

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2013-2014



**Soldotna, Alaska
99669
www.kpbsd.k12.ak.us**

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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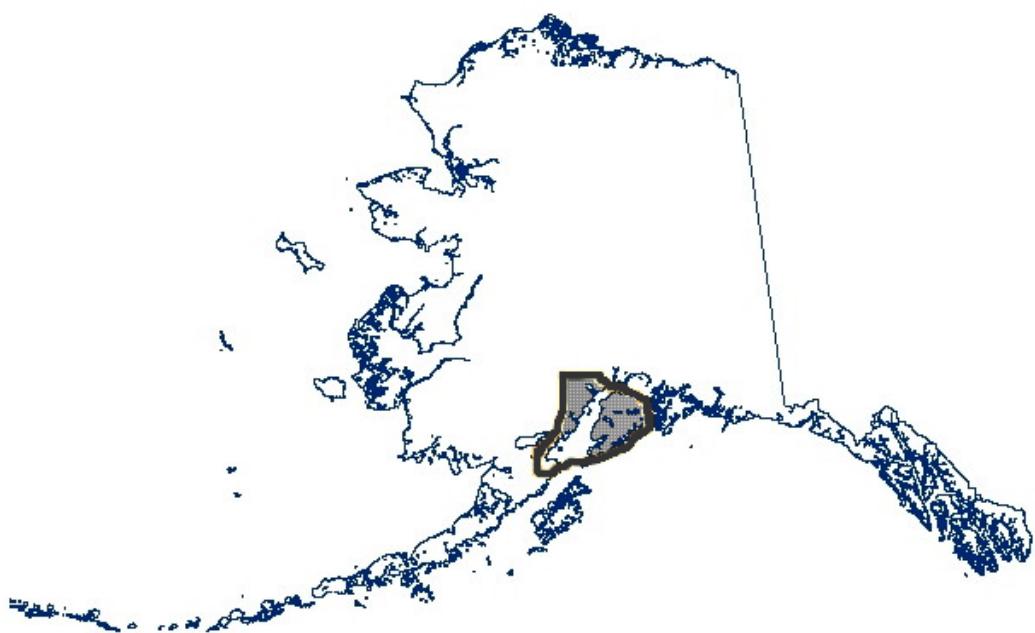
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

INTRODUCTORY SECTION



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

148 North Binkley Street Soldotna, Alaska 99669

Phone (907) 714-8888 Fax (907) 262-5867

Email djones2@kpbsd.k12.ak.us

July 1, 2013

Members of the Board of Education
Kenai Peninsula Borough School District
Soldotna, Alaska 99669

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2014. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

We welcome the opportunity to present and discuss the instructional, operational, and financial plans in an open forum. We believe community interaction between interested parties leads to improvements benefiting the educational experience of children in the Kenai Peninsula Borough School District.

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2013. The Kenai Peninsula Borough School District is proud to be one of only 121 recipients nationally and one of two Alaskan districts to have been awarded the MBA in fiscal year 2012.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 43 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat.

Pursuant to Alaska Statute 29.35.160. Education, the Kenai Peninsula Borough has the responsibility for establishing, maintaining, and operating a system of public schools. The Kenai Peninsula Borough has delegated the administrative responsibilities to the Kenai Peninsula Borough School District, Board of Education.

The Kenai Peninsula Borough School District is operated as a component 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 also reported in the Kenai Peninsula Borough budget and Comprehensive Annual Financial Report.

The Superintendent administers the District with the help of an Administrative Leadership Team and input from site-based councils representing the schools.

In the State of Alaska, the number of students enrolled in a district during the 20-school day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district. Adjustments to the ADM for school size,

Budget Process

The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts for the FY14 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimates of student enrollment for FY14. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2012. It is important to note that in October 2012, the district reported 9,065 students enrolled, which was over the projection for FY13 of 8,871. That increase in FY13 brought the total loss in enrollment to 1,331 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2013. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March 2013.

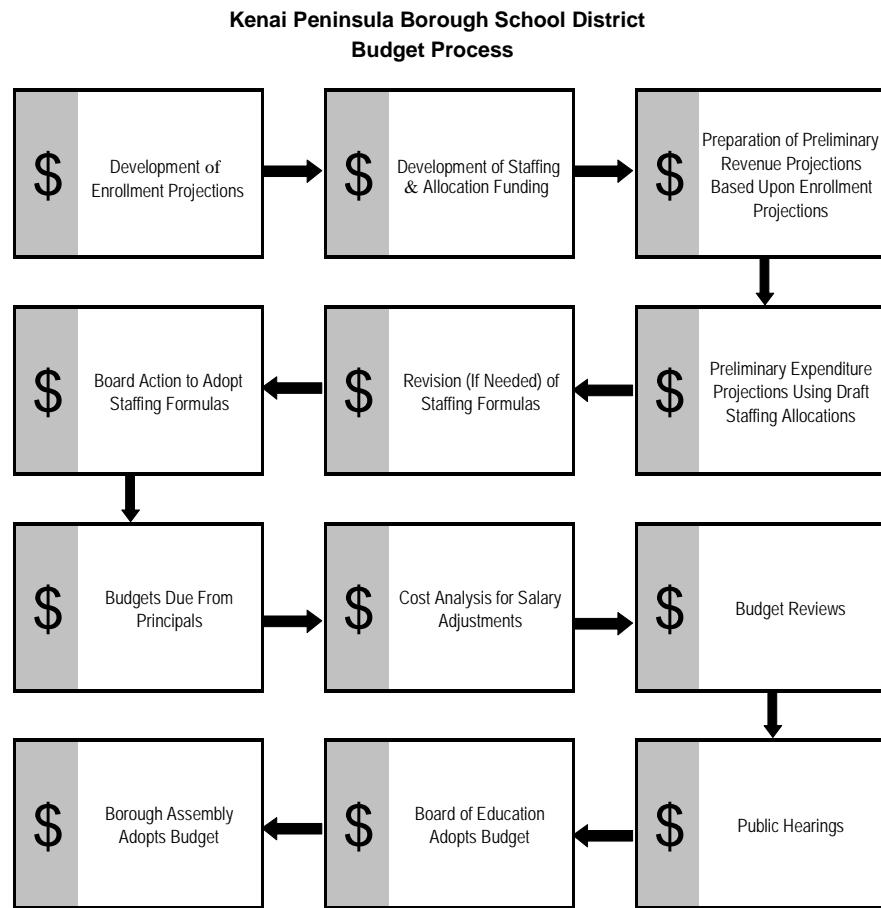
Board of Education

Mr. Joe Arness, President
Ms. Liz Downing, Vice President
Ms. Penny Vadla, Clerk
Ms. Lynn Hohl, Treasurer
Mr. Marty Anderson, Member
Ms. Sammy Crawford, Member
Mr. Bill Holt, Member
Mr. Tim Navarre, Member
Ms. Sunni Hilts, Member
Mr. Hayden Beard, Student Representative

Administrative Cabinet

Dr. Steve Atwater, Superintendent
Mr. Sean Dusek, Assistant Superintendent of Instruction
Mr. Dave Jones, Assistant Superintendent of Instructional Support

The initial budget was approved by the School Board on April 1, 2013. The Kenai Peninsula Borough School District, 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 by the Assembly. 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 must 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 changes to the School District budget must be authorized by the Borough Assembly.



Implementation of the budget is effective on July 1, 2013, marking the beginning of fiscal year 2014, which will run through June 30, 2014. The evaluation phase will begin in August 2014 with the arrival of our independent auditors.

FY14 Budget Development Calendar

September 2012						
S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October 2012						
S	M	T	W	T	F	S
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1st - Enrollment Projection Deadline for Schools
- 23rd – Tentative Joint Work Session with Board and Borough Assembly
- 25th – Community Budget Development Committee Meeting
- 26th – End of 20 day count

November 2012

M	T	W	T	F	S
			1	2	3
4	5	6	7	8	9
11	12	13	14	15	16
18	19	20	21	22	23
25	26	27	28	29	30

2nd – FY13-14 Projected Enrollment Report Due to DOEED
 5th - Staffing Projections and Site Budget Formulation Begins
 9th – FY12-13 Actual Enrollment Report Due to DOEED

December 2012

S	M	T	W	T	F	S
				1		
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

1st - 10th Senior Management Conducts Preliminary Budget Estimation
 3rd – Enrollment Information Reported to Board

January 2013

S	M	T	W	T	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

14th – FY14 Preliminary Budget Information to Board

February 2013

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

11th – Budget Work Session to Review Detailed FY14 Budget Information.
 19th - Public Budget Forum, Seward High School
 20th - Public Budget Forum, Skyview High School
 28th - Public Budget Forum, Homer High School

March 2013

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4th – School Board Meeting – Presentation of Budget

April 2013

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1st – School Board Meeting – Present Budget for Approval
 16th – Final KPSB Budget Information to Borough Assembly

May 2013						
S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

7th - Ordinance Introduced at Borough Assembly
21st - Borough Assembly Resolution

June 2013						
S	M	T	W	T	F	S
				1		
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

4th - Borough Assembly Ordinance Vote

Alaska Statute 14.14.060. Relationship Between Borough School District and Borough; Finances and Buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State and it also sets a limit on the amount that can be raised from local sources under an equalization section of the formula. The Kenai Peninsula Borough is the local funding source for the District and for many years, the School District was consistently funded to the maximum allowed from local governmental funding (the cap). During FY10, the School District received some additional revenue from the State, which could have resulted in additional local funding. However, the School District did not request the additional local funding, which resulted in FY10 final local funding below the maximum allowed for the first time.

In FY11 and FY12, local contribution by the Borough was also less than the maximum allowed. For FY13, the Borough contribution fell below the prior year contribution for the first time. In FY13, the legislature changed the Foundation formula calculation, shifting more funding responsibility to the State and lowering the maximum local contribution allowed. Originally, the maximum allowable contribution was \$47,040,962 and the district requested \$44,500,000. With the change in the formula, the maximum allowed dropped to \$44,454,384 and the borough

funded \$43,000,000. For FY14, the Borough has budgeted \$43,500,000 in local effort.

The legislature has been reluctant to make additional changes within the foundation funding formula since the revision in 2008, preferring to offer one-time funding for targeted uses for the past several years. While the additional funding is very much appreciated, one-time funding does not provide a stable source of revenue to allow for long-term planning.

Enrollment Projections

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

- Grades at school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Kenai Youth Facility.
- Kindergarten enrollment was based on the average of actual enrollment for FY12 and FY13 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. It is hoped that a long running enrollment decline could be leveling off.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$147,081,040 along with the use of fund balance designated for Self Insurance in the amount of \$1,710,000 and use of fund balance in the amount of \$2,066,720 totaling \$150,857,760 was developed based on the enrollment projection of 8,873 students, The FY14 base student allocation of \$5,680, district cost factor of 1.171, or 100% of ISER and an intensive needs factor of 13 were unchanged from FY13.

This revenue budget also reflects an increase in local effort of \$500,000 for a total local funding of \$43,500,000. With this amount of local effort funding approved by the Borough Assembly, an allocation of fund balance is anticipated in the amount of \$3,776,720 to offset the difference between projected revenues and expenditures.

The Alaska Legislature passed HB273 in March 2008, enacting several changes to the school funding formula statute. The changes provided greater stability in financial planning because increased base student allocation (BSA) amounts were spelled out for FY09, FY10 and FY11. Incremental increases were also seen in the intensive needs and the district cost factors of the formula through FY13.

The substantial State funding increases from FY09 though FY13 were unprecedented in Alaska in the previous 15 years. The State increases resulted in corresponding increases to the local maximum contribution, which led to the movement away from maximum or "at the cap" funding. In FY13 a change by the state in the formula revised local support downward. Local effort was previously calculated at 4 mills of the assessed valuation but that has changed to 2.65 mills, so the state has assumed a larger share of funding.

In FY12, FY13, and FY14 the State provided additional one-time funding to the district. While additional funds are appreciated, one-time funds do not provide the same stability for budgeting provided by incremental changes to the funding formula.

