525,312
37 Moose Pass Elem	-	-	73,176	1,935	-	342,755
51 Mountain View Elem	-	-	351,838	6,453	-	4,349,186
34 Nanwalek Elem/High	-	-	147,679	7,313	-	1,068,708
10 Nikiski Middle/Senior	-	-	624,740	182,541	-	4,485,327
52 Nikiski North Star Elem	-	-	323,741	5,689	-	3,299,683
38 Nikolaevsk Elem/High	-	-	119,118	36,911	-	873,341
02 Niniichik Elem/High	-	-	264,446	56,307	-	1,856,919
33 Paul Banks	-	-	264,098	2,261	-	2,427,548
40 Port Graham Elem/High	-	-	124,475	2,314	-	579,434
49 Razdolna Elem/High	-	-	83,955	2,631	-	736,916
46 Redoubt Elem	-	-	310,832	5,831	-	3,541,522
16 River City Academy	-	-	1,477	804	-	706,441
42 Seward Elem	-	-	370,327	5,497	-	3,035,430
08 Seward High	-	-	626,091	137,380	-	2,525,113
14 Seward Middle	-	-	267,330	24,815	-	1,084,050
05 Skyview High	-	-	721,990	210,787	-	3,791,741
43 Soldotna Elem	-	-	244,071	5,319	-	3,147,579
09 Soldotna High	-	-	799,778	223,578	-	5,790,492
12 Soldotna Middle	-	-	404,685	56,358	-	4,342,844
64 Soldotna Montessori	-	93,840	93,930	-	-	2,051,568
44 Sterling Elem	-	-	197,748	4,423	-	2,091,549
03 Susan B English Elem/High	-	-	401,781	45,786	-	1,043,944
01 Tebughna School	-	-	194,703	5,904	-	643,588
45 Tustumena Elem	-	-	220,791	4,139	-	1,943,293
53 Voznesenka Elem/High	-	-	145,109	16,416	-	1,189,499
50 West Homer Elem	-	-	381,264	5,003	-	2,814,256
70 Board of Education	308,095	-	-	-	-	308,095
71 Office of Superintendent	430,647	-	-	-	-	430,647
72 Asst Supt Instructional Service:	-	1,066,916	262,841	-	-	1,329,757
73 Asst Supt Instruction	275,962	-	-	16,075	-	581,018
74 Fiscal Services	-	832,167	-	-	-	832,167
75 Planning & Operations	-	338,739	17,700	-	-	356,439
76 Purchasing & Warehouse	-	475,102	125,800	-	-	600,902
77 Human Resources	-	998,913	514,351	-	-	1,513,264
78 Information Services	-	1,087,632	-	-	-	2,098,295
79 E-Rate & Technology	-	-	-	-	-	1,306,202
81 Special Services	-	-	-	-	-	3,962,624
83 Districtwide Services	132,860	361,822	8,264,127	639,504	775,000	33,657,248
84 Elementary Ed/Curriculum	-	-	-	-	-	1,820,159
85 Secondary Ed/Pupil Activity	-	-	-	9,850	-	1,868,517
86 K-12/Assessment	-	-	-	-	-	1,237,811
87 Nursing Services	-	-	-	-	-	321,178
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	40,270	593,764	-	-	1,391,279
	<u>1,147,564</u>	<u>5,562,697</u>	<u>21,923,161</u>	<u>2,324,612</u>	<u>775,000</u>	<u>148,850,075</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4100 Regular Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 847,041	\$ 101,429	\$ 396,190	\$ 18,000	\$ 2,500	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 61,850	\$ 41,418	\$ -	\$ 1,488,428
31 Chapman Elem.	465,325	3,623	197,580	-	-	-	-	-	1,479	9,064	-	-	677,071
80 Connections	733,519	337,783	517,935	50,000	9,400	-	9,200	-	241,300	1,040,100	1,714	200,000	3,140,951
32 Cooper Landing Elem.	72,516	10,398	36,903	-	-	-	-	-	511	1,524	-	-	121,852
68 Fireweed Academy	277,728	40,411	159,013	250	-	-	-	-	500	18,263	3,089	-	499,254
66 Homer Flex	193,741	1,132	72,871	-	100	-	-	-	672	4,935	-	-	273,451
06 Homer High	1,403,220	108,412	609,506	-	84	-	-	-	8,439	47,012	317	-	2,176,990
13 Homer Middle	689,847	17,026	286,029	-	-	-	-	-	2,873	13,201	-	-	1,008,976
35 Hope Elem./High	78,116	13,770	43,573	-	-	-	-	-	386	1,987	63	-	137,895
56 Kachemak Selo Elem./High	298,914	84,741	184,098	-	19,800	-	-	-	1,045	7,471	-	-	596,069
63 Kaleidoscope Charter	962,595	101,907	443,684	27,000	12,000	5,000	-	-	35,700	48,550	7,486	-	1,643,922
48 K-Beach Elem.	1,438,352	9,025	550,330	-	-	-	-	-	4,808	27,677	60	-	2,030,252
67 Kenai Alternative	340,329	2,004	126,699	40,000	-	-	-	-	1,281	11,572	-	-	521,885
07 Kenai Central High	1,864,242	60,459	736,411	-	-	-	-	-	12,633	54,212	1,976	-	2,729,933
11 Kenai Middle	1,414,052	20,357	533,784	-	-	1,577	-	-	5,008	31,494	405	-	2,006,677
15 Marathon	58,160	260	24,701	-	-	-	-	-	124	1,473	-	-	84,718
47 McNeil Canyon Elem.	678,955	3,588	253,088	-	-	-	-	-	1,727	11,103	-	-	948,461
37 Moose Pass Elem.	64,021	24,854	48,687	-	-	-	-	-	486	2,179	-	-	140,227
51 Mountain View Elem.	1,483,486	11,144	597,451	-	-	-	-	-	5,778	26,218	90	-	2,124,167
34 Nanwalek Elem/High	348,132	2,208	148,091	-	5,000	-	-	-	5,444	9,737	100	-	518,712
10 Nikiski Mid./Sr.	1,519,952	21,777	595,603	-	-	-	-	-	6,649	36,017	90	-	2,180,088
52 Nikiski North Star Elem.	1,216,964	8,432	485,578	-	-	-	-	-	4,435	31,106	395	-	1,746,910
38 Nikolaeusk Elem./High	318,272	26,526	137,115	-	-	-	-	-	1,070	6,265	-	-	489,248
02 Ninilchik Elem./High	620,938	53,876	276,018	-	-	-	-	-	2,673	13,755	-	-	967,260
33 Paul Banks Elem.	727,091	5,175	284,496	-	-	-	-	-	2,099	14,599	1,000	-	1,034,460
40 Port Graham Elem./High	103,225	759	47,491	-	2,000	-	-	-	1,923	2,326	100	-	157,824
49 Razdolna Elem./High	303,884	40,981	158,470	-	-	-	-	-	956	8,909	-	-	513,200
46 Redoubt Elem.	1,362,161	8,936	539,198	-	-	-	-	-	4,882	31,288	-	-	1,946,465
16 River City Academy	259,709	2,030	102,769	-	-	-	-	-	1,182	9,015	110	-	374,815
42 Seward Elem.	1,050,010	7,752	432,393	-	-	-	-	-	4,387	22,110	100	-	1,516,752
08 Seward High	581,263	72,218	277,347	-	-	-	-	-	2,839	15,328	-	-	948,995
14 Seward Middle	287,647	1,412	113,761	-	-	-	-	-	1,706	6,952	100	-	411,578
05 Skyview High	1,115,328	45,308	482,474	-	-	-	-	-	4,918	34,307	-	-	1,682,335
43 Soldotna Elem.	993,023	7,324	379,998	-	-	50	-	-	3,541	19,072	440	-	1,403,448
09 Soldotna High	1,744,969	47,723	683,038	-	-	-	-	-	10,098	47,451	175	-	2,533,454
12 Soldotna Middle	1,467,460	22,115	557,977	-	-	-	-	-	5,828	30,783	-	-	2,084,163
64 Soldotna Montessori Charter	707,486	120,416	357,891	20,000	11,900	-	-	-	945	46,900	34,951	-	1,300,489
44 Sterling Elem.	791,378	5,727	326,217	-	1,800	-	-	-	2,585	15,212	-	-	1,142,919
03 Susan B English	172,890	52,278	105,377	-	1,000	-	-	-	4,094	4,824	625	-	341,088
01 Tebughna School	140,108	1,035	52,883	-	5,500	-	-	-	1,922	3,858	-	-	205,306
45 Tustumena Elem.	733,551	4,713	277,256	-	1,800	-	-	-	2,150	11,508	-	-	1,030,978
53 Voznesenka Elem./High	354,154	104,368	205,991	-	-	-	-	-	1,283	10,219	-	-	676,015
50 West Homer Elem.	874,240	5,996	322,126	-	2,161	-	-	-	3,094	16,913	50	-	1,224,580
73 Asst Supt Instruction	5,572	1,080	873	3,000	3,300	-	-	-	40,000	7,500	123,715	-	185,040
78 Information Services	-	396,004	215,859	-	21,500	-	312,300	-	60,000	5,000	-	-	1,010,663
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	342,750	-	963,452	1,306,202
81 Special Services	155,054	780	54,744	-	11,300	1,000	-	-	-	2,400	210	-	225,488
83 Districtwide Services	749,410	190,433	14,510,404	-	50,000	-	-	-	-	200	20,000	-	15,520,447
84 Elementary Ed/Curriculum	119,387	390	31,908	-	19,000	-	50	-	4,800	703,950	-	-	879,485
85 Secondary Ed/Pupil Activity	744,430	4,251	285,361	52,200	12,132	2,198	-	-	14,410	218,449	-	84,576	1,418,007
86 K-12/Assessment	63,443	251,114	222,930	400	10,700	-	1,300	-	100	4,700	100	-	554,787
96 Unallocated	510,309	3,510	220,401	-	-	-	-	-	-	1,800	3,500	-	739,520
	<u>\$33,505,599</u>	<u>\$2,468,970</u>	<u>\$28,710,571</u>	<u>\$ 210,850</u>	<u>\$ 202,977</u>	<u>\$ 19,825</u>	<u>\$ 322,850</u>	<u>\$ -</u>	<u>\$ 534,763</u>	<u>\$3,155,088</u>	<u>\$ 242,379</u>	<u>\$1,248,028</u>	<u>\$70,621,900</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	Equipment	Total
31 Chapman Elem.	\$ 123,676	\$ -	\$ 50,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ -	\$ -	\$ 174,695
80 Connections	102,297	1,092	37,676	-	-	-	-	-	280	-	-	141,345
68 Fireweed Academy	59,485	49,070	68,245	-	-	-	-	-	200	-	-	177,000
66 Homer Flex	36,924	16,324	25,495	-	-	-	-	-	100	-	-	78,843
06 Homer High	308,255	167,521	261,458	-	-	-	-	35	1,995	-	-	739,264
13 Homer Middle	184,790	106,882	164,426	-	-	-	-	-	1,800	-	-	457,898
56 Kachemak Selo Elem./High	15,149	-	7,073	-	-	-	-	-	60	-	-	22,282
63 Kaleidoscope	68,997	-	26,280	-	-	-	-	-	600	-	-	95,877
48 K-Beach Elem.	201,309	148,708	193,488	-	-	-	-	-	1,400	-	-	544,905
67 Kenai Alternative	37,252	-	13,543	-	-	-	-	-	100	-	-	50,895
07 Kenai Central High	456,527	47,925	214,745	-	-	-	-	-	2,425	-	-	721,622
11 Kenai Middle	216,366	122,493	181,860	-	-	-	-	-	2,500	-	-	523,219
47 McNeil Canyon Elem.	76,705	23,314	42,790	-	-	-	-	-	180	-	-	142,989
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	50	-	-	50
51 Mountain View Elem.	366,328	323,746	418,094	-	-	-	-	-	4,000	-	-	1,112,168
34 Nanwalek Elem./High	27,599	57,490	56,150	-	-	-	-	-	80	-	-	141,319
10 Nikiski Mid./Sr.	307,362	116,844	217,667	-	-	-	-	-	4,300	-	-	646,173
52 Nikiski North Star Elem.	265,699	184,627	258,335	-	-	-	-	-	1,300	-	-	709,961
38 Nikolaeusk Elem./High	59,485	-	24,890	-	-	-	-	-	300	-	-	84,675
02 Ninilichik Elem./High	121,295	39,824	82,393	-	-	-	-	-	400	-	-	243,912
33 Paul Banks Elem.	208,179	233,319	262,586	-	-	-	-	-	1,300	-	-	705,384
40 Port Graham Elem./High	13,799	27,444	27,682	-	-	-	-	-	40	-	-	68,965
49 Razdolna Elem./High	8,523	-	2,866	-	-	-	-	-	70	-	-	11,459
46 Redoubt Elem.	231,991	149,765	198,393	-	-	-	-	-	600	-	-	580,749
16 River City Academy	64,891	-	25,681	-	-	-	-	-	200	-	-	90,772
42 Seward Elem.	249,436	161,806	230,881	-	-	-	-	-	1,650	-	-	643,773
08 Seward High	73,848	84,131	94,812	-	-	-	-	-	500	-	-	253,291
14 Seward Middle	67,413	45,571	61,019	-	-	-	-	-	200	-	-	174,203
05 Skyview High	193,156	62,848	124,078	-	-	-	-	-	600	-	-	380,682
43 Soldotna Elem.	335,560	257,696	328,783	-	-	-	-	-	2,850	-	-	924,889
09 Soldotna High	314,995	397,143	437,735	-	-	-	-	-	2,000	-	-	1,151,873
12 Soldotna Middle	442,041	187,719	325,537	-	-	-	-	-	3,500	-	-	958,797
64 Soldotna Montessori Charter	54,722	64,743	79,182	-	-	-	-	-	200	-	-	198,847
44 Sterling Elem.	170,184	114,714	164,659	-	-	-	-	-	600	-	-	450,157
03 Susan B English	30,535	29,088	35,484	-	-	-	-	-	300	-	-	95,407
01 Tebughna School	57,900	-	24,660	-	-	-	-	-	200	-	-	82,760
45 Tustumena Elem.	106,272	74,246	104,731	-	-	-	-	-	886	-	-	286,135
53 Voznesenka Elem./High	103,556	32,817	66,721	-	-	-	-	-	490	-	-	203,584
50 West Homer Elem.	262,554	224,521	284,072	-	-	-	-	-	1,650	-	-	772,797
81 Special Services	683,654	167,270	319,173	9,000	38,770	1,200	500	4,139	60,100	162,100	12,000	1,457,906
83 Districtwide Services	-	-	3,228,843	-	-	-	-	-	-	-	-	3,228,843
	<u>\$ 6,708,709</u>	<u>\$3,720,701</u>	<u>\$8,772,655</u>	<u>\$ 9,000</u>	<u>\$ 38,770</u>	<u>\$ 1,200</u>	<u>\$ 500</u>	<u>\$ 4,174</u>	<u>\$ 100,556</u>	<u>\$ 162,100</u>	<u>\$ 12,000</u>	<u>\$19,530,365</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4220 Special Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 18,749	\$ 437	\$ 7,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,080
31 Chapman Elem.	36,924	-	13,495	-	-	-	-	200	-	-	50,619
68 Fireweed Academy	9,690	-	3,522	-	-	-	-	26	-	-	13,238
66 Homer Flex	1,846	-	757	-	-	-	-	-	-	-	2,603
13 Homer Middle	-	-	-	-	-	-	-	500	-	-	500
06 Homer High	35,078	-	12,901	-	-	-	-	96	-	-	48,075
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	49,537	-	18,579	15,000	-	-	-	340	-	-	83,456
48 K-Beach Elem.	119,776	34,504	68,762	-	-	-	-	332	-	-	223,374
67 Kenai Alternative	34,525	-	14,118	-	-	-	-	200	-	-	48,843
07 Kenai Central High	125,538	-	41,021	-	-	-	-	280	-	-	166,839
11 Kenai Middle	31,949	-	11,958	-	-	-	-	90	-	-	43,997
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	17,046	-	5,730	-	-	-	-	-	-	-	22,776
51 Mountain View Elem.	100,199	14,188	53,435	-	-	-	-	900	-	-	168,722
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	51,475	21,750	34,188	-	-	-	-	612	-	-	108,025
52 Nikiski North Star Elem.	115,400	14,500	50,244	-	-	-	-	288	-	-	180,432
38 Nikolaevsk	4,099	-	1,732	-	-	-	-	14	-	-	5,845
02 Ninilchik	51,257	-	20,124	-	-	-	-	156	-	-	71,537
33 Paul Banks Elem.	85,228	-	28,653	-	-	-	-	200	-	-	114,081
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	94,438	7,531	41,509	-	-	-	-	280	-	-	143,758
16 River City	11,939	1,175	4,855	-	-	-	-	-	-	-	17,969
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	59,900	-	24,952	-	-	-	-	1,275	-	-	86,127
08 Seward High	68,182	-	22,923	-	-	-	-	160	-	-	91,265
05 Skyview High	23,078	2,741	9,385	-	-	-	-	52	-	-	35,256
43 Soldotna Elem.	117,087	51,089	83,427	-	-	-	-	346	-	-	251,949
09 Soldotna High	67,219	28,587	42,605	-	-	-	-	170	-	-	138,581
12 Soldotna Middle	87,228	-	28,945	-	-	-	-	200	-	-	116,373
64 Soldotna Montessori Charter	34,472	-	12,649	85,000	-	-	-	94	-	-	132,215
44 Sterling Elem.	37,387	-	15,181	-	-	-	-	120	-	-	52,688
01 Tebughna School	-	-	9	-	-	-	-	-	-	-	9
45 Tustumena Elem.	75,539	-	29,829	-	-	-	-	232	-	-	105,600
53 Voznesenka	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	67,831	-	24,166	-	-	-	-	426	-	-	92,423
81 Special Services	1,146,085	137,948	505,025	351,300	90,100	4,200	2,550	39,022	1,000	2,000	2,279,230
83 Districtwide Services	-	-	1,176,327	-	-	-	-	-	-	-	1,176,327
	<u>\$ 2,778,701</u>	<u>\$ 314,450</u>	<u>\$ 2,408,900</u>	<u>\$ 451,300</u>	<u>\$ 90,100</u>	<u>\$ 4,200</u>	<u>\$ 2,550</u>	<u>\$ 46,611</u>	<u>\$ 1,000</u>	<u>\$ 2,000</u>	<u>\$ 6,099,812</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4300 Support Services - Pupil

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 43,485	\$ 27,344	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	71,629
31 Chapman Elem.	-	44,199	27,401	-	-	-	-	550	-	-	72,150
32 Cooper Landing Elem.	-	2,205	1,305	-	-	-	-	25	-	-	3,535
68 Fireweed Academy	-	18,331	10,160	-	-	-	-	250	-	-	28,741
66 Homer Flex	-	2,200	1,303	-	-	-	-	100	-	-	3,603
06 Homer High	115,369	76,539	94,389	-	-	-	-	1,985	78	-	288,360
13 Homer Middle	44,201	41,880	40,461	-	-	-	-	750	-	-	127,292
35 Hope Elem./High	-	2,205	1,305	-	-	-	-	200	-	-	3,710
56 Kachemak Selo Elem./High	-	7,586	5,483	-	-	-	-	200	-	-	13,269
63 Kaleidoscope	-	50,325	29,480	-	-	-	100	750	-	-	80,655
48 K-Beach Elem.	-	46,205	28,008	-	-	-	-	1,023	-	-	75,236
67 Kenai Alternative	-	9,865	5,855	-	-	-	-	-	-	-	15,720
07 Kenai Central High	131,231	89,767	110,083	-	-	-	-	3,300	-	-	334,381
11 Kenai Middle	83,108	49,593	65,398	-	-	-	-	900	-	-	198,999
47 McNeil Canyon Elem.	-	19,116	11,362	-	-	-	-	300	-	-	30,778
37 Moose Pass Elem.	-	2,205	1,305	-	-	-	75	50	-	-	3,635
51 Mountain View Elem.	-	49,502	29,961	-	-	-	-	1,100	-	-	80,563
34 Nanwalek Elem./High	-	5,884	4,171	-	-	-	-	300	-	-	10,355
10 Nikiski Mid./Sr.	81,625	72,330	86,260	-	-	-	-	800	-	-	241,015
52 Nikiski North Star Elem.	-	36,231	24,991	-	-	-	-	600	-	-	61,822
38 Nikolaevsk Elem./High	-	6,957	4,974	-	-	-	-	300	-	-	12,231
02 Niniichik Elem./High	-	24,353	13,744	-	-	-	-	750	-	-	38,847
33 Paul Banks Elem.	-	36,231	24,991	-	-	-	-	500	-	-	61,722
40 Port Graham Elem./High	-	2,731	1,623	-	-	-	-	300	-	-	4,654
49 Razdolna Elem./High	-	5,884	4,171	-	-	-	-	50	-	-	10,105
46 Redoubt Elem.	-	49,306	28,945	-	-	-	-	500	-	-	78,751
16 River City Academy	29,743	7,765	16,899	-	-	-	-	200	-	-	54,607
42 Seward Elem.	-	46,205	28,008	-	-	-	-	600	-	-	74,813
08 Seward High	85,149	11,049	35,489	-	-	-	-	1,475	520	-	133,682
14 Seward Middle	-	26,522	16,473	-	-	-	-	350	-	-	43,345
05 Skyview High	120,102	82,402	100,782	-	-	-	-	2,264	-	-	305,550
43 Soldotna Elem.	-	34,094	19,241	-	-	-	-	700	-	-	54,035
09 Soldotna High	128,327	88,766	108,081	-	-	-	86	2,800	-	-	328,060
12 Soldotna Middle	126,220	57,121	82,075	-	-	-	-	1,150	-	-	266,566
64 Soldotna Montessori Charter	-	19,315	10,915	-	-	-	-	500	-	-	30,730
44 Sterling Elem.	-	8,368	8,111	-	-	-	-	500	-	-	16,979
03 Susan B English	-	5,461	3,246	-	-	-	-	100	-	-	8,807
01 Tebughna School	-	2,850	2,129	-	-	-	-	200	-	-	5,179
45 Tustumena Elem.	-	35,292	24,706	-	-	-	-	400	-	-	60,398
53 Voznesenka Elem./High	-	8,018	5,613	-	-	-	-	250	-	-	13,881
50 West Homer Elem.	-	33,624	20,853	-	-	-	-	600	-	-	55,077
83 Districtwide Services	-	-	872,707	-	-	-	-	-	-	-	872,707
85 Secondary Ed/Pupil Activity	89761	49,863	68,612	-	1,745	-	2,150	200	-	-	212,331
86 K-12/Assessment	117,308	780	49,549	-	22,000	-	-	1,400	-	-	191,037
87 Nursing Services	-	158,248	100,880	-	36,000	750	2,300	18,000	5,000	-	321,178
	<u>\$ 1,152,144</u>	<u>\$1,470,858</u>	<u>\$2,258,842</u>	<u>\$ -</u>	<u>\$ 59,745</u>	<u>\$ 750</u>	<u>\$ 4,711</u>	<u>\$ 48,072</u>	<u>\$ 5,598</u>	<u>\$ -</u>	<u>\$ 5,000,720</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4350 Support Services - Instruction

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.	\$ -	\$ 10,915	\$ 9,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 21,116
68 Fireweed Academy	-	5,103	4,621	-	-	-	-	-	-	-	-	9,724
06 Homer High	32,448	11,303	23,321	-	396	-	-	732	3,100	-	-	71,300
13 Homer Middle	-	12,190	10,751	-	-	-	-	750	2,000	-	-	25,691
63 Kaleidoscope Charter	25,000	32,606	50,081	-	-	-	-	-	2,500	-	-	110,187
48 K-Beach Elem.	30,845	11,303	23,088	-	-	-	-	-	2,600	-	-	67,836
07 Kenai Central High	27,361	13,672	23,296	-	-	-	-	-	8,960	-	-	73,289
11 Kenai Middle	27,361	13,672	23,296	-	-	-	-	-	5,000	-	-	69,329
47 McNeil Canyon Elem.	-	12,661	9,929	-	-	-	-	-	1,200	-	-	23,790
51 Mountain View Elem.	49,964	12,190	34,249	-	-	-	-	-	2,010	-	-	98,413
10 Nikiski Mid./Sr.	28,156	6,358	21,199	-	-	-	-	-	5,505	-	-	61,218
52 Nikiski North Star Elem.	-	13,169	11,046	-	-	-	-	-	250	-	-	24,465
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	800	-	-	800
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33 Paul Banks Elem.	-	12,661	9,929	-	-	-	-	-	500	-	-	23,090
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	32,913	14,770	24,438	-	-	-	-	-	3,350	-	-	75,471
42 Seward Elem.	24,982	13,031	22,754	-	-	-	-	-	3,100	-	-	63,867
08 Seward High	-	12,732	10,913	-	-	-	-	-	5,500	-	-	29,145
14 Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
05 Skyview High	27,362	12,190	22,849	-	-	-	-	-	5,845	-	-	68,246
43 Soldotna Elem.	-	13,863	11,256	-	-	-	-	-	3,000	-	-	28,119
09 Soldotna High	51,137	14,770	28,721	-	-	-	-	200	8,620	-	-	103,448
12 Soldotna Middle	-	22,606	20,962	-	-	-	-	-	6,500	-	-	50,068
64 Soldotna Montessori Charter	-	23,261	21,617	-	-	-	-	-	1,050	-	-	45,928
44 Sterling Elem.	-	9,690	9,030	-	-	-	-	-	1,500	-	-	20,220
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	12,173	9,782	-	-	-	-	-	2,100	-	-	24,055
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
50 West Homer Elem.	32,122	11,720	23,402	-	-	-	-	-	3,100	-	-	70,344
73 Asst Supt Instruction	20,000	-	1,909	33,000	13,632	-	-	24,900	10,500	-	-	103,941
83 Districtwide Services	82,890	390	599,881	62,000	-	-	-	-	-	-	-	745,161
84 Elementary Ed/Curriculum	537,444	89,551	247,628	-	41,691	-	2,050	12,850	8,860	600	-	940,674
85 Secondary Ed/Pupil Activity	112,117	33,690	57,872	-	13,000	500	2,300	3,850	3,500	1,500	-	228,329
86 K-12/Assessment	118,360	106,743	105,134	5,000	23,000	-	5,700	32,050	93,500	500	2,000	491,987
	<u>\$ 1,260,462</u>	<u>\$ 558,983</u>	<u>\$1,472,355</u>	<u>\$ 100,000</u>	<u>\$ 91,719</u>	<u>\$ 500</u>	<u>\$ 10,050</u>	<u>\$ 75,332</u>	<u>\$ 198,250</u>	<u>\$ 2,600</u>	<u>\$ 2,000</u>	<u>\$ 3,772,251</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4500 Supplies &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
31 Chapman Elem.	50,564	195	14,577	-	1,000	-	100	700	-	67,136
32 Cooper Landing Elem.	20,463	78	6,117	-	2,500	-	40	140	-	29,338
68 Fireweed Academy	90,852	-	29,474	-	-	-	200	-	-	120,526
66 Homer Flex	99,695	390	30,016	-	400	-	200	714	-	131,415
06 Homer High	211,705	780	62,074	-	5,850	-	2,104	2,042	-	284,555
13 Homer Middle	105,151	390	30,742	-	1,000	-	200	714	-	138,197
35 Hope Elem./High	18,595	78	5,844	-	3,300	-	40	700	-	28,557
56 Kachemak Selo Elem./High	51,731	195	14,033	-	600	-	100	700	-	67,359
63 Kaleidoscope Charter	107,016	-	31,056	-	1,000	-	450	500	-	140,022
48 K-Beach Elem.	199,716	780	60,473	-	750	-	400	1,479	-	263,598
67 Kenai Alternative	95,574	390	29,550	-	500	-	200	714	-	126,928
07 Kenai Central High	213,503	780	62,485	-	4,250	-	400	1,428	-	282,846
11 Kenai Middle	205,923	780	61,284	-	550	-	400	1,428	-	270,365
47 McNeil Canyon Elem.	62,053	195	15,363	-	1,000	-	100	700	-	79,411
37 Moose Pass Elem.	18,771	78	5,870	-	1,250	-	40	140	-	26,149
51 Mountain View Elem.	199,272	780	60,562	-	400	-	400	1,619	-	263,033
34 Nanwalek Elem./High	48,584	195	13,968	-	2,000	-	100	700	-	65,547
10 Nikiski Mid./Sr.	212,918	780	62,418	-	2,200	-	750	1,428	-	280,494
52 Nikiski North Star Elem.	102,282	390	30,259	-	750	-	200	700	-	134,581
38 Nikolaevsk Elem./High	52,864	195	14,643	-	1,500	-	100	714	-	70,016
02 Ninilchik Elem./High	101,194	390	30,293	-	1,350	-	200	714	-	134,141
33 Paul Banks Elem.	105,445	390	30,724	-	1,000	-	200	700	-	138,459
40 Port Graham Elem./High	48,242	195	14,643	-	3,000	-	100	350	-	66,530
49 Razdolna Elem./High	46,096	195	14,033	-	750	-	100	714	-	61,888
46 Redoubt Elem.	197,868	780	60,438	-	500	-	910	700	-	261,196
16 River City Academy	85,495	390	28,067	-	500	-	200	100	-	114,752
42 Seward Elem.	109,720	390	31,409	-	1,250	-	200	700	-	143,669
08 Seward High	108,519	390	31,387	-	2,000	-	200	714	-	143,210
14 Seward Middle	51,515	195	14,643	-	800	-	100	560	-	67,813
05 Skyview High	170,355	585	47,632	-	3,900	-	300	1,524	-	224,296
43 Soldotna Elem.	95,217	390	29,563	-	500	-	200	700	-	126,570
09 Soldotna High	220,927	780	63,122	-	3,950	-	400	1,647	-	290,826
12 Soldotna Middle	196,972	780	60,015	-	250	-	400	1,558	-	259,975
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	500	-	500
44 Sterling Elem.	105,176	390	31,023	-	325	-	200	560	-	137,674
03 Susan B English	48,227	180	14,641	-	5,000	-	100	350	-	68,498
01 Tebughna School	51,726	195	14,546	-	1,750	-	100	700	-	69,017
45 Tustumena Elem.	100,563	390	30,085	-	300	-	200	700	-	132,238
53 Voznesenka Elem./High	49,626	195	14,066	-	1,000	-	100	714	-	65,701
50 West Homer Elem.	100,132	390	30,190	-	1,000	-	200	700	-	132,612
83 Districtwide Services	-	-	1,602,605	-	-	-	-	-	-	1,602,605
	<u>\$ 4,160,247</u>	<u>\$ 15,039</u>	<u>\$ 2,833,933</u>	<u>\$ -</u>	<u>\$ 61,425</u>	<u>\$ -</u>	<u>\$ 10,934</u>	<u>\$ 32,165</u>	<u>\$ -</u>	<u>\$ 7,113,743</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4450 School Administration - Support

	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
Location	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 160,074	\$ 68,150	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 234,524
31 Chapman Elem.	46,405	30,087	-	105	1,000	150	200	465	-	78,412
32 Cooper Landing Elem.	31,467	23,643	-	-	20,200	-	200	-	-	75,510
68 Fireweed Academy	33,085	26,208	-	-	1,500	-	-	-	-	60,793
66 Homer Flex	31,467	23,643	-	-	4,200	236	400	-	-	59,946
06 Homer High	96,900	69,438	-	750	16,500	500	250	677	-	185,015
13 Homer Middle	47,310	30,361	-	-	1,500	673	3,000	613	-	83,457
35 Hope Elem./High	25,939	21,971	-	50	10,200	125	-	63	-	58,348
56 Kachemak Selo Elem./High	30,280	23,284	-	1,800	1,250	-	200	75	-	56,889
63 Kaleidoscope Charter	73,488	52,608	-	500	3,000	1,000	5,000	-	-	135,596
48 K-Beach Elem.	72,976	54,176	-	-	5,500	100	4,000	-	-	136,752
67 Kenai Alternative	39,246	27,922	-	-	4,700	-	275	150	-	72,293
07 Kenai Central High	123,990	85,657	-	750	15,500	375	4,800	2,918	-	233,990
11 Kenai Middle	79,615	56,185	-	200	2,500	750	450	1,000	-	140,700
15 Marathon School	-	-	-	-	3,100	-	-	-	-	3,100
47 McNeil Canyon Elem.	46,405	30,087	-	-	5,200	250	575	100	-	82,617
37 Moose Pass Elem.	30,956	23,488	-	-	20,200	-	50	113	-	74,807
51 Mountain View Elem.	77,105	55,424	-	-	1,500	100	8,950	750	-	143,829
34 Nanwalek Elem./High	29,120	22,933	-	-	120,200	150	700	4,680	-	177,783
10 Nikiski Mid./Sr.	84,814	59,842	-	250	11,500	967	735	2,925	-	161,033
52 Nikiski North Star Elem.	63,206	43,196	-	-	4,500	100	600	480	-	112,082
38 Nikolaevsk Elem./High	27,113	22,326	-	-	3,500	175	600	783	-	54,497
02 Ninilchik Elem./High	46,405	30,087	-	-	2,000	-	500	477	-	79,469
33 Paul Banks Elem.	47,310	30,361	-	-	5,200	150	500	472	-	83,993
40 Port Graham Elem./High	21,572	20,650	-	-	110,200	-	450	1,800	-	154,672
49 Razdolna Elem./High	29,120	22,933	-	-	1,250	-	75	-	-	53,378
46 Redoubt Elem.	77,848	55,650	-	-	1,500	1,650	1,300	521	-	138,469
16 River City Academy	27,183	22,348	-	250	700	250	250	264	-	51,245
42 Seward Elem.	63,246	43,207	-	-	20,500	307	2,980	365	-	130,605
08 Seward High	61,672	42,731	-	-	55,500	-	750	1,401	-	162,054
14 Seward Middle	28,270	22,676	-	-	40,500	285	500	1,735	-	93,966
05 Skyview High	91,320	63,737	-	400	3,500	-	3,130	512	-	162,599
43 Soldotna Elem.	63,246	43,207	-	-	1,500	150	750	326	-	109,179
09 Soldotna High	125,438	86,095	-	-	4,500	769	3,492	600	-	220,894
12 Soldotna Middle	82,274	56,989	-	400	2,500	457	2,500	739	-	145,859
64 Soldotna Montessori Charter	106,078	47,201	-	500	800	-	510	-	-	155,089
44 Sterling Elem.	34,964	26,627	-	-	5,500	-	1,500	150	-	68,741
03 Susan B English	40,607	26,408	-	-	12,200	-	500	2,362	-	82,077
01 Tebughna School	31,467	23,643	-	-	20,200	-	500	4,900	-	80,710
45 Tustumena Elem.	46,405	30,087	-	108	1,200	100	750	309	-	78,959
53 Voznesenka Elem./High	39,246	27,922	-	-	1,250	-	175	-	-	68,593
50 West Homer Elem.	47,310	30,361	-	-	1,500	100	885	-	-	80,156
83 DistictWide Services	-	337,845	-	-	-	-	-	-	-	337,845
96 Unallocated	13,608	4,117	-	-	-	-	-	-	-	17,725
	<u>\$2,375,550</u>	<u>\$ 1,945,511</u>	<u>\$ -</u>	<u>\$ 9,063</u>	<u>\$ 550,550</u>	<u>\$ 10,869</u>	<u>\$ 53,982</u>	<u>\$ 32,725</u>	<u>\$ -</u>	<u>\$ 4,978,250</u>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Tuition</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>&amp; Stipends</u>	<u>Expenses</u>		
70	Board Of Education	\$ -	\$ 32,316	\$ 82,429	\$ 70,000	\$ 48,250	\$ 1,000	\$ 5,000	\$ 4,500	\$ 33,600	\$ 30,000	\$ 1,000	\$ 308,095
71	Office Of Superintendent	152,704	94,402	89,491	21,500	30,100	11,500	6,200	16,250	-	6,000	2,500	430,647
73	Asst Supt Instruction	125,958	60,635	67,969	-	15,500	3,050	100	1,750	-	1,000	-	275,962
83	DistictWide Services	-	-	132,860	-	-	-	-	-	-	-	-	132,860
		<u>\$ 278,662</u>	<u>\$ 187,353</u>	<u>\$ 372,749</u>	<u>\$ 91,500</u>	<u>\$ 93,850</u>	<u>\$ 15,550</u>	<u>\$ 11,300</u>	<u>\$ 22,500</u>	<u>\$ 33,600</u>	<u>\$ 37,000</u>	<u>\$ 3,500</u>	<u>\$ 1,147,564</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4550 District Administration - Support

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Insurance	Supplies	Other	Indirect	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Services	Services	Premiums	& Materials	Expenses	Costs		
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,092	\$ -	\$ 95,092
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	50,305	-	50,305
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	121,899	-	121,899
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	93,840	-	93,840
72 Asst Supt Instructional Svcs	-	157,220	71,666	-	10,000	5,250	15,250	804,155	2,250	1,125	-	-	1,066,916
74 Fiscal Services	-	585,985	327,432	60,000	20,250	15,000	10,500	-	10,500	2,500	(200,000)	-	832,167
75 Planning & Operations	5,834	205,192	110,118	-	6,450	760	350	-	3,500	670	-	5,865	338,739
76 Purchasing & Warehouse	-	371,209	232,354	-	3,475	1,754	15,100	-	48,010	1,200	(200,000)	2,000	475,102
77 Human Resources	128,512	445,117	278,619	52,200	55,625	6,050	60,200	-	24,590	47,000	(100,000)	1,000	998,913
78 Information Services	-	583,114	288,125	10,000	10,000	5,200	191,943	-	141,650	1,600	(200,000)	56,000	1,087,632
83 Districtwide Services	-	-	361,822	-	-	-	-	-	-	-	-	-	361,822
96 Unallocated	-	-	-	-	-	-	-	-	-	21,520	-	18,750	40,270
	<u>\$ 134,346</u>	<u>\$2,347,837</u>	<u>\$ 1,670,136</u>	<u>\$ 122,200</u>	<u>\$ 105,800</u>	<u>\$ 34,014</u>	<u>\$ 293,343</u>	<u>\$ 804,155</u>	<u>\$ 230,500</u>	<u>\$ 75,615</u>	<u>\$ (338,864)</u>	<u>\$ 83,615</u>	<u>\$ 5,562,697</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4600 Operation of Plant

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
Location	Non-Certified Salaries	Employee Benefits	Staff Travel	Utility Services	Energy	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 31,558	\$ 25,618	\$ -	\$ 1,500	\$ 37,450	\$ 18,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 118,126
31 Chapman Elem.	41,107	28,485	-	11,100	63,837	175	-	2,700	-	-	147,404
80 Connections	8,804	6,676	-	-	-	-	-	500	-	-	15,980
32 Cooper Landing Elem.	6,826	10,089	-	448	22,749	175	-	1,100	-	-	41,387
68 Fireweed Academy	26,990	12,103	-	3,350	42,250	50,520	-	5,000	-	-	140,213
66 Homer Flex	18,571	13,644	-	1,350	7,935	125	-	1,100	-	-	42,725
06 Homer High	174,756	133,110	400	57,984	664,550	2,000	-	25,923	-	-	1,058,723
13 Homer Middle	82,898	57,178	-	12,900	148,000	7,159	-	7,932	-	-	316,067
35 Hope Elem./High	16,732	13,086	-	249	46,250	175	-	1,337	-	-	77,829
56 Kachemak Selo Elem./High	26,413	20,028	-	3,320	15,000	48,759	-	1,100	-	-	114,620
63 Kaleidoscope Charter	76,867	54,487	-	5,500	77,500	30,555	-	8,500	-	-	253,409
48 K-Beach Elem.	107,352	80,624	-	4,400	108,713	760	-	9,327	-	-	311,176
67 Kenai Alternative	35,784	26,874	-	2,688	56,000	275	-	1,220	-	-	122,841
07 Kenai Central High	256,413	181,887	-	22,330	478,410	2,000	-	32,665	-	-	973,705
11 Kenai Middle	135,522	97,171	-	8,906	184,696	500	-	10,459	-	-	437,254
47 McNeil Canyon Elem.	48,103	38,626	-	1,800	122,000	175	-	3,242	-	-	213,946
37 Moose Pass Elem.	17,608	13,352	-	1,792	39,149	175	-	1,100	-	-	73,176
51 Mountain View Elem.	125,748	94,214	100	10,000	110,691	250	-	10,835	-	-	351,838
34 Nanwalek Elem./High	30,000	25,125	500	6,000	77,936	6,275	-	1,843	-	-	147,679
10 Nikiski Mid./Sr.	159,897	112,565	-	11,214	321,314	2,000	-	17,750	-	-	624,740
52 Nikiski North Star Elem.	98,953	78,084	250	5,863	131,441	500	-	8,650	-	-	323,741
38 Nikolaevsk Elem./High	41,766	28,684	-	3,370	41,985	175	-	2,938	200	-	119,118
02 Ninilchik Elem./High	72,024	53,888	50	2,154	127,925	500	-	7,905	-	-	264,446
33 Paul Banks Elem.	62,654	43,028	-	9,048	145,200	575	-	3,593	-	-	264,098
40 Port Graham Elem./High	14,566	12,432	-	1,000	84,233	10,325	-	1,919	-	-	124,475
49 Razdolna Elem./High	19,011	15,862	-	2,812	16,000	29,170	-	1,100	-	-	83,955
46 Redoubt Elem.	113,613	82,518	-	7,975	96,614	500	-	9,612	-	-	310,832
16 River City Academy	-	-	-	127	-	250	-	1,100	-	-	1,477
42 Seward Elem.	107,589	80,697	500	8,700	164,223	550	-	8,068	-	-	370,327
08 Seward High	104,447	71,716	500	51,000	383,450	2,000	-	12,978	-	-	626,091
14 Seward Middle	59,368	42,034	450	5,700	154,000	250	-	5,528	-	-	267,330
05 Skyview High	190,945	129,982	-	10,450	371,506	2,224	-	16,883	-	-	721,990
43 Soldotna Elem.	84,884	65,804	-	5,399	82,270	350	-	5,364	-	-	244,071
09 Soldotna High	203,770	149,911	50	20,383	395,776	2,275	-	27,613	-	-	799,778
12 Soldotna Middle	119,679	92,378	100	8,955	172,121	500	-	10,952	-	-	404,685
64 Soldotna Montessori Charter	34,089	26,341	-	1,500	30,000	-	-	2,000	-	-	93,930
44 Sterling Elem.	63,045	51,171	75	4,700	74,941	275	-	3,541	-	-	197,748
03 Susan B English	73,924	54,463	-	16,515	247,000	1,037	-	8,842	-	-	401,781
01 Tebughna School	33,850	26,291	250	21,360	106,000	3,380	-	3,572	-	-	194,703
45 Tustumena Elem.	69,614	53,158	50	1,900	91,273	175	-	4,621	-	-	220,791
53 Voznesenka Elem./High	23,581	19,171	-	5,307	26,200	69,750	-	1,100	-	-	145,109
50 West Homer Elem.	101,024	78,710	-	11,882	184,000	450	-	5,198	-	-	381,264
72 Asst Supt Instructional Svcs	-	-	500	-	12,716	240,250	-	9,375	-	-	262,841
75 Planning & Operations	-	-	2,700	-	-	-	-	15,000	-	-	17,700
76 Purchasing & Warehouse	-	-	-	5,300	118,000	-	-	2,500	-	-	125,800
77 Human Resources	413,165	100,186	1,000	-	-	-	-	-	-	-	514,351
83 Districtwide Services	-	489,094	-	-	81,145	7,168,015	525,873	-	-	-	8,264,127
96 Unallocated	-	-	-	33,810	373,715	186,239	-	-	-	-	593,764
	<u>\$3,533,510</u>	<u>\$2,890,545</u>	<u>\$ 7,475</u>	<u>\$ 412,041</u>	<u>\$ 6,336,164</u>	<u>\$ 7,889,768</u>	<u>\$ 525,873</u>	<u>\$ 327,585</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$21,923,161</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund  
FUNCTION - 4700 Pupil Activity