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

The District hopes to receive continued legislative assistance through “on-behalf” payments made directly to the Division of Retirement on behalf of the District to cover part of the District’s Teachers’ Retirement System (TRS) and Public Employees’ Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State’s long term ability to continue this assistance.

Expenditure Budget

The expenditure budget of \$150,857,760 is based on the enrollment projection of 8,873 students and other consideration noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY14 budget was developed based on the following significant elements:

- Programmatic staffing that was implemented in FY09 is still included in the formula that were used to create this budget.
- Salary and benefit accounts have been adjusted per the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 80% of this budget.
- The FY14 Budget includes an increase to the employer-paid amount per covered employee to \$16,200. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 12% of the budget and 15% of the total salary and benefit amount.
- Schools are staffed base on staffing formulas that fit their size and configuration as follows:

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >200

Elementary Classroom	Kindergarten 1:20 pupil/teacher ratio Grades 1-3 1:22 pupil/teacher ratio Grades 4-6 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 1.00FTE 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	1:17 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) Classroom
Small Schools Elementary Specialists	1.0 FTE if Grade 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 only)	.50 FTE if enrollment 75-200 (K-6 and K-8 schools

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
1.0 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

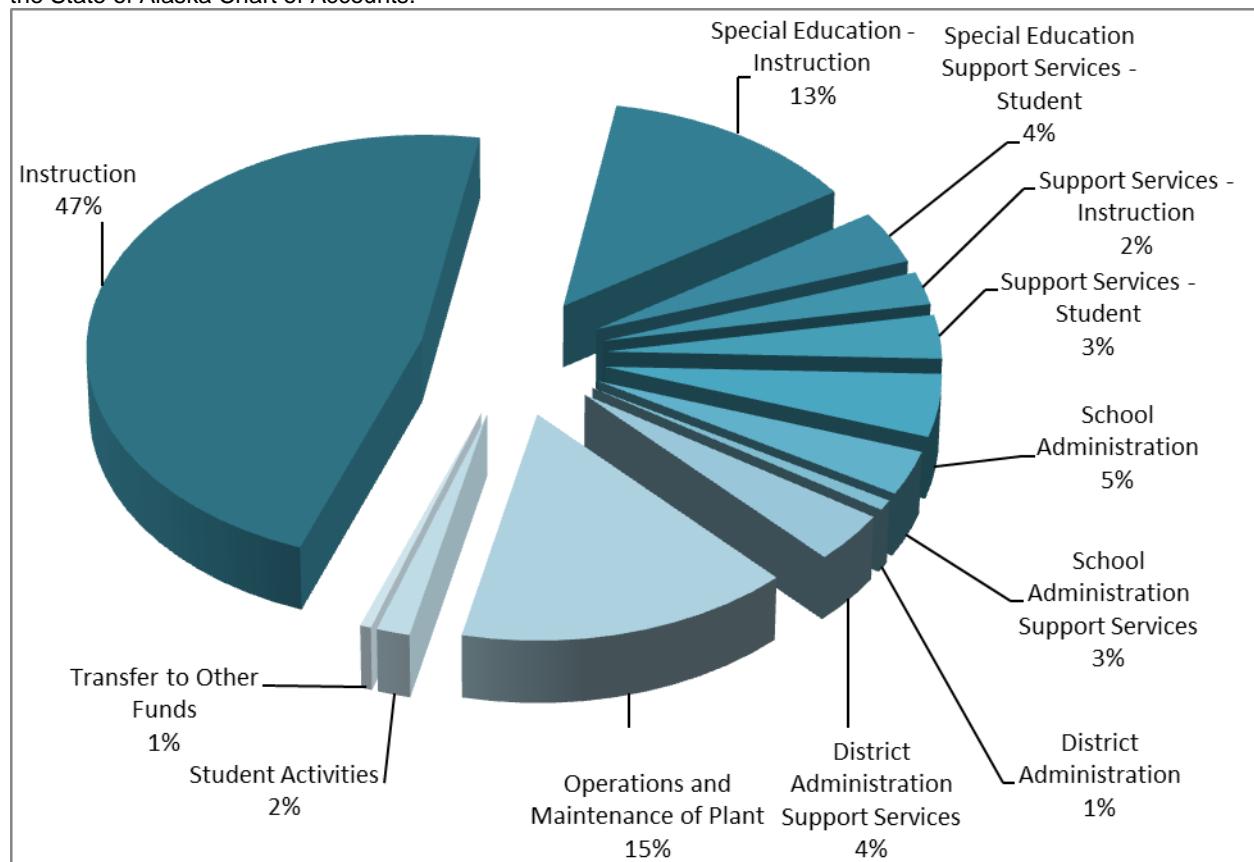
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum is slated for review in FY14.
- Utility budgets have been rolled forward with some adjustments, including a decrease in electricity, fuel for heating and garbage. With recent increases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- 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, include the most recent insurance premium estimates.
- A fund transfer has been included for the Student Nutrition program in the amount of \$750,000 and a fund transfer for the community theater in the amount of \$25,000.
- Equipment budgets for FY14 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

Other

This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be instruction as 75% of the budget dedicated to instructional activities, with the remaining 25% dedicated to instructional support.

FY14 Expenditure Budget by Function	Original 2012-13 Budget	Revised 2012-13 Budget	2013-14 Budget
Instruction	\$ 71,481,714	\$ 70,418,155	\$ 71,163,749
Special Education - Instruction	18,575,283	19,451,928	19,530,365
Special Education Support Services – Student	6,186,464	6,093,652	6,099,812
Support Services - Student	4,552,404	4,786,033	5,000,720
Support Services - Instruction	2,506,668	3,448,758	3,772,251
School Administration	6,900,550	7,047,394	7,113,743
School Administration Support Services	4,503,540	4,617,657	4,978,250
District Administration	1,135,605	1,205,279	1,147,564
District Administration Support Services	5,995,256	6,214,646	5,562,697
Operations and Maintenance of Plant	21,960,258	21,072,452	23,388,997
Student Activities	2,290,051	2,345,366	2,324,612
Transfer to Other Funds	<u>550,000</u>	<u>550,000</u>	<u>775,000</u>
Total General Fund Expenditures	<u>\$146,637,793</u>	<u>\$147,25,320</u>	<u>\$150,857,760</u>

The following graph depicts the functional allocation of the FY14 general fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



FY14 Budget by Object and Function

		Certificated Salaries	Non-Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	33,850,299	2,581,670	28,795,020	210,850	222,802	322,850	534,763	3,155,088	242,379	1,248,028		71,163,749
	% of Object	65.90%	14.85%	53.36%	21.41%	20.35%	4.20%	5.22%	75.01%	74.76%	44.30%		47.17%
	% of Function	47.57%	3.63%	40.46%	0.30%	0.31%	0.45%	0.75%	4.43%	0.34%	1.75%		100.00%
Special Education Instruction	Sum of Amount	6,708,709	3,720,701	8,772,655	9,000	39,970	500	4,174	100,556	162,100	12,000		19,530,365
	% of Object	13.06%	21.40%	16.26%	0.91%	3.65%	0.01%	0.04%	2.39%	50.00%	0.43%		12.95%
	% of Function	34.35%	19.05%	44.92%	0.05%	0.20%	0.00%	0.02%	0.51%	0.83%	0.06%		100.00%
Special Education Support Services - Student	Sum of Amount	2,778,701	314,450	2,408,900	451,300	90,100	4,200	2,550	46,611	1,000	2,000		6,099,812
	% of Object	5.41%	1.81%	4.46%	45.82%	8.23%	0.05%	0.02%	1.11%	0.31%	0.07%		4.04%
	% of Function	45.55%	5.16%	39.49%	7.40%	1.48%	0.07%	0.04%	0.76%	0.02%	0.03%		100.00%
Support Services Instruction	Sum of Amount	1,260,462	558,983	1,472,355	100,000	92,219	10,050	75,332	198,250	2,600	2,000		3,772,251
	% of Object	2.45%	3.21%	2.73%	10.15%	8.42%	0.13%	0.74%	4.71%	0.80%	0.07%		2.50%
	% of Function	33.41%	14.82%	39.03%	2.65%	2.44%	0.27%	2.00%	5.26%	0.07%	0.05%		100.00%
Support Services Student	Sum of Amount	1,152,144	1,470,858	2,258,842		59,745	750	4,711	48,072	5,598			5,000,720
	% of Object	2.24%	8.46%	4.19%		5.46%	0.01%	0.05%	1.14%	1.73%			3.31%
	% of Function	23.04%	29.41%	45.17%		1.19%	0.01%	0.09%	0.96%	0.11%			100.00%
School Administration	Sum of Amount	4,160,247	15,039	2,833,933		61,425			10,934	32,165			7,113,743
	% of Object	8.10%	0.09%	5.25%		5.61%			0.26%	9.92%			4.72%
	% of Function	58.48%	0.21%	39.84%		0.86%			0.15%	0.45%			100.00%
School Administration Support Services	Sum of Amount		2,375,550	1,945,511		9,063	550,550	10,869	53,982	32,725			4,978,250
	% of Object		13.66%	3.61%		0.83%	7.16%	0.11%	1.28%	10.09%			3.30%
	% of Function		47.72%	39.08%		0.18%	11.06%	0.22%	1.08%	0.66%			100.00%
District Administration	Sum of Amount	278,662	187,353	372,749	91,500	93,850	15,550	11,300	22,500	70,600	3,500		1,147,564
	% of Object	0.54%	1.08%	0.69%	9.29%	8.57%	0.20%	0.11%	0.53%	21.78%	0.12%		0.76%
	% of Function	24.28%	16.33%	32.48%	7.97%	8.18%	1.36%	0.98%	1.96%	6.15%	0.30%		100.00%
District Administration Support Services	Sum of Amount	289,346	2,192,837	1,670,136	122,200	105,800	34,014	1,097,498	230,500	-263,249	83,615		5,562,697
	% of Object	0.56%	12.61%	3.09%	12.41%	9.67%	0.44%	10.71%	5.48%	-81.20%	2.97%		3.69%
	% of Function	5.20%	39.42%	30.02%	2.20%	1.90%	0.61%	19.73%	4.14%	-4.73%	1.50%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,533,510	2,890,545		7,475	6,748,205	8,415,641	327,585	200	1,465,836		23,388,997
	% of Object		20.32%	5.36%		0.68%	87.79%	82.11%	7.79%	0.06%	52.04%		15.50%
	% of Function		15.11%	12.36%		0.03%	28.85%	35.98%	1.40%	0.00%	6.27%		100.00%
Student Activities	Sum of Amount	889,833	438,342	541,880		312,162	100	92,000	12,213	38,082			2,324,612
	% of Object	1.73%	2.52%	1.00%		28.52%	0.00%	0.90%	0.29%	11.75%			1.54%
	% of Function	38.28%	18.86%	23.31%		13.43%	0.00%	3.96%	0.53%	1.64%			100.00%
Fund Transfers	Sum of Amount											775,000	775,000
	% of Object											100.00%	0.51%
	% of Function											100.00%	100.00%
Total Sum of Amount		51,368,403	17,389,293	53,962,526	984,850	1,094,611	7,686,769	10,248,838	4,206,291	324,200	2,816,979	775,000	150,857,760
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	47.00%	100.00%	100.00%
% of Total Budget		34.05%	11.53%	35.77%	0.65%	0.73%	5.10%	6.79%	2.79%	0.21%	1.87%	0.51%	100.00%

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 is to develop productive, responsible citizens who are prepared to be successful in a dynamic world. The School Board annually defines goal:

Board of Education Goals

Board goals for FY14 were set at the July 1, 2013 board planning session. Board goals for FY14 are:

- 1) By December 2013, the District will review, evaluate, and reduce, as required, the budget based on strategic priorities and fiscal and enrollment realities.
- 2) By June 2014, District will design and implement an objective process to gather comparable student achievement data from high performing school districts. When superior systems are identified, investigate their processes and, as possible, apply them to KPBSD.
- 3) By June 2014, prepare for the FY15 negotiations by collaborating with the employee associations and by researching applicable statutes to determine District alternatives.
- 4) By October 2013, complete facilities goal begun in FY13.

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.

**Kenai Peninsula Borough School District
General Fund
Staff by Functional Category**

	Actual FTE FY13	Projected FTE FY14	Difference
Regular Instruction	544.23	551.58	7.35
Special Education - Instruction	216.08	216.11	0.03
Special Education Support Services - Student	45.21	45.38	0.17
Support Services - Student	47.71	48.21	0.50
Support Services - Instruction	31.62	33.13	1.51
School Administration	41.18	41.09	-0.09
School Administration Support Services	54.38	56.38	2.00
District Administration	5.00	5.00	0.00
District Administration Support Services	36.50	36.50	0.00
Operations and Maintenance of Plant	84.88	84.63	-0.25
Student Activities	2.24	2.34	0.10
	<u>1109.03</u>	<u>1120.35</u>	<u>11.32</u>

In general, changes to staffing result from changes in student enrollment numbers, with the exception of recent additional legislative funding targeted specifically at Career and Technical Education.

Financial Component

The Kenai Peninsula Borough School District receives revenue from the Federal Government, State of Alaska, and the Kenai Peninsula Borough. The majority of these funds is in the General Fund and comes as a result of the "Foundation" program jointly funded by the State of Alaska and the Kenai Peninsula Borough, with about 2/3 from the state and 1/3 from the borough. Borough-provided maintenance and insurance of buildings are required to be reflected in the general operating fund and are reported as "in-kind" revenue and expenditures.

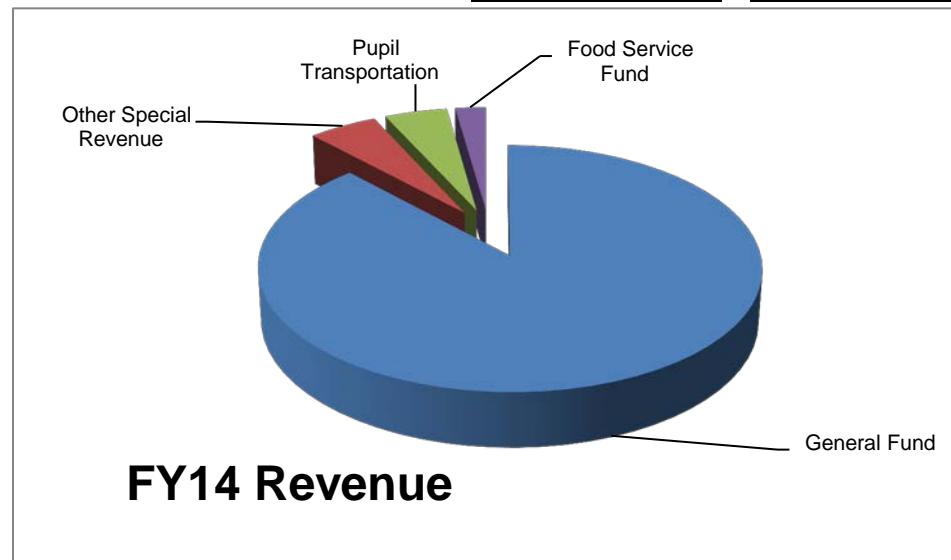
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-five funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual appropriating budget.

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2013, the Borough recorded \$24,820,000 in outstanding general obligation school debt.

Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund bank account.

All Governmental Revenues and Expenditures
Budget FY14

	FY13	FY14
Revenue:		
General Fund	\$ 144,316,050	\$ 147,081,040
Other Special Revenue	10,681,253	8,480,000
Student Transportation	7,590,700	7,680,611
Food Service Fund	3,579,616	3,750,000
Total Governmental Revenue:	<u>\$ 166,167,619</u>	<u>\$ 166,991,651</u>
Expenditures:		
General Fund	\$ 146,701,320	\$ 150,857,760
Other Special Revenue	16,190,611	8,455,000
Student Transportation	7,597,229	7,819,528
Food Service Fund	4,075,377	4,342,141
Total Governmental Expenditures:	<u>\$ 174,564,537</u>	<u>\$ 171,474,429</u>
Excess (Deficiency) of Revenues over Expenditures:	<u>\$ (8,396,918)</u>	<u>\$ (4,482,778)</u>
Operating Transfers:		
Transfer Out - General Fund	550,000	775,000
Transfer In - Food Service Fund	(525,000)	(750,000)
Transfer In - Community Theater	(25,000)	(25,000)
Total Operating Transfers:	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, Beginning of Year	<u>\$ 27,469,313</u>	<u>\$ 19,072,395</u>
Fund Balance, End of Year	<u>\$ 19,072,395</u>	<u>\$ 14,589,617</u>



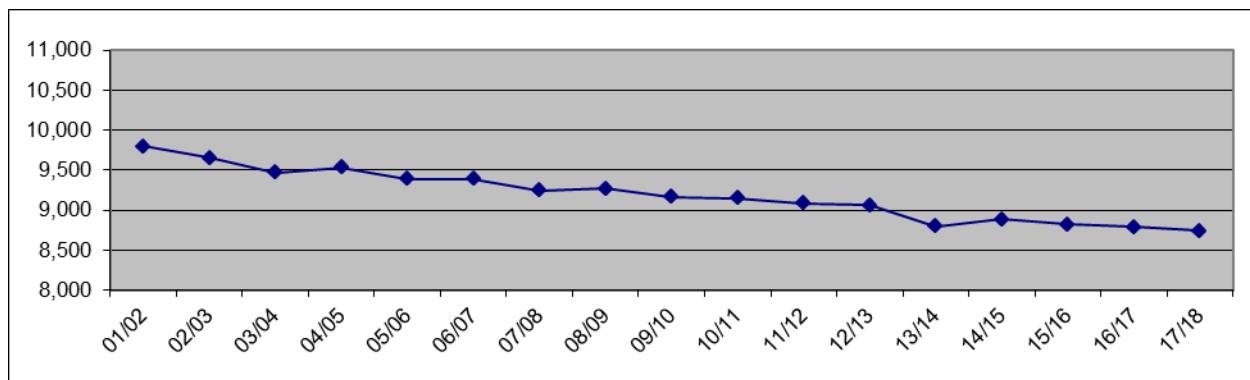
Informational Component

Enrollment History and Projections

Kenai Peninsula Borough School District - History and Projections

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	575	634	565	637	666	698	774	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	650	680	687	672	662	647	733	710	746	675	8,873	-2.12%
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%

District annual enrollment change: FY02 through FY18



Beginning in FY98, the Kenai Peninsula Borough School District entered a troublesome cycle. This was the first year in which enrolling kindergarten children constituted a smaller segment of the student body than the graduating class. We began to experience a decline in our enrollment. This trend continues and the District has attempted to project future enrollments with an emphasis on conservatism.

There are a number of factors which can be traced to the source of the District's enrollment shortfalls: declining birth rates, emigration, changes to companies in local industry, and correspondence programs offered by other districts in the state. The District offers the

Connections home school program to families within the district as a local correspondence program and has been encouraged by the positive response. For the past three years, actual enrollment appears to be leveling off, if trends in number of incoming kindergarten students continue.

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.675 million in additional maintenance support for the school district for FY14. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities

Area-wide auditorium lighting upgrades	75,000
Area-wide flooring replacement upgrades	175,000
Area-wide ADA upgrades	250,000
Area-wide water quality improvements	50,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	100,000
Area-wide playground upgrades	75,000
Area-wide HVAC upgrades and repairs	75,000
Area-wide locker replacement	75,000
Area-wide Fire Marshal/safety upgrades	100,000
Area-wide generator and associated hardware upgrades	100,000
Nanwalek propane tank separation and re-piping	150,000
Area-wide doors and entries	100,000
Area-wide asphalt and sidewalk repair	175,000
Area-wide bleacher replacement	50,000
Bat removal	<u>50,000</u>
 Total	<u>\$1,675,000</u>

The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget. The KPB Capital budget development process is available at:

<http://www.borough.kenai.ak.us/financedept/default.htm>

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY14 is 8.26 mills. The approved tax rate for FY14 is 4.50 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. Although the Borough historically provided the maximum operating fund revenue permissible to the District, that practice changed in FY10 and the trend continues into FY14. This was a significant fiscal change and could signal future financial difficulties for the District. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY10. Sales tax revenue collected by the Borough is dedicated for schools.

Year Ended June 30	Collected in the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amounts	Percentage of Levy
2004	27,558,497	27,062,845	98.201%	491,880	27,554,725	99.986%
2005	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2006	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2007	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2008	30,042,125	26,651,635	98.700%	350,122	30,032,108	99.967%
2009	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2010	28,875,124	28,375,677	98.270%	450,825	28,375,677	98.270%
2011	29,058,274	28,630,610	98.528%	358,591	28,989,201	99.762%
2012	30,419,493	29,946,804	98.446%	406,802	30,353,606	99.783%
2013	30,823,497	30,382,636	98.570%		30,382,636	98.570%

Performance Results

The District was able to add approximately 40 full time-equivalent (FTE) positions in FY09, due to increased state funding and a change in staffing philosophy to include programmatic staffing. These positions assisted in the District's performance results noted below. The goal is to retain this additional level of staffing in the years to come, in an effort to improve student performance and to provide sustainability for student centered programs.

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Analytic Writing Assessment (AWA), the Performance Series, the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement.

The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY13 school year.

Analytic Writing Assessment (AWA) – Analytic scoring is based on the premise that it is possible to define the components of good writing, and while a piece of writing may be excellent in one respect, there may be significant weaknesses in others. For example, a paper may be mechanically sound with exceptional vocabulary but weak in the areas of ideas and organization. The papers are graded by two scorers and the two scores are averaged to determine the paper's final score. The Analytic Writing Assessment report is formatted to provide information by district and school. The report indicates numbers and percentages of students that are scoring above or below a 3.0 score.

Performance Series – This year the Alaska Department of Education and Early Development approved testing students in grades 5 and 7 using the online computer adaptive measurement assessment, Performance Series. The test was administered in the winter of 2012 in the areas of Reading, Language Arts, and Mathematics.

The Performance Series is a nationally norm referenced test and produces a National Percentile Ranking (NPR). The NPR is the percentage of students that the selected student would be expected to score above in norm group comparison. The NPR compares a student's Scaled Scores against the Scaled Scores of the Performance Series norm sample group at the same grade level.

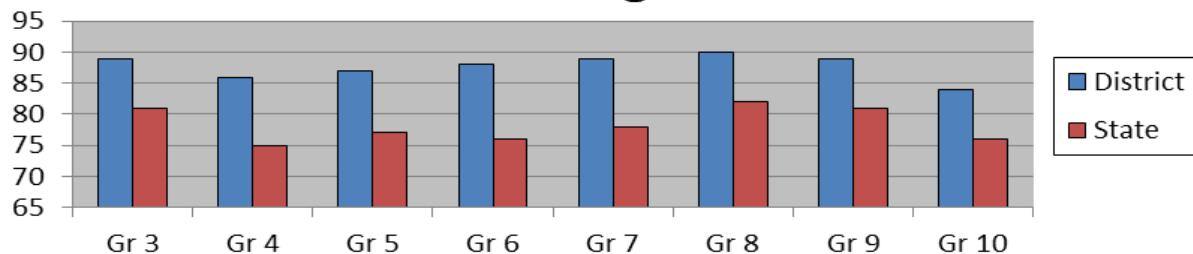
Grade	Reading	Language Arts	Math
5	52	52	60
7	58	47	64

Standards Based Assessments – This is another State-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. Students take the Standards Based Assessments in grades 3 through 10. There are three types of questions in each of the three tests: multiple-choice, short constructed response, and extended constructed response. Based upon their performance on each portion of the test, student achievement is identified in one of four categories: advanced, proficient, below proficient, or far below proficient. The chart indicates the percentage of students in the proficient or advanced categories.