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 562	\$ -	\$ -	\$ 32,762	\$ -	\$ 1,500	\$ 3,645	\$ -	\$ 42,573
31 Chapman Elem.	12,602	4,867	2,155	-	-	-	-	-	-	-	19,624
80 Connections	-	-	-	-	-	-	-	-	-	2,688	2,688
32 Cooper Landing Elem.	1,627	45	233	-	-	-	-	-	-	-	1,905
66 Homer Flex	852	148	124	-	-	-	-	-	-	274	1,398
06 Homer High	81,220	87,638	24,928	-	-	500	-	17,500	80	3,728	215,594
13 Homer Middle	17,146	7,478	2,924	-	-	-	-	-	-	-	27,548
35 Hope Elem./High	1,641	59	235	-	-	-	-	-	-	85	2,020
56 Kachemak Selo Elem./High	920	216	134	-	-	-	-	-	-	147	1,417
48 K-Beach Elem.	4,076	1,177	602	-	-	-	-	-	-	-	5,855
67 Kenai Alternative	965	261	142	-	-	-	-	-	-	672	2,040
07 Kenai Central High	146,599	39,604	31,714	-	-	-	-	17,500	100	4,969	240,486
11 Kenai Middle	27,235	5,002	4,083	-	-	-	-	-	-	-	36,320
47 McNeil Canyon Elem.	2,489	468	363	-	-	-	-	-	-	-	3,320
37 Moose Pass Elem.	1,641	59	235	-	-	-	-	-	-	-	1,935
51 Mountain View Elem.	4,353	1,454	646	-	-	-	-	-	-	-	6,453
34 Nanwalek Elem/High	1,870	4,682	621	-	-	-	-	-	-	140	7,313
10 Nikiski Mid./Sr.	121,488	21,090	24,379	-	50	-	-	12,500	668	2,366	182,541
52 Nikiski North Star Elem.	3,999	1,100	590	-	-	1,100	-	-	-	-	5,689
38 Nikolaevsk Elem./High	14,697	18,300	3,509	-	-	-	-	-	-	405	36,911
02 Ninilichik Elem./High	24,797	24,885	5,422	-	400	-	-	-	-	803	56,307
33 Paul Banks Elem.	1,379	675	207	-	-	-	-	-	-	-	2,261
40 Port Graham Elem./High	1,681	99	242	-	-	-	-	-	-	292	2,314
49 Razdolna Elem./High	1,812	230	262	-	-	-	-	-	-	327	2,631
46 Redoubt Elem.	4,065	1,166	600	-	-	-	-	-	-	-	5,831
16 River City Academy	704	-	100	-	-	-	-	-	-	-	804
42 Seward Elem.	3,910	1,011	576	-	-	-	-	-	-	-	5,497
08 Seward High	72,118	34,532	16,244	-	-	-	-	12,500	40	1,946	137,380
14 Seward Middle	11,955	10,375	2,485	-	-	-	-	-	-	-	24,815
05 Skyview High	117,061	48,418	28,618	-	700	-	-	12,500	100	3,390	210,787
43 Soldotna Elem.	2,976	1,833	510	-	-	-	-	-	-	-	5,319
09 Soldotna High	110,660	63,247	26,269	-	1,000	-	-	17,500	80	4,822	223,578
12 Soldotna Middle	31,782	18,777	5,799	-	-	-	-	-	-	-	56,358
44 Sterling Elem.	3,207	747	469	-	-	-	-	-	-	-	4,423
03 Susan B English	16,681	24,414	4,314	-	-	-	-	-	-	377	45,786
01 Tebughna School	3,519	1,672	628	-	-	-	-	-	-	85	5,904
45 Tustumena Elem.	3,075	615	449	-	-	-	-	-	-	-	4,139
53 Voznesenka Elem./High	3,640	10,848	1,362	-	-	-	-	-	-	566	16,416
50 West Homer Elem.	3,681	782	540	-	-	-	-	-	-	-	5,003
73 Asst Supt Instruction	14,063	-	2,012	-	-	-	-	-	-	-	16,075
83 Districtwide Services	7,911	-	346,593	-	-	275,000	-	-	-	10,000	639,504
85 Secondary Ed/Pupil Activity	-	-	-	-	-	1,750	100	500	7,500	-	9,850
	<u>\$ 889,833</u>	<u>\$ 438,342</u>	<u>\$ 541,880</u>	<u>\$ -</u>	<u>\$ 2,150</u>	<u>\$ 310,012</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 12,213</u>	<u>\$ 38,082</u>	<u>\$ 2,324,612</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund  
FUNCTION - 4900 Transfer To Other Funds

<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districwide Services	<u>775,000</u>	<u>775,000</u>
	<u>\$ 775,000</u>	<u>\$ 775,000</u>

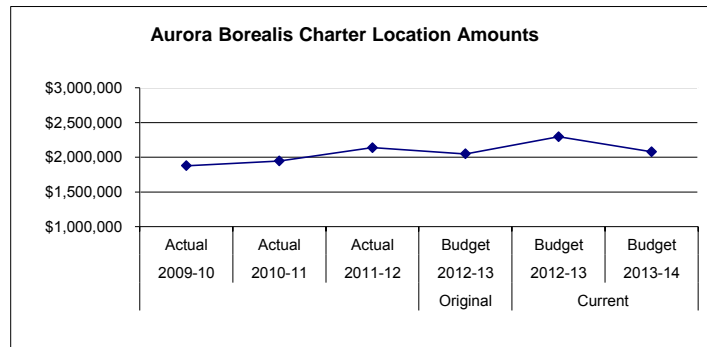
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 65 Aurora Borealis Charter School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 987,098	\$ 1,033,687	\$ 956,343	3100 Certified Salaries	\$ 984,436	\$ 984,436	\$ 959,526	\$ (24,910)	(3)
182,677	194,718	219,186	3200 Non-Certified Salaries	236,712	236,712	247,351	10,639	4
398,487	410,146	452,176	3500 Employee Benefits	490,577	490,577	525,758	35,181	7
<u>1,568,262</u>	<u>1,638,551</u>	<u>1,627,705</u>	Subtotal - Personnel Services	<u>1,711,725</u>	<u>1,711,725</u>	<u>1,732,635</u>	<u>20,910</u>	1
17,241	16,347	34,001	4100 Professional-Technical Services	18,000	19,565	18,000	(1,565)	(8)
2,193	4,375	5,798	4200 Travel	12,284	15,342	7,000	(8,342)	(54)
31,921	25,046	19,287	4250 Student Travel	40,334	42,762	42,762	-	-
3,817	3,485	3,757	4300 Utility Services	6,300	6,300	2,800	(3,500)	(56)
31,569	32,052	31,966	4350 Energy	42,700	42,700	37,450	(5,250)	(12)
73,289	38,108	30,747	4400 Purchased Services	33,860	36,460	30,500	(5,960)	(16)
53,669	72,634	117,629	4500 Supplies and Materials	69,000	73,278	71,295	(1,983)	(3)
90	720	199	4900 Other Expenses	13,039	242,485	41,418	(201,067)	(83)
88,620	86,406	100,639	4950 Indirect Costs	93,687	93,687	95,092	1,405	1
<u>302,409</u>	<u>279,173</u>	<u>344,023</u>	Subtotal - Other	<u>329,204</u>	<u>572,579</u>	<u>346,317</u>	<u>(226,262)</u>	(40)
<u>7,674</u>	<u>27,584</u>	<u>166,150</u>	5100 Equipment	<u>7,300</u>	<u>10,300</u>	<u>-</u>	<u>(10,300)</u>	-
<u>\$ 1,878,345</u>	<u>\$ 1,945,308</u>	<u>\$ 2,137,878</u>	Location Totals	<u>\$ 2,048,229</u>	<u>\$ 2,294,604</u>	<u>\$ 2,078,952</u>	<u>\$ (215,652)</u>	(9)



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education that includes Latin. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 65 Aurora Borealis Charter School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
182.00	183.00	194.00	Enrollment in ADM (K-8)	185.00	186.00	185.00

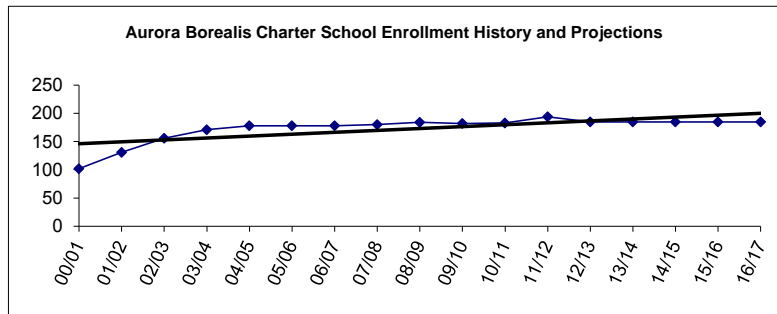
**FTE's Included In Current Budget**

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.75	11.50	11.75	Teacher (Includes Quest)	11.75	11.75	12.24
0.15	0.15	0.30	Specialist*	0.30	0.29	0.29
-	-	-	Special Ed Teacher**	-	-	-
<u>12.39</u>	<u>12.14</u>	<u>12.54</u>	Certified Subtotal	<u>12.54</u>	<u>12.53</u>	<u>13.02</u>
0.08	-	-	Special Ed Aide	-	0.02	0.02
3.14	3.26	3.13	Aide	3.13	3.25	3.25
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.25	1.25	1.38	Support	1.38	1.38	1.38
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.35</u>	<u>6.39</u>	<u>6.39</u>	Classified Subtotal	<u>6.39</u>	<u>6.53</u>	<u>6.53</u>
<u>18.74</u>	<u>18.53</u>	<u>18.93</u>	Total	<u>18.93</u>	<u>19.06</u>	<u>19.55</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

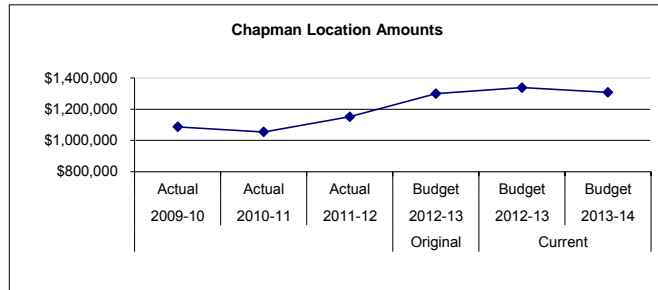


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 31 Chapman Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 603,767	\$ 530,466	\$ 567,156	3100 Certified Salaries	\$ 711,016	\$ 733,654	\$ 689,091	\$ (44,563)	(6)
112,997	118,383	142,426	3200 Non-Certified Salaries	144,098	144,735	151,311	6,576	5
259,007	219,652	275,894	3500 Employee Benefits	352,302	364,357	373,650	9,293	3
<u>975,771</u>	<u>868,501</u>	<u>985,476</u>	Subtotal - Personnel Services	<u>1,207,416</u>	<u>1,242,746</u>	<u>1,214,052</u>	<u>(28,694)</u>	(2)
-	-	-	4100 Professional-Technical Services	400	400	-	(400)	(100)
697	981	2,321	4200 Travel	1,000	1,105	1,105	-	-
-	1,950	1,006	4250 Student Travel	-	2,141	-	(2,141)	(100)
10,724	11,659	11,092	4300 Utility Services	7,075	7,075	12,100	5,025	71
78,516	103,056	72,849	4350 Energy	66,049	63,837	63,837	-	-
2,322	2,354	2,390	4400 Purchased Services	1,903	2,153	1,804	(349)	(16)
18,445	31,580	75,253	4500 Supplies and Materials	15,142	17,619	14,164	(3,455)	(20)
725	693	700	4900 Other Expenses	1,145	1,145	1,165	20	2
<u>111,429</u>	<u>152,273</u>	<u>165,611</u>	Subtotal - Other	<u>92,714</u>	<u>95,475</u>	<u>94,175</u>	<u>(1,300)</u>	(1)
407	33,259	344	5100 Equipment	-	-	-	-	-
<u>\$ 1,087,607</u>	<u>\$ 1,054,033</u>	<u>\$ 1,151,431</u>	Location Totals	<u>\$ 1,300,130</u>	<u>\$ 1,338,221</u>	<u>\$ 1,308,227</u>	<u>\$ (29,994)</u>	(2)



Chapman Elementary School, located in Anchor Point, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1982. The facility was originally built to house 225 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 16 miles northwest of Homer.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 31 Chapman Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
92.00	101.00	123.00	Enrollment in ADM (7-12)	113.00	115.00	105.00

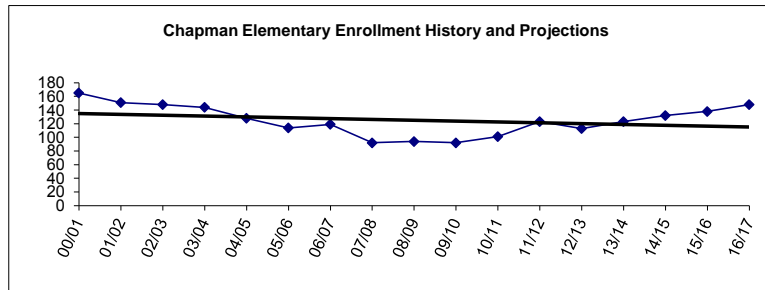
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	5.50	6.00	Teacher (Includes Quest)	8.00	8.50	8.00
0.40	0.40	0.40	Specialist*	0.40	0.50	0.50
1.00	1.00	1.00	Special Ed Teacher**	2.00	2.00	2.00
<u>9.40</u>	<u>7.40</u>	<u>7.90</u>	Certified Subtotal	<u>10.90</u>	<u>11.50</u>	<u>11.00</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.73</u>	<u>2.73</u>	<u>3.26</u>	Classified Subtotal	<u>3.26</u>	<u>3.26</u>	<u>3.26</u>
<u>12.13</u>	<u>10.13</u>	<u>11.16</u>	Total	<u>14.16</u>	<u>14.76</u>	<u>14.26</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

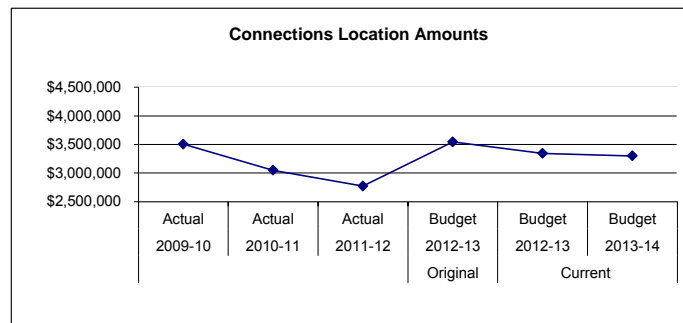


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 734,330	\$ 886,614	\$ 806,438	3100 Certified Salaries	\$ 828,558	\$ 696,880	\$ 835,816	\$ 138,936	20
295,621	286,508	311,854	3200 Non-Certified Salaries	333,640	314,703	347,679	32,976	10
430,038	476,849	482,615	3500 Employee Benefits	524,127	471,944	562,287	90,343	19
<u>1,459,989</u>	<u>1,649,971</u>	<u>1,600,907</u>	Subtotal - Personnel Services	<u>1,686,325</u>	<u>1,483,527</u>	<u>1,745,782</u>	<u>262,255</u>	18
33,512	38,202	30,369	4100 Professional-Technical Services	30,000	49,950	50,000	50	0
5,868	5,716	5,819	4200 Travel	5,400	5,400	9,400	4,000	74
10,534	8,462	9,243	4300 Utility Services	9,000	8,950	9,200	250	3
227,279	210,999	227,968	4400 Purchased Services	211,119	273,470	241,300	(32,170)	(12)
1,166,909	1,043,039	830,667	4500 Supplies and Materials	1,399,050	1,315,377	1,040,880	(274,497)	(21)
4,837	4,622	4,306	4900 Other Expenses	4,394	5,019	4,402	(617)	(12)
<u>1,448,939</u>	<u>1,311,040</u>	<u>1,108,372</u>	Subtotal - Other	<u>1,658,963</u>	<u>1,658,166</u>	<u>1,355,182</u>	<u>(302,984)</u>	(18)
<u>595,567</u>	<u>88,096</u>	<u>64,555</u>	5100 Equipment	<u>200,900</u>	<u>203,900</u>	<u>200,000</u>	<u>(3,900)</u>	(2)
<u>\$ 3,504,495</u>	<u>\$ 3,049,107</u>	<u>\$ 2,773,834</u>	Location Totals	<u>\$ 3,546,188</u>	<u>\$ 3,345,593</u>	<u>\$ 3,300,964</u>	<u>\$ (44,629)</u>	(1)



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 900 students enrolled, with traditional school students also taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
1,062.00	975.00	901.00	Enrollment in ADM (9-12)	833.00	918.00	857.00

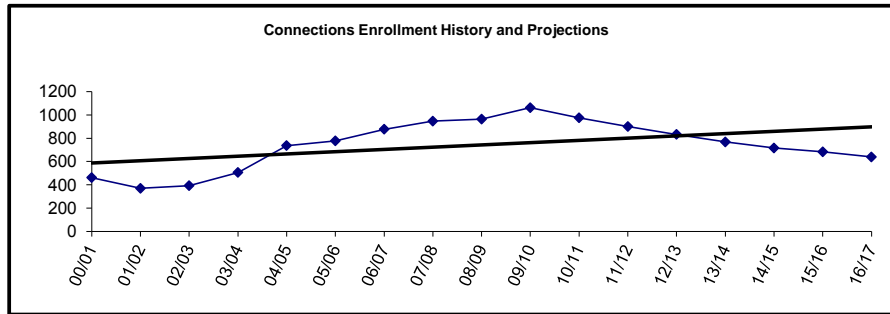
**FTE's Included in Current Budget**

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	11.75	10.00	Teacher (Includes Quest)	10.00	9.40	10.00
-	-	-	Specialist*	-	-	-
-	0.75	1.25	Special Ed Teacher**	1.25	-	1.40
11.00	13.50	12.25	Certified Subtotal	12.25	10.40	12.40
-	-	-	Special Ed Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.50	8.50	8.25	Support	8.25	8.25	8.25
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
8.75	8.75	8.50	Classified Subtotal	8.50	8.50	8.50
19.75	22.25	20.75	Total	20.75	18.90	20.90

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

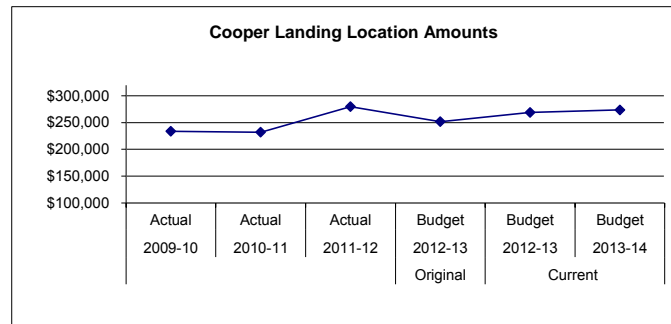


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 32 Cooper Landing School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 82,741	\$ 81,995	\$ 95,052	3100 Certified Salaries	\$ 91,719	\$ 91,662	\$ 94,606	\$ 2,944	3
42,108	40,050	44,577	3200 Non-Certified Salaries	45,119	49,560	51,019	1,459	3
63,341	48,786	67,418	3500 Employee Benefits	65,175	70,134	78,290	8,156	12
<u>188,190</u>	<u>170,831</u>	<u>207,047</u>	Subtotal - Personnel Services	<u>202,013</u>	<u>211,356</u>	<u>223,915</u>	<u>12,559</u>	<u>6</u>
2,131	1,773	397	4200 Travel	2,500	1,214	2,500	1,286	106
20,831	29,017	20,905	4300 Utility Services	20,622	20,622	20,648	26	0
19,567	20,143	20,372	4350 Energy	23,098	22,749	22,749	-	-
510	340	321	4400 Purchased Services	624	612	686	74	12
2,247	5,855	26,820	4500 Supplies and Materials	2,391	11,270	2,889	(8,381)	(74)
227	227	140	4900 Other Expenses	227	227	140	(87)	(38)
<u>45,513</u>	<u>57,355</u>	<u>68,955</u>	Subtotal - Other	<u>49,462</u>	<u>56,694</u>	<u>49,612</u>	<u>(7,082)</u>	<u>(12)</u>
-	3,980	3,515	5100 Equipment	-	800	-	(800)	-
<u>\$ 233,703</u>	<u>\$ 232,166</u>	<u>\$ 279,517</u>	Location Totals	<u>\$ 251,475</u>	<u>\$ 268,850</u>	<u>\$ 273,527</u>	<u>\$ 4,677</u>	<u>2</u>



Cooper Landing School is a small K-12 school in Cooper Landing, Alaska. While the school is located on the main road system, it still has a rural flavor as a result of its relative isolation from the larger cities of Soldotna and Seward. The school was originally constructed in 1972 to serve 50 students. Renovations over the years enlarged the school from a one-room schoolhouse to a three-classroom building with a gym and locker rooms. The original schoolhouse was recently donated by the Borough to the Cooper Landing Historical Society who has transformed it into a local museum housing a variety of artifacts and a brown bear skeleton articulated by the students. The staff and parents of Cooper Landing School strive to provide the students with well-rounded experiences in academic, artistic, and physical arenas to prepare them for life beyond the school doors. Ranging from ongoing scientific studies, to musical and dramatic performances, cross country skiing and snowshoeing on the school trails, children at Cooper Landing School enjoy an educational environment that is both challenging and nurturing.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 32 Cooper Landing School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
6.00	10.00	10.00	Enrollment in ADM (K-8)	10.00	12.00	15.00

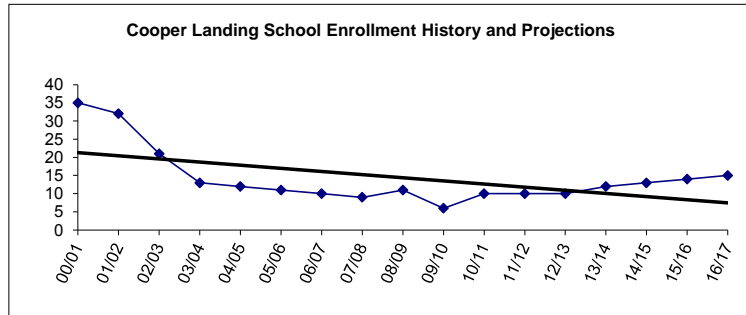
**FTE's Included In Current Budget**

0.20	0.13	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.13</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
-	-	-	Aide	-	0.50	0.44
0.05	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.38	0.50	Custodian	0.50	0.25	0.50
<u>1.43</u>	<u>1.30</u>	<u>1.42</u>	Classified Subtotal	<u>1.42</u>	<u>1.67</u>	<u>1.86</u>
<u>2.63</u>	<u>2.43</u>	<u>2.62</u>	Total	<u>2.62</u>	<u>2.87</u>	<u>3.06</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

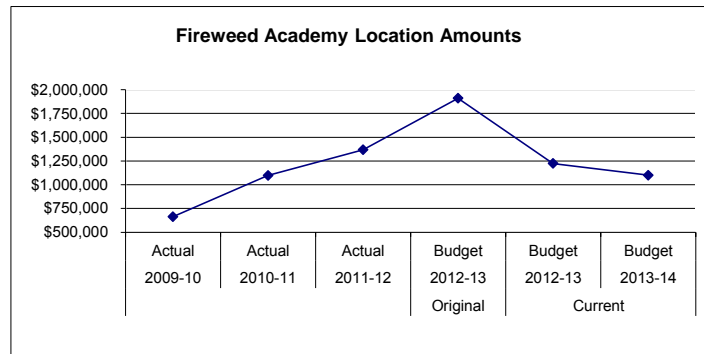


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 68 Fireweed Academy Charter

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 315,684	\$ 467,449	\$ 573,790	3100 Certified Salaries	\$ 617,078	\$ 592,315	\$ 437,755	\$ (154,560)	(26)
85,664	138,349	181,739	3200 Non-Certified Salaries	182,087	125,143	172,990	47,847	38
171,069	247,834	316,011	3500 Employee Benefits	343,667	329,301	313,346	(15,955)	(5)
<u>572,417</u>	<u>853,632</u>	<u>1,071,540</u>	Subtotal - Personnel Services	<u>1,142,832</u>	<u>1,046,759</u>	<u>924,091</u>	<u>(122,668)</u>	<u>(12)</u>
-	-	1,872	4100 Professional-Technical Services	-	970	250	(720)	(74)
2,354	529	2,102	4200 Travel	1,800	300	-	(300)	(100)
2,364	-	16,547	4250 Student Travel	-	-	-	-	-
3,267	5,033	6,725	4300 Utility Services	8,200	5,385	4,850	(535)	(10)
25,637	39,619	42,889	4350 Energy	52,000	42,250	42,250	-	-
10,581	124,990	60,245	4400 Purchased Services	68,595	58,642	51,020	(7,622)	(13)
13,611	21,961	52,564	4500 Supplies and Materials	20,280	14,033	23,939	9,906	71
-	175	249	4900 Other Expenses	529,941	1,557	3,089	1,532	98
31,278	49,411	64,371	4950 Indirect Costs	87,413	49,876	50,305	429	1
<u>89,092</u>	<u>241,718</u>	<u>247,564</u>	Subtotal - Other	<u>768,229</u>	<u>173,013</u>	<u>175,703</u>	<u>2,690</u>	<u>2</u>
<u>1,530</u>	<u>1,094</u>	<u>48,333</u>	5100 Equipment	-	4,280	-	(4,280)	-
<u>\$ 663,039</u>	<u>\$ 1,096,444</u>	<u>\$ 1,367,437</u>	Location Totals	<u>\$ 1,911,061</u>	<u>\$ 1,224,052</u>	<u>\$ 1,099,794</u>	<u>\$ (124,258)</u>	<u>(10)</u>



Fireweed Academy, located in Homer, Alaska, is housed at two sites: West Homer Elementary School and 813 East End Road. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Formerly known as the Homer Charter School, Fireweed Academy enrolls students in grades K-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 68 Fireweed Academy Charter

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
75.00	115.00	130.00	Enrollment in ADM (3-8)	152.00	108.00	107.00

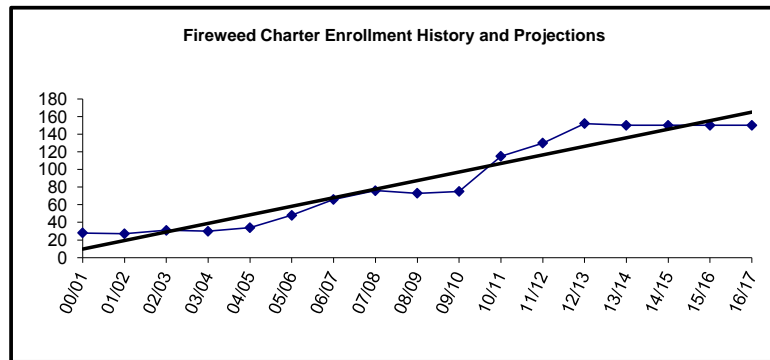
**FTE's Included In Current Budget**

-	-	-	Administrator	-	1.00	1.00
4.75	6.35	6.75	Teacher (Includes Quest)	6.50	7.35	7.35
0.15	0.15	0.15	Specialist*	0.15	0.13	0.13
0.25	0.40	0.75	Special Ed Teacher**	1.00	1.00	1.00
<u>5.15</u>	<u>6.90</u>	<u>7.65</u>	Certified Subtotal	<u>7.65</u>	<u>9.48</u>	<u>9.48</u>
-	-	1.76	Special Ed Aide	1.76	1.76	1.76
0.88	2.64	2.39	Aide	2.39	1.45	1.45
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
-	0.25	0.25	Custodian	0.25	0.25	0.25
<u>2.20</u>	<u>4.21</u>	<u>5.72</u>	Classified Subtotal	<u>5.72</u>	<u>4.78</u>	<u>4.78</u>
<u>7.35</u>	<u>11.11</u>	<u>13.37</u>	Total	<u>13.37</u>	<u>14.26</u>	<u>14.26</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

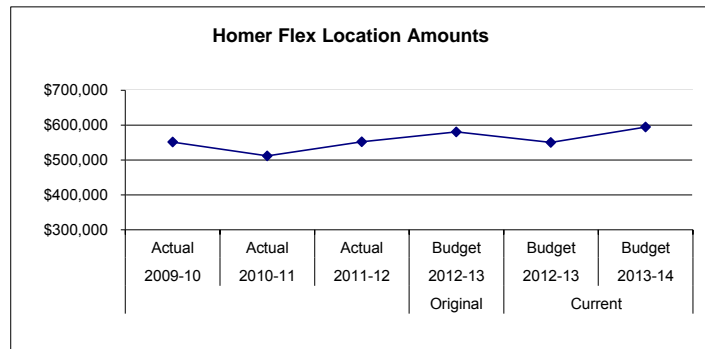


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 66 Homer Flex High School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 311,892	\$ 290,700	\$ 298,258	3100 Certified Salaries	\$ 320,927	\$ 309,052	\$ 333,058	\$ 24,006	8
64,852	68,493	69,578	3200 Non-Certified Salaries	78,247	68,103	70,232	2,129	3
135,217	127,336	139,956	3500 Employee Benefits	159,052	150,974	167,853	16,879	11
<u>511,961</u>	<u>486,529</u>	<u>507,792</u>	Subtotal - Personnel Services	<u>558,226</u>	<u>528,129</u>	<u>571,143</u>	<u>43,014</u>	<u>8</u>
-	-	942	4100 Professional-Technical Services	-	-	-	-	-
261	353	518	4200 Travel	500	500	500	-	-
-	-	74	4250 Student Travel	-	-	-	-	-
6,211	5,828	8,362	4300 Utility Services	5,725	5,564	5,550	(14)	(0)
6,370	7,862	8,872	4350 Energy	7,214	7,214	7,935	721	10
1,180	1,040	689	4400 Purchased Services	935	1,021	1,033	12	1
24,151	6,764	23,905	4500 Supplies and Materials	6,878	6,903	6,835	(68)	(1)
723	1,509	945	4900 Other Expenses	957	972	988	16	2
<u>38,896</u>	<u>23,356</u>	<u>44,307</u>	Subtotal - Other	<u>22,209</u>	<u>22,174</u>	<u>22,841</u>	<u>667</u>	<u>3</u>
133	1,866	-	5100 Equipment	-	-	-	-	-
<u>\$ 550,990</u>	<u>\$ 511,751</u>	<u>\$ 552,099</u>	Location Totals	<u>\$ 580,435</u>	<u>\$ 550,303</u>	<u>\$ 593,984</u>	<u>\$ 43,681</u>	<u>8</u>



Homer Flex Alternative High School was started in 1990 to serve the needs of young people who had not been able to find success in the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. We partner with social service and mental health agencies and community employers. Homer Flex has implemented a standards/performance-based model of instructional delivery. Students have an opportunity to earn their high school diploma through a set of performance-based standards. While students become proficient at each set of eight standards, they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses an entrepreneurship, Flexwood. Students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. Located in Homer, Alaska, Homer Flex is housed in a building purchased in 1999. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Students in grades 9-12 are enrolled.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 66 Homer Flex High School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
37.00	25.00	37.00	Enrollment in ADM (9-12)	35.00	33.00	36.00

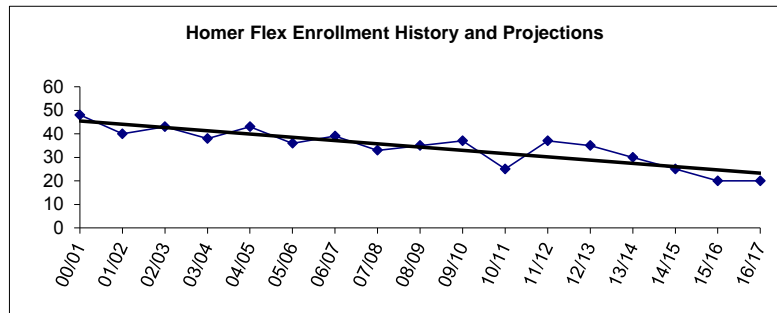
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
-	-	-	Specialist*	-	0.03	0.03
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.25</u>	<u>4.03</u>	<u>4.28</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.86</u>	<u>1.86</u>	<u>1.86</u>	Classified Subtotal	<u>1.86</u>	<u>1.86</u>	<u>1.86</u>
<u><u>5.86</u></u>	<u><u>5.86</u></u>	<u><u>5.86</u></u>	Total	<u><u>6.11</u></u>	<u><u>5.89</u></u>	<u><u>6.14</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

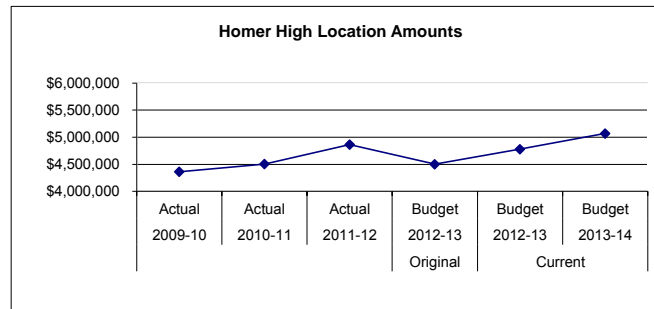


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 06 Homer High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,928,343	\$ 1,992,378	\$ 2,136,122	3100 Certified Salaries	\$ 2,062,420	\$ 2,141,020	\$ 2,187,295	\$ 46,275	2
664,331	651,598	623,004	3200 Non-Certified Salaries	646,853	686,533	723,849	37,316	5
1,033,331	998,573	1,086,731	3500 Employee Benefits	1,125,778	1,209,218	1,291,125	81,907	7
<u>3,626,005</u>	<u>3,642,549</u>	<u>3,845,857</u>	Subtotal - Personnel Services	<u>3,835,051</u>	<u>4,036,771</u>	<u>4,202,269</u>	<u>165,498</u>	<u>4</u>
-	-	277	4100 Professional-Technical Services	-	-	-	-	-
9,245	17,847	18,422	4200 Travel	7,500	10,880	7,980	(2,900)	(27)
866	35,595	44,542	4250 Student Travel	-	35,169	-	(35,169)	-
75,907	67,762	80,524	4300 Utility Services	51,546	51,546	74,484	22,938	45
470,833	589,112	676,958	4350 Energy	491,404	491,404	664,550	173,146	35
16,313	15,695	18,791	4400 Purchased Services	28,203	34,749	29,206	(5,543)	(16)
107,724	87,787	134,712	4500 Supplies and Materials	81,738	110,298	82,545	(27,753)	(25)
5,313	6,061	5,444	4900 Other Expenses	6,099	6,196	6,842	646	10
<u>686,201</u>	<u>819,859</u>	<u>979,670</u>	Subtotal - Other	<u>666,490</u>	<u>740,242</u>	<u>865,607</u>	<u>125,365</u>	<u>-</u>
<u>48,864</u>	<u>40,133</u>	<u>36,242</u>	5100 Equipment	<u>-</u>	<u>1,947</u>	<u>-</u>	<u>(1,947)</u>	<u>(100)</u>
<u>\$ 4,361,070</u>	<u>\$ 4,502,541</u>	<u>\$ 4,861,769</u>	Location Totals	<u>\$ 4,501,541</u>	<u>\$ 4,778,960</u>	<u>\$ 5,067,876</u>	<u>\$ 288,916</u>	<u>6</u>



Homer High School, located in Homer, Alaska, was constructed in 1985. The facility was originally built to house 600 students in grades 9-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 06 Homer High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
375.00	376.00	393.00	Enrollment in ADM (9-12)	388.00	384.00	407.00

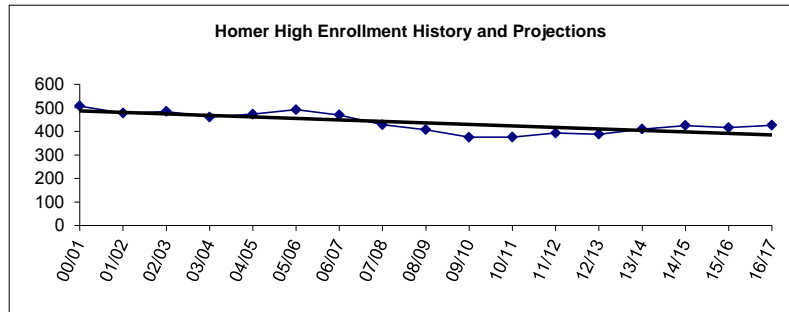
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	20.00	21.00	Teacher (Includes Quest)	19.50	21.50	21.00
2.60	3.10	2.60	Specialist*	2.60	2.48	2.48
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>30.10</u>	<u>30.10</u>	<u>30.60</u>	Certified Subtotal	<u>29.10</u>	<u>30.98</u>	<u>30.48</u>
3.52	3.52	3.52	Special Ed Aide	3.52	5.28	5.28
1.94	0.44	0.44	Aide	0.44	0.44	0.44
0.45	0.88	0.88	Nurse***	0.88	0.88	0.88
4.52	5.50	6.00	Support	5.50	6.00	6.00
5.50	5.00	5.00	Custodian	5.00	5.00	5.00
<u>15.93</u>	<u>15.34</u>	<u>15.84</u>	Classified Subtotal	<u>15.34</u>	<u>17.60</u>	<u>17.60</u>
<u>46.03</u>	<u>45.44</u>	<u>46.44</u>	Total	<u>44.44</u>	<u>48.58</u>	<u>48.08</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

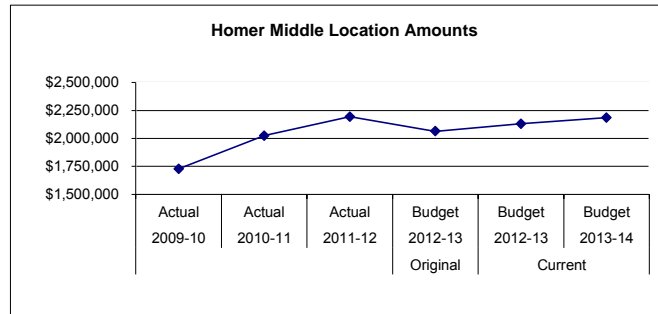


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 13 Homer Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 865,300	\$ 1,025,378	\$ 1,045,163	3100 Certified Salaries	\$ 1,001,855	\$ 1,035,167	\$ 1,041,135	\$ 5,968	1
244,869	264,270	314,074	3200 Non-Certified Salaries	300,319	300,168	316,054	15,886	5
452,457	518,348	567,452	3500 Employee Benefits	576,747	589,732	622,872	33,140	6
<u>1,562,626</u>	<u>1,807,996</u>	<u>1,926,689</u>	Subtotal - Personnel Services	<u>1,878,921</u>	<u>1,925,067</u>	<u>1,980,061</u>	<u>54,994</u>	<u>3</u>
-	-	-	4100 Professional-Technical Services	-	400	-	(400)	-
752	1,166	2,433	4200 Travel	1,000	1,000	1,000	-	-
-	2,528	4,672	4250 Student Travel	-	3,211	-	(3,211)	(100)
13,162	9,139	8,057	4300 Utility Services	15,580	15,580	14,400	(1,180)	(8)
111,616	135,531	151,790	4350 Energy	124,612	123,088	148,000	24,912	20
3,673	4,917	10,209	4400 Purchased Services	10,916	11,746	11,455	(291)	(2)
34,506	57,055	78,616	4500 Supplies and Materials	31,995	49,518	29,383	(20,135)	(41)
698	698	706	4900 Other Expenses	1,311	1,311	1,327	16	1
<u>164,407</u>	<u>211,034</u>	<u>256,483</u>	Subtotal - Other	<u>185,414</u>	<u>205,854</u>	<u>205,565</u>	<u>111</u>	<u>0</u>
<u>83</u>	<u>5,677</u>	<u>10,951</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,727,116</u>	<u>\$ 2,024,707</u>	<u>\$ 2,194,123</u>	Location Totals	<u>\$ 2,064,335</u>	<u>\$ 2,130,921</u>	<u>\$ 2,185,626</u>	<u>\$ 55,105</u>	<u>3</u>