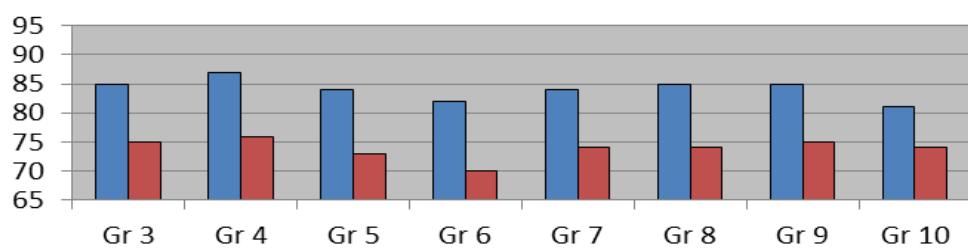
% Advanced/Proficient for Spring 2013

Grade	Reading	Writing	Math
3	89	85	84
4	86	87	83
5	87	84	78
6	88	82	81
7	89	84	80
8	90	85	78
9	89	85	73
10	84	81	73

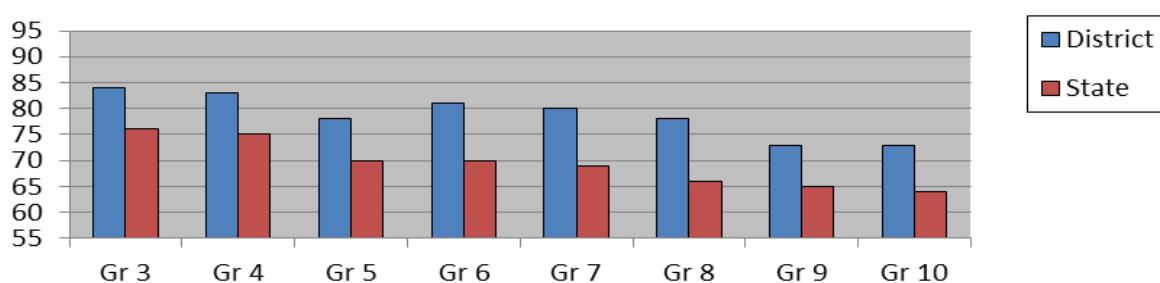
FY13
Standards Based Assessment
Reading



FY13
Standards Based Assessment
Writing



FY13
Standards Based Assessment
Math



Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions in each of the three tests: multiple-choice, short constructed response and extended constructed response. Based upon their achievement on each portion of the test, student achievement is identified in one of two categories: passed or not passed. In accordance with Alaska State Law, students will be required to pass all three sections of the High School Graduation Qualifying Exam in order to receive a secondary diploma.

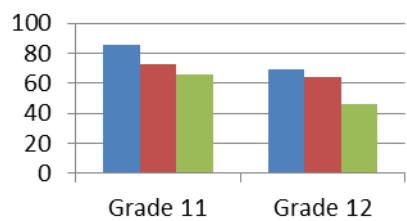
% Proficient for Fall 2012

	Reading	Writing	Math
HSGQE Retest Grade 11	86	73	66
HSGQE Retest Grade 12	69	64	46

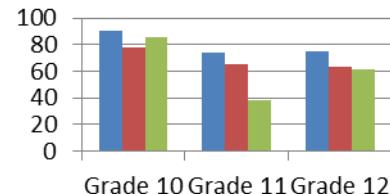
% Proficient for Spring 2013

	Reading	Writing	Math
HSGQE Grade 10	90	78	86
HSGQE Retest Grade 11	74	65	38
HSGQE Retest Grade 12	75	63	61

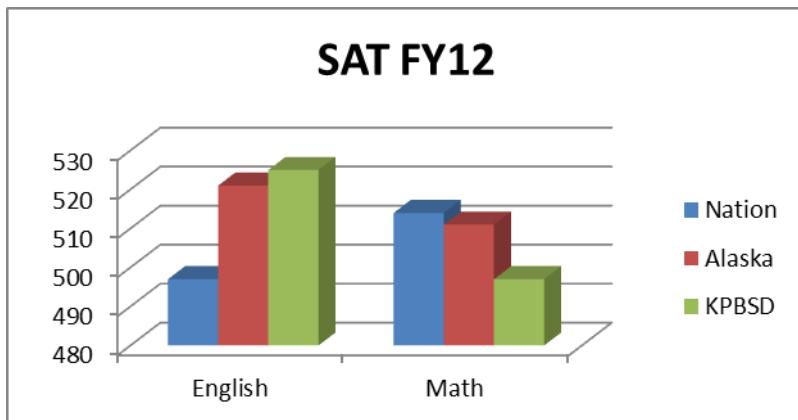
**HSGQE FALL
2012**



**HSGQE SPRING
2013**

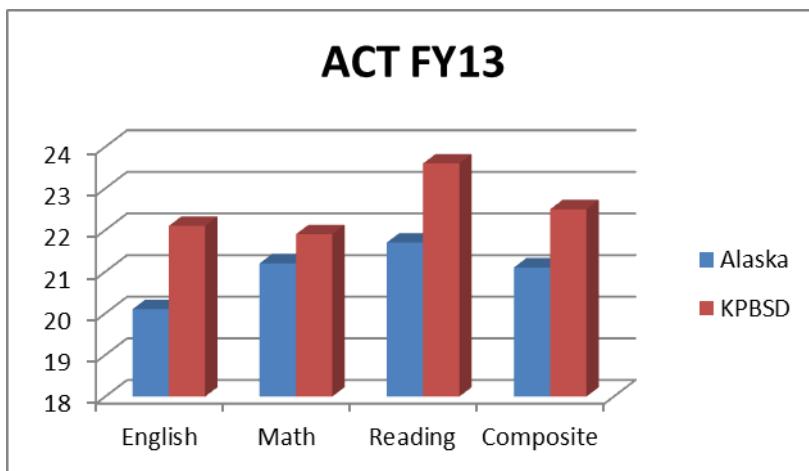


SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY12, 249 students took the SAT test.



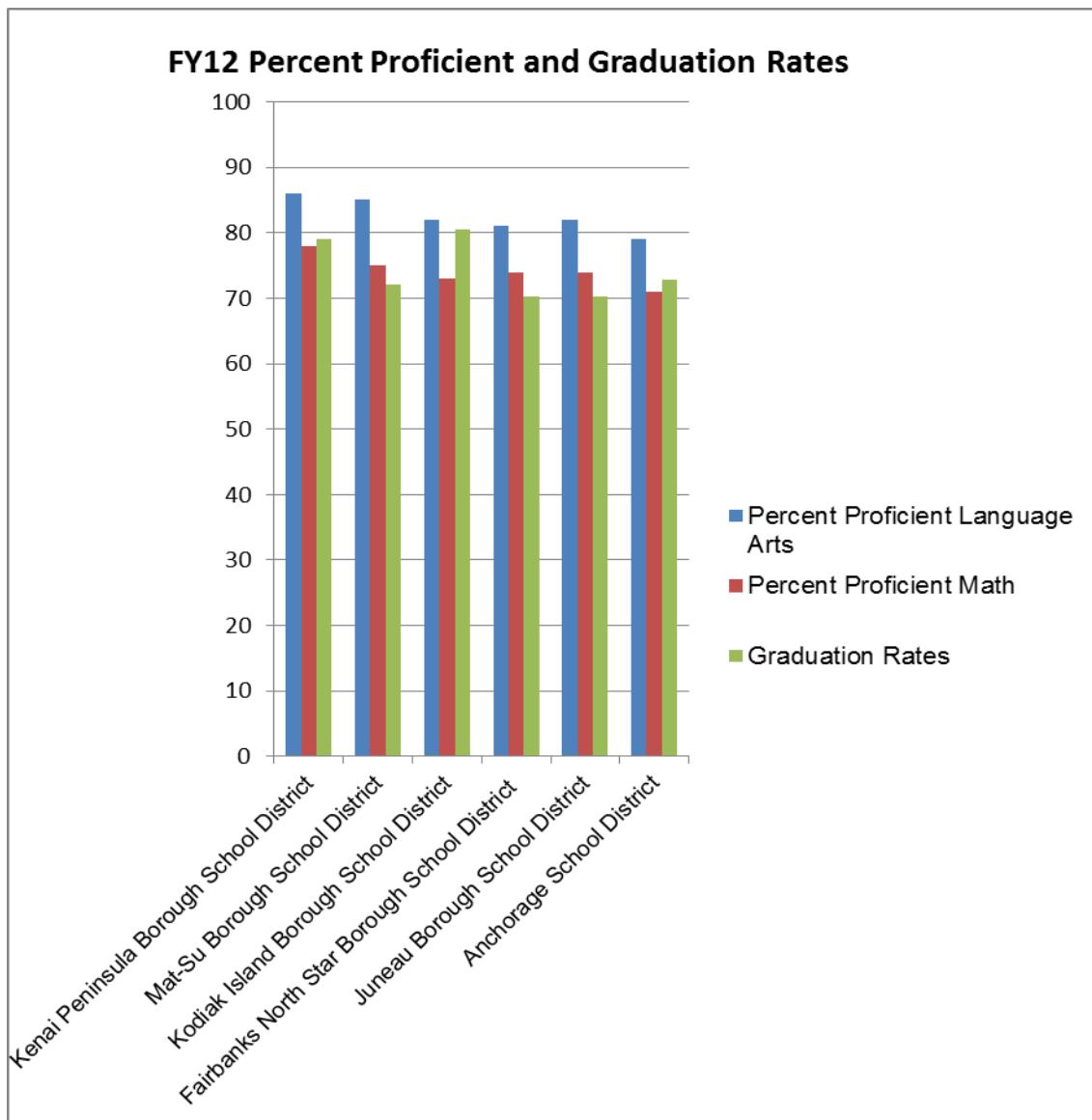
FY13 information not available at this time.

American College Test (ACT) – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY13, 169 students took the ACT test.



Comparing Percent Proficient on 2012 SBA Exams and Graduation Rates

District	Percent Proficient Language Arts	Percent Proficient Math	Graduation Rates
Kenai Peninsula Borough School District	86	78	79
Mat-Su Borough School District	85	75	72
Kodiak Island Borough School District	82	73	80
Fairbanks North Star Borough School District	81	74	70
Juneau Borough School District	82	74	70
Anchorage School District	79	71	73



Source: State of Alaska, Department of Education and Early Development
 FY13 Information is not available at this time

Future Year's General Fund Projections

Forecasting the budget for future years requires making assumptions about many variable factors.

Estimates for future years are based on continued fiscal conservatism and targeting sustainability of current staffing formulas, which provides stability for students in the classroom.

The following projections were, therefore, prepared based upon current statutes with the following assumptions:

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Since the Borough did not approve maximum funding allowable for the District again, this causes grave concerns on the part of the District for future budgets. There are funding discussions slated for fall 2013.
- 4) The State increased the measurement of taxable value in the borough to actual full tax value and decreased the mill rate multiplier from 4 mills to 2.65 mills.

More information about the funding formula may be found on the State of Alaska website in the section devoted to the Department of Education and Early Development in the School Finance area.