Homer Middle School, located in Homer, Alaska, was originally constructed in 1970, with additional renovations completed in 1978. The building originally housed high school and junior high school students but now accommodates approximately 200 seventh and eighth grade students each year. Serving the Standards Based educational process and consistent with the tenets of "No Child Left Behind" (NCLB), the staff of HMS is committed to maximizing learning opportunities for all students as demonstrated in yearly student performance assessments. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the predominately veteran teaching staff works collaboratively and strives for excellence in all aspects of their given assignment(s). Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System (AMHS).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 13 Homer Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
202.00	215.00	190.00	Enrollment in ADM (7-8)	196.00	182.00	179.00

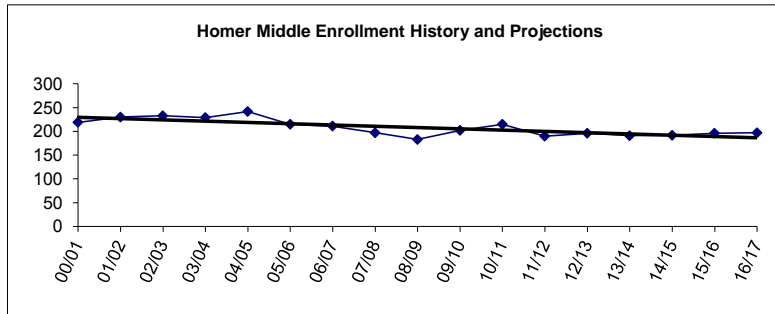
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.75	11.75	11.75	Teacher (Includes Quest)	10.75	11.25	10.75
0.50	0.50	0.50	Specialist*	0.50	0.50	0.50
2.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.25</u>	<u>17.25</u>	<u>16.25</u>	Certified Subtotal	<u>15.25</u>	<u>15.75</u>	<u>15.25</u>
1.76	1.76	3.52	Special Ed Aide	3.52	3.52	3.52
0.44	0.88	0.88	Aide	0.88	0.88	0.88
0.75	0.75	0.75	Nurse***	0.75	0.83	0.83
1.00	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.00	Custodian	2.00	2.00	2.00
<u>6.45</u>	<u>7.39</u>	<u>8.65</u>	Classified Subtotal	<u>8.15</u>	<u>8.23</u>	<u>8.23</u>
<u>20.70</u>	<u>24.64</u>	<u>24.90</u>	Total	<u>23.40</u>	<u>23.98</u>	<u>23.48</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

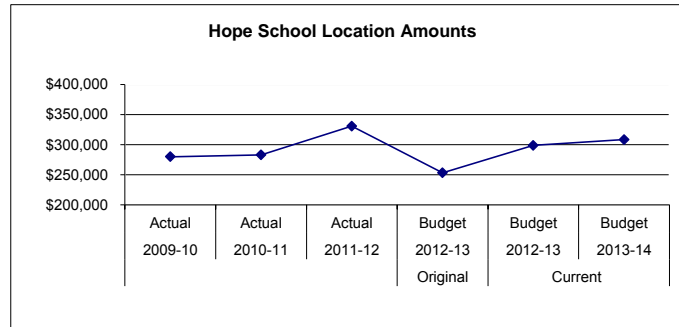


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 35 Hope Elementary / High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 75,324	\$ 75,828	\$ 80,610	3100 Certified Salaries	\$ 83,091	\$ 94,371	\$ 98,352	\$ 3,981	4
65,622	60,578	62,904	3200 Non-Certified Salaries	42,784	53,165	58,783	5,618	11
73,021	78,010	87,050	3500 Employee Benefits	62,182	78,771	86,014	7,243	9
<u>213,967</u>	<u>214,416</u>	<u>230,564</u>	Subtotal - Personnel Services	<u>188,057</u>	<u>226,307</u>	<u>243,149</u>	<u>16,842</u>	<u>7</u>
1,100	-	-	4100 Professional-Technical Services	-	-	-	-	-
3,967	4,154	3,266	4200 Travel	3,350	3,350	3,350	-	-
-	360	176	4250 Student Travel	-	-	-	-	-
11,623	11,590	11,796	4300 Utility Services	10,435	10,435	10,449	14	0
43,389	40,171	43,955	4350 Energy	47,057	46,250	46,250	-	-
112	65	71	4400 Purchased Services	674	754	686	(68)	(9)
4,184	10,463	35,580	4500 Supplies and Materials	3,328	11,238	3,564	(7,674)	(68)
579	583	477	4900 Other Expenses	438	438	911	473	108
<u>64,954</u>	<u>67,386</u>	<u>95,321</u>	Subtotal - Other	<u>65,282</u>	<u>72,465</u>	<u>65,210</u>	<u>(7,255)</u>	<u>(10)</u>
<u>1,078</u>	<u>1,312</u>	<u>5,000</u>	5100 Equipment	-	-	-	-	-
<u>\$ 279,999</u>	<u>\$ 283,114</u>	<u>\$ 330,885</u>	Location Totals	<u>\$ 253,339</u>	<u>\$ 298,772</u>	<u>\$ 308,359</u>	<u>\$ 9,587</u>	<u>3</u>



Hope is the home of the Hope Huskies! Our School is located approximately 16 miles from the Seward Highway. The students at Hope School benefit from the small school atmosphere which is supported by many parent and community volunteers. The school of Hope itself is a tremendous multimillion dollar facility. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well-rounded education to students in all grade levels. Hope School prides itself on the unique learning environment it provides to the students. Individual attention and educational programs are developed for each of our students. Our PTA also serves as the school's Site Based Council.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 35 Hope Elementary / High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
17.00	13.00	12.00	Enrollment in ADM (K-12)	14.00	17.00	15.00

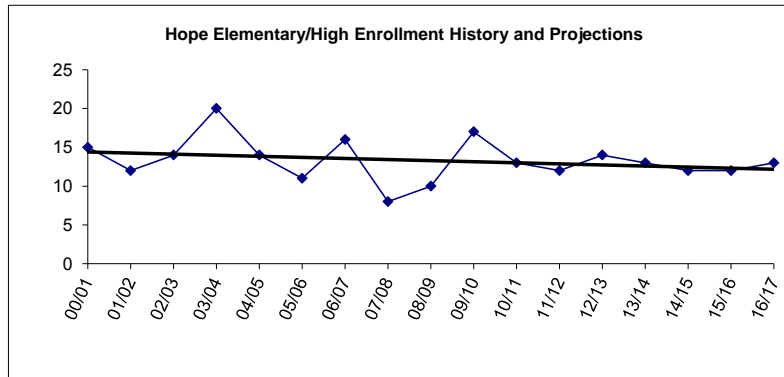
**FTE's Included In Current Budget**

0.20	0.13	0.20	Administrator	0.20	0.20	0.20
1.10	1.10	1.10	Teacher (Includes Quest)	1.10	1.30	1.30
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.23</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.50</u>	<u>1.50</u>
-	-	-	Special Ed Aide	-	-	-
0.05	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Aide	-	0.44	0.44
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.31</u>	<u>2.30</u>	<u>2.30</u>	Classified Subtotal	<u>1.42</u>	<u>1.86</u>	<u>1.86</u>
<u><u>3.61</u></u>	<u><u>3.53</u></u>	<u><u>3.60</u></u>	Total	<u><u>2.72</u></u>	<u><u>3.36</u></u>	<u><u>3.36</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



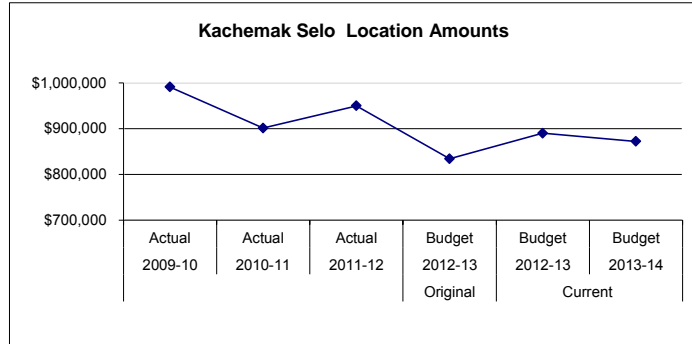
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 56 Kachemak Selo Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 481,679	\$ 421,784	\$ 423,010	3100 Certified Salaries	\$ 360,647	\$ 381,274	\$ 366,714	\$ (14,560)	(4)
134,664	136,861	134,991	3200 Non-Certified Salaries	138,446	135,153	149,431	14,278	11
253,108	243,717	249,252	3500 Employee Benefits	235,149	241,923	254,133	12,210	5
<u>869,451</u>	<u>802,362</u>	<u>807,253</u>	Subtotal - Personnel Services	<u>734,242</u>	<u>758,350</u>	<u>770,278</u>	<u>11,928</u>	<u>2</u>
-	1,703	750	4100 Professional-Technical Services	-	-	-	-	-
21,650	24,541	20,308	4200 Travel	22,200	22,200	22,200	-	-
-	-	300	4250 Student Travel	-	-	-	-	-
3,909	3,108	3,379	4300 Utility Services	4,595	4,595	4,570	(25)	(1)
11,518	13,612	14,973	4350 Energy	12,129	11,839	15,000	3,161	27
41,665	39,639	50,611	4400 Purchased Services	49,878	51,010	49,804	(1,206)	(2)
41,639	14,270	46,007	4500 Supplies and Materials	9,939	30,388	9,131	(21,257)	(70)
1,084	799	845	4900 Other Expenses	952	902	922	20	2
<u>121,465</u>	<u>97,672</u>	<u>137,173</u>	Subtotal - Other	<u>99,693</u>	<u>120,934</u>	<u>101,627</u>	<u>(19,307)</u>	<u>(16)</u>
-	969	5,179	5100 Equipment	-	10,489	-	(10,489)	-
<u>\$ 990,916</u>	<u>\$ 901,003</u>	<u>\$ 949,605</u>	Location Totals	<u>\$ 833,935</u>	<u>\$ 889,773</u>	<u>\$ 871,905</u>	<u>\$ (17,868)</u>	<u>(2)</u>



Kachemak Selo, founded in 1981, is a quiet, remote village 28 miles east of Homer beyond the end of East End Road. The school facilities are in two separate locations and in three buildings leased from the Village of Kachemak Selo. Kindergarten and pre-school have their own building, with grades 2-5 and the main office next door. Grades 6-12 are approximately 1/4 mile away toward the center of the village. Graduation rates have steadily increased and student population has remained relatively constant. The community has approximately 150 people who are mostly employed in the fishing and construction industries. Selo is a member of a Russian Orthodox sect called "Old Believers". The students are bilingual and fluent in both Russian and English. They tend to be artistically talented and have won numerous art contests over the years. Students are usually well represented in the "Battle of the Books" each year, as well.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 56 Kachemak Selo Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
89.00	91.00	75.00	Enrollment in ADM (K-12)	70.00	64.00	64.00

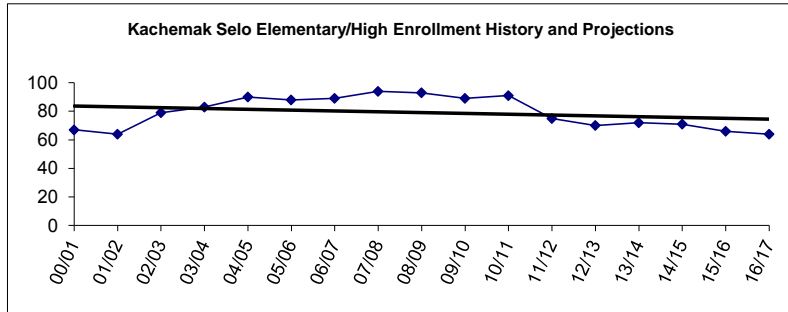
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.70	6.00	6.00	Teacher (Includes Quest)	4.50	5.00	4.50
0.14	0.14	-	Specialist*	-	-	-
0.20	0.20	0.40	Special Ed Teacher**	0.40	0.30	0.30
<u>6.54</u>	<u>6.84</u>	<u>6.90</u>	Certified Subtotal	<u>5.40</u>	<u>5.80</u>	<u>5.30</u>
-	-	-	Special Ed Aide	-	-	-
2.51	2.51	2.51	Aide	2.51	2.64	2.64
0.20	0.25	0.20	Nurse***	0.20	-	0.20
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.34</u>	<u>4.39</u>	<u>4.34</u>	Classified Subtotal	<u>4.34</u>	<u>4.27</u>	<u>4.47</u>
<u>10.88</u>	<u>11.23</u>	<u>11.24</u>	Total	<u>9.74</u>	<u>10.07</u>	<u>9.77</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

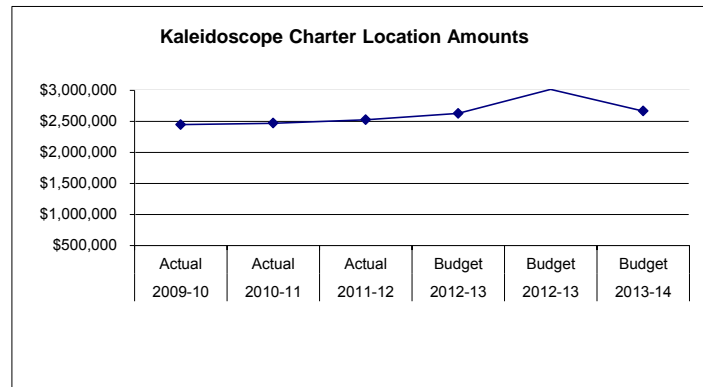


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 63 Kaleidoscope Charter School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,136,675	\$ 1,179,260	\$ 1,219,132	3100 Certified Salaries	\$ 1,165,375	\$ 1,181,533	\$ 1,213,145	\$ 31,612	3
295,856	289,165	296,223	3200 Non-Certified Salaries	302,562	328,750	335,193	6,443	2
530,797	530,261	588,941	3500 Employee Benefits	634,282	642,986	706,255	63,269	10
<u>1,963,328</u>	<u>1,998,686</u>	<u>2,104,296</u>	Subtotal - Personnel Services	<u>2,102,219</u>	<u>2,153,269</u>	<u>2,254,593</u>	<u>101,324</u>	<u>5</u>
44,959	93,772	36,826	4100 Professional-Technical Services	24,000	49,495	42,000	(7,495)	(15)
9,072	18,455	9,157	4200 Travel	19,200	19,316	13,500	(5,816)	(30)
10,861	6,505	9,103	4250 Student Travel	7,000	6,410	5,000	(1,410)	(22)
5,679	5,649	6,546	4300 Utility Services	10,200	10,200	8,500	(1,700)	(17)
59,778	64,360	69,556	4350 Energy	75,000	75,000	77,500	2,500	3
13,794	8,375	6,694	4400 Purchased Services	73,380	74,425	67,355	(7,070)	(9)
164,153	132,610	123,122	4500 Supplies and Materials	60,386	104,716	66,690	(38,026)	(36)
-	510	436	4900 Other Expenses	134,155	368,812	7,986	(360,826)	(98)
115,342	110,104	118,794	4950 Indirect Costs	120,098	120,098	121,899	1,801	1
<u>423,638</u>	<u>440,340</u>	<u>380,234</u>	Subtotal - Other	<u>523,419</u>	<u>828,472</u>	<u>410,430</u>	<u>(410,547)</u>	<u>(50)</u>
58,649	31,393	39,003	5100 Equipment	-	34,262	-	(34,262)	-
<u>\$ 2,445,615</u>	<u>\$ 2,470,419</u>	<u>\$ 2,523,533</u>	Location Totals	<u>\$ 2,625,638</u>	<u>\$ 3,016,003</u>	<u>\$ 2,665,023</u>	<u>\$ (350,980)</u>	<u>(12)</u>



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004 and serves grades K-6 students. The arts and sciences are integrated into the core curriculum by using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. In addition to excellent academic learning, positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. Other characteristics of the school mission include the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children. Parent involvement in student success is very much encouraged.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 63 Kaleidoscope Charter School

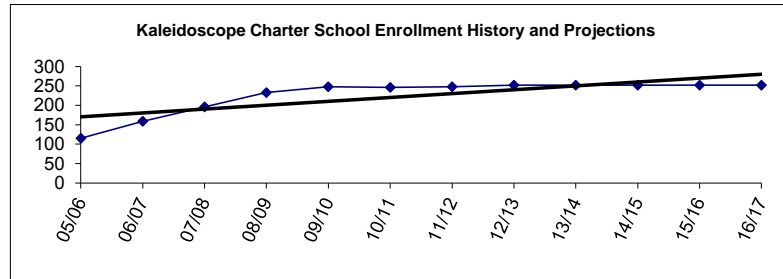
2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
248.00	246.00	248.00	Enrollment in ADM (1 - 3)	252.00	252.00	252.00
<b>FTE's Included In Current Budget</b>						
<u>Staff in FTE</u>						
0.49	0.49	1.00	Administrator	1.00	1.00	1.00
13.50	13.60	14.10	Teacher (Includes Quest)	14.10	13.75	14.08
2.00	1.00	0.50	Specialist*	0.50	0.50	0.70
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>16.99</u>	<u>16.09</u>	<u>16.60</u>	Certified Subtotal	<u>16.60</u>	<u>16.25</u>	<u>16.78</u>
4.38	3.76	3.76	Aide	3.76	4.26	4.26
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.63	1.94	1.94	Support	1.94	1.94	1.94
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.89</u>	<u>8.58</u>	<u>8.58</u>	Classified Subtotal	<u>8.58</u>	<u>9.08</u>	<u>9.08</u>
<u>25.88</u>	<u>24.67</u>	<u>25.18</u>	Total	<u>25.18</u>	<u>25.33</u>	<u>25.86</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**Charter school staffing is not determined by district staffing formulae**

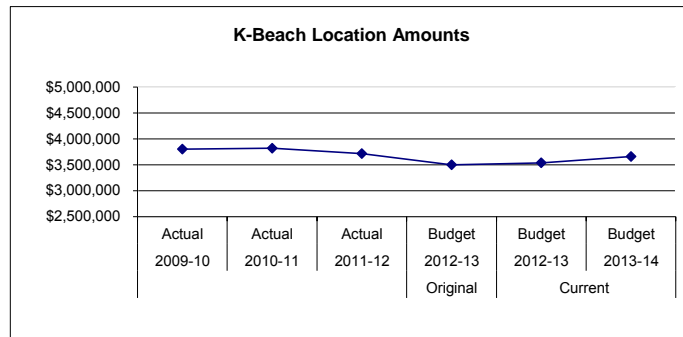


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 48 K-Beach Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 2,096,087	\$ 2,103,718	\$ 1,976,818	3100 Certified Salaries	\$ 1,890,582	\$ 1,947,460	\$ 1,994,074	\$ 46,614	2
499,780	495,995	465,751	3200 Non-Certified Salaries	448,796	392,773	432,030	39,257	10
1,035,192	997,184	1,005,681	3500 Employee Benefits	994,079	987,912	1,059,551	71,639	7
<u>3,631,059</u>	<u>3,596,897</u>	<u>3,448,250</u>	Subtotal - Personnel Services	<u>3,333,457</u>	<u>3,328,145</u>	<u>3,485,655</u>	<u>157,510</u>	<u>5</u>
427	494	2,000	4100 Professional-Technical Services	500	500	-	(500)	(100)
-	-	867	4200 Travel	750	750	750	-	-
8,631	8,724	8,747	4300 Utility Services	19,506	19,506	9,900	(9,606)	(49)
86,642	94,917	100,274	4350 Energy	91,469	91,263	108,713	17,450	19
5,663	7,764	7,057	4400 Purchased Services	5,928	6,008	5,668	(340)	(6)
66,045	76,790	141,607	4500 Supplies and Materials	45,321	88,634	46,759	(41,875)	(47)
1,439	1,439	1,489	4900 Other Expenses	1,499	1,499	1,539	40	3
<u>168,847</u>	<u>190,128</u>	<u>262,041</u>	Subtotal - Other	<u>164,973</u>	<u>208,160</u>	<u>173,329</u>	<u>(34,831)</u>	<u>(17)</u>
1,380	30,762	3,274	5100 Equipment	-	1,610	-	(1,610)	(100)
<u>\$ 3,801,286</u>	<u>\$ 3,817,787</u>	<u>\$ 3,713,565</u>	Location Totals	<u>\$ 3,498,430</u>	<u>\$ 3,537,915</u>	<u>\$ 3,658,984</u>	<u>\$ 121,069</u>	<u>3</u>



Kalifornsky Beach Elementary School, located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students, with the school having met Adequate Yearly Progress each year. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 48 K-Beach Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
433.00	427.00	405.00	Enrollment in ADM (K-6)	396.00	374.00	375.00

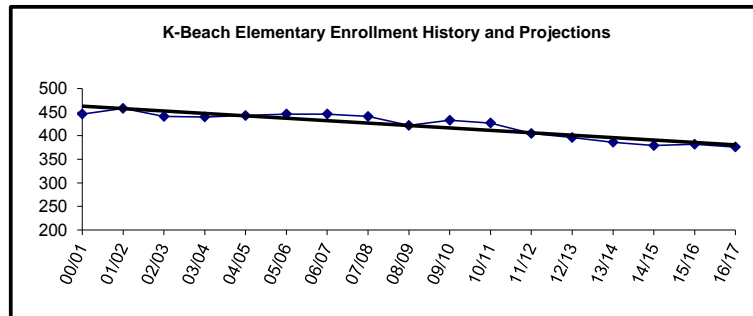
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	1.40	2.00
24.52	23.52	23.53	Teacher (Includes Quest)	21.03	22.50	21.00
1.35	1.35	1.20	Specialist*	1.20	2.16	2.16
4.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>31.87</u>	<u>30.87</u>	<u>29.73</u>	Certified Subtotal	<u>27.23</u>	<u>29.06</u>	<u>28.16</u>
8.44	7.59	6.89	Special Ed Aide	6.89	5.26	5.26
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	2.00
3.50	3.50	3.50	Custodian	3.00	3.00	3.00
<u>14.76</u>	<u>13.91</u>	<u>13.21</u>	Classified Subtotal	<u>12.71</u>	<u>11.08</u>	<u>11.58</u>
<u>46.63</u>	<u>44.78</u>	<u>42.94</u>	Total	<u>39.94</u>	<u>40.14</u>	<u>39.74</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



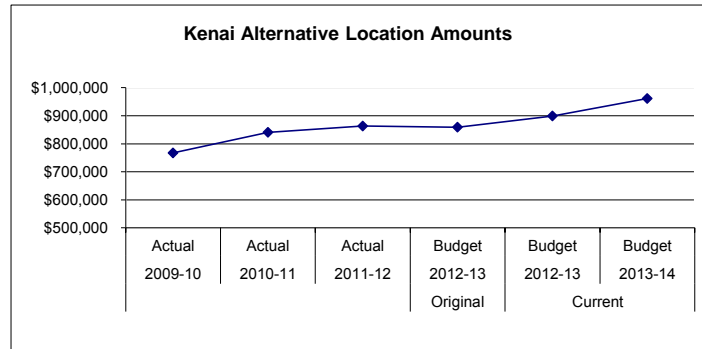
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 67 Kenai Alternative High School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 398,662	\$ 447,202	\$ 450,280	3100 Certified Salaries	\$ 454,463	\$ 479,578	\$ 508,645	\$ 29,067	6
81,449	81,868	81,774	3200 Non-Certified Salaries	81,871	85,693	87,550	1,857	2
179,155	187,910	197,926	3500 Employee Benefits	211,928	222,929	244,703	21,774	10
<u>659,266</u>	<u>716,980</u>	<u>729,980</u>	Subtotal - Personnel Services	<u>748,262</u>	<u>788,200</u>	<u>840,898</u>	<u>52,698</u>	<u>7</u>
34,895	40,000	40,000	4100 Professional-Technical Services	40,000	40,000	40,000	-	-
100	-	-	4200 Travel	500	500	500	-	-
7,015	7,193	6,703	4300 Utility Services	7,563	7,563	7,388	(175)	(2)
47,776	58,567	55,257	4350 Energy	45,830	45,830	56,000	10,170	22
598	712	446	4400 Purchased Services	1,556	1,556	1,556	-	-
14,984	12,555	22,731	4500 Supplies and Materials	13,784	13,834	13,567	(267)	(2)
1,517	1,349	1,469	4900 Other Expenses	1,373	1,520	1,536	16	1
<u>106,885</u>	<u>120,376</u>	<u>126,606</u>	Subtotal - Other	<u>110,606</u>	<u>110,803</u>	<u>120,547</u>	<u>9,744</u>	<u>9</u>
1,498	3,231	6,430	5100 Equipment	-	100	-	(100)	-
<u>\$ 767,649</u>	<u>\$ 840,587</u>	<u>\$ 863,016</u>	Location Totals	<u>\$ 858,868</u>	<u>\$ 899,103</u>	<u>\$ 961,445</u>	<u>\$ 62,342</u>	<u>7</u>



Kenai Alternative High School, located in Kenai, Alaska, is housed in the Kenai Elementary building, sharing the building with Aurora Borealis Charter School and the Boys and Girls Club. Original construction of the building was in 1949 with the most recent renovations being completed in 1999. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Kenai Alternative High School enrolls about 85 students in grades 9 - 12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 67 Kenai Alternative High School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
93.00	106.00	92.00	Enrollment in ADM (9-12)	85.00	83.00	85.00

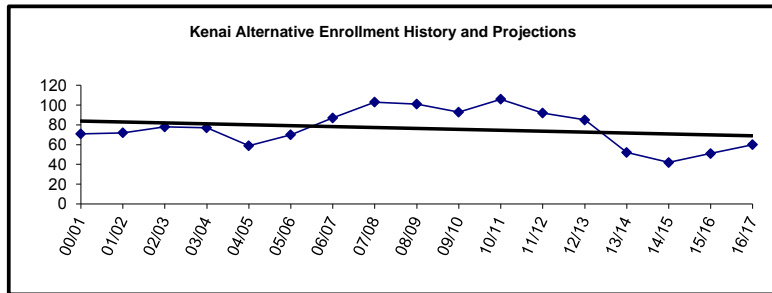
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
-	0.20	-	Specialist*	-	0.56	0.56
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.20</u>	<u>6.00</u>	Certified Subtotal	<u>6.25</u>	<u>6.56</u>	<u>6.81</u>
-	-	-	Special Ed Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.93	0.93	0.93	Custodian	0.88	1.00	1.00
<u>2.11</u>	<u>2.11</u>	<u>2.11</u>	Classified Subtotal	<u>2.06</u>	<u>2.18</u>	<u>2.18</u>
<u>8.11</u>	<u>8.31</u>	<u>8.11</u>	Total	<u>8.31</u>	<u>8.74</u>	<u>8.99</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

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\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

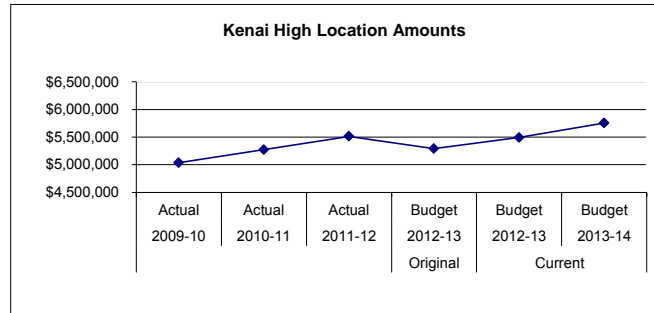


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 07 Kenai Central High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 2,599,563	\$ 2,732,420	\$ 2,814,104	3100 Certified Salaries	\$ 2,745,248	\$ 2,796,605	\$ 2,965,001	\$ 168,396	6
619,408	603,282	604,159	3200 Non-Certified Salaries	593,445	622,617	632,610	9,993	2
1,154,129	1,171,438	1,254,848	3500 Employee Benefits	1,317,054	1,360,454	1,487,299	126,845	9
<u>4,373,100</u>	<u>4,507,140</u>	<u>4,673,111</u>	Subtotal - Personnel Services	<u>4,655,747</u>	<u>4,779,676</u>	<u>5,084,910</u>	<u>305,234</u>	6
8,424	7,320	11,589	4200 Travel	5,000	5,000	5,000	-	-
-	29,586	38,766	4250 Student Travel	-	30,422	-	(30,422)	(100)
40,901	40,811	43,050	4300 Utility Services	40,971	40,971	37,830	(3,141)	(8)
435,047	469,233	474,808	4350 Energy	439,216	438,946	478,410	39,464	9
20,744	20,756	26,557	4400 Purchased Services	32,625	36,718	32,508	(4,210)	(11)
147,056	154,642	203,959	4500 Supplies and Materials	107,803	147,177	107,142	(40,035)	(27)
6,803	5,983	6,797	4900 Other Expenses	10,838	11,259	11,291	32	0
<u>658,975</u>	<u>728,331</u>	<u>805,526</u>	Subtotal - Other	<u>636,453</u>	<u>710,493</u>	<u>672,181</u>	<u>(38,312)</u>	(5)
5,370	36,575	35,769	5100 Equipment	-	2,803	-	(2,803)	(100)
<u>\$ 5,037,445</u>	<u>\$ 5,272,046</u>	<u>\$ 5,514,406</u>	Location Totals	<u>\$ 5,292,200</u>	<u>\$ 5,492,972</u>	<u>\$ 5,757,091</u>	<u>\$ 264,119</u>	5



Kenai Central High School, located in Kenai, Alaska, was originally constructed in 1964 with the most recent renovations being completed in 1983. The facility was originally built to house 800 students in grades 9-12. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. The school is the center of the community and enjoys tremendous community support.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 07 Kenai Central High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
524.00	505.00	514.00	Enrollment in ADM (9-12)	535.00	511.00	546.00

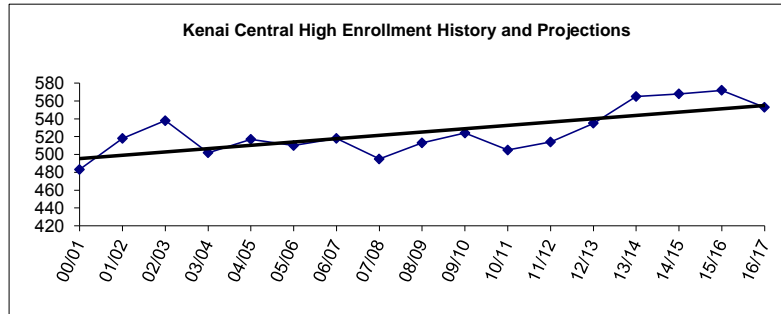
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.50	26.90	26.90	Teacher (Includes Quest)	25.50	25.90	27.20
3.70	3.45	3.80	Specialist*	3.80	3.90	3.90
6.00	6.00	6.00	Special Ed Teacher**	6.00	6.50	6.50
<u>37.20</u>	<u>38.35</u>	<u>38.70</u>	Certified Subtotal	<u>37.30</u>	<u>38.30</u>	<u>39.60</u>
1.01	1.06	0.88	Special Ed Aide	0.88	1.76	1.76
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.95	0.95	0.95	Nurse***	0.95	0.96	0.96
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>13.90</u>	<u>13.95</u>	<u>13.77</u>	Classified Subtotal	<u>13.77</u>	<u>14.66</u>	<u>14.66</u>
<u>51.10</u>	<u>52.30</u>	<u>52.47</u>	Total	<u>51.07</u>	<u>52.96</u>	<u>54.26</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

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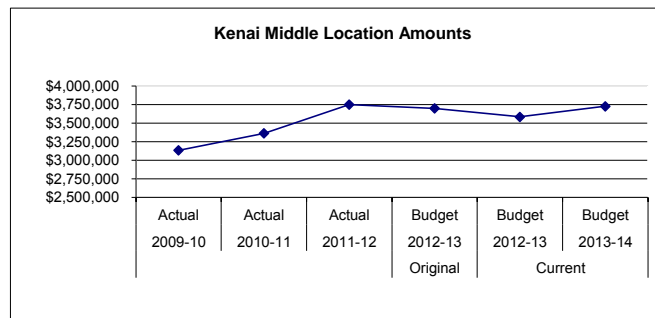


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 11 Kenai Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,788,275	\$ 1,881,585	\$ 2,025,351	3100 Certified Salaries	\$ 1,989,235	\$ 1,949,209	\$ 2,005,994	\$ 56,785	3
322,599	374,061	449,880	3200 Non-Certified Salaries	458,231	396,902	427,034	30,132	8
765,790	766,496	949,420	3500 Employee Benefits	1,006,030	954,612	1,035,019	80,407	8
<u>2,876,664</u>	<u>3,022,142</u>	<u>3,424,651</u>	Subtotal - Personnel Services	<u>3,453,496</u>	<u>3,300,723</u>	<u>3,468,047</u>	<u>167,324</u>	<u>5</u>
-	-	981	4100 Professional-Technical Services	-	-	-	-	-
2,064	1,511	1,275	4200 Travel	750	750	750	-	-
-	4,941	6,366	4250 Student Travel	1,577	4,551	1,577	-	-
8,948	11,449	10,280	4300 Utility Services	11,746	11,746	11,406	(340)	(3)
163,041	174,658	174,417	4350 Energy	169,821	167,702	184,696	16,994	10
6,716	7,766	9,101	4400 Purchased Services	6,258	6,258	6,258	-	-
71,860	88,750	112,445	4500 Supplies and Materials	52,905	88,042	51,293	(36,749)	(42)
1,510	1,975	1,553	4900 Other Expenses	2,396	2,801	2,833	32	1
<u>254,139</u>	<u>291,050</u>	<u>316,418</u>	Subtotal - Other	<u>245,453</u>	<u>281,850</u>	<u>258,813</u>	<u>(20,063)</u>	<u>(7)</u>
4,181	48,447	8,931	5100 Equipment	-	1,810	-	(1,810)	(100)
<u>\$ 3,134,984</u>	<u>\$ 3,361,639</u>	<u>\$ 3,750,000</u>	Location Totals	<u>\$ 3,698,949</u>	<u>\$ 3,584,383</u>	<u>\$ 3,726,860</u>	<u>\$ 145,451</u>	<u>4</u>



Kenai Middle School, located in Kenai, Alaska, was constructed in 1972. The facility was originally built to house 550 students in grades 6-8. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 11 Kenai Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
360.00	367.00	357.00	Enrollment in ADM (6-8)	363.00	367.00	363.00

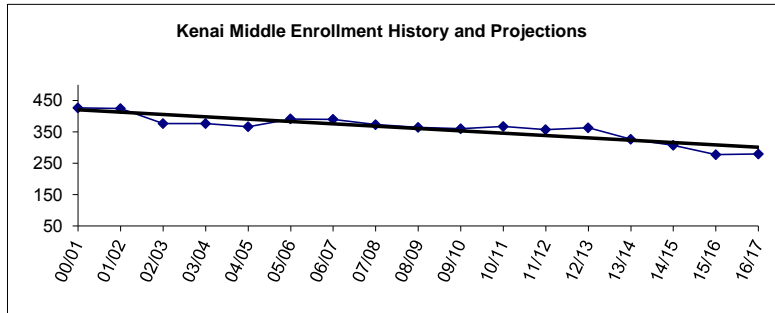
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
19.50	19.00	20.00	Teacher (Includes Quest)	19.00	19.50	19.50
1.96	2.00	2.45	Specialist*	2.45	1.95	1.95
3.00	3.00	4.00	Special Ed Teacher**	4.00	3.50	3.50
<u>26.46</u>	<u>26.00</u>	<u>28.45</u>	Certified Subtotal	<u>27.45</u>	<u>26.95</u>	<u>26.95</u>
0.88	0.88	4.40	Special Ed Aide	4.40	3.52	3.52
0.44	0.88	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.44	0.88
0.70	0.88	0.88	Nurse***	0.88	0.88	0.88
2.00	2.00	2.50	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>7.52</u>	<u>8.14</u>	<u>12.16</u>	Classified Subtotal	<u>12.16</u>	<u>10.84</u>	<u>11.28</u>
<u>33.98</u>	<u>34.14</u>	<u>40.61</u>	Total	<u>39.61</u>	<u>37.79</u>	<u>38.23</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

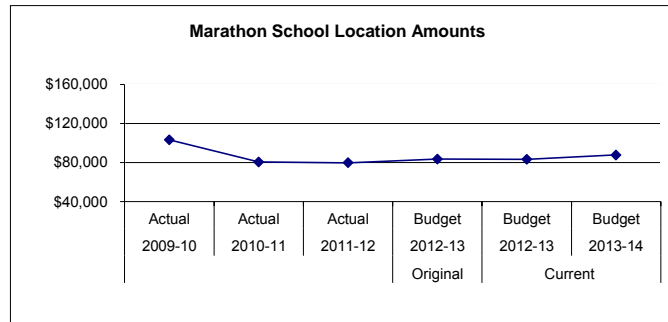


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Marathon School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 77,799	\$ 51,070	\$ 53,645	3100 Certified Salaries	\$ 55,584	\$ 55,484	\$ 58,160	\$ 2,676	-
493	5,389	350	3200 Non-Certified Salaries	360	260	260	-	8
23,660	20,975	21,090	3500 Employee Benefits	22,850	22,834	24,701	1,867	8
<u>101,952</u>	<u>77,434</u>	<u>75,085</u>	Subtotal - Personnel Services	<u>78,794</u>	<u>78,578</u>	<u>83,121</u>	<u>4,543</u>	<u>6</u>
439	1,468	3,828	4300 Utility Services	3,200	3,200	3,100	(100)	(3)
121	166	101	4400 Purchased Services	124	124	124	-	-
710	1,426	793	4500 Supplies and Materials	1,520	1,520	1,473	(47)	(3)
<u>1,270</u>	<u>3,060</u>	<u>4,722</u>	Subtotal - Other	<u>4,844</u>	<u>4,844</u>	<u>4,697</u>	<u>(147)</u>	<u>(3)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 103,222</u>	<u>\$ 80,494</u>	<u>\$ 79,807</u>	Location Totals	<u>\$ 83,638</u>	<u>\$ 83,422</u>	<u>\$ 87,818</u>	<u>\$ 4,396</u>	<u>5</u>



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Although the facility has a state waiver relative to AYP, students at the facility participate in all district and state assessments, including the HSGQE. The program runs year round with educational services provided during the summer. Special Education services are available for students who have that need. KPBSD teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma. The facility has the capacity to house up to ten students at a time, however it is not uncommon for students to double up so that there are as many as 18 in the facility.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Marathon School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
7.00	4.00	5.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

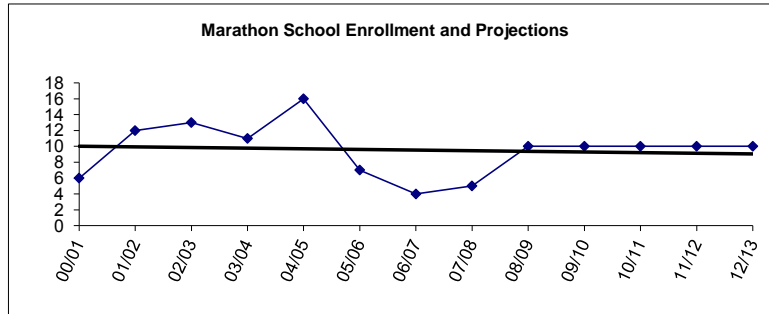
**FTE's Included In Current Budget**

1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse***	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Totals	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

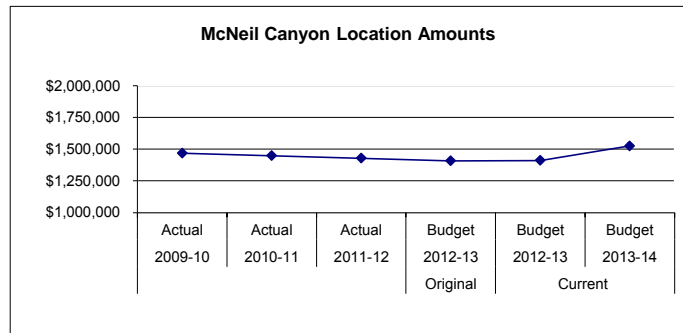


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 47 McNeil Canyon Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 835,925	\$ 812,486	\$ 766,934	3100 Certified Salaries	\$ 776,380	\$ 768,482	\$ 820,202	\$ 51,720	7
139,310	130,656	137,906	3200 Non-Certified Salaries	148,367	147,491	153,850	6,359	4
355,032	333,646	343,038	3500 Employee Benefits	366,077	363,040	401,608	38,568	11
<u>1,330,267</u>	<u>1,276,788</u>	<u>1,247,878</u>	Subtotal - Personnel Services	<u>1,290,824</u>	<u>1,279,013</u>	<u>1,375,660</u>	<u>96,647</u>	<u>8</u>
-	-	410	4100 Professional-Technical Services	-	-	-	-	-
881	1,033	747	4200 Travel	1,000	1,000	1,000	-	-
-	-	241	4250 Student Travel	-	-	-	-	-
5,949	6,173	6,004	4300 Utility Services	9,616	9,616	7,000	(2,616)	(27)
70,915	108,018	115,439	4350 Energy	86,448	86,448	122,000	35,552	41
2,738	2,802	2,853	4400 Purchased Services	2,377	2,157	2,152	(5)	(0)
28,342	36,922	53,348	4500 Supplies and Materials	16,518	32,311	16,700	(15,611)	(48)
720	753	757	4900 Other Expenses	780	780	800	20	3
<u>109,545</u>	<u>155,701</u>	<u>179,799</u>	Subtotal - Others	<u>116,739</u>	<u>132,312</u>	<u>149,652</u>	<u>17,340</u>	<u>13</u>
<u>28,938</u>	<u>16,685</u>	<u>996</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,468,750</u>	<u>\$ 1,449,174</u>	<u>\$ 1,428,673</u>	Location Totals	<u>\$ 1,407,563</u>	<u>\$ 1,411,325</u>	<u>\$ 1,525,312</u>	<u>\$ 113,987</u>	<u>8</u>