<http://www.eed.state.ak.us/>

Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data

State Funding			FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Estimate*	FY15 Estimate*	FY16 Estimate*	FY17 Estimate*
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,185.86	8,137.13	8,148.73	8,055.61	8,016.00	8,045.00	7,990.00	7,965.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,429.91	10,445.14	10,469.20	10,309.79	10,274.98	10,307.95	10,255.94	10,218.91
Step #3	District Cost Factor	AS 14.17.460	1.109	1.130	1.151	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		11,566.77	11,803.01	12,050.05	12,072.76	12,032.00	12,070.61	12,009.71	11,966.34
Step #4	Special Needs Factor	AS 17.17.420	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		13,880.12	14,163.61	14,460.06	14,460.06	14,438.40	14,484.73	14,411.65	14,359.61
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)				1.01	1.02	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor				14,604.66	14,704.62	14,654.98	14,702.00	14,627.82	14,575.01
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	990	1,586	1,638	1,820	1,872	1,872	1,872	1,872
	Total After Adjustment for Special Education Intensive Services		14,870.12	15,749.61	16,242.66	16,524.62	16,526.98	16,574.00	16,499.82	16,447.01
Step #6	Correspondence (Correspondence ADM * .80)	AS 14.17.430	767.05	710.34	656.67	669.14	685.600	672.00	664.80	660.80
	Total District Adjusted ADM		15,637.17	16,459.95	16,899.33	17,193.76	17,212.58	17,246.00	17,164.62	17,107.81
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,580	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680
Step #8	Basic Need		87,255,409	93,492,516	95,988,194	97,660,572	97,767,454	97,957,280	97,495,042	97,172,361
Step #9	Less Required Local Effort Calculation changed for FY13 to 2.65 mills	AS 14.17.410 (b)(2)	23,192,450	23,369,165	24,075,846	22,097,401	22,690,959	22,690,959	22,690,959	22,690,959
Step #10	Regular State Aid		64,062,959	69,123,351	71,912,348	75,563,171	75,076,495	75,266,321	74,804,082	74,481,401
Step #10.5	Additional One-Time Funding				1,388,134	1,734,738	1,741,904			
	Total State Contribution				73,300,482	77,297,909	76,818,399	75,266,321	74,804,082	74,481,401
Local Contribution		State Increase From Prior Year	\$ 1,745,033	\$ 5,060,392	\$ 4,177,131	\$ 3,997,427	\$ (479,510)	\$ 189,825	\$ (462,238)	\$ (322,681)
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 5,798,112,605	\$ 6,092,291,300	\$ 6,018,961,460	\$ 8,338,641,710	\$ 8,562,626,170	\$ 8,562,626,170	\$ 8,562,626,170	\$ 8,562,626,170
Step #2	Required Local Contribution	AS 14.17.410.(b)(2)	23,192,450	24,369,165	24,075,846	22,097,401	22,690,959	22,690,959	22,690,959	22,690,959
Step #3	Additional Allowable Contribution	AS 14.17.410.(c)(2)	20,068,744	21,503,279	22,077,285	22,461,932	22,486,515	22,530,174	22,423,860	22,349,643
Step #4	Local Cap Calculation		43,261,194	45,872,444	46,153,131	44,559,333	45,177,474	45,221,134	45,114,819	45,040,602
	Local Increase From Prior Year (assuming funding to maximum allowed)	\$ 2,114,249	\$ 2,611,250	\$ 280,687	\$ (1,593,798)	\$ 618,141	\$ 43,660	\$ (106,315)	\$ (74,217)	
	Actual Funding from Local Effort	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 43,500,000	\$ 43,500,000	\$ 43,500,000	\$ 43,500,000
	Difference Between Local Effort Allowed and Local Contribution	\$ (277,818)	\$ (3,284,309)	\$ (2,901,996)	\$ (1,559,333)	\$ (1,677,474)	\$ (1,721,134)	\$ (1,614,819)	\$ (1,540,602)	

Assumptions:

- FY15, FY16 and FY17 based on no change in assessed valuation, other revenues or state funding formula from FY14

Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner.

The Association of School Business Officials International (ASBO) conducts a program to evaluate school district budgets. Receipt of the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. The District first received the Meritorious Budget Award for the FY03 budget document. This budget has also been submitted to ASBO International for award review and consideration.

Similarly, ASBO International offers a program to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of ASBO International Certificate of Excellence in Financial Reporting awards each year since 1989.

Respectfully submitted,



Dr. Steve Atwater
Superintendent



Dave Jones
Assistant Superintendent, Instructional Support

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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 entity's budget
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

A handwritten signature in black ink that reads "Ron McCulley".

Ron McCulley, CPPB, RSBO
President

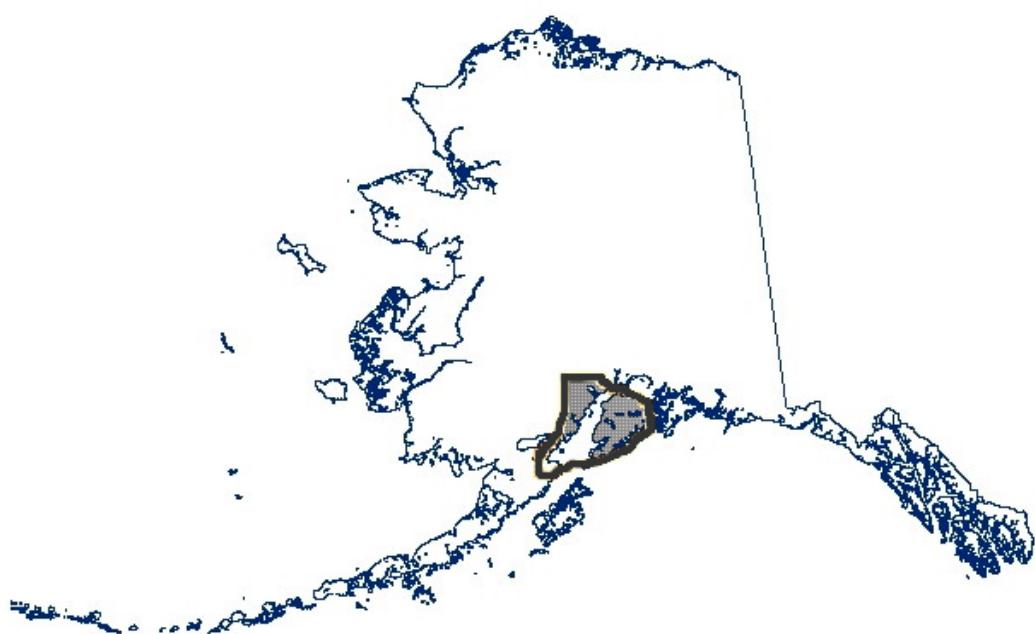
A handwritten signature in black ink that reads "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Organizational Section

Borough and School District Relationship

The Kenai Peninsula Borough School District is operated as a component 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 also 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 12th grades. The district contains a variety of school configurations that vary by community, including K-2, K-5, K-6, K-8, K-12, 3-6, 6-8, 7-8, 7-12 and 9-12 in 36 brick and mortar schools, 4 charter schools, 2 alternative high schools, one school in a youth facility as well as a home-school program.

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 is to develop productive, responsible citizens who are prepared to be successful in a dynamic world. The School Board annually defines goals.

Board of Education Goals

Board goals for FY14 were set at the July 1, 2013 board planning session. Board goals for FY14 are:

- 1) By December 2013, the District will review, evaluate, and reduce, as required, the budget based on strategic priorities and fiscal and enrollment realities.
- 2) By June 2014, District will design and implement an objective process to gather comparable student achievement data from high performing school districts. When superior systems are identified, investigate their processes and, as possible, apply them to KPBSD.
- 3) By June 2014, prepare for the FY15 negotiations by collaborating with the employee association and by researching applicable statutes to determine District alternatives.
- 4) By October 2013, complete facilities goal begun in FY13.

District Goals

The District has adopted a Strategic Plan that includes the following Vision Statement:

We envision KPBSD students who engage in their learning, participate in their community, reach high levels of achievement, and graduate prepared for their future.

The Strategic Plan was started in 2012 and will continue through 2017. The District Goals are stated as 3 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.

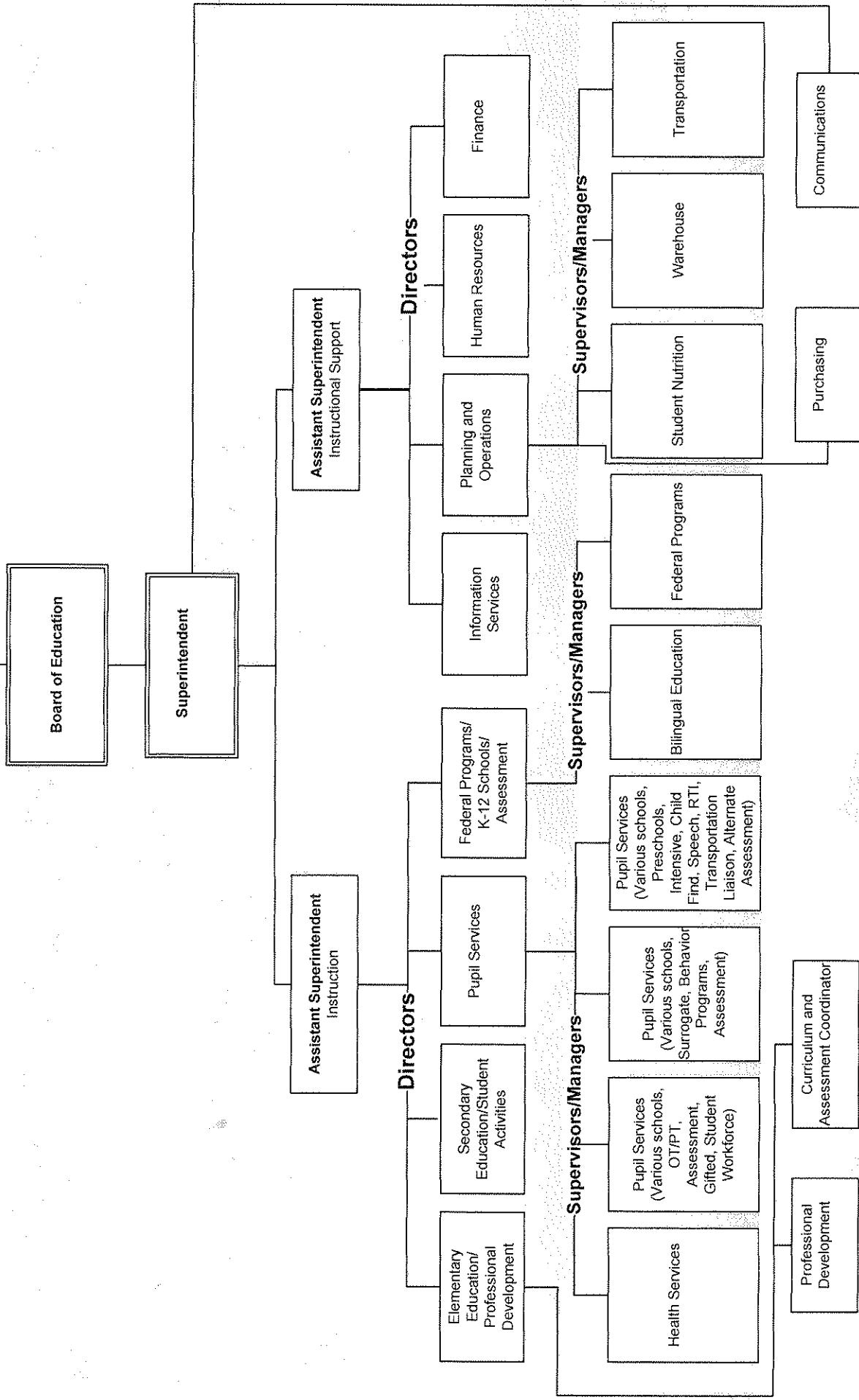
While working towards the goals, district employees and students will follow these Guiding Principles:

- 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



Where Kids Come First!

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



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
Dr. Christine Ermold, 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
Ms Joann Riener, 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	Mr. Eric Pederson
Cooper Landing	Ms. Sheryl Hingley	Port Graham	Ms. Nancy Kleine
Fireweed Academy	Ms. Kiki Abrahamson	Razdolna	Mr. Timothy Whip
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Mr. Doug Waclawski	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Ms. Kari Dendurent	Seward Elementary	Mr. David Kingsland
Hope	Ms. Michael Hanson	Seward High	Mr. Trevan Walker
K- Beach Elementary	Mr. Nate Crabtree	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. Sergeant Truesdell
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Ms. Mo Sanders
Marathon School	Mr. Randy Neill	Sterling	Ms. Sheryl Hingley
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Ms. Judy Standafer
Moose Pass	Mr. Jason Bickling	Tebughna	Ms. Marilyn Johnson
Mountain View	Ms. Norma Holmgard	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. Margaret Gilman		

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.

Classification of Funds and Account Groups

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, 2013.

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.

Classification of Revenues and Expenditures

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts for School Districts and Account Code Descriptions*. The "State Chart of Accounts" was created to provide guidelines and instructions for coding revenues and expenditures consistently statewide and allow for more meaningful comparison of data from district to district. The Kenai Peninsula Borough School District's chart of accounts is located on pages 289-303.

The Kenai Peninsula Borough is the source of Local Revenues, which are appropriated each year by the Borough Assembly. The State of Alaska Department of Education and Early Development provides the formula to determine the share of funding from the state and local government. The District receives about 2/3 of General Fund Revenues from the state and about 1/3 from the borough.