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 47 McNeil Canyon Elementary

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
136.00	120.00	126.00	Enrollment in ADM (K-6)	127.00	136.00	133.00

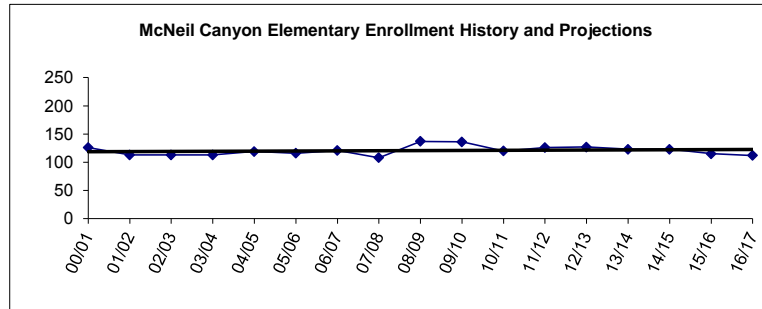
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.60	9.50	9.00	Teacher (Includes Quest)	9.00	9.00	9.50
0.60	0.60	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	0.90	0.90
<u>11.70</u>	<u>11.60</u>	<u>10.50</u>	Certified Subtotal	<u>10.50</u>	<u>10.40</u>	<u>10.90</u>
0.62	0.62	0.62	Special Ed Aide	0.62	0.62	0.62
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	Classified Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>
<u>15.55</u>	<u>15.45</u>	<u>14.35</u>	Total	<u>14.35</u>	<u>14.25</u>	<u>14.75</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

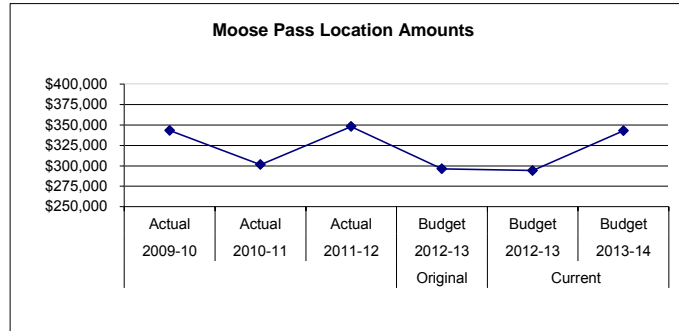


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 37 Moose Pass Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 119,960	\$ 91,486	\$ 105,768	3100 Certified Salaries	\$ 109,319	\$ 97,711	\$ 101,479	\$ 3,768	4
65,111	58,751	66,182	3200 Non-Certified Salaries	50,156	50,241	75,760	25,519	51
94,804	77,195	88,768	3500 Employee Benefits	70,143	71,942	98,667	26,725	37
<u>279,875</u>	<u>227,432</u>	<u>260,718</u>	Subtotal - Personnel Services	<u>229,618</u>	<u>219,894</u>	<u>275,906</u>	<u>56,012</u>	<u>25</u>
2,863	1,343	895	4200 Travel	1,250	1,250	1,250	-	-
21,569	28,349	20,848	4300 Utility Services	22,258	22,258	21,992	(266)	(1)
32,491	37,884	40,791	4350 Energy	38,290	38,290	39,149	859	2
-	77	195	4400 Purchased Services	761	761	736	(25)	(3)
4,105	6,282	24,432	4500 Supplies and Materials	3,710	11,399	3,469	(7,930)	(70)
326	227	253	4900 Other Expenses	339	339	253	(86)	(25)
<u>61,354</u>	<u>74,162</u>	<u>87,414</u>	Subtotal - Other	<u>66,608</u>	<u>74,297</u>	<u>66,849</u>	<u>(7,448)</u>	<u>(10)</u>
1,922	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 343,151</u>	<u>\$ 301,594</u>	<u>\$ 348,132</u>	Location Totals	<u>\$ 296,226</u>	<u>\$ 294,191</u>	<u>\$ 342,755</u>	<u>\$ 48,564</u>	<u>17</u>



Moose Pass School, located in Moose Pass, Alaska, was originally constructed in 1935 with the most recent renovations being completed in 1993. The facility includes 3 classrooms, a gymnasium, library, and kitchen and currently houses approximately 18 students in grades K-8. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country skiing and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities. Moose Pass is located 26 miles north of Seward on the Kenai Peninsula.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 37 Moose Pass Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
15.00	16.00	18.00	Enrollment in ADM (K-8)	21.00	17.00	19.00

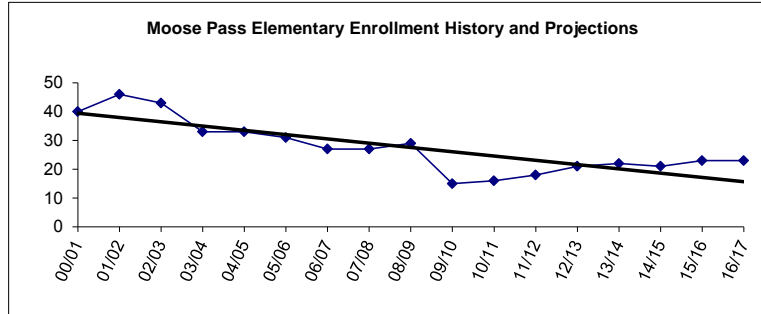
**FTE's Included In Current Budget**

0.20	0.14	0.20	Administrator	0.20	0.20	0.20
1.70	1.20	1.20	Teachers (includes Quest)	1.20	1.10	1.10
0.10	0.10	0.20	Specialists*	0.20	0.20	0.20
-	-	-	Special Ed Teachers**	-	-	-
<u>2.00</u>	<u>1.44</u>	<u>1.60</u>	Certified Subtotal	<u>1.60</u>	<u>1.50</u>	<u>1.50</u>
-	-	-	Special Ed Aides	-	-	-
0.75	0.75	0.75	Aide	-	-	0.88
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.75	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.04</u>	<u>2.04</u>	<u>2.04</u>	Classified Subtotal	<u>1.42</u>	<u>1.42</u>	<u>2.30</u>
<u>4.04</u>	<u>3.48</u>	<u>3.64</u>	Total	<u>3.02</u>	<u>2.92</u>	<u>3.80</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

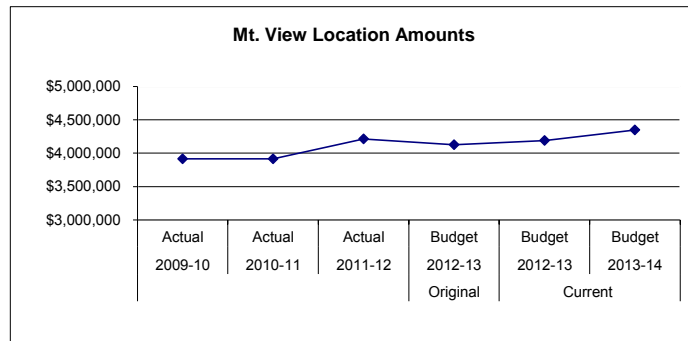


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 51 Mountain View Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 2,152,941	\$ 2,140,019	\$ 2,166,936	3100 Certified Salaries	\$ 2,115,551	\$ 2,147,435	\$ 2,203,602	\$ 56,167	3
503,474	499,577	582,252	3200 Non-Certified Salaries	598,237	581,500	615,857	34,357	6
1,054,861	1,050,955	1,163,558	3500 Employee Benefits	1,243,995	1,255,606	1,344,036	88,430	7
<u>3,711,276</u>	<u>3,690,551</u>	<u>3,912,746</u>	Subtotal - Personnel Services	<u>3,957,783</u>	<u>3,984,541</u>	<u>4,163,495</u>	<u>178,954</u>	<u>4</u>
-	-	-	4200 Travel	500	500	500	-	-
7,874	8,751	10,269	4300 Utility Services	7,897	7,897	11,500	3,603	46
95,212	104,481	110,416	4350 Energy	101,888	101,888	110,691	8,803	9
7,864	7,950	8,381	4400 Purchased Services	6,004	6,254	6,128	(126)	(2)
68,454	76,915	164,699	4500 Supplies and Materials	49,059	88,083	54,413	(33,670)	(38)
1,455	1,584	2,120	4900 Other Expenses	2,419	2,419	2,459	40	2
<u>180,859</u>	<u>199,681</u>	<u>295,885</u>	Subtotal - Other	<u>167,767</u>	<u>207,041</u>	<u>185,691</u>	<u>(21,350)</u>	<u>(10)</u>
<u>22,629</u>	<u>26,134</u>	<u>4,967</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,914,764</u>	<u>\$ 3,916,366</u>	<u>\$ 4,213,598</u>	Location Totals	<u>\$ 4,125,550</u>	<u>\$ 4,191,582</u>	<u>\$ 4,349,186</u>	<u>\$ 157,604</u>	<u>4</u>



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 460 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Sixty-three percent of Mountain View students are economically disadvantaged, which has resulted in an extensive Title I program, including a high quality pre-school program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 51 Mountain View Elementary

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
431.00	453.00	460.00	Enrollment in ADM (K-5)	423.00	468.00	433.00

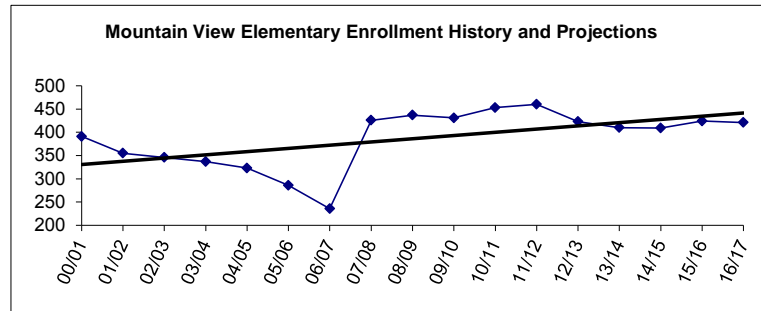
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	24.50	22.50	Teacher (Includes Quest)	22.00	24.00	23.50
2.30	2.50	3.00	Specialist *	3.00	2.80	2.80
6.00	7.00	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>34.80</u>	<u>36.00</u>	<u>33.50</u>	Certified Subtotal	<u>33.00</u>	<u>34.80</u>	<u>34.30</u>
7.92	7.92	12.32	Special Ed Aide	12.32	10.89	10.89
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.94	Nurse ***	0.94	0.94	0.94
2.00	2.00	2.00	Support	1.50	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>14.74</u>	<u>14.74</u>	<u>19.20</u>	Classified Subtotal	<u>18.70</u>	<u>17.77</u>	<u>17.77</u>
<u>49.54</u>	<u>50.74</u>	<u>52.70</u>	Total	<u>51.70</u>	<u>52.57</u>	<u>52.07</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

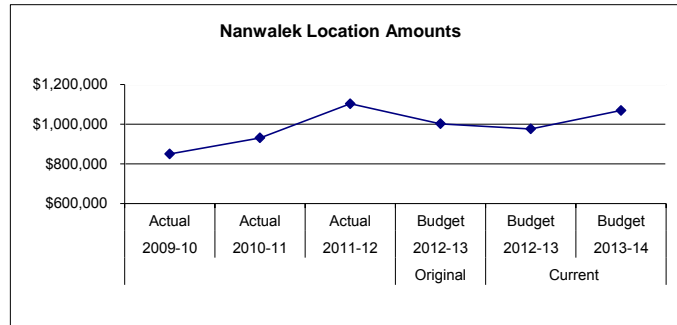


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 34 Nanwalek Elementary / High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 314,640	\$ 383,699	\$ 423,037	3100 Certified Salaries	\$ 396,733	\$ 350,587	\$ 426,185	\$ 75,598	22
109,567	113,926	106,445	3200 Non-Certified Salaries	125,398	121,104	129,579	8,475	7
190,026	210,771	232,068	3500 Employee Benefits	241,021	241,680	271,059	29,379	12
<u>614,233</u>	<u>708,396</u>	<u>761,550</u>	Subtotal - Personnel Services	<u>763,152</u>	<u>713,371</u>	<u>826,823</u>	<u>113,452</u>	<u>16</u>
-	-	2,649	4100 Professional-Technical Services	300	300	-	(300)	(100)
7,782	3,496	3,204	4200 Travel	7,500	7,500	7,500	-	-
-	1,800	2,250	4250 Student Travel	-	1,800	-	(1,800)	(100)
71,694	74,591	114,675	4300 Utility Services	122,562	126,787	126,200	(587)	(0)
70,080	79,866	132,505	4350 Energy	81,591	81,077	77,936	(3,141)	(4)
16,736	7,866	14,635	4400 Purchased Services	8,256	11,856	11,869	13	0
60,779	30,349	65,341	4500 Supplies and Materials	12,814	27,335	12,760	(14,575)	(53)
859	5,500	5,911	4900 Other Expenses	5,668	5,618	5,620	2	0
<u>227,930</u>	<u>203,468</u>	<u>341,170</u>	Subtotal - Other	<u>238,691</u>	<u>262,273</u>	<u>241,885</u>	<u>(20,388)</u>	<u>(8)</u>
8,124	18,939	-	5100 Equipment	-	791	-	(791)	(100)
<u>\$ 850,287</u>	<u>\$ 930,803</u>	<u>\$ 1,102,720</u>	Location Totals	<u>\$ 1,001,843</u>	<u>\$ 976,435</u>	<u>\$ 1,068,708</u>	<u>\$ 92,273</u>	<u>9</u>



Nanwalek School, located in Nanwalek, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students in grades K-12. Two additional classrooms were added in 2002 with the remodel of the school teacherage into classroom space. Nanwalek is located at the southern tip of the Kenai Peninsula, 10 miles southwest of Seldovia and west of Port Graham, and can only be reached by air or water.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 34 Nanwalek Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
74.00	80.00	78.00	Enrollment in ADM (K-12)	79.00	79.00	80.00

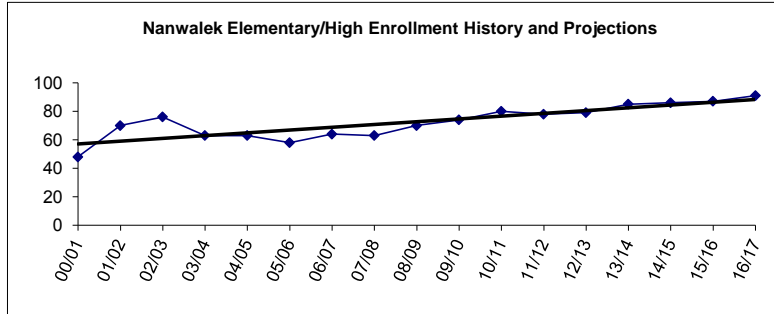
**FTE's Included In Current Budget**

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
4.50	5.50	6.25	Teacher (Includes Quest)	5.50	6.00	6.00
-	-	-	Specialist*	-	-	-
0.40	0.40	0.25	Special Ed Teacher**	0.25	0.40	0.40
<u>5.40</u>	<u>6.40</u>	<u>7.00</u>	Certified Subtotal	<u>6.25</u>	<u>6.90</u>	<u>6.90</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
0.10	0.15	0.20	Nurse***	0.20	0.15	0.15
-	0.25	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.75	1.00	Custodian	1.00	1.00	1.00
<u>3.24</u>	<u>3.79</u>	<u>3.84</u>	Classified Subtotal	<u>3.84</u>	<u>3.79</u>	<u>3.79</u>
<u>8.64</u>	<u>10.19</u>	<u>10.84</u>	Total	<u>10.09</u>	<u>10.69</u>	<u>10.69</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

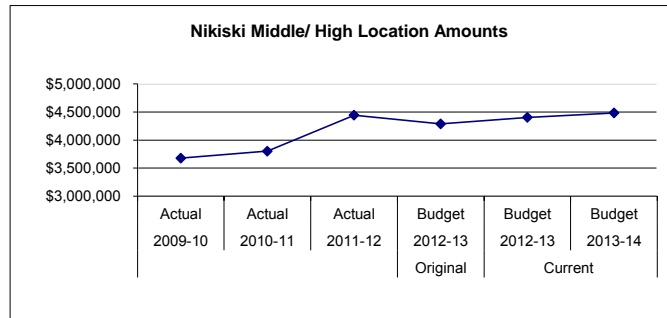


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 10 Nikiski Middle / Senior High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,934,751	\$ 1,982,103	\$ 2,281,678	3100 Certified Salaries	\$ 2,225,354	\$ 2,275,729	\$ 2,322,976	\$ 47,247	2
441,572	447,242	517,340	3200 Non-Certified Salaries	507,173	504,140	505,640	1,500	0
888,606	891,721	1,068,826	3500 Employee Benefits	1,141,510	1,154,380	1,214,121	59,741	5
<u>3,264,929</u>	<u>3,321,066</u>	<u>3,867,844</u>	Subtotal - Personnel Services	<u>3,874,037</u>	<u>3,934,249</u>	<u>4,042,737</u>	<u>108,488</u>	<u>3</u>
-	-	645	4100 Professional-Technical Services	500	500	-	(500)	(100)
2,016	4,316	4,786	4200 Travel	2,500	2,500	2,500	-	-
44	18,975	24,370	4250 Student Travel	-	19,063	-	(19,063)	(100)
14,434	14,609	17,960	4300 Utility Services	24,117	24,117	22,714	(1,403)	(6)
258,187	301,817	311,687	4350 Energy	288,152	288,152	321,314	33,162	12
7,834	8,003	13,971	4400 Purchased Services	22,228	14,407	22,116	7,709	54
102,661	97,785	164,920	4500 Supplies and Materials	69,966	111,870	67,137	(44,733)	(40)
4,354	4,483	4,521	4900 Other Expenses	6,493	6,777	6,809	32	0
<u>389,530</u>	<u>449,988</u>	<u>542,860</u>	Subtotal - Other	<u>413,956</u>	<u>467,386</u>	<u>442,590</u>	<u>(24,796)</u>	<u>(5)</u>
<u>20,584</u>	<u>29,981</u>	<u>33,974</u>	5100 Equipment	-	625	-	(625)	(100)
<u>\$ 3,675,043</u>	<u>\$ 3,801,035</u>	<u>\$ 4,444,678</u>	Location Totals	<u>\$ 4,287,993</u>	<u>\$ 4,402,260</u>	<u>\$ 4,485,327</u>	<u>\$ 83,067</u>	<u>2</u>



Nikiski Middle/High School, located in Nikiski, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 7-12. Nikiski is located on the Kenai Peninsula, 15 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 10 Nikiski Middle / Senior High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
351.00	370.00	392.00	Enrollment in ADM (7-12)	398.00	384.00	389.00

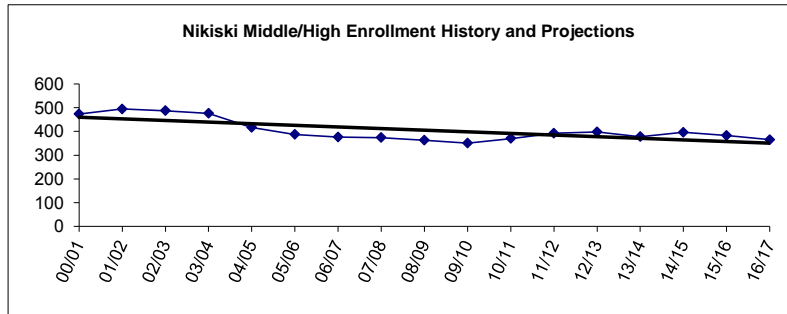
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.00	20.75	23.75	Teacher (Includes Quest)	21.15	24.20	22.70
2.00	2.00	2.25	Specialist*	2.25	1.71	2.71
5.00	5.00	6.00	Special Ed Teacher**	7.00	5.00	5.00
<u>30.00</u>	<u>29.75</u>	<u>34.00</u>	Certified Subtotal	<u>32.40</u>	<u>32.91</u>	<u>32.41</u>
1.89	2.33	4.09	Special Ed Aide	4.09	4.05	4.05
0.44	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.75	2.75	3.25	Support	3.00	3.01	3.01
4.00	4.00	4.50	Custodian	4.50	4.50	4.00
<u>9.96</u>	<u>10.84</u>	<u>13.60</u>	Classified Subtotal	<u>13.35</u>	<u>13.32</u>	<u>12.82</u>
<u>39.96</u>	<u>40.59</u>	<u>47.60</u>	Total	<u>45.75</u>	<u>46.23</u>	<u>45.23</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



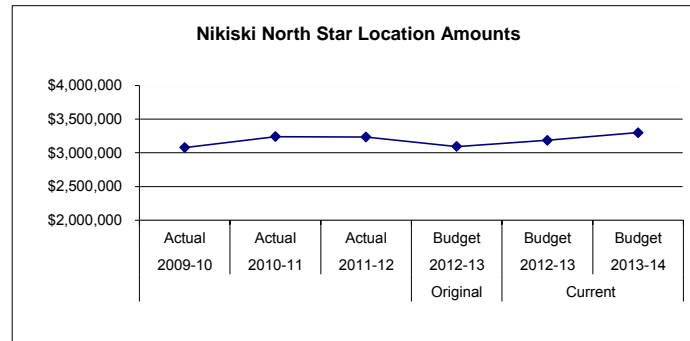
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 52 Nikiski North Star Elementary

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,691,392	\$ 1,853,388	\$ 1,665,052	3100 Certified Salaries	\$ 1,675,556	\$ 1,648,243	\$ 1,704,344	\$ 56,101	3
375,690	345,188	386,595	3200 Non-Certified Salaries	367,681	411,277	420,608	9,331	2
803,428	832,449	852,122	3500 Employee Benefits	876,850	915,408	982,323	66,915	7
<u>2,870,510</u>	<u>3,031,025</u>	<u>2,903,769</u>	Subtotal - Personnel Services	<u>2,920,087</u>	<u>2,974,928</u>	<u>3,107,275</u>	<u>132,347</u>	<u>4</u>
-	-	3,940	4100 Professional-Technical Services	-	-	-	-	-
420	1,343	1,213	4200 Travel	1,000	1,000	1,000	-	-
8,627	8,913	11,076	4300 Utility Services	9,179	9,179	10,363	1,184	13
108,877	123,996	131,300	4350 Energy	117,529	117,033	131,441	14,408	12
4,977	5,101	6,145	4400 Purchased Services	4,985	4,885	5,035	150	3
58,748	65,732	173,700	4500 Supplies and Materials	40,008	77,895	42,994	(34,901)	(45)
849	869	899	4900 Other Expenses	1,555	895	1,575	680	76
<u>182,498</u>	<u>205,954</u>	<u>328,273</u>	Subtotal - Other	<u>174,256</u>	<u>210,887</u>	<u>192,408</u>	<u>(18,479)</u>	<u>(9)</u>
<u>25,709</u>	<u>3,261</u>	<u>4,668</u>	5100 Equipment	-	169	-	(169)	(100)
<u>\$ 3,078,717</u>	<u>\$ 3,240,240</u>	<u>\$ 3,236,710</u>	Location Totals	<u>\$ 3,094,343</u>	<u>\$ 3,185,984</u>	<u>\$ 3,299,683</u>	<u>\$ 113,699</u>	<u>4</u>



Nikiski North Star Elementary School, constructed in 1987, is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary. The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 52 Nikiski North Star Elementary

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
403.00	417.00	369.00	Enrollment in ADM (K-6)	341.00	384.00	389.00

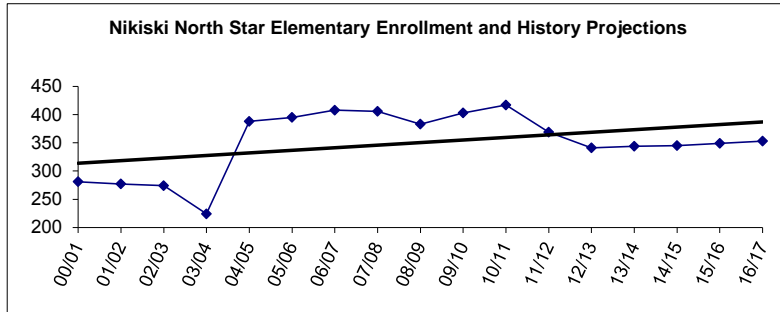
**FTE's Included In Current Budget**

1.00	1.60	1.00	Administrator	1.00	1.00	1.00
20.25	21.25	18.75	Teacher (Includes Quest)	18.75	19.00	19.00
1.70	2.00	1.50	Specialist*	1.50	1.44	1.44
3.00	3.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>25.95</u>	<u>27.85</u>	<u>25.25</u>	Certified Subtotal	<u>25.25</u>	<u>25.44</u>	<u>25.44</u>
4.90	4.46	5.15	Special Ed Aide	5.15	6.51	6.51
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.72</u>	<u>10.28</u>	<u>10.97</u>	Classified Subtotal	<u>10.47</u>	<u>12.33</u>	<u>12.33</u>
<u>36.67</u>	<u>38.13</u>	<u>36.22</u>	Total	<u>35.72</u>	<u>37.77</u>	<u>37.77</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



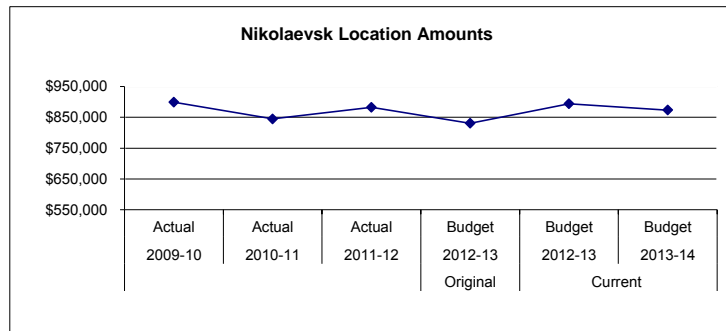
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 38 Nikolaevsk Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 460,394	\$ 410,077	\$ 412,445	3100 Certified Salaries	\$ 406,717	\$ 436,259	\$ 449,417	\$ 13,158	3
109,967	119,900	116,809	3200 Non-Certified Salaries	116,564	116,821	120,857	4,036	3
206,151	193,257	201,780	3500 Employee Benefits	209,145	221,774	237,873	16,099	7
<u>776,512</u>	<u>723,234</u>	<u>731,034</u>	Subtotal - Personnel Services	<u>732,426</u>	<u>774,854</u>	<u>808,147</u>	<u>33,293</u>	<u>4</u>
-	-	-	4100 Professional-Technical Services	600	600	-	(600)	-
685	1,655	972	4200 Travel	1,500	1,500	1,500	-	-
-	4,480	5,600	4250 Student Travel	-	4,187	-	(4,187)	(100)
5,501	6,023	5,823	4300 Utility Services	9,454	9,454	6,870	(2,584)	(27)
63,185	75,221	89,979	4350 Energy	70,859	70,859	41,985	(28,874)	(41)
1,023	1,307	1,328	4400 Purchased Services	1,457	1,457	1,420	(37)	(3)
40,703	21,605	46,085	4500 Supplies and Materials	12,121	28,877	11,317	(17,560)	(61)
1,099	1,285	1,234	4900 Other Expenses	2,029	2,086	2,102	16	1
<u>112,196</u>	<u>111,576</u>	<u>151,021</u>	Subtotal - Other	<u>98,020</u>	<u>119,020</u>	<u>65,194</u>	<u>(53,826)</u>	<u>(45)</u>
<u>10,445</u>	<u>9,795</u>	<u>165</u>	5100 Equipment	-	-	-	-	-
<u>\$ 899,153</u>	<u>\$ 844,605</u>	<u>\$ 882,220</u>	Location Totals	<u>\$ 830,446</u>	<u>\$ 893,874</u>	<u>\$ 873,341</u>	<u>\$ (20,533)</u>	<u>(2)</u>



Nikolaevsk School was originally constructed in 1976 with the most recent renovations being completed in 1981. Nikolaevsk, Alaska is located on the Kenai Peninsula, approximately 12 miles inland from the Sterling Highway, near Anchor Point. The school population enjoys small class sizes with favorable teacher-pupil ratios, strong community involvement, and is a very high-performing school. The high school offers great opportunities for college preparation through strong course studies, distance delivery of advanced placement courses, and other college entry courses. Teachers in the school are highly qualified in the content area and work with students and families to meet each student's learning needs. A recent improvement to the school is the state-of-the-art gymnasium that was completed in February 2002. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 38 Nikolaevsk Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
70.00	70.00	70.00	Enrollment in ADM (K-12)	71.00	70.00	68.00

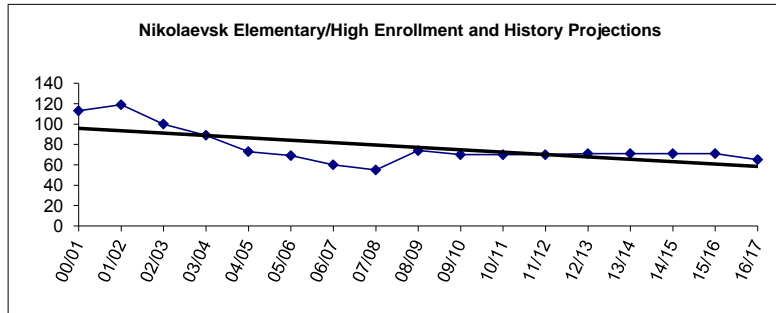
**FTE's Included In Current Budget**

0.75	0.80	0.50	Administrator	0.50	0.50	0.50
4.75	4.20	4.50	Teacher (Includes Quest)	4.00	4.50	4.50
0.10	0.10	-	Specialist*	-	0.07	0.07
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.60</u>	<u>6.10</u>	<u>6.00</u>	Certified Subtotal	<u>5.50</u>	<u>6.07</u>	<u>6.07</u>
-	-	-	Special Ed Aide	-	-	-
0.50	0.63	0.63	Aide	0.63	0.63	0.63
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.56</u>	<u>2.69</u>	<u>2.69</u>	Classified Subtotal	<u>2.69</u>	<u>2.69</u>	<u>2.69</u>
<u>9.16</u>	<u>8.79</u>	<u>8.69</u>	Total	<u>8.19</u>	<u>8.76</u>	<u>8.76</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



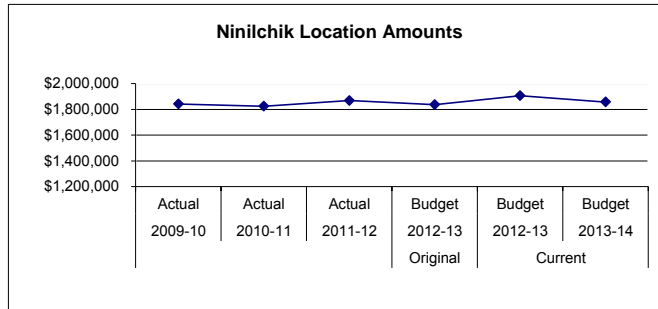
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 02 Ninilchik Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 916,819	\$ 942,463	\$ 899,912	3100 Certified Salaries	\$ 900,633	\$ 938,916	\$ 919,481	\$ (19,435)	(2)
241,747	245,315	271,222	3200 Non-Certified Salaries	275,165	266,068	261,757	(4,311)	(2)
447,316	437,063	477,141	3500 Employee Benefits	495,929	509,940	511,969	2,029	0
<u>1,605,882</u>	<u>1,624,841</u>	<u>1,648,275</u>	Subtotal - Personnel Services	<u>1,671,727</u>	<u>1,714,924</u>	<u>1,693,207</u>	<u>(21,717)</u>	(1)
2,844	2,432	3,217	4200 Travel	1,800	1,800	1,800	-	-
-	7,878	9,397	4250 Student Travel	-	10,130	-	(10,130)	(100)
2,931	3,395	4,351	4300 Utility Services	5,135	5,135	4,154	(981)	(19)
121,700	123,922	122,809	4350 Energy	125,777	123,630	127,925	4,295	3
2,733	3,238	2,266	4400 Purchased Services	3,409	3,409	3,173	(236)	(7)
95,422	35,802	74,859	4500 Supplies and Materials	27,085	44,343	24,666	(19,677)	(44)
2,034	1,987	2,019	4900 Other Expenses	1,761	1,978	1,994	16	1
<u>227,664</u>	<u>178,654</u>	<u>218,918</u>	Subtotal - Other	<u>164,967</u>	<u>190,425</u>	<u>163,712</u>	<u>(26,713)</u>	(14)
<u>7,188</u>	<u>21,083</u>	<u>818</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,840,734</u>	<u>\$ 1,824,578</u>	<u>\$ 1,868,011</u>	Location Totals	<u>\$ 1,836,694</u>	<u>\$ 1,905,349</u>	<u>\$ 1,856,919</u>	<u>\$ (48,430)</u>	(3)



Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations completed in 1997. Students travel as much as 30 miles each way to attend school. Students at Ninilchik have received both academic and athletic recognition. Ninilchik School is now a Project GRAD school. Students in K-6 are placed in reading groups according to their achievement level, and receive 90 minutes of instruction daily in the Success for All reading program. In mathematics, all students K-6 receive 60 minutes of math instruction daily with the Move-It-Math program. Our students continue to score at the top of the district and state on standardized tests. Due to the dedicated staff and community support, Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 02 Ninilchik Elementary / High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
171.00	186.00	161.00	Enrollment in ADM (K-12)	159.00	141.00	140.00

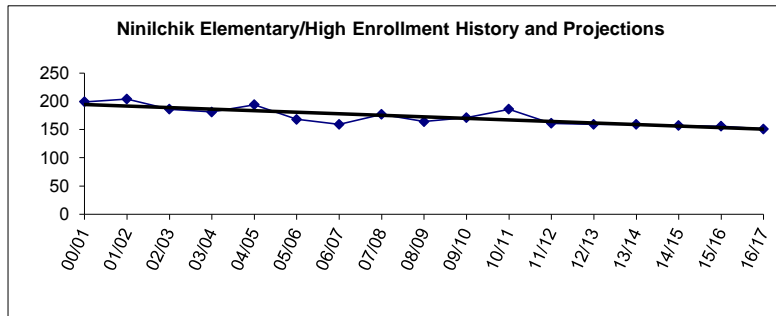
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.50	10.50	Teacher (Includes Quest)	10.00	10.50	9.50
0.80	0.70	0.50	Specialist*	0.50	0.78	0.78
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.80</u>	<u>14.20</u>	<u>14.00</u>	Certified Subtotal	<u>13.50</u>	<u>14.28</u>	<u>13.28</u>
0.38	0.38	1.26	Special Ed Aide	1.26	1.26	1.26
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>5.28</u>	<u>5.28</u>	<u>6.16</u>	Classified Subtotal	<u>6.16</u>	<u>6.16</u>	<u>5.66</u>
<u>20.08</u>	<u>19.48</u>	<u>20.16</u>	Total	<u>19.66</u>	<u>20.44</u>	<u>18.94</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

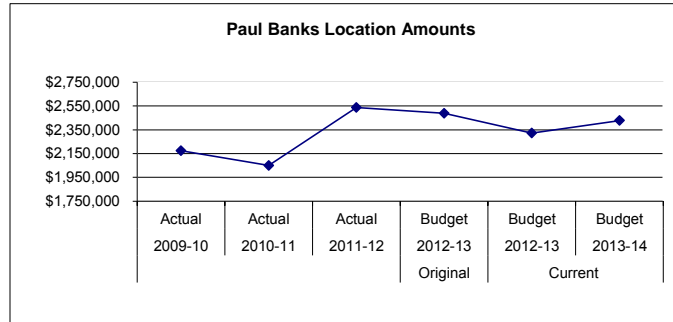


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 33 Paul Banks Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,128,162	\$ 1,037,324	\$ 1,131,477	3100 Certified Salaries	\$ 1,139,578	\$ 1,091,671	\$ 1,127,322	\$ 35,651	3
311,997	302,140	458,323	3200 Non-Certified Salaries	454,902	394,726	398,415	3,689	1
574,002	525,301	697,237	3500 Employee Benefits	747,622	676,281	714,975	38,694	6
<u>2,014,161</u>	<u>1,864,765</u>	<u>2,287,037</u>	Subtotal - Personnel Services	<u>2,342,102</u>	<u>2,162,678</u>	<u>2,240,712</u>	<u>78,034</u>	<u>4</u>
1,000	1,250	1,000	4100 Professional-Technical Services	-	-	-	-	-
862	674	1,333	4200 Travel	1,000	1,000	1,000	-	-
14,448	14,343	12,914	4300 Utility Services	14,548	14,548	14,248	(300)	(2)
99,365	120,647	146,568	4350 Energy	102,606	102,606	145,200	42,594	42
3,808	3,619	3,954	4400 Purchased Services	2,824	2,824	2,824	-	-
35,871	36,710	79,025	4500 Supplies and Materials	22,114	35,908	21,392	(14,516)	(40)
780	780	800	4900 Other Expenses	2,152	2,152	2,172	20	1
<u>156,134</u>	<u>178,023</u>	<u>245,594</u>	Subtotal - Other	<u>145,244</u>	<u>159,038</u>	<u>186,836</u>	<u>27,798</u>	<u>17</u>
3,628	7,589	4,630	5100 Equipment	-	-	-	-	-
<u>\$ 2,173,923</u>	<u>\$ 2,050,377</u>	<u>\$ 2,537,261</u>	Location Totals	<u>\$ 2,487,346</u>	<u>\$ 2,321,716</u>	<u>\$ 2,427,548</u>	<u>\$ 105,832</u>	<u>5</u>



Paul Banks Elementary School is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. It is the southernmost point on the Sterling Highway. The school building was originally constructed in 1964 to house 350 students in grades K-6. Most recent structural renovations were completed in 1984. Currently, the building houses students in grades pre-kindergarten through second grade. Asbestos abatement and new carpet installation was completed in the summer of 2000. The Paul Banks Program includes an invitational, quality learning environment where staff collaborates to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 33 Paul Banks Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
228.00	185.00	169.00	Enrollment in ADM (PS-2)	163.00	194.00	163.00

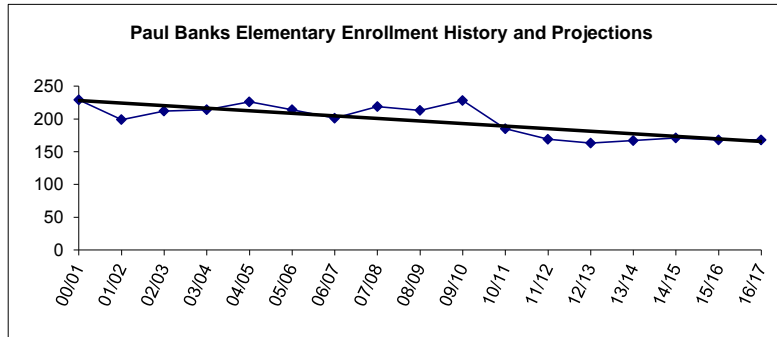
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	10.00	11.00	Teacher (Includes Quest)	11.00	11.00	11.00
1.00	1.00	1.00	Specialist*	1.00	1.00	1.00
3.00	3.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>17.00</u>	<u>15.00</u>	<u>17.00</u>	Certified Subtotal	<u>17.00</u>	<u>16.00</u>	<u>16.00</u>
4.40	5.28	9.68	Special Ed Aide	9.68	7.04	7.04
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	1.50	2.00	1.50
<u>8.66</u>	<u>9.54</u>	<u>13.94</u>	Classified Subtotal	<u>13.44</u>	<u>11.30</u>	<u>10.80</u>
<u>25.66</u>	<u>24.54</u>	<u>30.94</u>	Total	<u>30.44</u>	<u>27.30</u>	<u>26.80</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



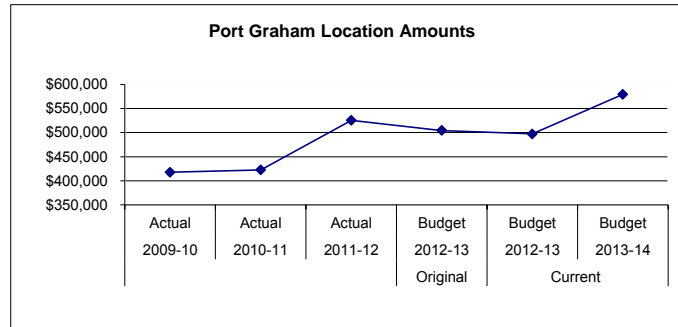
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 40 Port Graham Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 131,174	\$ 122,954	\$ 167,792	3100 Certified Salaries	\$ 132,182	\$ 106,356	\$ 166,947	\$ 60,591	57
42,675	51,223	51,249	3200 Non-Certified Salaries	59,302	67,084	67,366	282	0
88,873	87,958	91,887	3500 Employee Benefits	92,354	93,818	124,763	30,945	33
<u>262,722</u>	<u>262,135</u>	<u>310,928</u>	Subtotal - Personnel Services	<u>283,838</u>	<u>267,258</u>	<u>359,076</u>	<u>91,818</u>	<u>34</u>
-	-	-	4100 Professional-Technical Services	250	250	-	(250)	(100)
4,742	2,800	2,387	4200 Travel	5,000	5,000	5,000	-	-
868	600	2,741	4250 Student Travel	-	600	-	(600)	(100)
39,651	38,830	98,684	4300 Utility Services	111,374	111,374	111,200	(174)	(0)
84,709	99,809	73,578	4350 Energy	84,233	84,233	84,233	-	-
2,735	9,043	8,963	4400 Purchased Services	12,236	12,236	12,248	12	0
15,865	6,311	25,594	4500 Supplies and Materials	4,805	13,538	5,135	(8,403)	(62)
113	2,581	2,698	4900 Other Expenses	2,665	2,872	2,542	(330)	(11)
<u>148,683</u>	<u>159,974</u>	<u>214,645</u>	Subtotal - Other	<u>220,563</u>	<u>230,103</u>	<u>220,358</u>	<u>(9,745)</u>	<u>(4)</u>
<u>6,329</u>	<u>672</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 417,734</u>	<u>\$ 422,781</u>	<u>\$ 525,573</u>	Location Totals	<u>\$ 504,401</u>	<u>\$ 497,361</u>	<u>\$ 579,434</u>	<u>\$ 82,073</u>	<u>17</u>