Expenditures are classified into several functional categories guided by the State Chart of Accounts. The required functions cover broad categories that can be further divided with optional designations. For example, the broad functional category of Instruction and have further optional functional components such as Bilingual/Bicultural Instruction, Gifted/Talented Instruction, Correspondence Study Instruction and Vocational Education Instruction.

Required functions in the General Fund are:

- o Instruction
- o Special Education Instruction
- o Special Education Support Services – Students
- o Support Services – Students
- o Support Services – Instruction
- o School Administration
- o School Administration Support Services
- o District Administration
- o Board of Education
- o Office of the Superintendent
- o Operations and Maintenance of Plant
- o Student Activities

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 23 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.

Budget Process

The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phase began with building administrators submitting their enrollment forecasts for the FY14 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line growth of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimates of student enrollment for FY14. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2012. It is important to note that in October 2012, the district reported 9,065 students enrolled, which was over the projection for FY13 of 8,871. That increase in FY13 brought the total loss in enrollment to 1,331 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2013. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to

available revenue. Budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March 2013.

The preliminary FY14 budget was approved by the School Board on April 1, 2013. The Kenai Peninsula Borough School District, 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 by the Assembly. 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 must 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.

Implementation of the FY14 Budget is effective on July 1, 2013, marking the beginning of fiscal year 2014, which will run through June 30, 2014. The evaluation phase will begin in August 2014 with the arrival of our independent auditors.

Revenue Budget

The revenue budget of \$147,081,040 along with the use of fund balance designated for Self Insurance in the amount of \$1,710,000 and use of fund balance in the amount of \$2,066,720 totaling \$150,857,760 was developed based on the enrollment projection of 8,873 students, The FY14 base student allocation of \$5,680, district cost factor of 1.171, or 100% of ISER and an intensive needs factor of 13 were unchanged from FY13.

This revenue budget also reflects an increase in local effort of \$500,000 for a total local funding of \$43,500,000. With this amount of local effort funding approved by the Borough Assembly, an allocation of fund balance is anticipated in the amount of \$3,776,720 to offset the difference between projected revenues and expenditures.

The Alaska Legislature passed HB273 in March 2008, enacting several changes to the school funding formula statute. The changes provided greater stability in financial planning because increased base student allocation (BSA) amounts were spelled out for FY09, FY10 and FY11. Incremental increases were also seen in the intensive needs and the district cost factors of the formula through FY13.

The substantial State funding increases from FY09 though FY13 were unprecedented in Alaska in the previous 15 years. The State increases resulted in corresponding increases to the local maximum contribution, which led to the movement away from maximum or “at the cap” funding. In FY13 a change by the state in the formula revised local support downward. Local effort was previously calculated at 4 mills of the assessed valuation but that has changed to 2.65 mills, so the state has assumed a larger share of funding.

In FY12, FY13, and FY14 the State provided additional one-time funding to the district. While additional funds are appreciated, one-time funds do not provide the same stability for budgeting provided by incremental changes to the funding formula.

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

The District hopes to receive continued legislative assistance through “on-behalf” payments made directly to the Division of Retirement on behalf of the District to cover part of the District’s Teachers’

Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State's long term ability to continue this assistance.

Expenditure Budget

The expenditure budget of \$150,857,760 is based on the enrollment projection of 8,873 students and other consideration noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

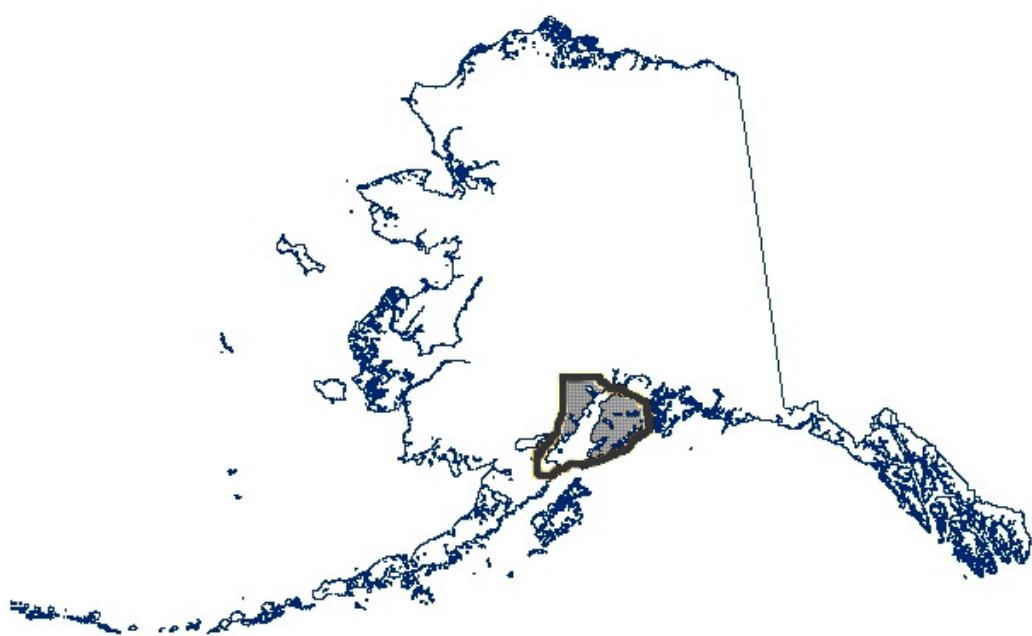
The FY14 budget was developed based on the following significant elements:

- Programmatic staffing that was implemented in FY09 is still included in the formula that were used to create this budget.
- Salary and benefit accounts have been adjusted per the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 80% of this budget.
- The FY14 Budget includes an increase to the employer-paid amount per covered employee to \$16,200. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise about 12% of the budget and 15% of the total salary and benefit amount.
- Schools are staffed base on staffing formulas that fit their size and configuration
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum is slated for review in FY14.
- Utility budgets have been rolled forward with some adjustments, including a decrease in electricity, fuel for heating and garbage. With recent increases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- 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, include the most recent insurance premium estimates.
- A fund transfer has been included for the Student Nutrition program in the amount of \$750,000 and a fund transfer for the community theater in the amount of \$25,000.
- Equipment budgets for FY14 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

Other

This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be instruction as 75% of the budget dedicated to instructional activities, with the remaining 25% dedicated to instructional support.

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FINANCIAL SECTION

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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.

Relationship with Kenai Peninsula Borough

The Kenai Peninsula Borough School District is a component unit of the Kenai Peninsula Borough. Pursuant to Alaska Statute 14.12.020(c), the Kenai Peninsula Borough Assembly

provides the portion of revenue which must be raised from local sources to maintain and operate the School District. Alaska Statute 14.14.060 states that a Borough can establish a centralized treasury and is responsible for major rehabilitation, all construction and major repair of school buildings. The Kenai Peninsula Borough provides for new construction, debt service, centralized treasury, building maintenance, and the cost of property, liability, and fire insurance for school facilities.

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$147,081,040 along with the use of fund balance designated for Self Insurance in the amount of \$1,710,000 and use of fund balance in the amount of \$2,066,720 totaling \$150,857,760 was developed based on the enrollment projection of 8,873 students, The FY14 base student allocation of \$5,680, district cost factor of 1.171, or 100% of ISER and an intensive needs factor of 13 were unchanged from FY13.

This revenue budget also reflects an increase in local effort of \$500,000 for a total local funding of \$43,500,000. With this amount of local effort funding approved by the Borough Assembly, an allocation of fund balance is anticipated in the amount of \$3,776,720 to offset the difference between projected revenues and expenditures.

The Alaska Legislature passed HB273 in March 2008, enacting several changes to the school funding formula statute. The changes provided greater stability in financial planning because increased base student allocation (BSA) amounts were spelled out for FY09, FY10 and FY11. Incremental increases were also seen in the intensive needs and the district cost factors of the formula through FY13.

The substantial State funding increases from FY09 though FY13 were unprecedented in Alaska in the previous 15 years. The State increases resulted in corresponding increases to the local maximum contribution, which led to the movement away from maximum or "at the cap" funding. In FY13 a change by the state in the formula revised local support downward. Local effort was previously calculated at 4 mills of the assessed valuation but that has changed to 2.65 mills, so the state has assumed a larger share of funding.

In FY12, FY13, and FY14 the State provided additional one-time funding to the district. While additional funds are appreciated, one-time funds do not provide the same stability for budgeting provided by incremental changes to the funding formula.

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

The District hopes to receive continued legislative assistance through “on-behalf” payments made directly to the Division of Retirement on behalf of the District to cover part of the District’s Teachers’ Retirement System (TRS) and Public Employees’ Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State’s long term ability to continue this assistance.

Expenditure Budget

The expenditure budget of \$150,857,760 is based on the enrollment projection of 8,873 students and other considerations noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY14 budget was developed based on the following significant elements:

- Salary and benefit accounts have been adjusted per the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 80% of this budget.
- The FY14 Budget includes an increase to the employer-paid amount per covered employee to \$16,200. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 12% of the budget and 15% of the total salary and benefit amount.
- Schools are staffed base on staffing formulas that fit their size and configuration.
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum is slated for review in FY14.
- A fund transfer has been included for the Student Nutrition program in the amount of \$750,000 and a fund transfer for the community theater in the amount of \$25,000.
- Equipment budgets for FY14 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

Significant Information

For FY13, the local revenue contribution fell below the prior year contribution for the first time. The legislature also changed the Foundation formula calculation, shifting more funding responsibility to the State. With the change in the formula, the maximum allowed dropped to \$44,454,384 and the borough funded \$43,000,000. For FY14, the Borough has budgeted \$43,500,000 in local effort.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