Port Graham School, located in Port Graham, Alaska, was originally constructed in 1928 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students in grades K-10. During the 2007-2008 school year the school district added grades 11 and 12. The community is located at the southern end of the Kenai Peninsula. It is four miles east of Nanwalek, and 7.5 miles southwest of Seldovia.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 40 Port Graham Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
15.00	20.00	21.00	Enrollment in ADM (K-12)	21.00	19.00	22.00

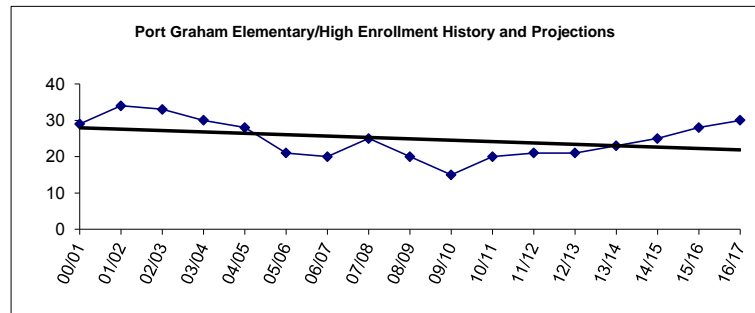
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
1.50	1.00	2.00	Teacher (Includes Quest)	1.00	1.00	2.00
-	-	-	Specialist*	-	-	-
0.40	0.40	0.25	Special Ed Teacher**	0.25	0.20	0.20
<u>2.40</u>	<u>1.90</u>	<u>2.75</u>	Certified Subtotal	<u>1.75</u>	<u>1.70</u>	<u>2.70</u>
0.63	0.63	0.63	Special Ed Aide	0.63	0.88	0.88
0.44	-	-	Aide	-	-	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.25	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.12</u>	<u>2.06</u>	<u>2.06</u>	Classified Subtotal	<u>2.06</u>	<u>2.31</u>	<u>2.31</u>
<u>4.52</u>	<u>3.96</u>	<u>4.81</u>	Total	<u>3.81</u>	<u>4.01</u>	<u>5.01</u>

\*"Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



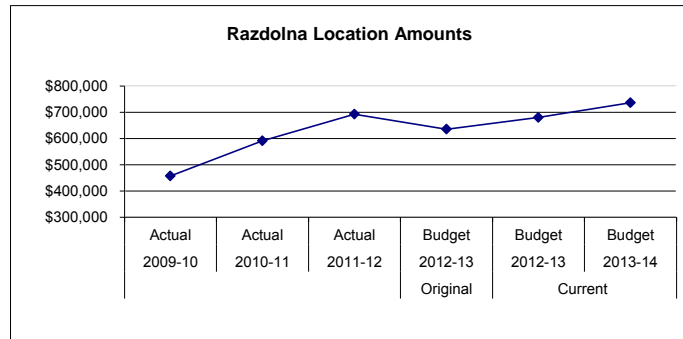
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 49 Razdolna Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 204,518	\$ 286,188	\$ 313,835	3100 Certified Salaries	\$ 325,346	\$ 318,463	\$ 360,315	\$ 41,852	13
67,797	73,949	82,519	3200 Non-Certified Salaries	74,047	89,447	95,421	5,974	7
124,404	157,164	176,660	3500 Employee Benefits	181,727	190,709	218,597	27,888	15
<u>396,719</u>	<u>517,301</u>	<u>573,014</u>	Subtotal - Personnel Services	<u>581,120</u>	<u>598,619</u>	<u>674,333</u>	<u>75,714</u>	13
1,070	658	571	4200 Travel	750	750	750	-	-
2,386	2,646	2,588	4300 Utility Services	4,062	4,062	4,062	-	-
7,826	14,338	15,867	4350 Energy	8,247	8,247	16,000	7,753	94
22,038	29,692	29,825	4400 Purchased Services	30,102	31,234	30,126	(1,108)	(4)
26,713	17,048	70,192	4500 Supplies and Materials	10,508	24,460	10,604	(13,856)	(57)
1,000	663	700	4900 Other Expenses	680	1,007	1,041	34	3
<u>61,033</u>	<u>65,045</u>	<u>119,743</u>	Subtotal - Other	<u>54,349</u>	<u>69,760</u>	<u>62,583</u>	<u>(7,177)</u>	(10)
-	9,156	229	5100 Equipment	-	11,888	-	(11,888)	-
<u>\$ 457,752</u>	<u>\$ 591,502</u>	<u>\$ 692,986</u>	Location Totals	<u>\$ 635,469</u>	<u>\$ 680,267</u>	<u>\$ 736,916</u>	<u>\$ 56,649</u>	8



Razdolna School, located in the Village of Razdolna just outside of Homer, Alaska, is housed in a facility leased from the Village of Razdolna. The leased facility has been the home of Razdolna School since 1986 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 49 Razdolna Elementary / High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
37.00	63.00	63.00	Enrollment in ADM (K-12)	75.00	76.00	77.00

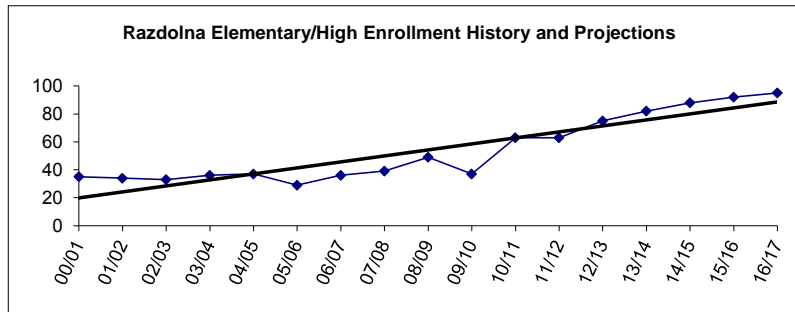
**FTE's Included in Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.50	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	5.00
0.13	0.13	-	Specialist*	-	-	-
0.20	0.20	0.25	Special Ed Teacher**	0.25	0.10	0.10
<u>3.33</u>	<u>5.33</u>	<u>5.25</u>	Certified Subtotal	<u>5.25</u>	<u>5.10</u>	<u>5.60</u>
0.81	0.81	0.88	Aide	0.88	1.32	1.32
0.10	0.10	0.20	Nurse***	0.20	0.15	0.15
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.63	0.63	Custodian	0.50	0.63	0.63
<u>2.29</u>	<u>2.42</u>	<u>2.59</u>	Classified Subtotal	<u>2.46</u>	<u>2.98</u>	<u>2.98</u>
<u><u>5.62</u></u>	<u><u>7.75</u></u>	<u><u>7.84</u></u>	Total	<u><u>7.71</u></u>	<u><u>8.08</u></u>	<u><u>8.58</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



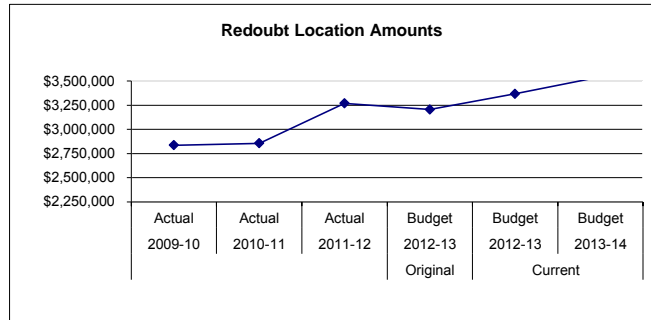
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 46 Redoubt Elementary

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,588,706	\$ 1,598,416	\$ 1,798,236	3100 Certified Salaries	\$ 1,829,596	\$ 1,846,709	\$ 1,923,436	\$ 76,727	4
330,526	329,482	377,577	3200 Non-Certified Salaries	338,687	392,562	423,715	31,153	8
741,573	726,987	837,242	3500 Employee Benefits	886,761	947,781	1,031,689	83,908	9
<u>2,660,805</u>	<u>2,654,885</u>	<u>3,013,055</u>	Subtotal - Personnel Services	<u>3,055,044</u>	<u>3,187,052</u>	<u>3,378,840</u>	<u>191,788</u>	<u>6</u>
-	-	3,940	4100 Professional-Technical Services	-	-	-	-	-
-	488	2,103	4200 Travel	500	500	500	-	-
9,388	7,235	8,664	4300 Utility Services	9,990	9,990	9,475	(515)	(5)
86,834	100,211	92,011	4350 Energy	88,839	87,875	96,614	8,739	10
6,000	5,847	6,920	4400 Purchased Services	6,870	6,870	7,032	162	2
63,342	61,361	140,696	4500 Supplies and Materials	42,848	70,855	47,840	(23,015)	(32)
740	680	796	4900 Other Expenses	1,201	1,201	1,221	20	2
<u>166,304</u>	<u>175,822</u>	<u>255,130</u>	Subtotal - Other	<u>150,248</u>	<u>177,291</u>	<u>162,682</u>	<u>(14,609)</u>	<u>(8)</u>
8,428	25,478	305	5100 Equipment	-	2,214	-	(2,214)	-
<u>\$ 2,835,537</u>	<u>\$ 2,856,185</u>	<u>\$ 3,268,490</u>	Location Totals	<u>\$ 3,205,292</u>	<u>\$ 3,366,557</u>	<u>\$ 3,541,522</u>	<u>\$ 174,965</u>	<u>5</u>



Redoubt Elementary School, located in Soldotna, Alaska, was constructed in 1978. The facility was originally built to house 500 students in grades K-6. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet, and borders the Kenai River.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 46 Redoubt Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
371.00	393.00	388.00	Enrollment in ADM (K-6)	372.00	409.00	385.00

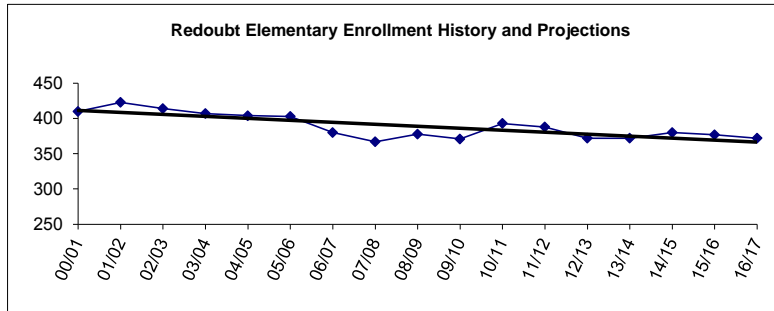
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.60	2.00
20.50	20.00	20.50	Teacher (Includes Quest)	21.00	21.50	21.00
2.10	2.10	2.00	Specialist*	2.00	1.90	1.90
2.00	2.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>25.60</u>	<u>25.10</u>	<u>26.50</u>	Certified Subtotal	<u>27.00</u>	<u>28.00</u>	<u>27.90</u>
2.64	2.64	2.64	Special Ed Aide	2.64	4.57	4.57
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>8.46</u>	<u>8.46</u>	<u>8.46</u>	Classified Subtotal	<u>8.46</u>	<u>10.39</u>	<u>10.89</u>
<u>34.06</u>	<u>33.56</u>	<u>34.96</u>	Total	<u>35.46</u>	<u>38.39</u>	<u>38.79</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

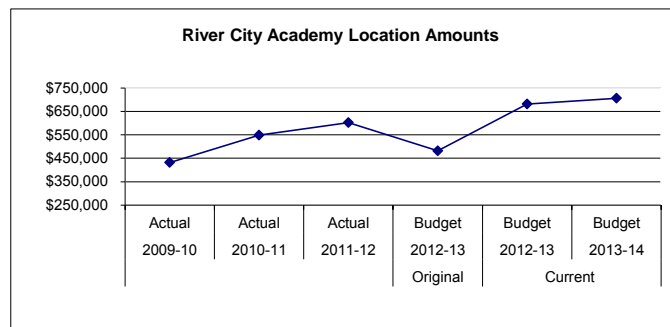


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 16 River City Academy

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 252,591	\$ 330,916	\$ 371,123	3100 Certified Salaries	\$ 295,331	\$ 433,993	\$ 452,481	\$ 18,488	5
45,530	57,334	39,571	3200 Non-Certified Salaries	39,311	36,762	38,543	1,781	8
108,047	145,532	155,068	3500 Employee Benefits	131,005	186,134	200,719	14,585	8
<u>406,168</u>	<u>533,782</u>	<u>565,762</u>	Subtotal - Personnel Services	<u>465,647</u>	<u>656,889</u>	<u>691,743</u>	<u>34,854</u>	5
1,066	550	523	4200 Travel	750	750	750	-	-
380	225	156	4300 Utility Services	1,002	1,002	827	(175)	(17)
498	1,029	660	4400 Purchased Services	1,682	1,682	1,682	-	-
22,287	7,915	30,395	4500 Supplies and Materials	10,932	19,515	10,965	(8,550)	(44)
964	663	1,195	4900 Other Expenses	1,271	1,072	474	(598)	(56)
<u>25,195</u>	<u>10,382</u>	<u>32,929</u>	Subtotal - Other	<u>15,637</u>	<u>24,021</u>	<u>14,698</u>	<u>(9,323)</u>	(39)
-	4,407	3,336	5100 Equipment	-	-	-	-	-
<u>\$ 431,363</u>	<u>\$ 548,571</u>	<u>\$ 602,027</u>	Location Totals	<u>\$ 481,284</u>	<u>\$ 680,910</u>	<u>\$ 706,441</u>	<u>\$ 25,531</u>	4



River City Academy is a small school of choice for students in middle and high school. Being a performance-based school means that each student can work at his/her individual pace and excel without a time constraint, while still operating inside of a classroom setting. Success is measured against the set KPBSD School Board approved standards with students demonstrating their proficiency in each one. RCA students demonstrate a desire to take ownership and responsibility of their educations and excel in a small school setting. Although RCA focuses on core academic subjects, all students are also required to take three elective strands --- Personal Expression and Community Connections (PECC), Careers and Technology. Students are encouraged to meet their technology standards through the journey of planning the next steps after high school, including internships. And PECC helps students explore healthy lifestyle activities, personal expression and develop a commitment to service in the community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 16 River City Academy

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
56.00	64.00	73.00	Enrollment in ADM (7-12)	75.00	76.00	75.00

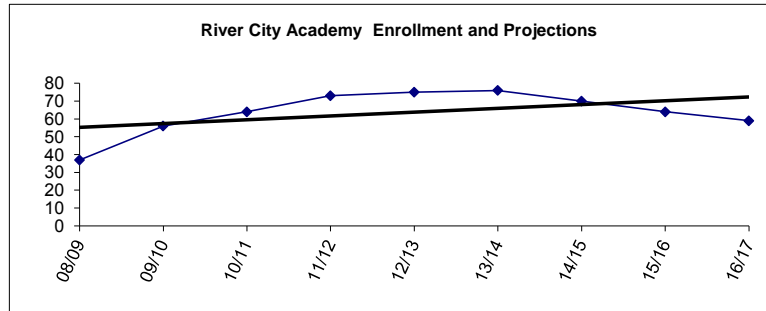
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.60	3.00	3.00	Teacher	2.00	4.00	4.00
-	0.15	0.55	Specialist*	0.15	0.64	0.64
0.60	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>4.20</u>	<u>5.15</u>	<u>5.55</u>	Certified Subtotal	<u>4.15</u>	<u>6.64</u>	<u>6.64</u>
-	0.08	0.08	Special Ed Aide	0.08	0.03	0.03
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
-	0.50	-	Custodian	-	-	-
<u>1.01</u>	<u>1.59</u>	<u>1.09</u>	Classified Subtotal	<u>1.09</u>	<u>1.04</u>	<u>1.04</u>
<u>5.21</u>	<u>6.74</u>	<u>6.64</u>	Totals	<u>5.24</u>	<u>7.68</u>	<u>7.68</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

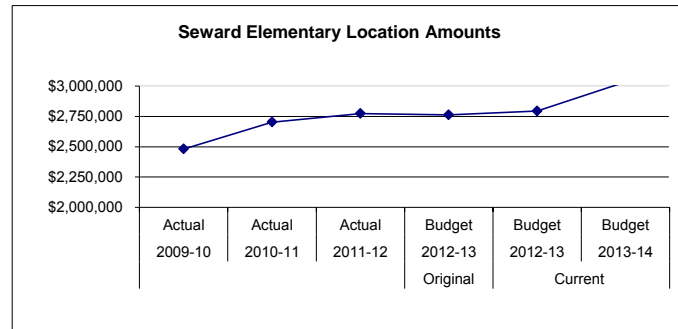


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 42 Seward Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,311,673	\$ 1,429,801	\$ 1,398,237	3100 Certified Salaries	\$ 1,443,212	\$ 1,416,310	\$ 1,497,958	\$ 81,648	6
301,180	314,944	339,969	3200 Non-Certified Salaries	341,769	355,351	401,030	45,679	13
646,380	683,705	716,881	3500 Employee Benefits	769,038	782,992	894,877	111,885	14
<u>2,259,233</u>	<u>2,428,450</u>	<u>2,455,087</u>	Subtotal - Personnel Services	<u>2,554,019</u>	<u>2,554,653</u>	<u>2,793,865</u>	<u>239,212</u>	9
1,746	2,196	2,301	4200 Travel	1,750	1,750	1,750	-	-
25,544	38,191	28,122	4300 Utility Services	27,949	27,949	29,200	1,251	4
128,065	152,609	168,977	4350 Energy	137,771	137,771	164,223	26,452	19
3,541	3,996	4,386	4400 Purchased Services	4,797	5,167	5,244	77	1
53,410	58,256	107,948	4500 Supplies and Materials	34,644	64,806	39,983	(24,823)	(38)
788	869	899	4900 Other Expenses	1,145	1,145	1,165	20	2
<u>213,094</u>	<u>256,117</u>	<u>312,633</u>	Subtotal - Other	<u>208,056</u>	<u>238,588</u>	<u>241,565</u>	<u>2,977</u>	1
9,309	18,259	6,176	5100 Equipment	-	-	-	-	-
<u>\$ 2,481,636</u>	<u>\$ 2,702,826</u>	<u>\$ 2,773,896</u>	Location Totals	<u>\$ 2,762,075</u>	<u>\$ 2,793,241</u>	<u>\$ 3,035,430</u>	<u>\$ 242,189</u>	9



William H. Seward Elementary School, located in Seward, Alaska, is a 2008 NCLB Blue Ribbon School. Our student population includes Special Needs Preschool - 6th grade and part-time home schooled students. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 42 Seward Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
276.00	278.00	286.00	Enrollment in ADM (PS-6)	285.00	336.00	321.00

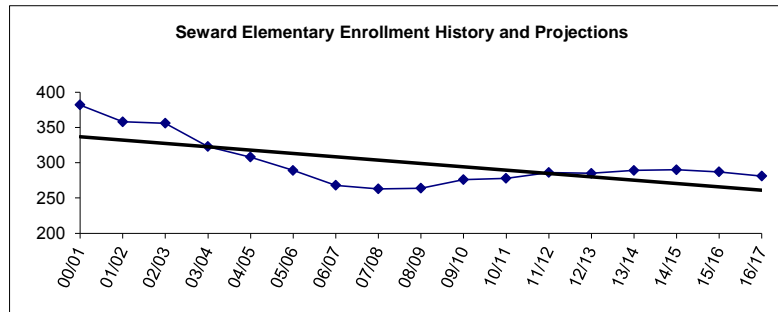
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	14.20	14.60	Teacher (Includes Quest)	15.10	16.82	17.22
3.42	2.10	1.43	Specialist*	1.43	1.50	1.50
4.75	4.75	4.45	Special Ed Teacher**	4.45	3.75	3.75
<u>22.92</u>	<u>22.05</u>	<u>21.48</u>	Certified Subtotal	<u>21.98</u>	<u>23.07</u>	<u>23.47</u>
3.83	3.83	4.40	Special Ed Aide	4.40	5.28	5.28
0.44	0.44	0.38	Aide	0.44	0.44	0.44
0.73	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	3.00
<u>8.50</u>	<u>8.65</u>	<u>9.16</u>	Classified Subtotal	<u>9.22</u>	<u>10.10</u>	<u>11.10</u>
<u>31.42</u>	<u>30.70</u>	<u>30.64</u>	Total	<u>31.20</u>	<u>33.17</u>	<u>34.57</u>

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\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

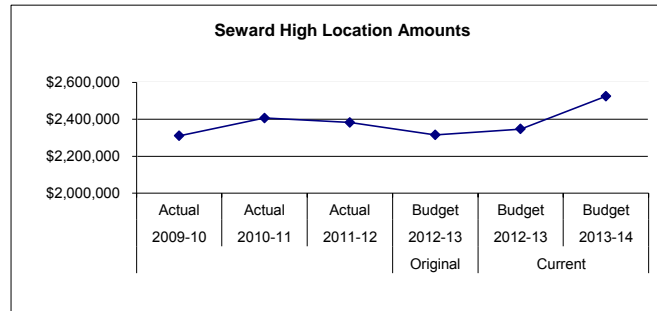


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 08 Seward High School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,018,946	\$ 978,790	\$ 919,935	3100 Certified Salaries	\$ 964,700	\$ 934,301	\$ 989,079	\$ 54,778	6
329,182	346,433	362,019	3200 Non-Certified Salaries	349,697	362,645	381,171	18,526	5
518,087	481,145	504,001	3500 Employee Benefits	541,777	550,244	603,562	53,318	10
<u>1,866,215</u>	<u>1,806,368</u>	<u>1,785,955</u>	Subtotal - Personnel Services	<u>1,856,174</u>	<u>1,847,190</u>	<u>1,973,812</u>	<u>126,622</u>	7
89	-	-	4100 Professional-Technical Services	-	-	-	-	-
3,017	2,541	2,825	4200 Travel	2,500	2,500	2,500	-	-
-	16,225	25,628	4250 Student Travel	-	21,425	-	(21,425)	(100)
89,294	124,541	100,327	4300 Utility Services	85,407	85,407	106,500	21,093	25
261,370	381,069	380,352	4350 Energy	310,603	306,893	383,450	76,557	25
3,358	3,281	6,295	4400 Purchased Services	19,326	15,792	17,339	1,547	10
60,087	51,864	70,777	4500 Supplies and Materials	37,559	60,203	36,931	(23,272)	(39)
3,979	3,590	3,061	4900 Other Expenses	4,358	4,565	4,581	16	0
<u>421,194</u>	<u>583,111</u>	<u>589,265</u>	Subtotal - Other	<u>459,753</u>	<u>496,785</u>	<u>551,301</u>	<u>54,516</u>	11
<u>22,877</u>	<u>17,738</u>	<u>7,632</u>	5100 Equipment	-	3,679	-	(3,679)	-
<u>\$ 2,310,286</u>	<u>\$ 2,407,217</u>	<u>\$ 2,382,852</u>	Location Totals	<u>\$ 2,315,927</u>	<u>\$ 2,347,654</u>	<u>\$ 2,525,113</u>	<u>\$ 177,459</u>	8



Seward High School, located in Seward, Alaska, was constructed in 1977 with the most recent renovations being completed in 1982. The facility contains a full complement of classrooms, theater, swimming pool, gymnasium, science and vocational labs. It was built to house 400 students in grades 9-12. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 08 Seward High School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
178.00	165.00	177.00	Enrollment in ADM (9-12)	174.00	182.00	175.00

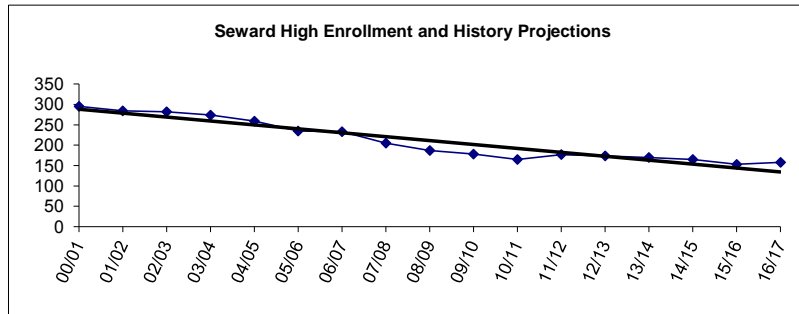
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.35	9.10	8.60	Teacher (Includes Quest)	9.00	8.80	9.30
1.90	1.70	1.80	Specialist*	1.80	1.80	1.80
2.00	2.00	1.05	Special Ed Teacher**	1.05	1.00	1.00
<u>15.25</u>	<u>13.80</u>	<u>12.45</u>	Certified Subtotal	<u>12.85</u>	<u>12.60</u>	<u>13.10</u>
1.38	0.88	1.76	Special Ed Aide	1.76	2.64	2.64
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.37	0.22	0.22	Nurse***	0.22	0.22	0.22
3.00	3.31	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.69</u>	<u>7.35</u>	<u>7.92</u>	Classified Subtotal	<u>7.92</u>	<u>8.80</u>	<u>8.80</u>
<u>22.94</u>	<u>21.15</u>	<u>20.37</u>	Total	<u>20.77</u>	<u>21.40</u>	<u>21.90</u>

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\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

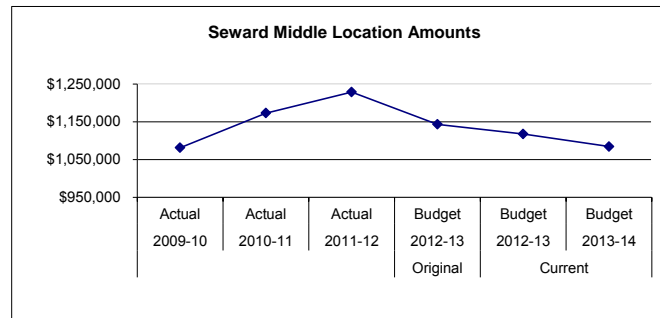


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 14 Seward Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 454,499	\$ 494,232	\$ 503,031	3100 Certified Salaries	\$ 445,704	\$ 448,361	\$ 418,530	\$ (29,831)	(7)
175,552	174,061	191,691	3200 Non-Certified Salaries	200,575	175,771	171,713	(4,058)	(2)
253,748	256,665	288,496	3500 Employee Benefits	294,365	278,097	273,091	(5,006)	(2)
<u>883,799</u>	<u>924,958</u>	<u>983,218</u>	Subtotal - Personnel Services	<u>940,644</u>	<u>902,229</u>	<u>863,334</u>	<u>(38,895)</u>	(4)
1,908	2,053	2,352	4200 Travel	1,000	1,450	1,250	(200)	(14)
-	3,250	4,065	4250 Student Travel	-	3,568	-	(3,568)	(100)
50,001	64,922	45,490	4300 Utility Services	61,744	61,744	46,200	(15,544)	(25)
110,749	140,652	152,923	4350 Energy	120,548	120,150	154,000	33,850	28
1,445	1,259	1,093	4400 Purchased Services	2,567	2,117	2,241	124	6
23,472	23,060	37,940	4500 Supplies and Materials	13,785	23,596	14,630	(8,966)	(38)
1,529	810	713	4900 Other Expenses	2,505	2,515	2,395	(120)	(5)
<u>189,104</u>	<u>236,006</u>	<u>244,576</u>	Subtotal - Other	<u>202,149</u>	<u>215,140</u>	<u>220,716</u>	<u>5,576</u>	3
<u>7,777</u>	<u>11,566</u>	<u>498</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,080,680</u>	<u>\$ 1,172,530</u>	<u>\$ 1,228,292</u>	Location Totals	<u>\$ 1,142,793</u>	<u>\$ 1,117,369</u>	<u>\$ 1,084,050</u>	<u>\$ (33,319)</u>	(3)



Seward Middle School was opened in January 2006. Its floor plan incorporates the latest innovation in technology, security, safety, lighting, environmental control, and what current research suggests are best practices for schools. These characteristics include two self-contained pods with complete instructional space for two schools-within-a-school, small work group rooms between classrooms, and two shared computer labs. Students also enjoy specialized rooms for technology, art, vocational class, music, and physical education. The physical plant also includes a library and an "auditeria"; a space for students to dine, or produce a play, or other large group presentation. Seward Middle School currently serves 7th and 8th graders and is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 14 Seward Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
91.00	94.00	78.00	Enrollment in ADM (7-12)	75.00	83.00	77.00

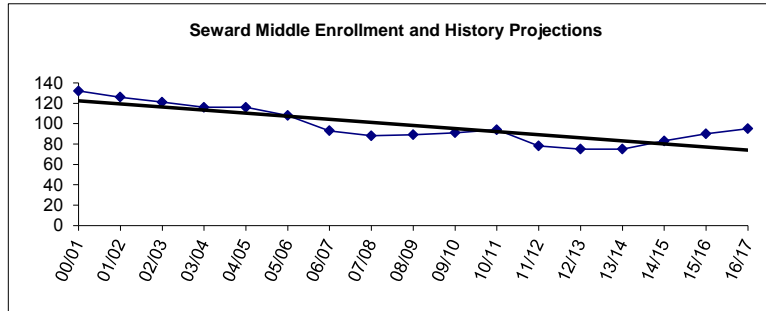
**FTE's Included In Current Budget**

0.50	0.50	0.80	Administrator	0.80	0.80	0.50
5.10	5.15	4.90	Teacher (Includes Quest)	4.10	4.68	4.43
0.08	0.60	0.32	Specialist*	0.07	-	-
1.00	1.00	1.25	Special Ed Teacher**	1.25	1.00	1.00
<u>6.68</u>	<u>7.25</u>	<u>7.27</u>	Certified Subtotal	<u>6.22</u>	<u>6.48</u>	<u>5.93</u>
1.32	1.32	2.20	Special Ed Aide	2.20	1.32	1.32
-	0.44	0.44	Aide	0.44	0.44	-
0.37	0.53	0.53	Nurse***	0.53	0.53	0.53
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.07</u>	<u>4.67</u>	<u>5.55</u>	Classified Subtotal	<u>5.55</u>	<u>4.67</u>	<u>4.23</u>
<u>10.75</u>	<u>11.92</u>	<u>12.82</u>	Totals	<u>11.77</u>	<u>11.15</u>	<u>10.16</u>

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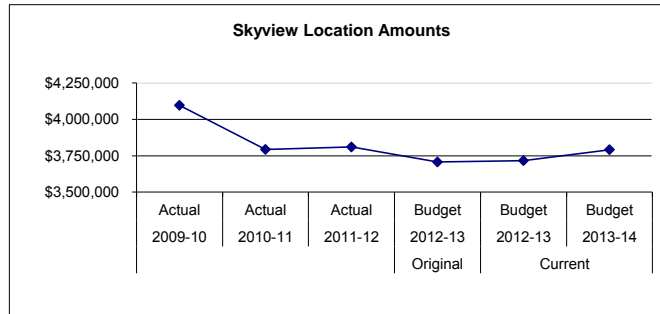


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 05 Skyview High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,990,028	\$ 1,833,385	\$ 1,789,312	3100 Certified Salaries	\$ 1,787,027	\$ 1,748,314	\$ 1,766,442	\$ 18,128	1
596,888	528,673	559,468	3200 Non-Certified Salaries	517,950	517,792	536,757	18,965	4
993,416	896,141	915,016	3500 Employee Benefits	950,460	948,728	1,009,537	60,809	6
<u>3,580,332</u>	<u>3,258,199</u>	<u>3,263,796</u>	Subtotal - Personnel Services	<u>3,255,437</u>	<u>3,214,834</u>	<u>3,312,736</u>	<u>97,902</u>	<u>3</u>
-	-	-	4100 Professional-Technical Services	-	325	-	(325)	(100)
7,443	7,105	7,833	4200 Travel	5,000	5,665	5,000	(665)	(12)
-	19,240	24,750	4250 Student Travel	-	23,308	-	-	-
16,410	14,153	12,876	4300 Utility Services	17,359	17,359	13,950	(3,409)	(20)
324,786	336,023	352,539	4350 Energy	337,711	335,512	371,506	35,994	-
9,766	9,221	5,857	4400 Purchased Services	19,621	9,333	19,642	10,309	110
103,003	95,622	124,829	4500 Supplies and Materials	66,694	96,441	63,481	(32,960)	(34)
5,817	5,581	5,165	4900 Other Expenses	5,085	5,394	5,426	32	1
<u>467,225</u>	<u>486,945</u>	<u>533,849</u>	Subtotal - Other	<u>451,470</u>	<u>493,337</u>	<u>479,005</u>	<u>8,976</u>	<u>2</u>
<u>48,494</u>	<u>49,092</u>	<u>13,297</u>	5100 Equipment	<u>-</u>	<u>7,760</u>	<u>-</u>	<u>(7,760)</u>	<u>(100)</u>
<u>\$ 4,096,051</u>	<u>\$ 3,794,236</u>	<u>\$ 3,810,942</u>	Location Totals	<u>\$ 3,706,907</u>	<u>\$ 3,715,931</u>	<u>\$ 3,791,741</u>	<u>\$ 99,118</u>	<u>3</u>



Skyview High School, is a comprehensive high school in Soldotna, Alaska, accredited by the Northwest Accreditation Association. Soldotna lies at the heart of the Kenai Peninsula, ten miles inland from Cook Inlet, and borders the Kenai River. Skyview High School, which was constructed in 1988, can accommodate up to 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways, lies ten miles inland from Cook Inlet and borders the Kenai River. Our school is a leader in career exploration and is on the forefront of the latest technology in education. Students at Skyview explore several career pathways within an academic framework to better prepare themselves for their future professions. Skyview is also passionate about student involvement, our community awareness program helps students perform a number of service projects for the central peninsula community. Along with our wide array of academic, vocational and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. Our teachers and staff get to know each of our students personally, tailoring education for their individual skills and needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 05 Skyview High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
377.00	333.00	363.00	Enrollment in ADM (9-12)	354.00	323.00	340.00

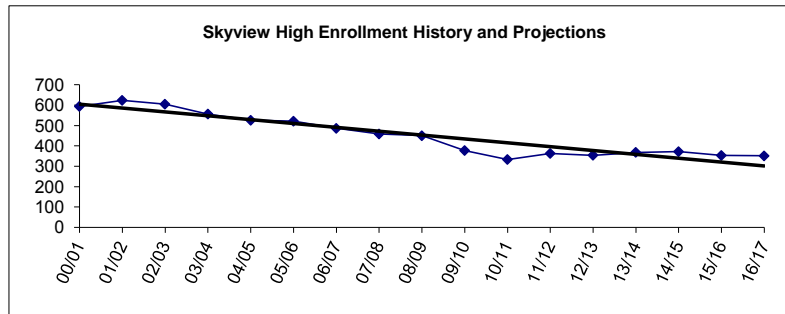
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
22.50	20.00	18.00	Teacher (Includes Quest)	18.00	18.20	18.50
3.10	2.45	2.15	Specialist*	2.15	2.76	2.76
3.40	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>31.00</u>	<u>27.45</u>	<u>25.15</u>	Certified Subtotal	<u>25.15</u>	<u>25.96</u>	<u>25.76</u>
2.99	2.82	2.82	Special Ed Aide	2.82	1.82	1.82
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.75	0.88	0.88	Nurse***	0.88	0.87	0.87
5.00	4.00	4.00	Support	4.00	4.00	4.00
5.00	4.00	4.50	Custodians	4.00	4.50	4.50
<u>14.18</u>	<u>12.14</u>	<u>12.64</u>	Classified Subtotal	<u>12.14</u>	<u>11.63</u>	<u>11.63</u>
<u>45.18</u>	<u>39.59</u>	<u>37.79</u>	Total	<u>37.29</u>	<u>37.59</u>	<u>37.39</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

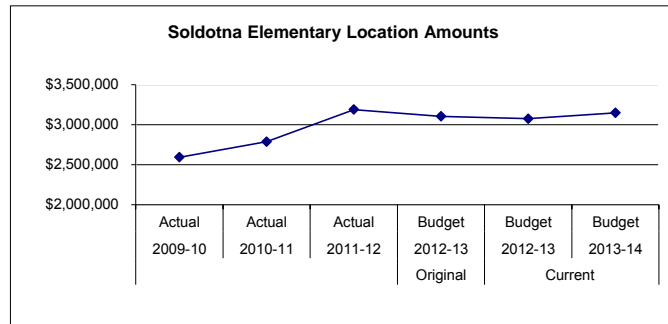


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 43 Soldotna Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,357,880	\$ 1,496,641	\$ 1,636,958	3100 Certified Salaries	\$ 1,595,482	\$ 1,540,286	\$ 1,543,863	\$ 3,577	0
385,499	389,606	468,559	3200 Non-Certified Salaries	465,297	476,542	514,419	37,877	8
711,375	720,986	867,925	3500 Employee Benefits	912,949	903,583	961,789	58,206	6
<u>2,454,754</u>	<u>2,607,233</u>	<u>2,973,442</u>	Subtotal - Personnel Services	<u>2,973,728</u>	<u>2,920,411</u>	<u>3,020,071</u>	<u>99,660</u>	<u>3</u>
500	-	-	4100 Professional-Technical Services	500	-	-	-	-
225	-	-	4200 Travel	500	500	500	-	-
100	-	-	4250 Student Travel	50	50	50	-	-
7,459	5,644	6,146	4300 Utility Services	7,369	7,501	6,899	(602)	(8)
77,190	85,324	88,936	4350 Energy	82,270	82,270	82,270	-	-
6,455	4,074	5,146	4400 Purchased Services	4,066	4,241	4,041	(200)	(5)
41,192	48,065	109,082	4500 Supplies and Materials	33,494	56,601	32,282	(24,319)	(43)
770	1,052	1,021	4900 Other Expenses	1,346	1,246	1,466	220	18
<u>133,891</u>	<u>144,159</u>	<u>210,331</u>	Subtotal - Other	<u>129,595</u>	<u>152,409</u>	<u>127,508</u>	<u>(24,901)</u>	<u>(16)</u>
3,795	34,891	3,997	5100 Equipment	-	570	-	(570)	(100)
<u>\$ 2,592,440</u>	<u>\$ 2,786,283</u>	<u>\$ 3,187,770</u>	Location Totals	<u>\$ 3,103,323</u>	<u>\$ 3,073,390</u>	<u>\$ 3,147,579</u>	<u>\$ 74,189</u>	<u>2</u>



Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on literacy and music. Music classes, band and choir support the other curriculums while emphasizing the arts. Special help for students includes "After the Bell", remedial Title 1, a huge cadre of parent volunteers, Foster Grandparents, and many dedicated educators. Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent (including a complete remodel of the original structure) being completed in 1987. The school currently serves K-6 and special needs pre-schoolers. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet and borders the Kenai River. Because of this proximity to water, educators facilitate many "hands on" related environmental experiences for student learning. Being "in town" allows for a wide variety of learning while allowing parents to also visit their students during the day or eat lunch with them.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 43 Soldotna Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
266.00	286.00	291.00	Enrollment in ADM (PS-6)	267.00	293.00	265.00

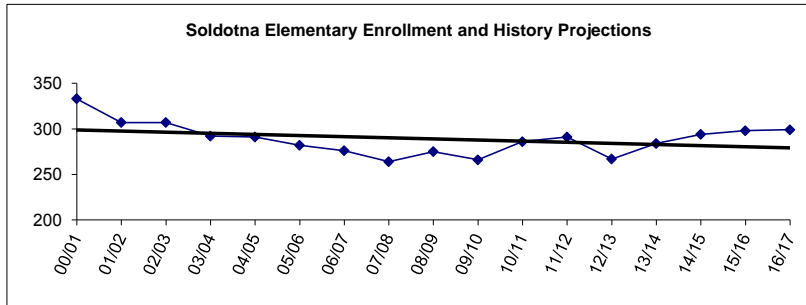
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.53	13.53	14.52	Teacher (Includes Quest)	14.38	15.50	14.50
1.50	3.10	3.05	Specialist*	3.04	1.73	1.73
4.00	4.00	4.75	Special Ed Teacher**	4.75	5.00	5.00
<u>20.03</u>	<u>21.63</u>	<u>23.32</u>	Certified Subtotal	<u>23.17</u>	<u>23.23</u>	<u>22.23</u>
5.78	6.66	9.30	Special Ed Aide	9.30	8.95	8.95
1.32	0.45	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.16</u>	<u>11.17</u>	<u>13.80</u>	Classified Subtotal	<u>13.80</u>	<u>13.45</u>	<u>13.95</u>
<u>31.19</u>	<u>32.80</u>	<u>37.12</u>	Total	<u>36.97</u>	<u>36.68</u>	<u>36.18</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

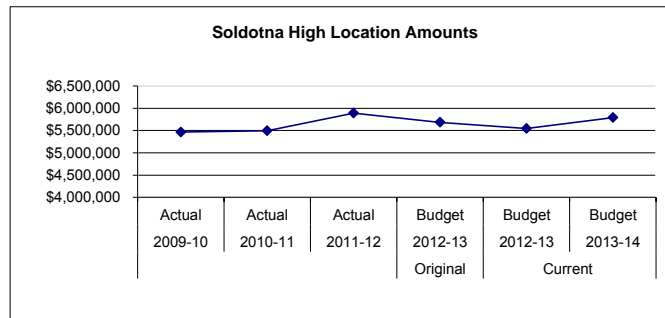


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 09 Soldotna High

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 2,721,048	\$ 2,646,534	\$ 2,743,281	3100 Certified Salaries	\$ 2,666,804	\$ 2,532,271	\$ 2,638,234	\$ 105,963	4
802,174	891,796	976,103	3200 Non-Certified Salaries	962,389	928,653	970,224	41,571	4
1,386,457	1,346,822	1,492,060	3500 Employee Benefits	1,542,461	1,501,633	1,625,577	123,944	8
<u>4,909,679</u>	<u>4,885,152</u>	<u>5,211,444</u>	Subtotal - Personnel services	<u>5,171,654</u>	<u>4,962,557</u>	<u>5,234,035</u>	<u>271,478</u>	<u>5</u>
-	-	-	4100 Professional-Technical Services					
8,654	9,514	10,667	4200 Travel	5,000	7,000	5,000	(2,000)	(29)
-	31,066	37,329	4250 Student Travel	-	30,032	-	(30,032)	(100)
27,121	27,220	24,118	4300 Utility Services	29,883	29,883	24,883	(5,000)	(17)
315,469	332,338	361,233	4350 Energy	344,822	344,822	395,776	50,954	15
18,278	20,537	22,640	4400 Purchased Services	30,590	25,320	30,928	5,608	22
157,723	134,091	162,486	4500 Supplies and Materials	94,175	134,628	92,626	(42,002)	(31)
7,199	7,310	7,153	4900 Other Expenses	6,348	7,212	7,244	32	0
<u>534,444</u>	<u>562,076</u>	<u>625,626</u>	Subtotal - Other	<u>510,818</u>	<u>578,897</u>	<u>556,457</u>	<u>(22,440)</u>	<u>(4)</u>
<u>19,022</u>	<u>45,871</u>	<u>53,142</u>	5100 Equipment	<u>-</u>	<u>3,097</u>	<u>-</u>	<u>(3,097)</u>	<u>(100)</u>
<u>\$ 5,463,145</u>	<u>\$ 5,493,099</u>	<u>\$ 5,890,212</u>	Location Totals	<u>\$ 5,682,472</u>	<u>\$ 5,544,551</u>	<u>\$ 5,790,492</u>	<u>\$ 245,941</u>	<u>4</u>



Soldotna High School, home of the Stars, is located in the heart of the City of Soldotna, on the Kenai Peninsula, 150 miles south of Anchorage. The facility was built in 1980, and currently houses students in grades 9-12. SoHi prides itself on being on the leading edge of an extensive variety of academic, activity and athletic programs. SoHi has received national and state technology recognition. SoHi's Highly Qualified instructional staff has received many awards including Golden Apple Awards from the School Board, BP Teacher of Excellence awards and state/national awards such as the Milken award. SoHi was also the first school in the district to broadcast a live video stream over the Internet. Academically, SoHi students have received top acknowledgement in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai, among others. A number of athletic teams have also garnered top GPA accolades, as well as regional and state top finishes. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 09 Soldotna High

Date: 02/11/13

2009-10	2010-11	2011-12	Account Description	2012-13	Current	2013-14
Actual	Actual	Actual		Budget	2012-13	Budget
534.00	508.00	494.00	Enrollment in ADM (9-12)	471.00	472.00	475.00

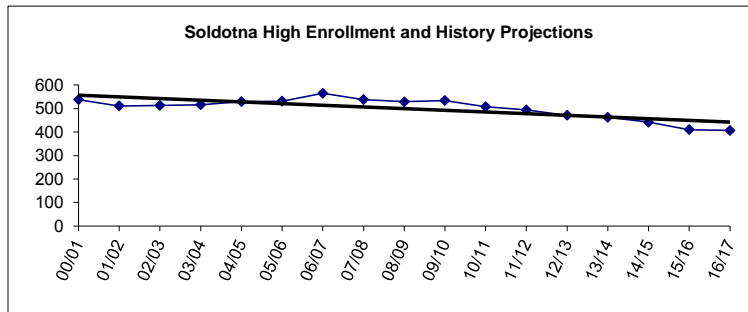
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.00	25.50	25.50	Teacher (Includes Quest)	24.00	24.60	25.10
3.30	3.25	2.90	Specialist*	2.90	3.45	3.45
6.00	6.00	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>37.30</u>	<u>36.75</u>	<u>36.40</u>	Certified Subtotal	<u>34.90</u>	<u>35.05</u>	<u>35.55</u>
12.41	11.62	13.38	Special Ed Aide	13.38	12.52	12.52
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.88	0.88	Nurse***	0.88	0.88	0.88
5.00	5.00	5.00	Support	5.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>23.90</u>	<u>23.44</u>	<u>25.20</u>	Classified Subtotal	<u>25.20</u>	<u>24.34</u>	<u>24.34</u>
<u>61.20</u>	<u>60.19</u>	<u>61.60</u>	Total	<u>60.10</u>	<u>59.39</u>	<u>59.89</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

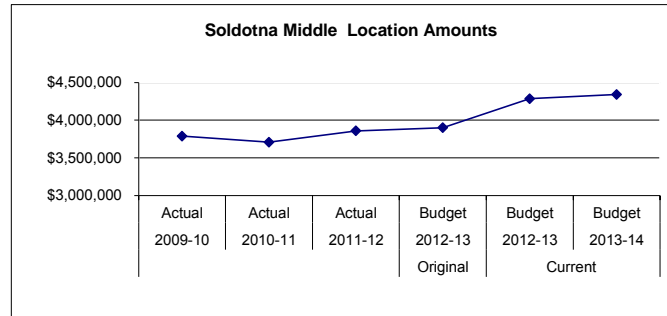


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 12 Soldotna Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 2,092,255	\$ 2,124,284	\$ 2,106,312	3100 Certified Salaries	\$ 2,141,290	\$ 2,331,147	\$ 2,351,703	\$ 20,556	1
459,354	401,117	425,391	3200 Non-Certified Salaries	457,090	488,653	511,071	22,418	5
967,042	900,083	988,257	3500 Employee Benefits	1,061,363	1,167,548	1,230,677	63,129	5
<u>3,518,651</u>	<u>3,425,484</u>	<u>3,519,960</u>	Subtotal - Personnel Services	<u>3,659,743</u>	<u>3,987,348</u>	<u>4,093,451</u>	<u>106,103</u>	<u>3</u>
265	282	716	4200 Travel	750	750	750	-	-
-	5,018	6,890	4250 Student Travel	-	6,541	-	(6,541)	(100)
9,741	7,375	11,429	4300 Utility Services	12,355	12,355	11,455	(900)	(7)
150,507	151,221	161,055	4350 Energy	159,844	157,209	172,121	14,912	9
10,259	4,624	5,698	4400 Purchased Services	6,925	7,000	6,785	(215)	(3)
76,673	76,926	115,024	4500 Supplies and Materials	59,932	113,341	55,985	(57,356)	(51)
1,691	1,461	1,480	4900 Other Expenses	2,265	2,265	2,297	32	1
<u>249,136</u>	<u>246,907</u>	<u>302,292</u>	Subtotal - Other	<u>242,071</u>	<u>299,461</u>	<u>249,393</u>	<u>(50,068)</u>	<u>(17)</u>
<u>21,218</u>	<u>34,771</u>	<u>36,379</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,789,005</u>	<u>\$ 3,707,162</u>	<u>\$ 3,858,631</u>	Location Totals	<u>\$ 3,901,814</u>	<u>\$ 4,286,809</u>	<u>\$ 4,342,844</u>	<u>\$ 56,035</u>	<u>1</u>



Soldotna Middle School, located in Soldotna, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 2004. The facility was originally built to house 550 students in grades 7-8. Soldotna Middle School enjoys a comprehensive academic program including a wide range of elective courses. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet, and borders the Kenai River.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 12 Soldotna Middle School

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
412.00	371.00	401.00	Enrollment in ADM (7-8)	400.00	404.00	369.00

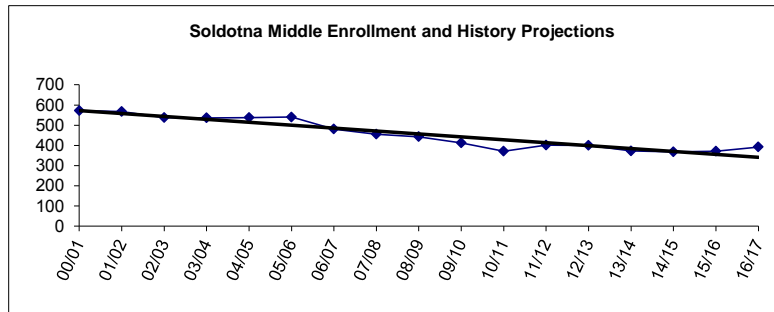
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.50	20.50	20.50	Teacher (Includes Quest)	21.00	21.50	20.50
1.97	2.00	2.00	Specialist*	2.00	2.50	2.50
5.00	4.50	4.50	Special Ed Teacher**	4.50	6.50	6.50
<u>30.47</u>	<u>29.00</u>	<u>29.00</u>	Certified Subtotal	<u>29.50</u>	<u>32.50</u>	<u>31.50</u>
3.52	2.64	4.40	Special Ed Aide	4.40	6.16	6.16
0.88	1.32	1.32	Aide	1.32	1.32	1.32
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	2.50	2.50	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>11.78</u>	<u>10.84</u>	<u>12.60</u>	Classified Subtotal	<u>12.60</u>	<u>14.36</u>	<u>14.36</u>
<u>42.25</u>	<u>39.84</u>	<u>41.60</u>	Total	<u>42.10</u>	<u>46.86</u>	<u>45.86</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



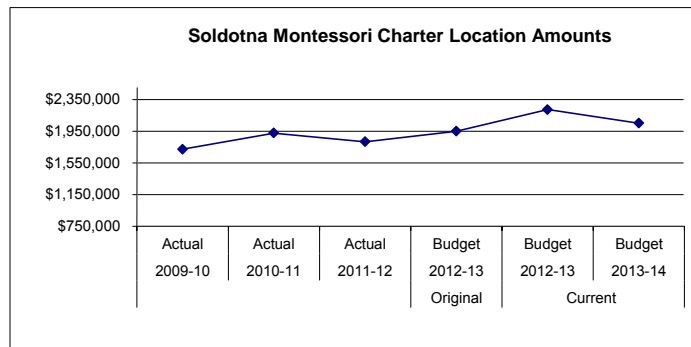
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 64 Soldotna Montessori Charter School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 767,482	\$ 844,393	\$ 763,620	3100 Certified Salaries	\$ 741,600	\$ 741,600	\$ 861,680	\$ 120,080	16
265,022	289,041	293,926	3200 Non-Certified Salaries	397,560	397,560	302,902	(94,658)	(24)
402,458	457,803	454,190	3500 Employee Benefits	497,125	497,125	555,796	58,671	12
<u>1,434,962</u>	<u>1,591,237</u>	<u>1,511,736</u>	Subtotal - Personnel Services	<u>1,636,285</u>	<u>1,636,285</u>	<u>1,720,378</u>	<u>84,093</u>	5
57,159	105,175	91,204	4100 Professional-Technical Services	107,000	123,500	105,000	(18,500)	(15)
37,379	12,095	29,064	4200 Travel	4,400	12,990	12,400	(590)	(5)
48,302	16,301	78	4250 Student Travel	-	-	-	-	-
3,155	2,456	2,665	4300 Utility Services	2,300	2,300	2,300	-	-
31,132	34,413	35,869	4350 Energy	30,000	30,000	30,000	-	-
4,931	4,288	3,581	4400 Purchased Services	400	1,832	945	(887)	(48)
20,045	69,406	49,151	4500 Supplies and Materials	55,850	57,677	51,254	(6,423)	(11)
2,893	3,955	709	4900 Other Expenses	23,989	267,396	35,451	(231,945)	(87)
81,172	86,937	85,520	4950 Indirect Costs	89,166	89,166	93,840	4,674	5
<u>286,168</u>	<u>335,026</u>	<u>297,841</u>	Subtotal - Other	<u>313,105</u>	<u>584,861</u>	<u>331,190</u>	<u>(253,671)</u>	(43)
-	-	7,128	5100 Equipment	-	200	-	(200)	100
<u>\$ 1,721,130</u>	<u>\$ 1,926,263</u>	<u>\$ 1,816,705</u>	Location Totals	<u>\$ 1,949,390</u>	<u>\$ 2,221,346</u>	<u>\$ 2,051,568</u>	<u>\$ (169,778)</u>	(8)



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the Soldotna city limits. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Classrooms are multi-graded.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 64 Soldotna Montessori Charter School

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
160.00	160.00	165.00	Enrollment in ADM (K-8)	165.00	164.00	165.00

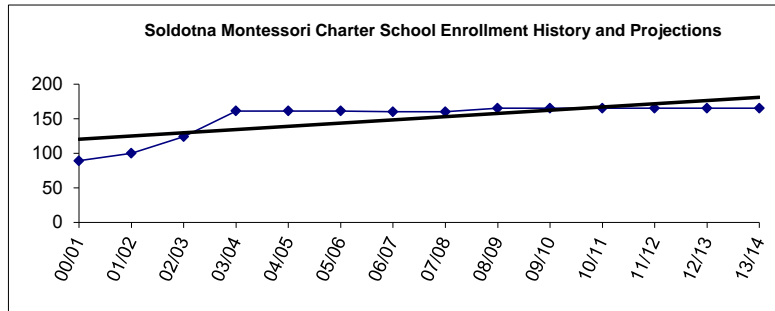
**FTE's Included In Current Budget**

0.35	0.35	0.35	Administrator	0.35	0.49	0.49
9.45	10.45	9.45	Teacher (Includes Quest)	9.45	9.50	9.50
-	-	-	Specialist*	-	0.47	0.47
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.80</u>	<u>11.80</u>	<u>10.80</u>	Certified Subtotal	<u>10.80</u>	<u>11.46</u>	<u>11.46</u>
-	2.83	2.64	Special Ed Aide	2.64	2.20	2.20
6.79	5.24	5.12	Aide	5.12	5.03	5.03
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>9.11</u>	<u>10.39</u>	<u>10.08</u>	Classified Subtotal	<u>10.08</u>	<u>9.55</u>	<u>9.55</u>
<u>19.91</u>	<u>22.19</u>	<u>20.88</u>	Total	<u>20.88</u>	<u>21.01</u>	<u>21.01</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

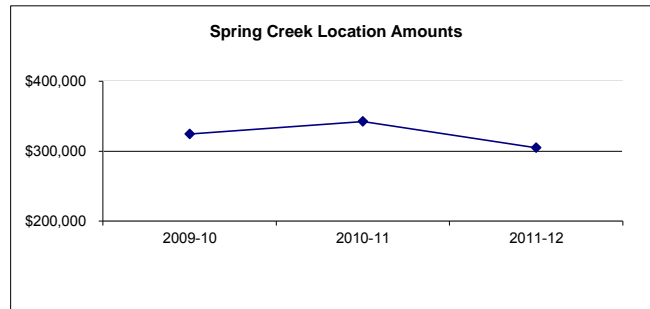


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 04 Spring Creek

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 203,528	\$ 220,998	\$ 201,876	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
25,198	24,588	15,318	3200 Non-Certified Salaries	-	-	-	-	-
86,220	87,412	83,591	3500 Employee Benefits	-	-	-	-	-
<u>314,946</u>	<u>332,998</u>	<u>300,785</u>	Subtotal - Personnel Services	-	-	-	-	-
642	1,167	479	4200 Travel	-	-	-	-	-
184	254	127	4300 Utility Services	-	-	-	-	-
493	117	65	4400 Purchased Services	-	-	-	-	-
7,607	7,219	2,997	4500 Supplies and Materials	-	-	-	-	-
698	698	539	4900 Other Expenses	-	-	-	-	-
<u>9,624</u>	<u>9,455</u>	<u>4,207</u>	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 324,570</u>	<u>\$ 342,453</u>	<u>\$ 304,992</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-



The Spring Creek School provides educational services for students in grades 9 through 12 who are incarcerated at the Spring Creek Correctional Center, Seward, Alaska. This school closed in FY12 and moved to Anchorage.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 04 Spring Creek

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
21.00	19.00	11.00	Enrollment in ADM (9-12)	-	-	-

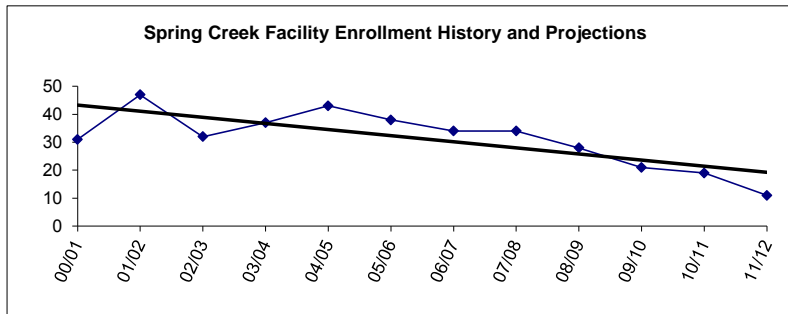
**FTE's Included In Current Budget**

1.00	1.00	0.80	Administrator	-	-	-
2.00	2.00	2.00	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>2.80</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.88	0.50	Support	-	-	-
<u>0.88</u>	<u>0.88</u>	<u>0.50</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>3.88</u>	<u>3.88</u>	<u>3.30</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

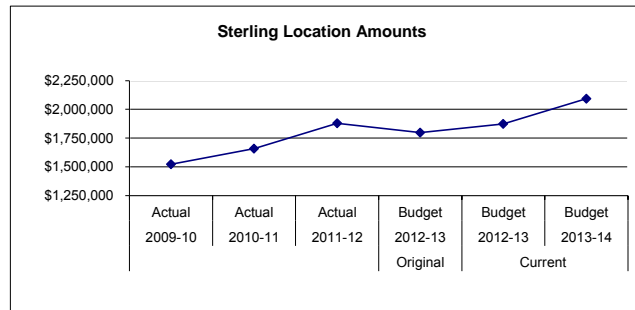


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 44 Sterling Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 857,115	\$ 928,809	\$ 1,006,583	3100 Certified Salaries	\$ 957,673	\$ 987,451	\$ 1,107,332	\$ 119,881	12
160,875	167,467	213,295	3200 Non-Certified Salaries	219,399	209,780	237,645	27,865	13
397,110	420,113	480,139	3500 Employee Benefits	514,589	544,947	632,488	87,541	16
<u>1,415,100</u>	<u>1,516,389</u>	<u>1,700,017</u>	Subtotal - Personnel Services	<u>1,691,661</u>	<u>1,742,178</u>	<u>1,977,465</u>	<u>235,287</u>	14
-	-	9,399	4100 Professional-Technical Services	-	-	-	-	-
2,190	2,025	3,441	4200 Travel	2,200	2,200	2,200	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
10,550	8,678	8,534	4300 Utility Services	12,461	12,461	10,200	(2,261)	(18)
63,414	70,072	73,177	4350 Energy	67,475	67,475	74,941	7,466	11
2,745	2,985	3,091	4400 Purchased Services	2,462	2,462	2,860	398	16
23,763	30,394	68,661	4500 Supplies and Materials	20,325	45,688	23,173	(22,515)	(49)
680	779	562	4900 Other Expenses	830	830	710	(120)	(14)
<u>103,342</u>	<u>114,933</u>	<u>166,865</u>	Subtotal - Other	<u>105,753</u>	<u>131,116</u>	<u>114,084</u>	<u>(17,032)</u>	(13)
<u>3,344</u>	<u>26,394</u>	<u>10,833</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,521,786</u>	<u>\$ 1,657,716</u>	<u>\$ 1,877,715</u>	Location Totals	<u>\$ 1,797,414</u>	<u>\$ 1,873,294</u>	<u>\$ 2,091,549</u>	<u>\$ 218,255</u>	12



Sterling Elementary School is located in Sterling, Alaska, 12 miles east of Soldotna. The building was constructed in 1958, renovated in 1983, and currently serves students in grades K-6. Since 2004, all teachers and teacher's aides have met the highly qualified requirements in accordance with federal regulations under No Child Left Behind. The school continues to benefit from its participation in Rural CAP's AmeriCorps program, allowing the school to be open in the evenings for healthy adult activities which have included sewing, hallwalking, volleyball, basketball, and computer time. Students in the Sterling community benefit from a variety of children's activities including band, vocal music, physical education, student council, Battle of the Books, forensics, 4-H, Girl Scouts, Boy Scouts and Boys & Girls Club sports.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 44 Sterling Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
134.00	154.00	167.00	Enrollment in ADM (K-6)	158.00	189.00	190.00

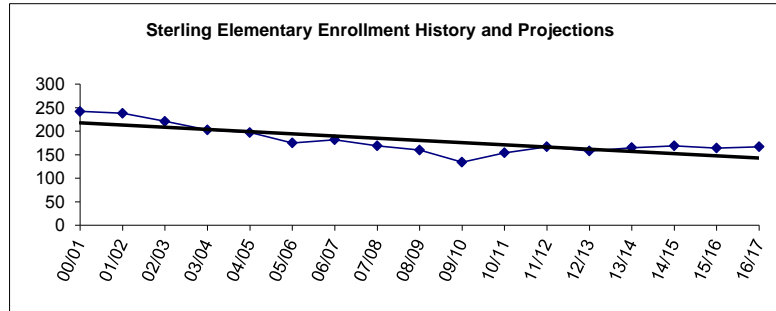
**FTE's Included In Current Budget**

1.00	1.00	0.80	Administrator	0.80	0.80	1.00
10.00	10.50	11.50	Teacher (Includes Quest)	10.50	12.00	13.00
0.70	1.10	1.10	Specialist*	1.10	0.60	0.60
2.00	2.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
<u>13.70</u>	<u>14.60</u>	<u>15.40</u>	Certified Subtotal	<u>14.40</u>	<u>16.40</u>	<u>17.60</u>
1.28	1.76	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	2.00
<u>4.51</u>	<u>4.99</u>	<u>6.75</u>	Classified Subtotal	<u>6.75</u>	<u>6.75</u>	<u>7.25</u>
<u>18.21</u>	<u>19.59</u>	<u>22.15</u>	Total	<u>21.15</u>	<u>23.15</u>	<u>24.85</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

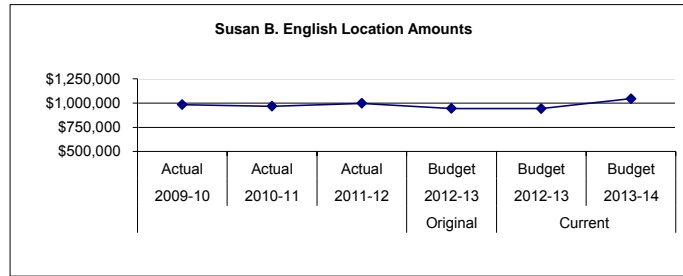


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 03 Susan B. English

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 295,391	\$ 271,296	\$ 265,147	3100 Certified Salaries	\$ 277,320	\$ 256,949	\$ 268,333	\$ 11,384	4
184,616	179,685	185,582	3200 Non-Certified Salaries	193,067	197,670	225,952	28,282	14
221,020	198,085	208,025	3500 Employee Benefits	214,970	215,228	243,933	28,705	13
<u>701,027</u>	<u>649,066</u>	<u>658,754</u>	Subtotal - Personnel Services	<u>685,357</u>	<u>669,847</u>	<u>738,218</u>	<u>68,371</u>	<u>10</u>
1,277	-	-	4100 Professional-Technical Services	-	-	-	-	-
7,049	2,996	4,479	4200 Travel	6,000	6,000	6,000	-	-
-	5,411	6,766	4250 Student Travel	-	4,779	-	(4,779)	(100)
26,507	29,079	26,581	4300 Utility Services	29,586	29,586	28,715	(871)	(3)
187,560	229,731	239,885	4350 Energy	199,272	196,880	247,000	50,120	25
3,956	4,435	4,111	4400 Purchased Services	4,719	5,234	5,131	(103)	(2)
38,458	20,202	47,781	4500 Supplies and Materials	15,172	25,329	15,166	(10,163)	(40)
1,131	3,993	3,724	4900 Other Expenses	3,973	4,044	3,714	(330)	(8)
<u>265,938</u>	<u>295,847</u>	<u>333,327</u>	Subtotal - Other	<u>258,722</u>	<u>271,852</u>	<u>305,726</u>	<u>33,874</u>	<u>12</u>
<u>15,861</u>	<u>21,571</u>	<u>4,710</u>	5100 Equipment	<u>-</u>	<u>900</u>	<u>-</u>	<u>(900)</u>	<u>(100)</u>
<u>\$ 982,826</u>	<u>\$ 966,484</u>	<u>\$ 996,791</u>	Location Totals	<u>\$ 944,079</u>	<u>\$ 942,599</u>	<u>\$ 1,043,944</u>	<u>\$ 101,345</u>	<u>11</u>



Susan B. English is a K-12 school located in Seldovia. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 03 Susan B. English

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
45.00	46.00	43.00	Enrollment in ADM (K-12)	4.00	40.00	43.00

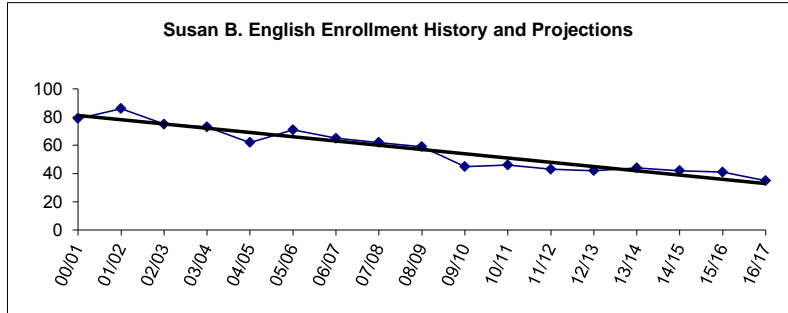
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.25	3.50	3.50	Teacher (Includes Quest)	3.00	3.00	3.00
-	-	-	Specialist*	-	-	-
0.75	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>5.50</u>	<u>4.50</u>	<u>4.50</u>	Certified Subtotal	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.13	0.10	0.10	Nurse***	0.10	0.10	0.10
1.88	1.38	1.38	Support	1.38	1.51	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.89</u>	<u>4.36</u>	<u>4.36</u>	Classified Subtotal	<u>4.36</u>	<u>4.49</u>	<u>4.86</u>
<u>10.39</u>	<u>8.86</u>	<u>8.86</u>	Total	<u>8.36</u>	<u>8.49</u>	<u>8.86</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

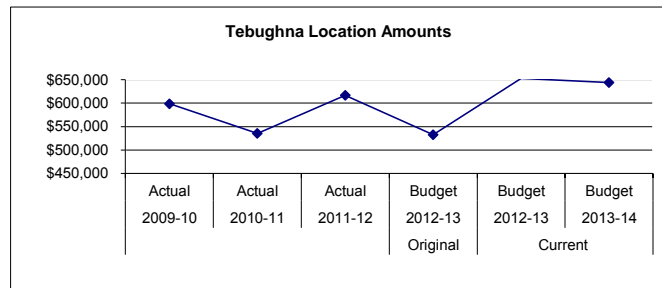


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 255,295	\$ 216,299	\$ 223,722	3100 Certified Salaries	\$ 211,175	\$ 284,170	\$ 253,253	\$ (30,917)	(11)
58,966	63,295	65,597	3200 Non-Certified Salaries	65,326	68,568	71,069	2,501	4
125,906	117,014	123,548	3500 Employee Benefits	121,149	155,091	144,789	(10,302)	(7)
<u>440,167</u>	<u>396,608</u>	<u>412,867</u>	Subtotal - Personnel Services	<u>397,650</u>	<u>507,829</u>	<u>469,111</u>	<u>(38,718)</u>	<u>(8)</u>
11,967	3,856	3,847	4200 Travel	7,500	7,500	7,500	-	-
-	650	750	4250 Student Travel	-	600	-	(600)	(100)
24,282	27,487	41,926	4300 Utility Services	23,801	23,801	41,560	17,759	75
74,072	83,266	103,770	4350 Energy	84,786	84,786	106,000	21,214	25
7,260	5,972	3,484	4400 Purchased Services	5,253	5,253	5,302	49	1
33,803	9,798	40,108	4500 Supplies and Materials	7,927	17,046	8,430	(8,616)	(51)
730	7,751	5,671	4900 Other Expenses	5,672	5,665	5,685	20	0
<u>152,114</u>	<u>138,780</u>	<u>199,556</u>	Subtotal - Other	<u>134,939</u>	<u>144,651</u>	<u>174,477</u>	<u>29,826</u>	<u>21</u>
6,304	-	4,209	5100 Equipment	-	-	-	-	-
<u>\$ 598,585</u>	<u>\$ 535,388</u>	<u>\$ 616,632</u>	Location Totals	<u>\$ 532,589</u>	<u>\$ 652,480</u>	<u>\$ 643,588</u>	<u>\$ (8,892)</u>	<u>(1)</u>



Tebughna School, located in Tyonek, Alaska, was originally constructed in 1967 with the most recent renovations being completed in 1977. The facility was originally built to house 125 students in grades K-12. Tyonek lies on a bluff on the northwest shore of Cook Inlet. It is the only community in the Kenai Peninsula Borough that is not located directly on the Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
30.00	35.00	41.00	Enrollment in ADM (K-12)	30.00	40.00	34.00

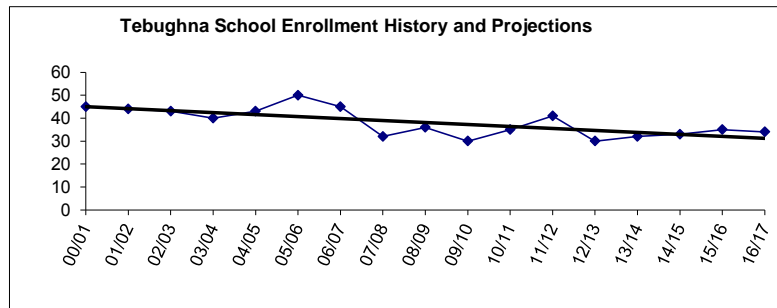
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.50	2.50	2.50	Teacher (Includes Quest)	2.00	3.00	2.00
0.07	0.10	0.05	Specialist *	0.05	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	1.00	1.00
<u>4.57</u>	<u>3.60</u>	<u>3.55</u>	Certified Subtotal	<u>3.05</u>	<u>4.50</u>	<u>3.50</u>
0.06	0.08	-	Nurse ***	-	0.08	0.08
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.94</u>	<u>1.96</u>	<u>1.88</u>	Classified Subtotal	<u>1.88</u>	<u>1.96</u>	<u>1.96</u>
<u><u>6.51</u></u>	<u><u>5.56</u></u>	<u><u>5.43</u></u>	Total	<u><u>4.93</u></u>	<u><u>6.46</u></u>	<u><u>5.46</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

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\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

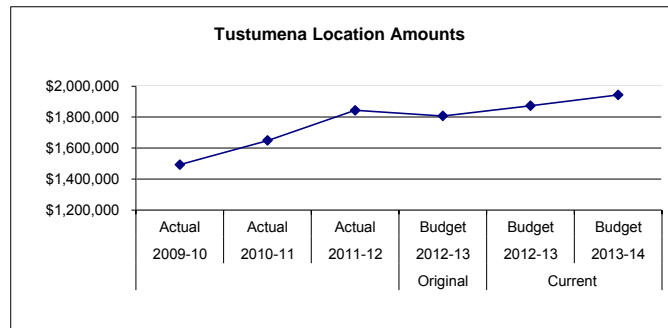


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 45 Tustumena Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 825,313	\$ 886,397	\$ 970,064	3100 Certified Salaries	\$ 962,382	\$ 981,332	\$ 1,019,000	\$ 37,668	4
178,016	211,142	229,519	3200 Non-Certified Salaries	221,577	232,874	243,448	10,574	5
372,377	407,368	465,073	3500 Employee Benefits	501,726	520,222	560,083	39,861	8
<u>1,375,706</u>	<u>1,504,907</u>	<u>1,664,656</u>	Subtotal - Personnel Services	<u>1,685,685</u>	<u>1,734,428</u>	<u>1,822,531</u>	<u>88,103</u>	5
1,880	2,643	2,105	4200 Travel	2,200	2,258	2,258	-	-
7,274	2,517	2,611	4300 Utility Services	7,860	7,860	3,100	(4,760)	(61)
77,108	86,846	91,239	4350 Energy	86,093	84,971	91,273	6,302	7
1,763	2,347	2,510	4400 Purchased Services	2,462	2,662	2,425	(237)	(9)
23,977	27,621	65,921	4500 Supplies and Materials	21,285	39,871	20,697	(19,174)	(48)
680	888	700	4900 Other Expenses	1,047	989	1,009	20	2
<u>112,682</u>	<u>122,862</u>	<u>165,086</u>	Subtotal - Other	<u>120,947</u>	<u>138,611</u>	<u>120,762</u>	<u>(17,849)</u>	(13)
<u>3,677</u>	<u>20,551</u>	<u>13,287</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,492,065</u>	<u>\$ 1,648,320</u>	<u>\$ 1,843,029</u>	Location Totals	<u>\$ 1,806,632</u>	<u>\$ 1,873,039</u>	<u>\$ 1,943,293</u>	<u>\$ 70,254</u>	4



Tustumena Elementary School, located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. The facility was originally built to house 400 students in grades K-6, and in 2010 added a Title I Pre-K program. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the "Twin Cities" of Kenai and Soldotna.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 45 Tustumena Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
150.00	157.00	169.00	Enrollment in ADM (K-6)	158.00	162.00	155.00

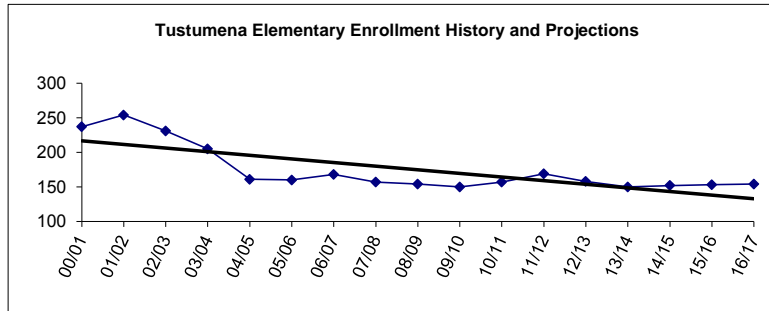
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	0.80	1.00	1.00
9.50	10.00	10.50	Teacher (Includes Quest)	10.50	10.50	10.50
0.80	0.80	0.50	Specialist*	0.50	1.16	1.16
1.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.30</u>	<u>12.80</u>	<u>14.00</u>	Certified Subtotal	<u>13.80</u>	<u>14.66</u>	<u>14.66</u>
1.26	2.14	2.14	Special Ed Aide	2.14	2.14	2.14
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.99</u>	<u>5.87</u>	<u>6.40</u>	Classified Subtotal	<u>6.40</u>	<u>6.40</u>	<u>6.40</u>
<u>17.29</u>	<u>18.67</u>	<u>20.40</u>	Total	<u>20.20</u>	<u>21.06</u>	<u>21.06</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



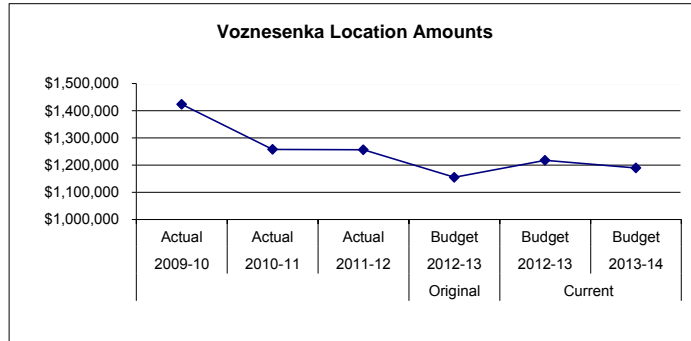
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 53 Voznesenka Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 667,087	\$ 622,205	\$ 554,906	3100 Certified Salaries	\$ 509,164	\$ 520,203	\$ 510,976	\$ (9,227)	(2)
203,939	188,653	207,912	3200 Non-Certified Salaries	208,868	211,690	219,073	7,383	3
362,465	323,753	329,010	3500 Employee Benefits	322,112	328,505	340,846	12,341	4
<u>1,233,491</u>	<u>1,134,611</u>	<u>1,091,828</u>	Subtotal - Personnel Services	<u>1,040,144</u>	<u>1,060,398</u>	<u>1,070,895</u>	<u>10,497</u>	<u>1</u>
600	648	920	4200 Travel	1,000	1,420	1,000	(420)	(30)
-	995	1,240	4250 Student Travel	-	1,133	-	(1,133)	(100)
45,126	3,608	3,531	4300 Utility Services	6,607	6,607	6,557	(50)	(1)
20,303	24,003	25,051	4350 Energy	22,144	21,664	26,200	4,536	21
67,234	71,148	70,536	4400 Purchased Services	70,820	71,845	71,033	(812)	(1)
54,509	19,009	59,278	4500 Supplies and Materials	13,336	43,173	12,534	(30,639)	(71)
1,274	1,271	1,258	4900 Other Expenses	1,214	1,264	1,280	16	1
<u>189,046</u>	<u>120,682</u>	<u>161,814</u>	Subtotal - Other	<u>115,121</u>	<u>147,106</u>	<u>118,604</u>	<u>(28,502)</u>	<u>(19)</u>
825	3,027	2,429	5100 Equipment	-	10,489	-	(10,489)	-
<u>\$ 1,423,362</u>	<u>\$ 1,258,320</u>	<u>\$ 1,256,071</u>	Location Totals	<u>\$ 1,155,265</u>	<u>\$ 1,217,993</u>	<u>\$ 1,189,499</u>	<u>\$ (28,494)</u>	<u>(2)</u>



Voznesenka School, located in the Village of Voznesenka just outside Homer, Alaska, is housed in a facility leased from the Village of Voznesenka, and three portable units belonging to the Kenai Peninsula Borough. The leased facility has been the home of Voznesenka School since 1988 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 53 Voznesenka Elementary / High

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
100.00	104.00	102.00	Enrollment in ADM (K-12)	100.00	107.00	97.00

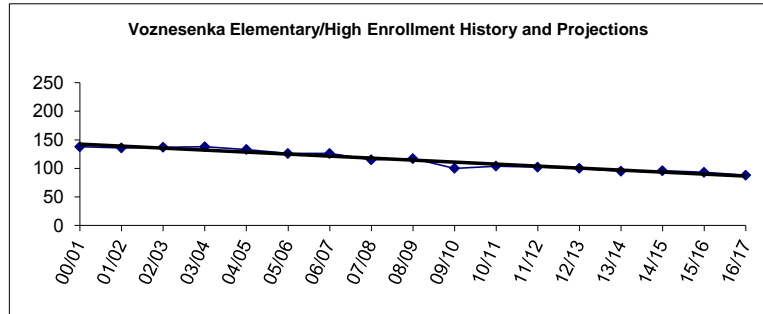
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
8.70	6.50	6.50	Teacher (Includes Quest)	5.50	5.50	5.00
0.13	0.13	-	Specialist*	-	-	-
1.80	1.80	1.60	Special Ed Teacher**	1.60	1.70	1.70
<u>11.13</u>	<u>8.93</u>	<u>8.60</u>	Certified Subtotal	<u>7.60</u>	<u>7.70</u>	<u>7.20</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.63	2.64	Aide	2.64	2.64	2.64
0.25	0.21	0.27	Nurse***	0.27	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	0.88	0.88	Custodian	0.50	0.75	0.75
<u>5.77</u>	<u>5.60</u>	<u>5.67</u>	Classified Subtotal	<u>5.29</u>	<u>5.47</u>	<u>5.47</u>
<u>16.90</u>	<u>14.53</u>	<u>14.27</u>	Total	<u>12.89</u>	<u>13.17</u>	<u>12.67</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

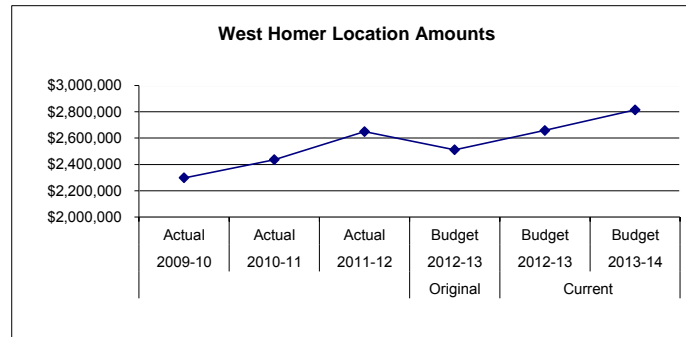


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 50 West Homer Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,268,236	\$ 1,330,881	\$ 1,229,302	3100 Certified Salaries	\$ 1,235,950	\$ 1,291,081	\$ 1,340,560	\$ 49,479	4
262,603	258,541	414,225	3200 Non-Certified Salaries	376,640	400,176	425,367	25,191	6
583,972	598,176	696,786	3500 Employee Benefits	708,956	754,329	814,420	60,091	8
<u>2,114,811</u>	<u>2,187,598</u>	<u>2,340,313</u>	Subtotal - Personnel Services	<u>2,321,546</u>	<u>2,445,586</u>	<u>2,580,347</u>	<u>134,761</u>	<u>6</u>
-	-	-	4100 Professional-Technical Services	100	-	-	-	-
697	1,192	601	4200 Travel	1,000	4,246	3,161	(1,085)	(26)
13,117	11,936	10,480	4300 Utility Services	14,116	13,526	13,382	(144)	(1)
119,946	167,895	168,902	4350 Energy	140,385	138,772	184,000	45,228	33
5,536	6,036	6,688	4400 Purchased Services	3,907	3,587	3,644	57	2
39,552	48,664	93,108	4500 Supplies and Materials	28,958	52,001	28,972	(23,029)	(44)
859	770	856	4900 Other Expenses	1,080	850	750	(100)	(12)
<u>179,707</u>	<u>236,493</u>	<u>280,635</u>	5100 Equipment	<u>189,546</u>	<u>212,982</u>	<u>233,909</u>	<u>20,927</u>	<u>10</u>
<u>3,309</u>	<u>12,411</u>	<u>29,030</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,297,827</u>	<u>\$ 2,436,502</u>	<u>\$ 2,649,978</u>	Location Totals	<u>\$ 2,511,092</u>	<u>\$ 2,658,568</u>	<u>\$ 2,814,256</u>	<u>\$ 155,688</u>	<u>6</u>



West Homer Elementary School, located in Homer, Alaska, was constructed in 1997. The facility currently houses students in grades 3-6. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 50 West Homer Elementary

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
236.00	242.00	221.00	Enrollment in ADM (3-6)	230.00	231.00	237.00

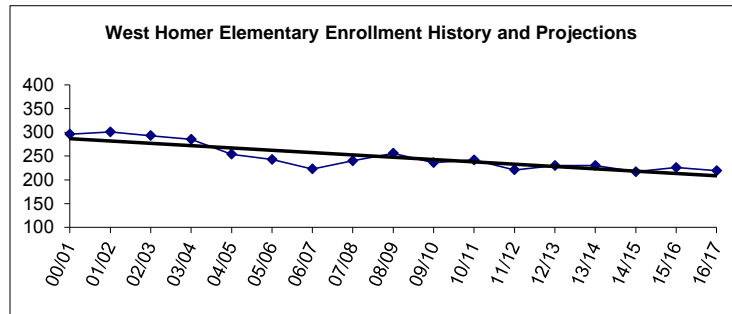
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	14.75	12.25	Teacher (Includes Quest)	12.25	12.00	12.00
1.35	1.35	1.35	Specialist*	1.35	1.38	1.38
3.00	3.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<b>19.10</b>	<b>20.10</b>	<b>17.60</b>	<b>Certified Subtotal</b>	<b>17.60</b>	<b>18.38</b>	<b>18.38</b>
2.64	2.64	5.72	Special Ed Aide	5.72	7.04	7.04
0.38	0.44	0.44	Aide	0.44	0.44	0.44
0.61	0.62	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.94	3.00	3.00	Custodian	3.00	3.00	3.00
<b>7.57</b>	<b>7.70</b>	<b>10.83</b>	<b>Classified Subtotal</b>	<b>10.83</b>	<b>12.15</b>	<b>12.15</b>
<b>26.67</b>	<b>27.80</b>	<b>28.43</b>	<b>Total</b>	<b>28.43</b>	<b>30.53</b>	<b>30.53</b>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 70 Board of Education

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 37,665	\$ 41,464	\$ 46,412	3200 Non-Certified Salaries	\$ 39,137	\$ 31,098	\$ 32,316	\$ 1,218	4
56,708	82,870	80,681	3500 Employee Benefits	77,855	75,420	82,429	7,009	9
94,373	124,334	127,093	Subtotal - Personnel Services	116,992	106,518	114,745	8,227	
22,130	47,904	39,467	4100 Professional-Technical Services	100,000	100,000	70,000	(30,000)	(30)
38,120	41,271	44,147	4200 Travel	38,928	39,228	48,250	9,022	23
599	638	8	4300 Utility Services	1,500	1,500	1,000	(500)	(33)
4,021	4,058	4,191	4400 Purchased Services	5,250	5,623	5,000	(623)	(11)
4,324	4,490	3,288	4500 Supplies and Materials	5,000	3,927	4,500	573	15
33,600	33,600	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,848	27,338	28,399	4900 Other Expenses	30,000	30,000	30,000	-	-
130,642	159,299	153,100	Subtotal - Other	214,278	213,878	192,350	(21,528)	(10)
-	546	-	5100 Equipment	-	400	1,000	-	-
<u>\$ 225,015</u>	<u>\$ 284,179</u>	<u>\$ 280,193</u>	Location Totals	<u>\$ 331,270</u>	<u>\$ 320,796</u>	<u>\$ 308,095</u>	<u>\$ (13,301)</u>	(4)

**Function:** Operate within parameters of Alaska Statute to: 1. Approve Budget; 2. Hire Superintendent; 3. Create and update board policy.