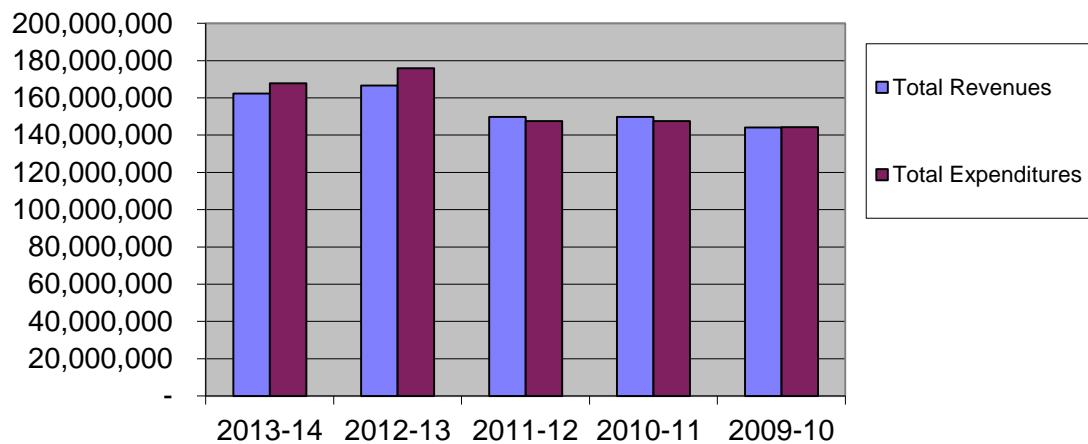
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2013-14
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2013-14	Budget 2012-13	Actual 2011-12	Actual 2010-11	Actual 2009-10
Revenues:							
Intergovernmental - Local	\$ 43,500,000	\$ 176,250	\$ 43,676,250	\$ 43,188,993	\$ 43,251,135	\$ 42,777,180	\$ 43,167,104
Intergovernmental - State	101,405,040	8,278,736	109,683,776	108,628,564	98,450,874	89,544,506	82,984,551
Intergovernmental - Federal	450,000	9,878,125	10,328,125	11,600,523	11,423,242	14,925,246	14,018,593
Food sales	-	640,000	640,000	880,000	781,299	853,654	905,767
E-Rate	646,000		646,000	646,000	118,707	591,046	575,663
Interest	1,000,000	-	1,000,000	1,000,000	898,439	837,735	1,351,985
Corporate Grants and User fees	-	52,500	52,500	33,539	117,033	84,059	106,591
Other revenues	80,000	110,000	190,000	190,000	368,279	156,646	109,421
Total Revenues	147,081,040	19,135,611	166,216,651	166,167,619	155,409,008	149,770,072	143,219,675
Other financing sources:							
Operating transfers in		775,000	775,000	550,000	675,000	362,104	830,279
Total other financing sources:	-	775,000	775,000	550,000	675,000	362,104	830,279
Total Revenues and Other Financing Sources	147,081,040	19,910,611	166,991,651	166,717,619	156,084,008	150,132,176	144,049,954
Expenditures:							
Instruction	71,163,749	5,380,000	76,543,749	82,454,957	70,705,651	68,248,693	68,929,841
Special Education - Instruction	19,530,365	2,500,000	22,030,365	22,834,618	19,969,419	18,493,550	16,687,607
Special Education Support Services - Student	6,099,812	-	6,099,812	6,093,652	5,614,026	5,016,857	4,709,847
Support Services - Student	5,000,720	-	5,000,720	4,786,033	4,313,204	3,898,385	3,828,379
Support Services - Instruction	3,772,251	-	3,772,251	3,448,758	3,503,879	2,354,134	2,608,450
School Administration	7,113,743	465,000	7,578,743	7,526,655	6,674,487	6,672,373	6,414,515
School Administration Support Services	4,978,250	-	4,978,250	4,617,657	4,579,314	4,162,807	4,141,233
District Administration	1,147,564	-	1,147,564	1,205,279	1,060,774	977,921	855,280
District Administration Support Services	5,562,697	-	5,562,697	6,214,646	6,954,273	5,873,132	6,312,937
Operations Maintenance of plant	23,388,997	-	23,388,997	21,072,452	22,839,229	20,693,008	19,112,022
Student Activities	2,324,612	-	2,324,612	2,345,366	2,194,608	2,161,214	1,831,912
Community services	-	-	-	-	64,493	64,559	58,130
Student Transportation	-	7,819,528	7,819,528	7,597,229	6,092,404	5,498,915	5,492,429
Food Service	-	4,452,141	4,452,141	4,367,235	3,870,392	3,433,810	3,231,356
Total Expenditures	150,082,760	20,616,669	170,699,429	174,564,537	158,436,153	147,549,358	144,213,938
Other Financing Uses:							
Operating transfers out		775,000	775,000	550,000	1,564,250	362,104	830,279
Total Expenditures and Other Financing Uses	150,857,760	20,616,669	171,474,429	175,114,537	160,000,403	147,911,462	145,044,217
Excess (Deficiency) of Revenues Over Expenditures	(3,776,720)	(706,058)	(4,482,778)	(8,396,918)	(3,916,395)	2,220,714	(994,263)
Fund Balances, Beginning of Year	17,429,008	1,643,387	19,072,395	27,469,313	31,385,708	29,164,994	30,159,257
Fund Balances, End of Year	\$ 13,652,288	\$ 937,329	\$ 14,589,617	\$ 19,072,395	\$ 27,469,313	\$ 31,385,708	\$ 29,164,994

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2013-2014 Budget
Governmental Fund Types - Total Revenues Vs. Total Expenditures

Total Revenues and Expenditures By Year



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GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance
General Fund
Fiscal Year 2013 - 2014
With Comparative Totals for Prior Years**

	Budget 2013-14	Budget 2012-13	Actual 2011-12	Actual 2010-11	Actual 2009-10
Revenues:					
Intergovernmental - Local	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135	\$ 42,983,376
Intergovernmental - State	101,405,040	99,140,050	91,374,686	83,001,993	76,214,721
Intergovernmental - Federal	450,000	450,000	343,617	593,496	408,492
E-Rate	646,000	646,000	118,707	591,046	575,663
Earnings on Investments	1,000,000	1,000,000	697,556	378,916	1,351,985
Other Revenues	80,000	80,000	215,525	145,012	103,379
Total Revenues	147,081,040	144,316,050	136,001,226	127,298,598	121,637,616
Expenditures by Function:					
Instruction	71,163,749	70,418,155	64,656,242	59,783,730	58,943,232
Special Education - Instruction	19,530,365	19,451,928	17,676,414	14,494,765	13,476,190
Special Education Support Services - Student	6,099,812	6,093,652	5,614,026	5,016,857	4,709,847
Support Services - Student	5,000,720	4,786,033	4,238,512	3,892,993	3,726,239
Support Services - Instruction	3,772,251	3,448,758	2,874,235	2,341,670	2,608,450
School Administration	7,113,743	7,047,394	6,223,151	6,216,908	5,946,291
School Administration Support Services	4,978,250	4,617,657	4,546,846	4,130,405	4,126,102
District Administration	1,147,564	1,205,279	1,060,774	977,921	855,280
District Administration Support Services	5,562,697	6,214,646	6,610,646	5,391,467	5,830,732
Operations and Maintenance of plant	23,388,997	21,072,452	21,793,286	20,215,124	18,982,117
Student Activities	2,324,612	2,345,366	2,137,608	2,116,977	1,764,159
Total Expenditures	150,082,760	146,701,320	137,431,740	124,578,817	120,968,639
Other Financing Uses:					
Operating transfers out	775,000	550,000	1,564,250	362,104	830,279
Total Expenditures and Other Financing Uses	150,857,760	147,251,320	138,995,990	124,940,921	121,798,918
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses					
	(3,776,720)	(2,935,270)	(2,994,764)	2,357,677	(161,302)
Fund Balances, Beginning of Year	17,429,008	20,364,278	23,359,042	21,001,365	21,162,667
Fund Balances, End of Year	\$ 13,652,288	\$ 17,429,008	\$ 20,364,278	\$ 23,359,042	\$ 21,001,365

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

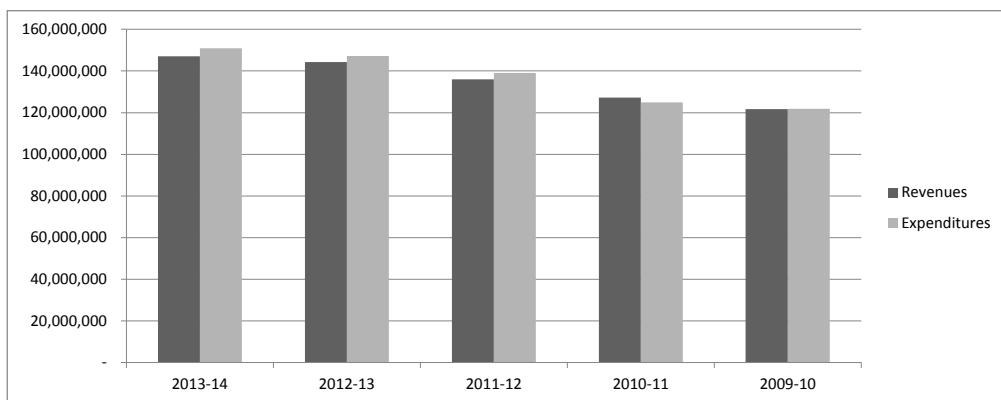
**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	<u>Budget 2013-14</u>	<u>Budget 2012-13</u>	<u>Actual 2011-12</u>	<u>Actual 2010-11</u>	<u>Actual 2009-10</u>
Revenues:					
Intergovernmental - Local	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135	\$ 42,983,376
Intergovernmental - State	101,405,040	99,140,050	91,374,686	83,001,993	76,214,721
Intergovernmental - Federal	450,000	450,000	343,617	593,496	408,492
E-Rate	646,000	646,000	118,707	591,046	575,663
Earnings on Investments	1,000,000	1,000,000	697,556	378,916	1,351,985
Other Revenues	80,000	80,000	215,525	145,012	103,379
Total Revenues	147,081,040	144,316,050	136,001,226	127,298,598	121,637,616
Expenditures by Object:					
Certificated Salaries	51,368,403	49,787,423	48,051,433	46,749,463	45,394,346
Non-Certificated Salaries	17,389,293	17,019,923	16,130,201	14,704,035	14,756,883
Employee Benefits	53,962,526	51,352,567	44,395,952	38,407,334	36,646,243
Professional and Technical Services	984,850	1,183,575	992,136	970,859	1,330,330
Staff Travel	763,579	844,563	710,137	571,615	568,340
Student Travel	331,032	340,414	379,589	326,404	173,041
Utility Services	1,350,605	1,361,253	1,199,984	1,074,000	986,626
Energy Services	6,336,164	5,459,103	5,929,922	5,593,378	4,810,469
Other Purchased Services	10,248,838	10,240,582	11,403,096	9,989,252	10,230,083
Supplies, Materials, and Media	4,206,291	5,421,508	6,057,500	4,086,375	4,240,890
Other Expenses	324,200	219,284	108,148	22,948	(72,628)
Equipment	2,816,979	3,471,125	2,073,642	2,083,154	1,904,016
Total Expenditures	150,082,760	146,701,320	137,431,740	124,578,817	120,968,639
Other Financing Uses:					
Operating transfers out	775,000	550,000	1,564,250	362,104	830,279
Total Expenditures and Other Financing Uses	150,857,760	147,251,320	138,995,990	124,940,921	121,798,918
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,776,720)	(2,935,270)	(2,994,764)	2,357,677	(161,302)
Fund Balances, Beginning of Year	\$ 17,429,008	20,364,278	23,359,042	21,001,365	21,162,667
Fund Balances, End of Year	\$ 13,652,288	\$ 17,429,008	\$ 20,364,278	\$ 23,359,042	\$ 21,001,365

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2013-2014 Budget
General Fund Revenue**

2009-10 Actual	2010-11 Actual	2011-12 Actual	Revenue Source	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% of Chg
\$ 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	34,306,586	500,000	1
1,351,985	378,916	697,556	Earnings on Investments	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 Revenues	50,000	50,000	50,000	-	-
45,014,403	43,703,109	44,282,923	Total Local Revenue	44,726,000	44,726,000	45,226,000	500,000	1
64,062,960	69,123,351	71,895,908	Foundation Program	75,106,877	75,563,384	75,076,483	(486,901)	(1)
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	275,933	275,401	(532)	(0)
-	-	1,404,575	Other State Revenue	1,752,986	1,734,738	3,207,740	1,473,002	85
76,214,721	83,001,993	91,374,686	Total State Revenue	98,699,673	99,140,050	101,405,040	2,264,990	2
408,492	593,496	343,617	Medicaid	450,000	450,000	450,000	-	-
408,492	593,496	343,617	Total Federal Revenue	450,000	450,000	450,000	-	-
121,637,616	127,298,598	136,001,226	Total General Fund Revenue	143,875,673	144,316,050	147,081,040	2,764,990	2