**Major long-term issues and concerns:** Graduation rates, equity between various types of schools, quality education, vocational education and low Pupil/Teacher ratios.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 70 Board of Education

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Total	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

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\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 71 Office of Superintendent

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 129,988	\$ 133,805	\$ 142,662	3100 Certified Salaries	\$ 154,028	\$ 151,301	\$ 152,704	\$ 1,403	1
83,110	96,439	110,092	3200 Non-Certified Salaries	96,714	90,852	94,402	3,550	4
67,916	71,563	80,372	3500 Employee Benefits	86,406	84,524	89,491	4,967	6
<u>281,014</u>	<u>301,807</u>	<u>333,126</u>	Subtotal - Personnel Services	<u>337,148</u>	<u>326,677</u>	<u>336,597</u>	<u>9,920</u>	3
1,245	6,527	37,017	4100 Professional-Technical Services	2,500	22,500	21,500	(1,000)	(4)
12,337	10,968	16,419	4200 Travel	27,445	27,445	30,100	2,655	10
9,366	9,715	14,606	4300 Utility Services	12,125	12,125	11,500	(625)	(5)
565	1,634	2,766	4400 Purchased Services	5,248	7,692	6,200	(1,492)	(19)
12,444	13,247	13,370	4500 Supplies and Materials	12,401	15,878	16,250	372	2
3,512	929	3,657	4900 Other Expenses	6,005	5,605	6,000	395	7
<u>39,469</u>	<u>43,020</u>	<u>87,835</u>	Subtotal - Other	<u>65,724</u>	<u>91,245</u>	<u>91,550</u>	<u>305</u>	0
<u>3,071</u>	<u>25,973</u>	<u>450</u>	5100 Equipment	-	1,231	2,500	1,269	-
<u>\$ 323,554</u>	<u>\$ 370,800</u>	<u>\$ 421,411</u>	Location Totals	<u>\$ 402,872</u>	<u>\$ 419,153</u>	<u>\$ 430,647</u>	<u>\$ 11,494</u>	3

**Function:** Supervise the selection, appointment, coaching and evaluation of all employees; Administer all aspects of the District in accordance with statute and Board policy; Recommend policies and procedures to the School Board, implement School Board and District goals, guide instruction and learning, and coordinate services for high student achievement.

**Major long-term issues and concerns:** Encourage and support district-wide focus on Quality Learning methods to promote student success, encourage increased collaboration among all staff and use of quality processes to promote efficiencies.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 71 Office of Superintendent

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Support	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>	Total	<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 72 Assistant Superintendent Instructional Support

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 8,000	\$ 1,049	\$ 7,776	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
146,250	150,578	165,812	3200 Non-Certified Salaries	154,920	154,685	157,220	2,535	2
64,187	61,949	67,456	3500 Employee Benefits	68,762	68,687	71,666	2,979	4
<u>218,437</u>	<u>213,576</u>	<u>241,044</u>	Subtotal - Personnel Services	<u>223,682</u>	<u>223,372</u>	<u>228,886</u>	<u>5,514</u>	2
51,849	51,692	8,500	4100 Professional-Technical Services	-	4,000	-	(4,000)	(100)
7,290	7,081	8,281	4200 Travel	10,102	10,102	10,500	398	4
4,060	4,475	3,605	4300 Utility Services	5,600	5,600	5,250	(350)	(6)
11,392	11,130	10,600	4350 Energy	12,716	12,716	12,716	-	-
240,302	240,045	248,608	4400 Purchased Services	241,818	251,818	255,500	3,682	1
764,975	851,996	902,163	4450 Insurance Premiums	804,155	804,155	804,155	-	-
7,137	12,733	108,071	4500 Supplies and Materials	11,625	12,478	11,625	(853)	(7)
190	400	26	4900 Other Expenses	1,528	1,528	1,125	(403)	(26)
<u>1,087,195</u>	<u>1,179,552</u>	<u>1,289,854</u>	Subtotal - Other	<u>1,087,544</u>	<u>1,102,397</u>	<u>1,100,871</u>	<u>(1,526)</u>	(0)
-	156,541	109,453	5100 Equipment	-	-	-	-	-
<u>\$ 1,305,632</u>	<u>\$ 1,549,669</u>	<u>\$ 1,640,351</u>	Location Totals	<u>\$ 1,311,226</u>	<u>\$ 1,325,769</u>	<u>\$ 1,329,757</u>	<u>\$ 3,988</u>	0

**Function:** The responsibility of the Assistant Superintendent of Instructional Support is to manage instructional support operations of the school district. This includes finance, information systems, human resources, facility planning, custodial care, transportation, food services, warehouse, purchasing, risk management and community theater. In addition, the Assistant Superintendent of Instructional Support serves as a member of the District's Instructional Leadership Team, provides leadership on instructional support issues, and supervises assigned student matters.

**Major long-term issues and concerns:** Working with the legislature and borough to secure funding that allows sustainability of educational programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 72 Assistant Superintendent Instructional Support

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
1.50	1.50	1.50	Classified Subtotal	1.50	1.50	1.50
1.50	1.50	1.50	Total	1.50	1.50	1.50

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 73 Assistant Superintendent Instruction

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 136,649	\$ 143,347	\$ 170,896	3100 Certified Salaries	\$ 160,413	\$ 164,403	\$ 165,593	\$ 1,190	1
52,748	56,347	64,424	3200 Non-Certified Salaries	61,217	59,238	61,715	2,477	4
58,729	59,279	66,275	3500 Employee Benefits	68,578	68,887	72,763	3,876	6
<u>248,126</u>	<u>258,973</u>	<u>301,595</u>	Subtotal - Personnel Services	<u>290,208</u>	<u>292,528</u>	<u>300,071</u>	<u>7,543</u>	<u>3</u>
-	106	22,210	4100 Professional-Technical Services	28,900	36,550	36,000	(550)	(2)
4,024	9,289	37,992	4200 Travel	18,800	19,166	32,432	13,266	69
3,820	3,890	2,827	4300 Utility Services	4,375	4,375	3,050	(1,325)	(30)
66	5,113	26,745	4400 Purchased Services	41,198	44,733	65,000	20,267	45
6,227	10,145	34,924	4500 Supplies and Materials	3,388	26,864	19,750	(7,114)	(26)
87,872	76,569	110,987	4900 Other Expenses	126,462	126,462	124,715	(1,747)	(1)
<u>102,009</u>	<u>105,112</u>	<u>235,685</u>	Subtotal - Other	<u>223,123</u>	<u>258,150</u>	<u>280,947</u>	<u>22,797</u>	<u>9</u>
-	833	72,987	5100 Equipment	-	-	-	-	-
<u>\$ 350,135</u>	<u>\$ 364,918</u>	<u>\$ 610,267</u>	Location Totals	<u>\$ 513,331</u>	<u>\$ 550,678</u>	<u>\$ 581,018</u>	<u>\$ 30,340</u>	<u>6</u>

**Function:** The Instruction Department manages and directs daily operations of the instructional programs for the District and supervises districtwide student discipline and attendance.

**Major long-term issues and concerns:** Learning Goals (including common vocabulary); Common Assessments; Reporting learning without including behavior; Improvement Through Collaboration; Effective Instruction and Leadership Evaluation System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 73 Assistant Superintendent Instruction

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 74 Fiscal Services

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 10,788	\$ 2,751	\$ 2,338	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
628,287	525,801	550,050	3200 Non-Certified Salaries	572,418	565,419	585,985	20,566	4
292,291	255,781	267,885	3500 Employee Benefits	309,366	307,189	327,432	20,243	7
<u>931,366</u>	<u>784,333</u>	<u>820,273</u>	Subtotal - Personnel Services	<u>881,784</u>	<u>872,608</u>	<u>913,417</u>	<u>40,809</u>	5
55,826	54,386	62,529	4100 Professional-Technical Services	65,000	67,000	60,000	(7,000)	(10)
20,577	23,195	20,906	4200 Travel	21,103	21,103	20,250	(853)	(4)
14,789	14,184	14,704	4300 Utility Services	14,000	14,000	15,000	1,000	7
10,011	5,171	11,727	4400 Purchased Services	5,679	3,679	10,500	6,821	185
10,503	10,935	10,924	4500 Supplies and Materials	11,200	12,097	10,500	(1,597)	(13)
2,180	2,265	2,355	4900 Other Expenses	2,075	2,075	2,500	425	20
<u>(266,205)</u>	<u>(232,139)</u>	<u>(203,192)</u>	4950 Indirect Costs	<u>(88,677)</u>	<u>(88,677)</u>	<u>(200,000)</u>	<u>(111,323)</u>	126
<u>(152,319)</u>	<u>(122,003)</u>	<u>(80,047)</u>	Subtotal - Other	<u>30,380</u>	<u>31,277</u>	<u>(81,250)</u>	<u>(112,527)</u>	(360)
-	772	7,322	5100 Equipment	-	5,017	-	(5,017)	-
<u>\$ 779,047</u>	<u>\$ 663,102</u>	<u>\$ 747,548</u>	Location Totals	<u>\$ 912,164</u>	<u>\$ 908,902</u>	<u>\$ 832,167</u>	<u>\$ (76,735)</u>	(8)

**Function:** To provide excellent support to the classroom by supporting all departments and locations; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances.

**Major long-term issues and concerns:** The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department also supports administration and the board with information regarding school funding issues. The Finance Department's primary internal contacts are with school secretaries and bookkeepers and department secretaries who support administrators.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 74 Fiscal Services

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
8.50	8.50	8.50	Support	8.50	8.50	8.50
9.50	9.50	9.50	Classified Subtotal	9.50	9.50	9.50
9.50	9.50	9.50	Total	9.50	9.50	9.50

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location 75: Planning and Operations

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 119,235	\$ 124,259	\$ 129,277	3100 Certified Salaries	\$ 122,911	\$ 5,834	\$ 5,834	\$ -	-
96,151	89,278	92,642	3200 Non-Certified Salaries	94,661	199,237	205,192	5,955	3
79,134	79,091	84,162	3500 Employee Benefits	89,374	103,888	110,118	6,230	6
<u>294,520</u>	<u>292,628</u>	<u>306,081</u>	Subtotal - Personnel Services	<u>306,946</u>	<u>308,959</u>	<u>321,144</u>	<u>12,185</u>	<u>4</u>
26,819	-	16	4100 Professional-Technical Services	-	-	-	-	-
9,046	8,097	9,420	4200 Travel	9,150	11,360	9,150	(2,210)	(19)
124	197	497	4300 Utility Services	760	760	760	-	-
-	3,303	1,390,958	4400 Purchased Services	350	97,315	350	(96,965)	(100)
7,661	8,585	35,650	4500 Supplies and Materials	18,500	19,886	18,500	(1,386)	(7)
140	463	250	4900 Other Expenses	1,120	1,120	670	(450)	(40)
<u>43,790</u>	<u>20,645</u>	<u>1,436,791</u>	Subtotal - Other	<u>29,880</u>	<u>130,441</u>	<u>29,430</u>	<u>(101,011)</u>	<u>(77)</u>
718	3,175	5,988	5100 Equipment	5,865	30,870	5,865	(25,005)	(81)
<u>\$ 339,028</u>	<u>\$ 316,448</u>	<u>\$ 1,748,860</u>	Location Totals	<u>\$ 342,691</u>	<u>\$ 470,270</u>	<u>\$ 356,439</u>	<u>\$ (113,831)</u>	<u>(24)</u>

**Function:** Planning and operations oversees the buildings and is the liaison between the borough maintenance department and the schools. Responsible for Capital Improvement Grant/Debt Reimbursement applications and state six-year plan.

**Major long-term issues and concerns:** The combined area of all KPBSD school building rooftops covers more than 50 acres. Energy efficiency; upkeep and safety of building and grounds; school summer camper host program; safe and efficient transportation of students are all ongoing issues.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location 75: Planning and Operations

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>	Total	<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 76 Purchasing/Warehouse

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 413,190	\$ 397,815	\$ 393,621	3200 Non-Certified Salaries	\$ 393,620	\$ 338,555	\$ 371,209	\$ 32,654	10
200,317	205,224	206,656	3500 Employee Benefits	228,117	211,407	232,354	20,947	10
613,507	603,039	600,277	Subtotal - Personnel Services	621,737	549,962	603,563	53,601	10
2,653	2,667	3,493	4200 Travel	3,475	3,475	3,475	-	-
4,678	4,631	5,354	4300 Utility Services	4,954	4,954	7,054	2,100	42
99,709	110,319	113,758	4350 Energy	112,000	112,000	118,000	6,000	5
11,844	10,400	9,488	4400 Purchased Services	15,259	15,259	15,100	(159)	(1)
67,250	41,651	71,814	4500 Supplies and Materials	50,600	51,996	50,510	(1,486)	(3)
1,498	2,039	718	4900 Other Expenses	1,200	1,200	1,200	-	-
(532,410)	(233,442)	(204,332)	4950 Indirect Costs	(62,322)	(62,322)	(200,000)	(137,678)	221
(344,778)	(61,735)	293	Subtotal - Other	125,166	126,562	(4,661)	(131,223)	(104)
11,847	158,329	176,367	5100 Equipment	2,000	2,090	2,000	(90)	(4)
\$ 280,576	\$ 699,633	\$ 776,937	Location Totals	\$ 748,903	\$ 678,614	\$ 600,902	\$ (77,712)	(11)

**Function:** The mission of the Purchasing department is to cost-effectively provide quality goods and services to the students and staff of the Kenai Peninsula Borough School District. Our goal is to maintain the highest standards of ethics and professionalism and to preserve the best interests of the District as we provide genuine value and timely service. The KPBSD Warehouse staff works to receive and deliver products to schools and departments in support of the business of the school district. Warehouse staff maintain a catalog of items purchased in bulk and available for use.

**Major long-term issues and concerns:** Continue to improve in efficiency and effectiveness while providing service to all schools and departments of the district.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 76 Purchasing/Warehouse

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	7.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
7.50	7.50	7.50	Classified Subtotal	7.50	7.50	7.50
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 77 Human Resources

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 126,502	\$ 132,883	\$ 137,945	3100 Certified Salaries	\$ 126,411	\$ 127,365	\$ 128,512	\$ 1,147	1
410,865	452,404	463,943	3200 Non-Certified Salaries	838,603	835,701	858,282	22,581	3
231,120	237,434	250,122	3500 Employee Benefits	362,431	361,425	378,805	17,380	5
<u>768,487</u>	<u>822,721</u>	<u>852,010</u>	Subtotal - Personnel Services	<u>1,327,445</u>	<u>1,324,491</u>	<u>1,365,599</u>	<u>41,108</u>	<u>3</u>
40,304	33,119	62,355	4100 Professional-Technical Services	52,200	52,200	52,200	-	-
31,785	36,939	38,748	4200 Travel	54,750	53,250	56,625	3,375	6
5,192	5,797	6,564	4300 Utility Services	6,050	6,050	6,050	-	-
46,336	52,339	51,305	4400 Purchased Services	60,000	60,000	60,200	200	0
11,136	16,922	17,681	4500 Supplies and Materials	25,250	26,840	24,590	(2,250)	(8)
28,014	26,578	24,174	4900 Other Expenses	50,000	50,000	47,000	(3,000)	(6)
-	(116,803)	(102,237)	4950 Indirect Costs	(37,349)	(37,349)	(100,000)	(62,651)	168
<u>162,767</u>	<u>54,891</u>	<u>98,590</u>	Subtotal - Other	<u>210,901</u>	<u>210,991</u>	<u>146,665</u>	<u>(64,326)</u>	<u>(30)</u>
<u>829</u>	<u>2,721</u>	<u>1,556</u>	5100 Equipment	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>100</u>
<u>\$ 932,083</u>	<u>\$ 880,333</u>	<u>\$ 952,156</u>	Location Totals	<u>\$ 1,539,346</u>	<u>\$ 1,536,482</u>	<u>\$ 1,513,264</u>	<u>\$ (23,218)</u>	<u>(2)</u>

**Function:** The Kenai Peninsula Borough School District's Human Resources Department is committed to providing the best and brightest employees to educate and support our students.

**Major long-term issues and concerns:** Health care plan and promoting wellness for employees and their families; employee recruitment and staffing; labor relations and labor regulation compliance.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 77 Human Resources

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>6.50</u>	<u>7.00</u>	<u>7.00</u>	Support	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<u>6.50</u>	<u>7.00</u>	<u>7.00</u>	Classified Subtotal	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<u><u>7.50</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>	Total	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 78 Information Services

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 8,882	\$ 6,556	\$ 10,726	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
923,644	875,728	960,946	3200 Non-Certified Salaries	937,358	947,810	979,118	\$ 31,308	3
418,892	398,007	435,025	3500 Employee Benefits	486,903	475,334	503,984	28,650	6
<u>1,351,418</u>	<u>1,280,291</u>	<u>1,406,697</u>	Subtotal - Personnel Services	<u>1,424,261</u>	<u>1,423,144</u>	<u>1,483,102</u>	<u>59,958</u>	4
6,926	3,000	27,841	4100 Professional-Technical Services	10,000	10,000	10,000	-	-
50,506	37,799	62,431	4200 Travel	31,500	31,500	31,500	-	-
136,758	204,394	243,974	4300 Utility Services	281,500	281,500	317,500	36,000	13
316,574	387,376	142,284	4400 Purchased Services	251,893	267,143	251,943	(15,200)	(6)
110,789	260,559	226,862	4500 Supplies and Materials	166,580	169,041	146,650	(22,391)	(13)
300	-	300	4900 Other Expenses	1,600	1,600	1,600	-	-
-	(232,139)	(203,192)	4950 Indirect Costs	(77,516)	(77,516)	(200,000)	(122,484)	158
<u>621,853</u>	<u>660,989</u>	<u>500,500</u>	Subtotal - Other	<u>665,557</u>	<u>683,268</u>	<u>559,193</u>	<u>(124,075)</u>	(18)
<u>647,063</u>	<u>119,853</u>	<u>294,910</u>	5100 Equipment	<u>56,000</u>	<u>60,169</u>	<u>56,000</u>	<u>(4,169)</u>	(7)
<u>\$ 2,620,334</u>	<u>\$ 2,061,133</u>	<u>\$ 2,202,107</u>	Location Totals	<u>\$ 2,145,818</u>	<u>\$ 2,166,581</u>	<u>\$ 2,098,295</u>	<u>\$ (68,286)</u>	(3)

**Function:** Programming/support of administrative and other strategic software and technology across the district; technology and infrastructure planning for short-term and long-term issues.

**Major long-term issues and concerns:** Sustainability of technology program long term

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 78 Information Services

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
11.00	13.00	13.00	Support	13.00	12.00	12.00
12.00	14.00	14.00	Classified Subtotal	14.00	13.00	13.00
<u>12.00</u>	<u>14.00</u>	<u>14.00</u>	Total	<u>14.00</u>	<u>13.00</u>	<u>13.00</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 79 E-Rate/Tech Plan II

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ -	\$ -	\$ 8,119	4100 Professional-Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4200 Travel	-	-	-	-	-
62	-	-	4300 Utility Services	-	-	-	-	-
30,817	-	23,145	4400 Purchased Services	-	-	-	-	-
13,125	155,910	194,193	4500 Supplies and Materials	367,950	367,950	342,750	(25,200)	(7)
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>44,004</u>	<u>155,910</u>	<u>225,457</u>	Subtotal - Other	<u>367,950</u>	<u>367,950</u>	<u>342,750</u>	<u>(25,200)</u>	<u>(7)</u>
<u>189,578</u>	<u>760,175</u>	<u>620,923</u>	5100 Equipment	<u>1,252,420</u>	<u>1,242,798</u>	<u>963,452</u>	<u>(279,346)</u>	<u>(22)</u>
<u>\$ 233,582</u>	<u>\$ 916,085</u>	<u>\$ 846,380</u>	Location Totals	<u>\$ 1,620,370</u>	<u>\$ 1,610,748</u>	<u>\$ 1,306,202</u>	<u>\$ (304,546)</u>	<u>(19)</u>

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY'11, the district has received over 6.5 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

The E-rate program has provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district-wide plan to provide high quality technology to all our children.



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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/11/13

Location: 81 Pupil Services

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,290,235	\$ 1,455,381	\$ 1,773,856	3100 Certified Salaries	\$ 2,069,413	\$ 1,874,002	\$ 1,984,793	\$ 110,791	6
403,788	327,278	384,465	3200 Non-Certified Salaries	345,124	307,024	305,998	(1,026)	(0)
584,505	618,594	775,994	3500 Employee Benefits	915,889	820,626	878,942	58,316	7
<u>2,278,528</u>	<u>2,401,253</u>	<u>2,934,315</u>	Subtotal - Personnel Services	<u>3,330,426</u>	<u>3,001,652</u>	<u>3,169,733</u>	<u>168,081</u>	6
635,354	418,001	396,559	4100 Professional-Technical Services	475,400	522,136	360,300	(161,836)	(31)
113,322	117,026	141,555	4200 Travel	117,800	120,611	140,170	19,559	16
2,414	2,422	3,489	4250 Student Travel	2,700	2,700	2,200	(500)	(19)
4,716	5,069	4,637	4300 Utility Services	5,045	5,045	4,700	(345)	(7)
5,590	9,874	2,273	4400 Purchased Services	9,775	11,014	6,689	(4,325)	(39)
66,961	67,486	276,339	4500 Supplies and Materials	72,501	199,413	101,522	(97,891)	(49)
142,159	203,177	138,397	4900 Other Expenses	162,910	162,970	163,310	340	0
<u>970,516</u>	<u>823,055</u>	<u>963,249</u>	Subtotal - Other	<u>846,131</u>	<u>1,023,889</u>	<u>778,891</u>	<u>(244,998)</u>	(24)
<u>9,375</u>	<u>500</u>	<u>55,103</u>	Subtotal - Equipment	<u>1,900</u>	<u>135,074</u>	<u>14,000</u>	<u>(121,074)</u>	(90)
<u>\$ 3,258,419</u>	<u>\$ 3,224,808</u>	<u>\$ 3,952,667</u>	Location Total	<u>\$ 4,178,457</u>	<u>\$ 4,160,615</u>	<u>\$ 3,962,624</u>	<u>\$ (197,991)</u>	(5)

**Function:** Create a rigorous and rewarding environment that leads to measurable student growth.

**Major long-term issues and concerns:** Recruitment and Retention of Qualified Special Education Teachers and Specialists; Recruiting and Retaining School Nurses; Professional Development of Pupil Services Staff; Development of Autism Cadre/long term Autism training; KPBSD Employees who are capable of training our own staff; Research based curriculum for all levels of special education; Special Education/RTI Overlap; Development of Gifted/Talented program; Positive Behavior Supports in the Schools; Funding of Special Education Aides and Teachers; Funding for Collaboration, Specialists Contracts and Itinerant travel; Mandt training; new Special Education Teacher training; Special Education travel for students and staff.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 81 Pupil Services

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.00	3.00	Coordinator	3.00	3.00	3.00
1.50	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
10.00	9.10	13.10	Specialist*	13.10	10.64	10.61
9.00	8.55	9.50	Special Ed Teacher**	9.50	9.25	9.25
<u>24.50</u>	<u>23.65</u>	<u>28.60</u>	Certified Subtotal	<u>28.60</u>	<u>25.89</u>	<u>25.86</u>
5.94	5.96	7.15	Special Ed Aide	7.15	5.84	5.87
-	-	-	Nurse ***	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Support	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>8.94</u>	<u>8.96</u>	<u>10.15</u>	Classified Subtotal	<u>10.15</u>	<u>8.84</u>	<u>8.87</u>
<u>33.44</u>	<u>32.61</u>	<u>38.75</u>	Total	<u>38.75</u>	<u>34.73</u>	<u>34.73</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 82 Negotiations**

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 910,925	\$ 910,925	\$ -	(910,925)	(100)
-	-	-	3200 Non-Certified Salaries	330,336	330,336	-	(330,336)	(100)
-	-	-	3500 Benefits	1,750,275	1,750,275	-	(1,750,275)	(100)
-	-	-	Total - Personnel Services	2,991,536	2,991,536	-	(2,991,536)	(100)
\$ -	\$ -	\$ -	Location Totals	\$ 2,991,536	\$ 2,991,536	\$ -	\$(2,991,536)	(100)

This location budget was included to reflect the district's offer during negotiations with employee groups.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 83 Districtwide Service

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ (6,766)	\$ 26,311	\$ (5,198)	3100 Certified Salaries	\$ 722,957	\$ 754,758	\$ 840,211	85,453	11
166,932	175,335	201,380	3200 Non-Certified Salaries	182,853	179,282	190,823	11,541	6
12,336,193	14,248,831	17,913,924	3500 Employee Benefits	21,783,991	21,785,402	23,104,755	1,319,353	6
914,243	840,684	709,013	3631 Worker Compensation	554,226	554,226	554,226	-	-
<u>13,410,602</u>	<u>15,291,161</u>	<u>18,819,119</u>	Subtotal - Personnel Services	<u>23,244,027</u>	<u>23,273,668</u>	<u>24,690,015</u>	<u>1,416,347</u>	<u>6</u>
-	10,000	-	4100 Professional-Technical Services	67,675	67,675	62,000	-	-
-	160	8,229	4200 Travel	50,000	50,000	50,000	-	-
75,302	83,771	74,221	4250 Student Travel	275,000	75,000	275,000	200,000	267
-	-	7,643	4300 Utility Services	-	-	-	-	-
67,017	63,364	79,771	4350 In Kind Utilities	81,145	81,145	81,145	-	-
6,972,600	6,639,991	6,839,117	4400 Purchased Services	7,168,015	7,218,015	7,168,015	(50,000)	(1)
919,788	1,026,438	956,749	4450 Insurance Premiums	525,873	525,873	525,873	-	-
-	(50)	(896)	4500 Supplies and Materials	300	300	200	(100)	(33)
40,595	31,884	23,671	4900 Other Expenses	45,000	45,000	30,000	(15,000)	(33)
<u>8,075,302</u>	<u>7,855,558</u>	<u>7,988,505</u>	Subtotal - Other	<u>8,213,008</u>	<u>8,063,008</u>	<u>8,192,233</u>	<u>134,900</u>	<u>2</u>
-	-	4,527	5100 Equipment	-	-	-	-	-
<u>830,279</u>	<u>362,104</u>	<u>1,564,250</u>	5500 Transfer to Other Fund	<u>550,000</u>	<u>550,000</u>	<u>775,000</u>	<u>225,000</u>	<u>41</u>
<u>\$ 22,316,183</u>	<u>\$ 23,508,823</u>	<u>\$ 28,376,401</u>	Totals	<u>\$ 32,007,035</u>	<u>\$ 31,886,676</u>	<u>\$ 33,657,248</u>	<u>\$ 1,551,247</u>	<u>5</u>

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, expenditures for TRS and PERS On-Behalf payments are budgeted in this location.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 83 Districtwide Service

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Coordinator	-	-	1.00
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Certified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>2.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.25	4.25	4.25	Support	4.25	4.25	4.25
-	-	-	Custodian	-	-	-
<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	Classified Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
<u>5.75</u>	<u>5.75</u>	<u>5.75</u>	Total	<u>5.75</u>	<u>5.75</u>	<u>6.75</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 84 Elementary Ed/Curriculum

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 1,018,376	\$ 942,786	\$ 285,603	3100 Certified Salaries	\$ 247,379	\$ 643,443	\$ 656,831	13,388	2
191,471	149,486	92,566	3200 Non-Certified Salaries	85,445	89,173	89,941	768	1
400,107	351,078	130,816	3500 Employee Benefits	66,267	254,783	279,536	24,753	10
<u>1,609,954</u>	<u>1,443,350</u>	<u>508,985</u>	Subtotal - Personnel Services	<u>399,091</u>	<u>987,399</u>	<u>1,026,308</u>	<u>38,909</u>	<u>4</u>
298,045	49,575	40,645	4100 Professional-Technical Services	8,277	8,277	-	(8,277)	(100)
35,975	50,930	31,299	4200 Travel	21,726	26,324	60,691	34,367	131
-	1,331	-	4250 Student Travel	-	-	-	-	-
7,936	6,393	2,332	4300 Utility Services	3,760	3,760	2,100	(1,660)	(44)
254,072	33,301	58,305	4400 Purchased Services	35,539	18,141	17,650	(491)	(3)
562,849	423,983	582,571	4500 Supplies and Materials	782,213	120,048	712,810	592,762	494
1,852	2,561	594	4900 Other Expenses	995	995	600	(395)	(40)
<u>1,160,729</u>	<u>568,074</u>	<u>715,746</u>	Subtotal - Other	<u>852,510</u>	<u>177,545</u>	<u>793,851</u>	<u>616,306</u>	<u>347</u>
4,346	23,212	658	5100 Equipment	-	4,078	-	(4,078)	(100)
<u>\$ 2,775,029</u>	<u>\$ 2,034,636</u>	<u>\$ 1,225,389</u>	Location Totals	<u>\$ 1,251,601</u>	<u>\$ 1,169,022</u>	<u>\$ 1,820,159</u>	<u>\$ 651,137</u>	<u>56</u>

**Function:** The Curriculum Department develops an enriched, rigorous, and meaningful curriculum that will prepare all students for a successful future by including all stakeholders in the process and by selecting research based programs. The Elementary Education Department will use data to cultivate a culture of continuous improvement, thereby ensuring that the needs of all students and the goals of the District are met.

**Major long-term issues and concerns:** Amount of reoccurring cost of adopted materials: note-taking guides, workbooks.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 84 Elementary Ed/Curriculum

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
3.00	2.00	1.00	Director	1.00	1.00	1.00
11.00	9.10	2.00	Teacher (Includes Quest)	2.00	6.80	6.80
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>14.00</u>	<u>11.10</u>	<u>3.00</u>	Certified Subtotal	<u>3.00</u>	<u>7.80</u>	<u>7.80</u>
-	-	-	Nurse ***	-	-	-
4.00	3.00	2.00	Support	2.00	2.00	2.00
<u>4.00</u>	<u>3.00</u>	<u>2.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>18.00</u>	<u>14.10</u>	<u>5.00</u>	Total	<u>5.00</u>	<u>9.80</u>	<u>9.80</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 85 Secondary Ed/Pupil Activity

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ -	\$ -	\$ 812,820	3100 Certified Salaries	\$ 1,480,423	\$ 998,305	\$ 946,308	(51,997)	(5)
-	-	62,280	3200 Non-Certified Salaries	91,753	80,715	87,804	7,089	9
-	-	293,278	3500 Employee Benefits	509,266	397,549	411,845	14,296	4
-	-	1,168,378	Subtotal - Personnel Services	2,081,442	1,476,569	1,445,957	(30,612)	(2)
-	-	11,825	4100 Professional-Technical Services	81,300	77,500	52,200	(25,300)	(33)
-	-	38,582	4200 Travel	41,267	30,440	26,882	(3,558)	(12)
-	-	8,948	4250 Student Travel	1,198	3,198	4,443	1,245	39
-	-	3,348	4300 Utility Services	3,430	3,400	2,400	(1,000)	(29)
-	-	4,480	4400 Purchased Services	27,653	34,593	20,910	(13,683)	(40)
-	-	148,135	4500 Supplies and Materials	345,624	287,008	229,649	(57,359)	(20)
-	-	889	4900 Other Expenses	1,500	1,500	1,500	-	-
-	-	216,207	Subtotal - Other	501,972	437,639	337,984	(99,655)	(23)
-	-	41,498	5100 Equipment	208,500	207,398	84,576	(122,822)	(59)
\$ -	\$ -	\$ 1,426,083	Location Totals	\$ 2,791,914	\$ 2,121,606	\$ 1,868,517	\$ (253,089)	(12)

**Function:** The Secondary Education/Pupil Activity Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development, Career and Technical Education and all district co-curricular activities to supplement other secondary education programs in an effort to continue to reduce the drop-out rate, increase the graduation rate and prepare graduates for post-secondary education and life.

**Major long-term issues and concerns:** Continue to develop and refine the Personalized Learning and Career Plans (PLCP) for grades 7 - 12 and prepare for online implementation. Continue to develop Distance Ed opportunities and plan for increased staffing needs as programs expand. Re-vamp our Career and Technical Education programs, utilizing community/industry expertise in each of our unique communities throughout the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 85 Secondary Ed/Pupil Activity

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	1.00	Director	1.00	1.00	1.00
-	-	7.10	Teacher (Includes Quest)	7.10	11.10	10.90
-	-	2.00	Specialist*	2.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
-	-	10.10	Certified Subtotal	10.10	13.10	12.90
-	-	-	Nurse ***	-	-	-
-	-	2.00	Support	2.00	2.50	2.50
-	-	2.00	Classified Subtotal	2.00	2.50	2.50
-	-	12.10	Total	12.10	15.60	15.40

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 86 K-12/Assessment

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ -	\$ -	\$ 244,950	3100 Certified Salaries	\$ 180,379	\$ 289,719	\$ 299,111	9,392	3
-	-	290,504	3200 Non-Certified Salaries	336,005	291,812	358,637	66,825	23
-	-	232,018	3500 Employee Benefits	232,251	337,109	377,613	40,504	12
-	-	767,472	Subtotal - Personnel Services	748,635	918,640	1,035,361	116,721	13
-	-	13,751	4100 Professional-Technical Services	5,400	5,400	5,400	-	-
-	-	40,733	4200 Travel	30,933	50,931	55,700	4,769	9
-	-	7,303	4300 Utility Services	3,500	3,880	7,000	3,120	80
-	-	30,121	4400 Purchased Services	29,349	33,519	32,150	(1,369)	(4)
-	-	20,635	4500 Supplies and Materials	26,012	23,326	99,600	76,274	327
-	-	82	4900 Other Expenses	1,240	1,240	600	(640)	(52)
-	-	112,625	Subtotal - Other	96,434	118,296	200,450	82,154	69
-	-	1,390	5100 Equipment	2,400	3,455	2,000	(1,455)	(42)
\$ -	\$ -	\$ 881,487	Location Totals	\$ 847,469	\$ 1,040,391	\$ 1,237,811	\$ 197,420	19

**K-12 Schools and Assessment**

**Function:** Coordinates all assessments, manages data access, and provides data analysis of all available student data for stakeholders meeting local, state, and federal reporting requirements.

**Major long-term issues and concerns:** Concerns that changes required by reauthorization of the Elementary and Secondary Education Act (ESEA) will require additional increases to already underfunded mandates and reporting requirements.

**Federal Grants**

**Function:** Effectively and efficiently manages federal education dollars that provide intentional academic support of targeted students, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

**Major long-term issues and concerns:** Compliance with federal regulations during years of grant reductions while still maintaining quality and quantity of services to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 86 K-12/Assessment

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	1.00	Director	1.00	1.00	1.00
-	-	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	2.00	2.00
-	-	-	Special Ed Teacher**	-	-	-
-	-	2.00	Certified Subtotal	2.00	4.00	4.00
-	-	7.67	Nurse ***	7.67	7.23	7.10
-	-	2.75	Support	2.75	3.00	3.00
-	-	10.42	Classified Subtotal	10.42	10.23	10.10
-	-	12.42	Total	12.42	14.23	14.10

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 87 Nursing Service

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 77,102	\$ 108,012	\$ 106,030	3200 Non-Certified Salaries	\$ 154,627	\$ 171,147	\$ 158,248	(12,899)	(8)
46,651	62,857	61,420	3500 Employee Benefits	94,681	102,716	100,880	(1,836)	(2)
<u>123,753</u>	<u>170,869</u>	<u>167,450</u>	Subtotal - Personnel Services	<u>249,308</u>	<u>273,863</u>	<u>259,128</u>	<u>(14,735)</u>	(5)
100	100	100	4100 Professional-Technical Services	2,000	2,000	-	(2,000)	(100)
28,469	31,032	30,048	4200 Travel	37,150	38,150	36,000	(2,150)	(6)
524	570	612	4300 Utility Services	929	929	750	(179)	(19)
1,630	1,171	1,395	4400 Purchased Services	3,000	4,949	2,300	(2,649)	(54)
6,952	15,350	19,150	4500 Supplies and Materials	12,000	9,071	18,000	8,929	98
250	6,051	506	4900 Other Expenses	5,000	6,521	5,000	(1,521)	(23)
<u>37,925</u>	<u>54,274</u>	<u>51,811</u>	Subtotal - Other	<u>60,079</u>	<u>61,620</u>	<u>62,050</u>	<u>430</u>	1
-	4,572	-	5100 Equipment	-	-	-	-	-
<u>\$ 161,678</u>	<u>\$ 229,715</u>	<u>\$ 219,261</u>	Function Totals	<u>\$ 309,387</u>	<u>\$ 335,483</u>	<u>\$ 321,178</u>	<u>\$ (14,305)</u>	(4)

Nursing Services provides for on-site school nursing and program management for the entire Kenai Peninsula Borough School District's traditional schools, charter schools, and alternative schools. The amount of nurse time for each school is determined by a Board-generated formula with additional consideration of the individual building's specific medical needs. In order to provide the most comprehensive services, several nurses travel between multiple sites. This office maintains current nursing standing orders, a departmental procedure manual, conducts nursing inservices, provides continuing education and inservice hours, stocks a variety of supplies e.g. TB serum and those related to the Medic First Aid® training, and creates or maintains additional programmatic resources as required. In addition, Health Services is responsible for executing the role of Blood borne Pathogen (BBP) Exposure Control Officer and implementing the BBP Exposure Control Plan. This OSHA mandated safety program incorporates all staff districtwide in accordance with OSHA regulations.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 87 Nursing Service

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
4.87	3.73	2.47	Nurse***	2.47	2.68	2.48
1.00	0.88	0.88	Support	0.88	0.88	0.88
5.87	4.61	3.35	Classified Subtotal	3.35	3.56	3.36
5.87	4.61	3.35	Total	3.35	3.56	3.36

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ 251,487	\$ 262,342	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
238,660	244,776	-	3200 Non-Certified Salaries	-	-	-	-	-
232,296	225,304	-	3500 Employee Benefits	-	-	-	-	-
<u>722,443</u>	<u>732,422</u>	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
34,134	34,842	-	4200 Travel	-	-	-	-	-
-	480	-	4250 Student Travel	-	-	-	-	-
1,814	1,528	-	4300 Utility Services	-	-	-	-	-
329	3,460	-	4400 Purchased Services	-	-	-	-	-
7,473	5,314	-	4500 Supplies and Materials	-	-	-	-	-
1,610	584	-	4900 Other Expenses	-	-	-	-	-
<u>45,360</u>	<u>46,208</u>	-	Subtotal - Other	-	-	-	-	-
<u>1,037</u>	<u>2,253</u>	-	5100 Equipment	-	-	-	-	-
<u>\$ 768,840</u>	<u>\$ 780,883</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

Grants accounting moved to Location 86 in FY12.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	-	Administrator	-	-	-
1.00	-	-	Assistant Director/Coordinator	-	-	-
-	0.50	-	Teacher (Includes Quest)	-	-	-
1.50	2.00	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
7.43	7.49	-	Aide	-	-	-
<u>1.63</u>	<u>1.75</u>	<u>-</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>9.06</u>	<u>9.24</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>12.56</u>	<u>12.74</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 491,436	\$ 865,531	\$ 510,309	\$ (355,222)	(41)
-	-	-	3200 Non-Certified Salaries	3,276	14,121	17,118	2,997	21
-	-	-	3500 Employee Benefits	205,828	144,957	224,518	79,561	55
-	-	-	Subtotal - Personnel Services	700,540	1,024,609	751,945	(272,664)	(27)
-	-	-	4300 Utility Services	33,810	29,585	33,810	4,225	14
-	-	-	4350 Energy	513,031	513,031	373,715	(139,316)	(27)
-	-	-	4400 Purchased Services	189,839	161,864	186,239	-	-
-	-	-	4500 Supplies and Materials	1,820	96	1,800	1,704	1,775
-	-	-	4900 Other Expenses	80,000	19,489	25,020	-	-
-	-	-	Subtotal - Other	818,500	724,065	620,584	(133,387)	(18)
-	-	-	5100 Equipment	18,750	18,750	18,750	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,537,790	\$ 1,767,424	\$ 1,391,279	\$ (406,051)	(23)
<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	Fund Totals	<u>\$ 146,637,793</u>	<u>\$ 148,320,668</u>	<u>\$ 148,850,075</u>	<u>\$ 529,407</u>	0

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/11/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	1.00	-	Administrator	-	-	-
8.94	5.90	5.65	Teacher (Includes Quest)	9.10	0.48	9.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>8.94</u>	<u>6.90</u>	<u>5.65</u>	Certified Subtotal	<u>9.10</u>	<u>0.48</u>	<u>9.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
2.88	0.88	0.07	Support	-	0.49	-
<u>0.56</u>	<u>0.25</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>3.44</u>	<u>1.13</u>	<u>0.07</u>	Classified Subtotal	<u>-</u>	<u>0.49</u>	<u>-</u>
<u><u>12.38</u></u>	<u><u>8.03</u></u>	<u><u>5.72</u></u>	Total	<u><u>9.10</u></u>	<u><u>0.97</u></u>	<u><u>9.00</u></u>

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certified employees.

\*\* "Special Ed Teachers" refers to all other certified special ed teachers not listed as specialists.

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses

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# **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014**

Fund: 255 Food Service

Date: 02/11/13

2009 - 10 Actual	2010 - 11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 905,767	\$ 853,654	\$ 781,299	0020 Type A Lunch-Pupils	\$ 880,000	\$ 880,000	\$ 658,700	\$ (221,300)	(25)
6,041	11,634	3,826	0040 Other Local Revenue	-	-	-	-	-
1,908,798	2,034,669	2,111,953	0150 Intergovernmental Federal	2,589,606	2,589,606	2,222,440	(367,166)	(14)
166,592	130,804	118,288	0162 USDA	110,000	110,000	120,000	-	-
<u>2,987,198</u>	<u>3,030,761</u>	<u>3,015,366</u>	Total Revenue	<u>3,579,606</u>	<u>3,579,606</u>	<u>3,001,140</u>	<u>(588,466)</u>	<u>(16)</u>
<u>Other Financing Sources</u>								
316,614	140,000	600,000	0250 Transfer From Other Funds	300,000	525,000	750,000	225,000	100
<u>3,303,812</u>	<u>3,170,761</u>	<u>3,615,366</u>	Total Revenue & Other Financing Sources	<u>3,879,606</u>	<u>4,104,606</u>	<u>3,751,140</u>	<u>(363,466)</u>	<u>(9)</u>
<u>Expenditure</u>								
1,180,254	1,203,265	1,316,556	3200 Non-Certified Salaries	1,372,592	1,372,592	1,446,034	73,442	5
726,812	762,137	842,492	3500 Employee Benefits	964,368	964,368	1,059,032	94,664	10
<u>1,907,066</u>	<u>1,965,402</u>	<u>2,159,048</u>	Subtotal - Personnel Services	<u>2,336,960</u>	<u>2,336,960</u>	<u>2,505,066</u>	<u>168,106</u>	<u>7</u>
14,227	17,597	19,365	4200 Travel	24,900	25,700	25,200	(500)	(2)
3,004	2,673	2,471	4300 Utility Services	4,075	4,075	3,075	(1,000)	(25)
35,330	44,039	50,426	4400 Purchased Services	54,100	54,700	64,000	9,300	17
1,210,949	1,353,148	1,363,140	4500 Supplies and Materials	1,621,200	1,619,550	1,710,300	90,750	-
3,152	3,974	3,703	4900 Other Expenses	5,950	6,200	4,500	(1,700)	(27)
<u>1,266,662</u>	<u>1,421,431</u>	<u>1,439,105</u>	Subtotal - Other	<u>1,710,225</u>	<u>1,710,225</u>	<u>1,807,075</u>	<u>96,850</u>	<u>6</u>
38,649	3,333	132,304	5100 Equipment	28,000	28,192	30,000	1,808	6
<u>3,212,377</u>	<u>3,390,166</u>	<u>3,730,457</u>	Fund Total	<u>4,075,185</u>	<u>4,075,377</u>	<u>4,342,141</u>	<u>266,764</u>	<u>7</u>
91,435	(219,405)	(115,091)	Excess (Deficiency) of Revenues over Expenditures	(195,579)	29,229	(591,001)	-	-
674,096	765,531	546,126	Fund Balance, Beginning of Year	431,035	431,035	460,264	-	-
<u>\$ 765,531</u>	<u>\$ 546,126</u>	<u>\$ 431,035</u>	Fund Balance, End of Year	<u>\$ 235,456</u>	<u>\$ 460,264</u>	<u>\$ (130,737)</u>	<u>\$ -</u>	<u>-</u>

Our dedicated Student Nutrition Services employees ensure affordable, quality, nutritious lunches are served daily to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014**

Fund: 205 Pupil Transportation

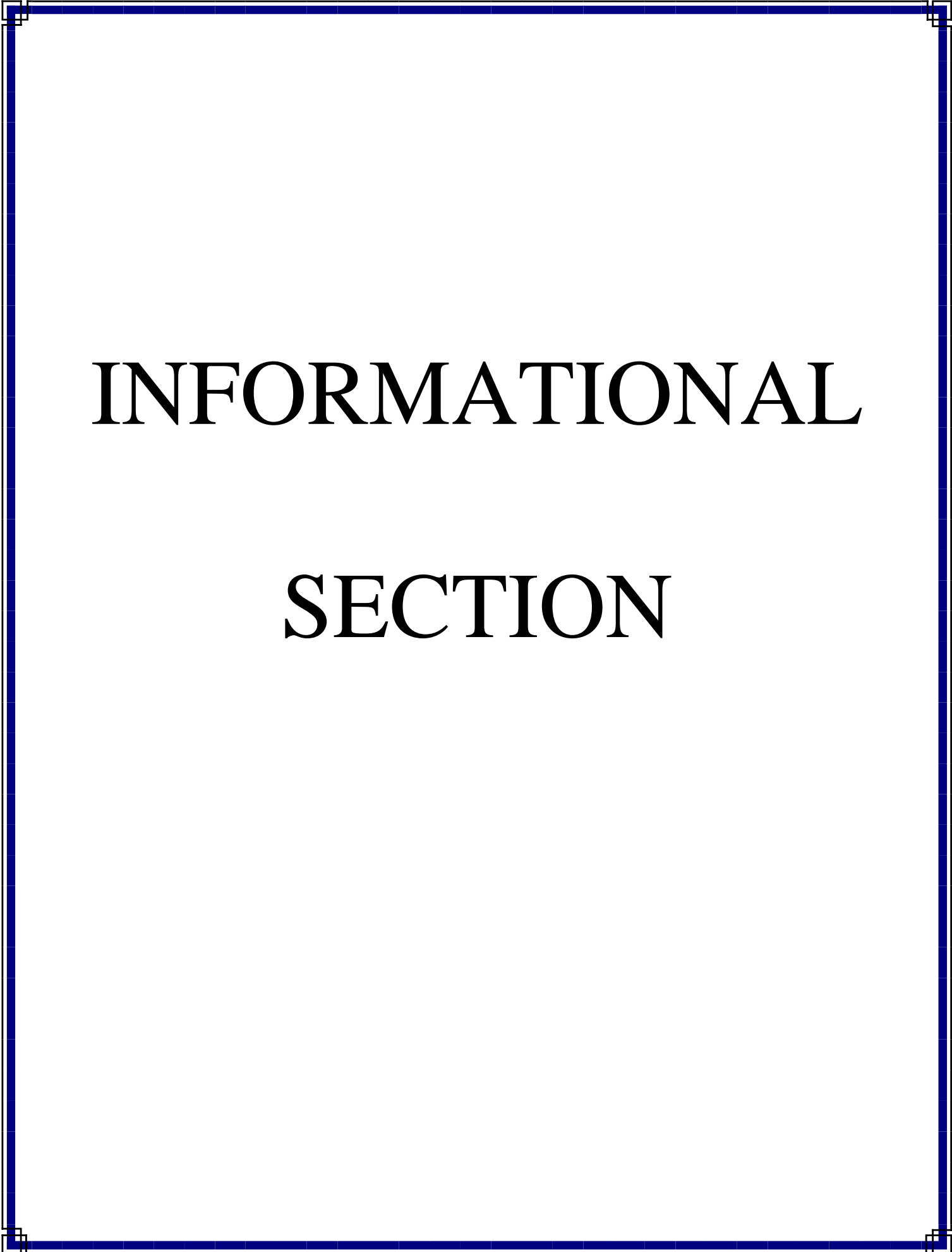
Date: 02/11/13

2009 - 10 Actual	2010 - 11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 5,459,969	\$ 5,492,563	\$ 6,241,927	0050 Intergovernmental - State	7,590,700	7,590,700	7,680,611	\$ 89,911	1
5,459,969	5,492,563	6,241,927	Total Revenue	7,590,700	7,590,700	7,680,611	89,911	1
<u>Other Financing Sources</u>								
500,000	200,000	-	0250 Transfer From Other Funds	-	-	-	-	-
500,000	200,000	-	Total Other Financing Sources	-	-	-	-	-
5,959,969	5,692,563	6,241,927	Total Revenue & Other Financing Sources	7,590,700	7,590,700	7,680,611	\$ 89,911	1
<u>Expenditure</u>								
117,468	119,785	125,404	3200 Non-Certified Salaries	123,299	123,299	126,213	2,914	2
55,370	58,961	59,962	3500 Employee Benefits	63,964	63,964	67,492	3,528	6
172,838	178,746	185,366	Subtotal - Personnel Services	187,263	187,263	193,705	6,442	3
-	258	-	4100 Professional-Technical Service	-	-	-	-	-
5,210	4,488	3,617	4200 Travel	11,000	11,000	12,500	1,500	14
1,014	1,786	3,000	4300 Utility Services	1,600	1,600	1,500	(100)	(6)
4,734,061	4,700,122	5,195,609	4400 Purchased Services	7,336,723	7,336,723	7,570,223	233,500	3
597,018	626,589	718,594	4500 Supplies and Materials	52,714	52,714	39,300	(13,414)	(25)
(5,013)	611	700	4900 Other Expenses	1,400	1,400	2,300	900	64
5,332,290	5,333,854	5,921,520	Subtotal - Other	7,403,437	7,403,437	7,625,823	222,386	3
-	303	-	5100 Equipment	-	6,529	-	(6,529)	-
5,505,128	5,512,903	6,106,886	Fund Total	7,590,700	7,597,229	7,819,528	222,299	-
454,841	179,660	135,041	Excess (Deficiency) of Revenues over Expenditures	-	(6,529)	(138,917)	(132,388)	-
324,731	779,572	959,232	Fund Balance, Beginning of Year	1,094,273	1,094,273	1,087,744	(6,529)	-
\$ 779,572	\$ 959,232	\$ 1,094,273	Fund Balance, End of Year	\$ 1,094,273	\$ 1,087,744	\$ 948,827	\$ (138,917)	-

Pupil Transportation programs provide for transporting students to and from school.

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# INFORMATIONAL SECTION

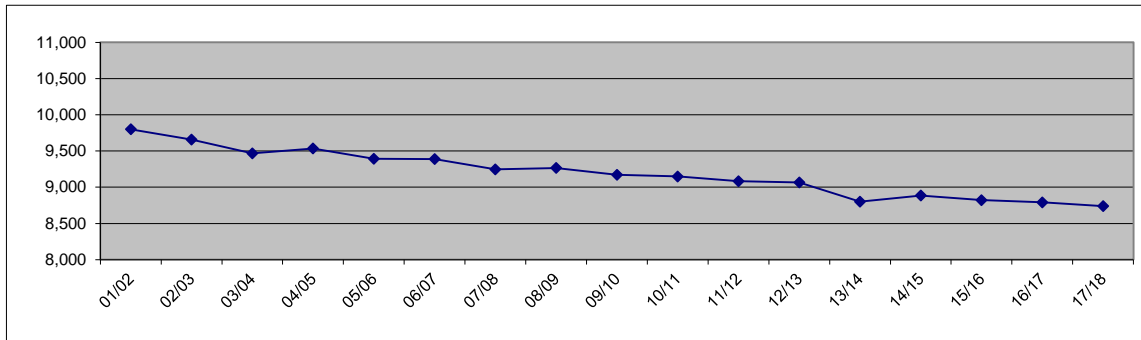
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2013-2014 Budget  
Enrollment History and Projections**

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process: 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade; 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	-1.45%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	0	667	684	660	578	680	687	672	662	647	733	710	746	675	8,801	-2.91%
14/15	0	685	669	688	666	654	679	671	656	656	672	733	710	746	8,885	0.95%
15/16	0	684	685	670	689	666	653	665	658	656	680	672	733	710	8,821	-0.72%
16/17	0	682	684	686	671	689	665	639	654	658	678	680	672	733	8,791	-0.34%
17/18	0	684	682	685	687	671	688	651	627	654	681	678	680	672	8,740	-0.58%







**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2013-2014 Budget**  
**General Fund - Staffing in FTE's**

Loc	School or Department	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY10 Actual	FY12 Actual	Current FY13 Budget	Projected FY14 Budget	Change FY13 Current To FY14
65	Aurora Borealis Charter School	17.11	17.13	17.48	18.74	18.53	18.93	19.06	19.55	0.49
31	Chapman Elementary School	11.68	11.68	11.00	12.13	10.13	11.16	14.76	14.26	(0.50)
80	Connections/Alternative Programs	18.25	21.50	21.75	19.75	22.25	20.75	18.90	20.90	2.00
32	Cooper Landing School	2.23	2.66	2.70	2.63	2.43	2.62	2.87	3.06	0.19
68	Fireweed Academy Charter School	6.67	6.92	6.85	7.35	11.11	13.37	14.26	14.26	-
66	Homer Flex School	5.99	5.73	5.86	5.86	5.86	5.86	5.89	6.14	0.25
06	Homer High School	48.96	47.89	47.97	46.03	45.44	46.44	48.58	48.08	(0.50)
13	Homer Middle School	21.52	20.15	21.26	20.70	24.64	24.90	23.98	23.48	(0.50)
35	Hope Elementary/High School	2.98	2.92	2.62	3.61	3.53	3.60	3.36	3.36	-
56	Kachemak Selo Elementary/High School	9.07	9.46	10.83	10.88	11.23	11.24	10.07	9.77	(0.30)
63	Kaleidoscope Charter School	14.32	18.94	21.57	25.88	24.67	25.18	25.33	25.86	0.53
48	K-Beach Elementary School	41.07	42.09	46.10	46.63	44.78	42.94	40.14	39.74	(0.40)
67	Kenai Alternative School	10.18	7.43	8.18	8.11	8.31	8.11	8.74	8.99	0.25
07	Kenai Central High School	46.82	49.42	49.23	51.10	52.30	52.47	52.96	54.26	1.30
11	Kenai Middle School	31.52	32.80	34.84	33.98	34.14	40.61	37.79	38.23	0.44
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	12.25	12.44	14.28	15.55	15.45	14.35	14.25	14.75	0.50
37	Moose Pass Elementary School	4.00	3.50	4.95	4.04	3.48	3.64	2.92	3.80	0.88
51	Mountain View Elementary School	23.02	43.98	44.95	49.54	50.74	52.70	52.57	52.07	(0.50)
34	Nanwalek Elementary/High School	7.45	7.01	7.86	8.64	10.19	10.84	10.69	10.69	-
10	Nikiski Middle/Senior High School	37.49	38.78	39.48	39.96	40.59	47.60	46.23	45.23	(1.00)
52	Nikiski North Star Elementary School	35.23	37.10	37.14	36.67	38.13	36.22	37.77	37.77	-
38	Nikolaevsk Elementary/High School	8.33	7.03	8.53	9.16	8.79	8.69	8.76	8.76	-
02	Ninilchik Elementary/High School	18.43	17.68	19.06	20.08	19.48	20.16	20.44	18.94	(1.50)
33	Paul Banks Elementary School	23.90	25.40	24.81	25.66	24.54	30.94	27.30	26.80	(0.50)
40	Port Graham Elementary/High School	3.87	4.16	4.81	4.52	3.96	4.81	4.01	5.01	1.00
49	Razdolna Elementary/High School	4.51	4.64	5.92	5.62	7.75	7.84	8.08	8.58	0.50
46	Redoubt Elementary School	35.34	33.59	34.77	34.06	33.56	34.96	38.39	38.79	0.40
16	River City Academy	-	3.75	4.28	5.21	6.74	6.64	7.68	7.68	-
41	Sears Elementary School	25.42	-	-	-	-	-	-	-	-
42	Seward Elementary School	32.19	30.94	30.60	31.42	30.70	30.64	33.17	34.57	1.40
08	Seward High School	24.66	24.01	23.10	22.94	21.15	20.37	21.40	21.90	0.50
14	Seward Middle	9.10	10.27	11.05	10.75	11.92	12.82	11.15	10.16	(0.99)
05	Skyview High School	45.10	44.85	44.23	45.18	39.59	37.79	37.59	37.39	(0.20)

**2013-2014 Budget  
General Fund - Staffing in FTE's**

<u>Loc</u>	<u>School or Department</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Actual</u>	<u>Current FY13 Budget</u>	<u>Projected FY14 Budget</u>	<u>Change FY13 Current To FY14</u>
43	Soldotna Elementary School	28.65	30.98	33.49	31.19	32.80	37.12	36.68	36.18	(0.50)
09	Soldotna High School	54.87	58.87	61.88	61.20	60.19	61.60	59.39	59.89	0.50
12	Soldotna Middle School	47.96	48.56	45.63	42.25	39.84	41.60	46.86	45.86	(1.00)
64	Soldotna Montessori Charter School	16.83	19.58	19.86	19.91	22.19	20.88	21.01	21.01	-
04	Spring Creek High School	4.75	3.55	3.68	3.88	3.88	3.30	-	-	-
44	Sterling Elementary School	18.01	18.34	19.71	18.21	19.59	22.15	23.15	24.85	1.70
03	Susan B. English School	9.80	8.50	10.64	10.39	8.86	8.86	8.49	8.86	0.37
01	Tebughna School	6.35	5.33	5.96	6.51	5.56	5.43	6.46	5.46	(1.00)
45	Tustumena Elementary School	15.79	15.79	18.94	17.29	18.67	20.40	21.06	21.06	-
53	Voznesenka Elementary/High School	14.65	14.04	14.25	16.90	14.53	14.27	13.17	12.67	(0.50)
50	West Homer Elementary School	25.79	25.79	27.35	26.67	27.80	28.43	30.53	30.53	-
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	8.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	6.50	6.50	7.50	7.50	7.50	7.50	7.50	-
77	Human Resources	6.00	7.50	7.50	7.50	8.00	8.00	8.00	8.00	-
78	Information Services	11.75	11.75	11.75	12.00	14.00	14.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	18.93	20.27	29.38	33.44	32.61	38.75	34.73	34.73	-
83	Districtwide Instruction	5.00	9.16	8.84	5.75	5.75	5.75	5.75	6.75	1.00
84	Elementary Ed/Curriculum	9.50	12.50	14.50	18.00	14.10	5.00	9.80	9.80	-
85	Secondary Ed/Pupil Activity	-	-	-	-	-	12.10	15.60	15.40	(0.20)
86	K-12/Assessment	-	-	-	-	-	12.42	14.23	14.10	(0.13)
87	Nursing Services	2.30	2.45	3.38	5.87	4.61	3.35	3.56	3.36	(0.20)
92	Grants - Instruction	11.88	12.99	13.37	12.56	12.74	-	-	-	-
96	Unallocated	3.25	-	-	12.38	8.03	5.72	0.97	9.00	8.03
<b>TOTALS</b>		<b>976.72</b>	<b>996.30</b>	<b>1,043.67</b>	<b>1,071.78</b>	<b>1,067.36</b>	<b>1,105.82</b>	<b>1,109.03</b>	<b>1,120.84</b>	<b>11.81</b>

**Kenai Peninsula Borough School District  
2013-2014 Budget  
Staff - All Funds**

											<b>Budget</b>	
	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>
Support Staff												
C/O Administrators	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Aides	127.83	127.95	130.02	144.37	154.03	153.60	171.59	183.53	210.50	217.99	213.37	214.19
Secretaries	88.94	88.00	83.08	90.51	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.02
Custodians	102.73	88.75	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.69	84.88	84.63
Food Service	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.82	39.17	43.36	45.12	45.12
Warehouse	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50
Information Services	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00
Other Support	41.58	37.73	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33	40.83
<b>Total Support Staff</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>419.41</b>	<b>425.45</b>	<b>422.52</b>	<b>451.10</b>	<b>472.58</b>	<b>497.64</b>	<b>513.19</b>	<b>509.71</b>	<b>512.29</b>
Certificated Staff												
C/O Administrators	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00	6.00	7.30
Principals/Asst Principals	34.00	34.35	38.65	39.15	39.00	38.40	37.60	40.10	40.60	42.10	43.91	42.58
Classroom Teachers	513.59	462.57	435.55	475.84	473.96	459.87	497.35	512.27	520.15	518.65	512.45	520.85
Special Education Teachers	139.02	141.27	137.50	139.75	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.95
Other Certified Staff	41.75	39.75	35.70	30.10	29.77	28.00	31.50	34.00	30.45	26.00	26.50	26.60
<b>Total Certificated Staff</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>693.64</b>	<b>688.98</b>	<b>677.00</b>	<b>710.85</b>	<b>734.27</b>	<b>738.85</b>	<b>736.45</b>	<b>731.81</b>	<b>740.28</b>
<b>Total Staff</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,113.05</b>	<b>1,114.43</b>	<b>1,099.52</b>	<b>1,161.95</b>	<b>1,206.85</b>	<b>1,236.49</b>	<b>1,249.64</b>	<b>1,241.52</b>	<b>1,252.57</b>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2013 - 2014 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	147	38	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	85	20	-	105	7,208	2,056	-	9,264
80 Connections **	414	130	313	857	-	-	-	-
32 Cooper Landing	12	2	1	15	1,195	231	123	1,550
68 Fireweed Academy Charter *	107	-	-	107	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	407	407	-	-	49,613	49,613
13 Homer Middle	-	179	-	179	-	18,401	-	18,401
35 Hope	8	1	6	15	797	116	814	1,727
56 Kachemak Selo	32	13	19	64	2,915	1,420	2,436	6,771
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	375	-	-	375	31,800	-	-	31,800
67 Kenai Alternative	-	-	85	85	-	-	10,897	10,897
07 Kenai Central	-	-	546	546	-	-	66,557	66,557
11 Kenai Middle	104	259	-	363	8,819	26,625	-	35,444
15 Marathon ***	-	2	8	10	-	187	1,086	1,273
47 McNeil Canyon	133	-	-	133	11,278	-	-	11,278
37 Moose Pass	18	1	-	19	1,793	116	-	1,908
51 Mountain View	433	-	-	433	36,718	-	-	36,718
34 Nanwalek	49	9	22	80	5,037	1,106	3,194	9,338
10 Nikiski Middle/Sr High	56	105	228	389	4,318	10,794	27,793	42,905
52 Nikiski North Star	345	-	-	345	29,256	-	-	29,256
38 Nikolaeusk	38	12	18	68	3,462	1,195	2,308	6,965
02 Ninilchik	69	21	50	140	5,851	2,159	6,095	14,105
33 Paul Banks	163	-	-	163	13,822	-	-	13,822
40 Port Graham	13	3	6	22	1,336	369	871	2,576
49 Razdolna	52	10	15	77	5,179	1,155	1,850	8,184
46 Redoubt Elementary	385	-	-	385	32,648	-	-	32,648
16 River City Academy	-	25	50	75	-	2,570	6,095	8,665
42 Seward Elementary	321	-	-	321	27,221	-	-	27,221
08 Seward High	-	-	175	175	-	-	21,333	21,333
14 Seward Middle	-	77	-	77	-	7,916	-	7,916
05 Skyview High	-	-	340	340	-	-	41,446	41,446
43 Soldotna Elementary	265	-	-	265	22,472	-	-	22,472
09 Soldotna High	-	-	475	475	-	-	57,903	57,903
12 Soldotna Middle	-	369	-	369	-	37,933	-	37,933
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
44 Sterling Elementary	190	-	-	190	16,112	-	-	16,112
03 Susan B. English	18	7	18	43	1,850	860	2,614	5,324
01 Tebughna	21	4	9	34	2,159	492	1,307	3,957
45 Tustumena	155	-	-	155	13,144	-	-	13,144
53 Voznesenka	38	22	37	97	3,222	2,262	4,510	9,994
50 West Homer	237	-	-	237	20,098	-	-	20,098
<b>TOTAL</b>	<b>4,700</b>	<b>1,309</b>	<b>2,864</b>	<b>8,873</b>	<b>\$ 309,712</b>	<b>\$ 117,961</b>	<b>\$ 313,729</b>	<b>\$ 741,402</b>

\* Charter school's budgets are not tied to the supply formula.

\*\* The Connections Program receives a composite student allocation in lieu of a categorical appropriation for instructional and office supplies.

\*\*\* Marathon enrollment projection is based on number of beds funded by the state.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2013 - 2014 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	12,328	-	-	12,328		0.099	1,220
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward Elem	52,199	-	-	52,199		0.099	5,168
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview	117,101	1	960	118,061		0.143	16,883
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Middle	84,755	6	5,760	90,515		0.121	10,952
Soldotna Montessori Charter *	-	1	960	-		-	-
Spring Creek	-	-	-	-		-	-
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
	<u>1,863,899</u>	<u>34</u>	<u>32,640</u>	<u>1,895,579</u>			<u>\$ 256,395</u>

\* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

\*\* Schools with 150 or less students receive a minimum allocation of \$1,000.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2013-2014 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0069 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	105	15,750	189,000	1,304
80	Connections***	857	25,710	308,520	2,129
32	Cooper Landing	15	2,250	27,000	186
68	Fireweed Academy Charter *	107	-	-	-
66	Homer Flex **	36	5,400	64,800	447
06	Homer High	407	61,050	732,600	5,055
13	Homer Middle	179	26,850	322,200	2,223
35	Hope	15	2,250	27,000	186
56	Kachemak Selo	64	9,600	115,200	795
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	375	56,250	675,000	4,658
67	Kenai Alternative **	85	12,750	153,000	1,056
07	Kenai Central	546	81,900	982,800	6,781
11	Kenai Middle	363	54,450	653,400	4,508
15	Marathon	10	1,500	18,000	124
47	McNeil Canyon	133	19,950	239,400	1,652
37	Moose Pass	19	2,850	34,200	236
51	Mountain View	433	64,950	779,400	5,378
34	Nanwalek	80	12,000	144,000	994
10	Nikiski Middle/Sr	389	58,350	700,200	4,831
52	Nikiski North Star	345	51,750	621,000	4,285
38	Nikolaevsk	68	10,200	122,400	845
02	Ninilchik	140	21,000	252,000	1,739
33	Paul Banks	163	24,450	293,400	2,024
40	Port Graham	22	3,300	39,600	273
49	Razdolna	77	11,550	138,600	956
46	Redoubt	385	57,750	693,000	4,782
16	River City Academy	75	11,250	135,000	932
42	Seward Elem	321	48,150	577,800	3,987
08	Seward High	175	26,250	315,000	2,174
14	Seward Middle	77	11,550	138,600	956
05	Skyview	340	51,000	612,000	4,223
43	Soldotna Elem	265	39,750	477,000	3,291
09	Soldotna High	475	71,250	855,000	5,900
12	Soldotna Middle	369	55,350	664,200	4,583
64	Soldotna Montessori Charter *	165	-	-	-
44	Sterling	190	28,500	342,000	2,360
03	Susan B English	43	6,450	77,400	534
01	Tebughna	34	5,100	61,200	422
45	Tustumena	155	23,250	279,000	1,925
53	Voznesenka	97	14,550	174,600	1,205
50	West Homer	237	35,550	426,600	2,944
Total		<u>8,873</u>	<u>1,121,760</u>	<u>13,461,120</u>	<u>92,883</u>

\* Charter schools budgets are not tied to the copy allocation formulas.

\*\* Homer Flex and Kenai Alternative enrollment projected with board approved number.

\*\*\* Connections is calculated at 30 copies per month. 171

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2012

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 25,239	\$ -	\$ -	\$ -	\$ 25,239
Equity in Central Treasury	22,665,467	5,506,507	-	1,285,663	29,457,637
Accounts Receivable	216,832	-	-	6,075	222,907
Prepaid Items	1,257,300	-	-	-	1,257,300
Due from Other Governments	-	-	1,589,223	1,825,281	3,414,504
Due from Special Revenue Funds	3,459,466	-	-	-	3,459,466
Inventories	721,310	-	-	366,559	1,087,869
<b>Total Assets</b>	<b>\$ 28,345,614</b>	<b>\$ 5,506,507</b>	<b>\$ 1,589,223</b>	<b>\$ 3,483,578</b>	<b>\$ 38,924,922</b>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 777,473	\$ -	\$ (407)	\$ 15,214	\$ 792,280
Accrued Liabilities	7,203,863	-	-	-	7,203,863
Due to General Fund	-	-	1,589,630	1,869,836	3,459,466
<b>Total Liabilities</b>	<b>7,981,336</b>	<b>-</b>	<b>1,589,223</b>	<b>1,885,050</b>	<b>11,455,609</b>
Fund Balances:					
Nonspendable:					
Inventories	721,310	-	-	366,559	1,087,869
Prepaid Items	1,257,300	-	-	-	1,257,300
Restricted for:					
Facilities Maintenance	983,984	-	-	-	983,984
Assigned to:					
Charter Schools	645,261	-	-	-	645,261
School Incentive Purchases	561,469	-	-	-	561,469
Self-Insurance Health Care	5,994,173	-	-	-	5,994,173
Professional - Technical Services	2,974	-	-	-	2,974
Staff Travel	2,852	-	-	-	2,852
Purchased Services	189,931	-	-	-	189,931
Supplies	280,919	25,580	-	-	306,499
Equipment	153,467	41,267	-	6,721	201,455
Subsequent Year Operations	2,762,120	5,439,660	-	1,270,224	9,472,004
Unassigned	6,808,518	-	-	(44,976)	6,763,542
<b>Total Fund Balances</b>	<b>20,364,278</b>	<b>5,506,507</b>	<b>-</b>	<b>1,598,528</b>	<b>27,469,313</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 28,345,614</b>	<b>\$ 5,506,507</b>	<b>\$ 1,589,223</b>	<b>\$ 3,483,578</b>	<b>\$ 38,924,922</b>

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

**CODE STRUCTURE:**

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
xxx	xx	xxxx	xxxx	xxxx

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

**FUND CODES**

100	School Operating (General Fund)	260	Title II-A, Professional Devel.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	260	Title III-A, English Lang. Acquisit.	301	McKinney-Vento Homeless, ARRA
205	Pupil Transportation	261	Title IA, ARRA	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	356	Gear Up
217	FY07 Legis Equipment Fund	264	Title IID, ARRA	370	Chevron
218	Principal Coaching	265	Carl Perkins - Basic	371	Corporate Grants
219	Youth First	266	Title VI-B	372	Community Theater
220	FY08 Legis Equipment Fund	267	Title VI-B, ARRA	375	Equipment Fund
221	AK Works	268	SFSF, ARRA	379	School Incentive
222	FY09 Legis Equipment Fund	272	Upward Bound/UAF	500	Capital Project
255	Food Service	281	Migrant Education	710	Pupil Activity
256	Food Service - ARRA	284	Youth in Detention		
260	Title I-A	289	Governor's Drug Prevention		
260	Title I-C, Migrant Education	295	School Improvement		
260	Title I-D, Neglected & Delinquent	295	School Improvement		
260	Title II-A, Training & Recruiting	298	Title I-D, Delinquent		

**CODE STRUCTURE:**

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
xxx	xx	xxxx	xxxx	xxxx

Location codes are used to identify the site for a particular budget. (Example, school or department)

**LOCATION CODES:**

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	74	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	75	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	76	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	77	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	78	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	79	E-Rate/Tech Plan
09	Soldotna High	48	K-Beach Elementary	80	Connections
10	Nikiski Mid/Sr High	49	Razdolna Elementary	81	Special Services
11	Kenai Middle	50	West Homer Elementary	82	Interest Based Bargaining
12	Soldotna Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Elementary Ed/Curriculum
14	Seward Middle	53	Voznesenka Elem/High	85	Secondary Ed/Pupil Activity
15	Kenai Youth Facility	56	Kachemak Selo	86	K-12/Assessment
16	River City Academy	63	Kaleidoscope Charter	87	Nursing Services
31	Chapman Elem	64	Montessori Charter	88	Community Education
32	Cooper Landing Elem	65	Aurora Borealis Charter	89	Community Theater
33	Paul Banks Elem	66	Homer Flex	90	Student Nutrition Services
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nikolaevsk Elem/High	71	Superintendent	96	Unallocated



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4130**                    **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

#### **4140**                    **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

#### **4160**                    **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

#### **4200**                    **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

#### **4220**                    **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4320            GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

### **4330            HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

### **4350            SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

### **4352            LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

### **4354            INSERVICE**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

### **4400            SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4450            SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

### **45xx            DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

4511	Board of Education
4512	Office of the Superintendent
4513	Assistant Superintendent
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Information Services
4556	Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

### **4600            OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

### **4700            PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

### **4760            PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4780**            **COMMUNITY SERVICES**

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

#### **4790**            **FOOD SERVICES**

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
-------------------------------	---------------------------	------------------------------	--------------------------------	-------------------------------	------------------------------

**OBJECT** codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

**0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. (Required)

**0012            SERVICES PERFORMED BY CITY/BOROUGH**

In kind services provided without charge by the local government unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account should be supported by appropriate documentation, preferably a billing from the governmental unit (city or borough). Examples of service which may be provided or paid for include: water, electricity, audits and maintenance of plant. (Required)

**0020            FOOD SERVICES**

Receipts from local food sales not reimbursed by State or Federal agencies. (Required)

**0021            TYPE A STUDENT MEAL SALES**

Receipts from the sale of Type A lunches to students. (Optional)

**0025            OTHER FOOD SALES**

Receipts from food service programs which cannot be classified above. (Optional)

**0040            OTHER LOCAL REVENUE**

All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. (Required)

**0041            TUITION FROM STUDENTS**

Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. (Required)

**0046            RENTAL**

Receipts resulting from the rental of space, equipment, or other district assets. (optional)

**0050            REVENUE FROM STATE SOURCES**

Object codes 050-099 have been reserved for revenue from State sources. (Required)

**0051            FOUNDATION PROGRAM**

The basic appropriation of State monies allocated to each school district based on the foundation formula. (Optional)

**0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

**0150            FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

**0162            USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES**

Value of USDA donated commodities received. (Optional)

**0210            PUPIL ACTIVITY REVENUE**

**0211            PUPIL ACTIVITY GATE RECEIPTS**

**0212            PUPIL ACTIVITY PICTURE RECEIPTS**

**0214            PUPIL ACTIVITY PARTICIPATION FEES**

**0215            PUPIL ACTIVITY FUND RAISING REVENUE**

**0216            PUPIL ACTIVITY FEE**

**0220            PUPIL ACTIVITY DONATIONS**

**0230            PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)**

**0250            TRANSFERS FROM OTHER FUNDS**

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal	3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers	3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation	3300	Leave - Support	4402	Purchased Services
3162	Emolument	3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate	3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified	3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified	3542	FICA Contribution	4501	Supplies
3190	Leave - Certified	3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff	4201	Travel - Meals	4850	Stipends
3250	Custodians	4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff	4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.	4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support	4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support	4331	Postage	5102	Equipment-Technology

**OBJECT CODES AND DESCRIPTIONS**

**SALARIES** - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110            SUPERINTENDENT**

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

**3120            ASSISTANT SUPERINTENDENT - Certified**

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

**3130            PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **3140**                    **DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

### **3150**                    **TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

### **3161**                    **EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

### **3162**                    **EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

### **3171**                    **SUBSTITUTES - Certified with Certificate**

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

### **3172**                    **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

### **3173**                    **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

### **3180**                    **SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

### **3190**                    **LEAVE – Certified**

Leave for certified employees requesting leave cash-outs per the negotiated agreement.

### **3211**                    **ADMINISTRATOR – Classified**

Assistant Superintendents in Districtwide administrative duties. May act as chief administrator of district in superintendent's absence.

### **3212**                    **DIRECTOR/COORDINATOR - Classified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

**3220**            **SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

**3230**            **AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

**3240**            **SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

**3250**            **MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

**3260**            **FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

**3272**            **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

**3291**            **SUBSTITUTES - SUPPORT STAFF**

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

**3292**            **EXTRA DUTY COMPENSATION - Support**

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

**3293**            **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

**3294**            **TEMPORARY SALARIES - SUPPORT**

This category is used for support staff who perform duties on a short-term basis.

**3295**            **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**3296            SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297            OFFICIALS**

Payments for individuals officiating at district athletic events who are not paid through an official's association.

**3300            LEAVE – Support**

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

**35xx            BENEFITS**

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

		<u>FY13</u>	<u>FY14</u>
<b>3511</b>	Health Care Costs	\$14,724/employee	\$16,200/employee
	<b><u>CERTIFIED</u></b>	<b><u>FY13</u></b>	<b><u>FY14</u></b>
<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3541</b>	Medicaid (certified)	1.45 %	1.45 %
<b>3550</b>	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

**SUPPORT STAFF**

<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3542</b>	Social Security	7.65 %	7.65 %
<b>3560</b>	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

**3190            LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300            LEAVE – PERS**

Cash in leave according to negotiated agreements.

**OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL**

**4100            PROFESSIONAL AND TECHNICAL SERVICES**

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

### **4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

### **4200            TRAVEL**

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

### **4250            STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

**4310            WATER & SEWAGE** - for building, including bottled water and water dispensing units

**4320            GARBAGE** - for building.

### **4331            POSTAGE**

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

### **4332            TELEPHONE**

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

**4360            ELECTRICITY** - for building.

**4380            FUEL** - for building

### **4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

### **4402            PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

### **4408            COPY SERVICES**

Per copy costs are recorded under this object code.



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4409**            **RISO SERVICES**

All expenditures for Riso duplicating machines are recorded under this object code.

### **4410**            **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

### **4430**            **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

### **4501**            **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

### **4502**            **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

### **4580**            **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

**4590**            **FOOD** - For food service fund use only.

**4600**            **MILK** - For food service fund use only.

### **4850**            **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

### **4901**            **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4902**            **CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

### **4903**            **PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

### **4904**            **PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

### **4950**            **INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

### **5101**            **EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

### **5102**            **EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

## Glossary of Terms

### Page 1 of Glossary

<b>Accounting System</b>	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
<b>Account Number</b>	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Activity</b>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
<b>ADM</b>	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
<b>Annual Budget</b>	A budget development and enacted to apply to a single fiscal year.
<b>Appropriation</b>	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>ASBO</b>	Association of School Business Officials International
<b>Assessed Value</b>	The value placed on property for tax purposes and used as a basis for division of the tax burden.
<b>Audit</b>	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
<b>Balanced Budget</b>	A budget in which planned funds available equal planned expenditures.
<b>Basis Of Accounting</b>	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Benefits</b>	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

## Page 2 of Glossary

<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
<b>Capital Outlay</b>	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report</b>	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Exemption</b>	Removal of property from the tax base.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.

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<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KPAA</b>	Kenai Peninsula Administrators Association
<b>KPBSD</b>	Kenai Peninsula Borough School District
<b>KPEA</b>	Kenai Peninsula Education Association
<b>KPESA</b>	Kenai Peninsula Education Support Employees
<b>LOG</b>	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
<b>Maintenance Contracts</b>	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
<b>Millage Rate</b>	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
<b>Operating Transfers</b>	All interfund transfers other than residual equity transfers.
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
<b>Other Expenses</b>	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
<b>Oversight Responsibility</b>	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Purchased Services</b>	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

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<b>RTI</b>	Response to Intervention
<b>School District Administration</b>	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
<b>Revenue</b>	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
<b>RIP</b>	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
<b>SFSF</b>	State Fiscal Stabilization Fund
<b>Single Audit</b>	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Specialists</b>	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
<b>Support Staff</b>	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).

# Alaska Facts

Did you know that Alaska . . . . .

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles



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