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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	\$ 155,000	3110	Superintendent	\$ 141,731	(13,269)	(8.56)	
109,430	110,853	113,070	115,331	123,782	3120	Assistant Superintendent - Certified	120,211	(3,571)	(2.88)	
3,684,106	3,830,264	3,727,861	3,865,695	3,952,388	3130	Principal/Assistant Principal	4,005,019	52,631	1.33	
923,812	831,330	1,000,960	951,912	982,078	3140	Director/Coordinator - Certified	1,017,430	35,352	3.60	
35,618,752	36,445,853	37,496,289	39,598,186	38,714,791	3150	Teachers	40,125,840	1,411,049	3.64	
611,427	634,214	599,864	689,787	700,480	3161	Extra-Duty Compensation Certified	689,787	(10,693)	(1.53)	
55,817	76,779	126,491	44,517	132,004	3162	Emolument	69,517	(62,487)	(47.34)	
300	250	775	-	-	3163	Prep Time	-	-	-	
476,062	386,386	439,211	509,491	443,496	3171	Substitute Certified w/Certificate	582,965	139,469	31.45	
88,862	105,509	115,077	10,500	109,546	3172	Temporary Certified w/Certificate	10,500	(99,046)	(90.41)	
427,054	425,518	357,822	304,808	341,606	3173	Long Term Substitute - Certified	333,189	(8,417)	(2.46)	
3,060,630	3,545,999	3,706,927	3,763,386	3,795,479	3180	Specialists - Certified	3,972,214	176,735	4.66	
209,094	224,383	226,759	300,000	336,773	3190	Leave - Certified	300,000	(36,773)	(10.92)	
-	-	-	-	-	3191	R Factor - Certified	-	-	-	
222,906	116,668	121,401	121,401	126,527	3211	Assistant Superintendent - Support	122,616	(3,911)	(3.09)	
110,323	220,732	225,147	232,951	348,934	3212	Director/Coordinator Support	333,403	(15,531)	(4.45)	
1,022,699	996,485	1,031,009	1,127,149	1,141,424	3220	Specialist - Nurse	1,163,105	21,681	1.90	
3,569,353	3,628,178	4,669,061	4,919,500	5,232,943	3230	Tutors/Aides	5,170,261	(62,682)	(1.20)	
5,352,125	5,258,050	5,547,482	5,724,792	5,699,084	3240	Support Staff	5,998,108	299,024	5.25	
2,837,915	2,753,650	2,872,308	3,553,983	2,976,000	3250	Maintenance/Custodians	3,350,008	374,008	12.57	
3,502	13,681	8,580	-	5,260	3272	Activity Bus Driver	-	(5,260)	(100.00)	
259,683	293,090	311,733	368,454	306,830	3291	Substitute - Support	384,282	77,452	25.24	
358,008	418,661	399,728	392,129	393,529	3292	Extra-Duty Compensation Support	392,129	(1,400)	(0.36)	
53,619	10,468	20,487	5,000	28,613	3293	Long Term Substitute - Support	5,000	(23,613)	(82.53)	
221,896	239,066	253,823	120,495	261,551	3294	Temporary Salaries - Support	123,185	(138,366)	(52.90)	
61,578	54,993	70,227	43,313	57,034	3295	Overtime - Support	43,313	(13,721)	(24.06)	
323,522	366,489	394,903	251,664	418,277	3296	Substitute Certified w/o Certificate	280,883	(137,394)	(32.85)	
-	-	-	-	-	3297	Officials & Score Keepers	-	-	-	
359,754	333,801	204,311	23,000	23,917	3300	Leave - Support	23,000	(917)	(3.83)	
13,529,785	13,486,191	14,775,278	17,462,165	17,258,038	3511	Health Care Costs	18,121,644	863,606	5.00	
94,841	98,041	102,565	192,137	180,196	3512	Life Insurance	196,563	16,367	9.08	
117,223	151,544	147,041	195,438	184,632	3520	Unemployment Insurance	205,277	20,645	11.18	
-	-	-	3,119	-	3530	Work Comp Insurance	-	-	-	
559,145	571,501	598,472	710,245	697,785	3541	FICA Medicare (TRS)	727,047	29,262	4.19	
1,126,411	1,086,196	1,178,348	1,341,073	1,359,070	3542	FICA Contribution	1,399,323	40,253	2.96	
5,519,989	5,683,133	5,858,595	6,152,126	6,085,139	3550	TRS Retirement	6,297,808	212,669	3.49	
11,017,544	12,261,269	15,417,040	19,312,953	19,312,953	3559	TRS On-Behalf	20,441,393	1,128,440	5.84	
2,883,039	2,874,792	3,222,825	3,472,100	3,467,486	3560	PERS Retirement	3,615,222	147,736	4.26	
884,022	1,354,014	2,386,774	2,253,042	2,253,042	3569	PERS On-Behalf	2,404,023	150,981	6.70	
914,243	840,684	709,013	554,226	554,226	3631	Worker's Compensation	554,226	-	-	
-	-	-	-	-	3800	Housing Allowance	-	-	-	
1,262,644	872,228	896,738	959,402	1,030,190	4100	Professional-Technical Service	854,450	(175,740)	(17.06)	
45,771	50,636	55,884	60,000	60,000	4121	In Kind Professional - Technical Audit	60,000	-	-	
21,268	47,409	39,498	100,000	93,000	4140	Professional-Technical Legal	70,000	(23,000)	(24.73)	
648	586	16	1,400	385	4150	Professional -Technical Medical	400	15	3.90	
568,340	571,614	710,137	663,713	844,563	4200	Travel	763,579	(80,984)	(9.59)	
173,041	326,404	379,589	327,859	340,414	4250	Student Travel	331,032	(9,382)	(2.76)	
217,869	201,177	233,412	233,736	262,006	4310	Water And Sewage	270,249	8,243	3.15	
115,275	127,177	123,479	138,132	129,899	4320	Garbage	141,892	11,993	9.23	
69,393	58,293	57,366	72,575	69,568	4331	Postage	48,414	(21,154)	(30.41)	
584,089	687,352	785,727	859,150	818,635	4332	Telephone	890,050	71,415	8.72	
67,017	63,364	79,771	81,145	81,145	4350	In Kind Utilities	81,145	-	-	
2,677,963	3,033,041	3,271,275	3,182,474	3,096,247	4360	Electricity	3,508,897	412,650	13.33	
1,082,266	1,123,333	1,124,124	1,286,856	1,086,980	4370	Natural/Bottled Gas	1,247,349	160,369	14.75	
983,223	1,373,638	1,454,751	1,174,199	1,275,876	4380	Fuel For Heating	1,498,773	222,897	17.47	
14,072	11,736	21,789	11,458	40,568	4401	Freight Costs	16,573	(23,995)	(59.15)	
1,080,397	908,834	1,879,394	804,993	788,651	4402	Purchased Service	821,416	32,765	4.15	
105,719	111,230	120,501	129,154	129,154	4403	In Kind Custodial	129,154	-	-	
6,658,971	6,357,800	6,668,656	7,038,861	7,038,861	4404	In Kind Maintenance	7,038,861	-	-	
115,976	116,870	116,950	110,777	126,302	4408	Purchased Service - Copier	101,704	(24,598)	(19.48)	
504	-	-	-	4409	Purchased Service - Riso	-	-	-	-	
433,860	499,325	520,148	513,613	520,511	4410	Rental	524,509	3,998	0.77	
135,822	105,022	216,747	288,693	266,508	4430	Repair & Maintenance Agreement	286,593	20,085	7.54	
1,684,763	1,878,434	1,858,912	1,330,028	1,330,028	4450	Liability Insurance	1,330,028	-	-	
3,411,097	3,187,105	4,991,268	4,018,087	4,461,779	4501	Supplies	3,305,790	(1,155,989)	(25.91)	
120,916	118,971	121,131	136,556	153,731	4502	Discretionary Material	142,146	(11,585)	(7.54)	
621,318	755,194	890,212	472,680	766,922	4503	Software	725,430	(41,492)	(5.41)	
24,001	(3,868)	21,108	-	-	4560	Inventory Adjustment	-	-	-	
29,957	28,973	33,781	32,725	39,075	4580	Gas And Oil	32,925	(6,150)	(15.74)	
33,600	33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-	
235,983	305,319	230,544	1,071,182	298,874	4901	Other Expenses	404,776	105,902	35.43	
102,723	101,050	133,656	163,715	163,715	4902	Career Development	163,715	-	-	
37,043	34,723	35,370	36,372	35,268	4903	Professional Dues	34,973	(295)	(0.84)	
30,827	29,919	18,607	35,000	35,000	4904	Physical Exam Reimbursement	20,000	(15,000)	(42.86)	
-	-	-	-	-	4905	Other - Contingency	-	-	-	
3,000	-	-	9,000	-	4906	Moving Expenses	6,000	6,000	-	
(482,204)	(481,665)	(343,629)	124,500	(347,173)	4950	Indirect Costs	(338,664)	8,309	-	
225,384	966,118	669,891	242,315	1,206,788	5101	Equipment	1,578,527	371,739	30.80	
1,678,632	1,117,035	1,403,752	1,514,720	2,264,337	5102	Equipment-Technology	1,238,452	(1,025,885)	(45.31)	
830,279	362,104	1,564,250	550,000	550,000	5500	Transfer To Other	775,000	225,000	40.91	
\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 146,637,793	\$ 147,251,320	Fund Total		\$ 150,857,760	\$ 3,606,440	2.45	

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	Recommended			Description	Recommended 2013-14	Difference Between 2013-14 and Revised 2012-13	
			Original Appropriation 2012-13	Revised Appropriation 2012-13	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	1,472,817	31 Chapman	1,308,227	(164,590)	(11)	
3,504,495	3,049,107	2,773,834	3,546,188	3,081,509	80 Connections Program	3,300,964	219,455	7	
233,703	232,166	279,517	251,475	273,430	32 Cooper Landing	273,527	97	0	
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	572,194	66 Homer Flex	593,984	21,790	4	
4,361,070	4,502,541	4,861,769	4,501,541	5,126,987	06 Homer High	5,067,876	(59,111)	(1)	
1,727,116	2,024,707	2,194,123	2,064,335	2,213,067	13 Homer Middle	2,185,626	(27,441)	(1)	
279,999	283,114	330,885	253,339	338,944	35 Hope	308,359	(30,585)	(9)	
990,916	901,003	949,605	833,935	936,447	56 Kachemak Selo	871,905	(64,542)	(7)	
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	3,708,126	48 K-Beach	3,658,984	(49,142)	(1)	
767,649	840,587	863,016	858,868	966,105	67 Kenai Alternative	961,445	(4,660)	(0)	
5,037,445	5,272,046	5,514,406	5,292,200	5,737,670	07 Kenai Central	5,757,091	19,421	0	
3,134,984	3,361,639	3,750,000	3,698,949	3,772,200	11 Kenai Middle	3,726,860	(45,340)	(1)	
103,222	80,494	79,807	83,638	97,433	15 Marathon School	87,818	(9,615)	(10)	
1,468,750	1,449,174	1,428,673	1,407,563	1,491,663	47 McNeil Canyon	1,525,312	33,649	2	
343,151	301,594	348,132	296,226	298,713	37 Moose Pass	342,755	44,042	15	
3,914,764	3,916,366	4,213,598	4,125,550	4,334,346	51 Mountain View	4,349,186	14,840	0	
850,287	930,803	1,102,720	1,001,843	1,048,817	34 Nanwalek	1,068,708	19,891	2	
3,675,043	3,801,035	4,444,678	4,287,993	4,590,494	10 Nikiski Jr/Sr	4,485,327	(105,167)	(2)	
3,078,717	3,240,240	3,236,710	3,094,343	3,319,838	52 Nikiski North Star	3,299,683	(20,155)	(1)	
899,153	844,605	882,220	830,446	924,899	38 Nikolaevsk	873,341	(51,558)	(6)	
1,840,734	1,824,578	1,868,011	1,836,694	1,972,541	02 Ninilchik	1,856,919	(115,622)	(6)	
2,173,923	2,050,377	2,537,261	2,487,346	2,441,164	33 Paul Banks	2,427,548	(13,616)	(1)	
417,734	422,781	525,573	504,401	475,433	40 Port Graham	579,434	104,001	22	
457,752	591,502	692,986	635,469	738,637	49 Razdolna	736,916	(1,721)	(0)	
2,835,537	2,856,185	3,268,490	3,205,292	3,530,358	46 Redoubt	3,541,522	11,164	0	
431,363	548,571	602,027	481,284	740,332	16 River City Academy	706,441	(33,891)	(5)	
2,481,636	2,702,826	2,773,896	2,762,075	2,874,645	42 Seward Elem	3,035,430	160,785	6	
2,310,286	2,407,217	2,382,852	2,315,927	2,374,011	08 Seward High	2,525,113	151,102	6	
1,080,680	1,172,530	1,228,292	1,142,793	1,158,247	14 Seward Middle	1,084,050	(74,197)	(6)	
4,096,051	3,794,236	3,810,942	3,706,907	3,806,760	05 Skyview	3,791,741	(15,019)	(0)	
2,592,440	2,786,283	3,187,770	3,103,323	3,223,640	43 Soldotna Elem	3,147,579	(76,061)	(2)	
5,463,145	5,493,099	5,890,212	5,682,472	5,706,990	09 Soldotna High	5,790,492	83,502	1	
3,789,005	3,707,162	3,858,631	3,901,814	4,456,859	12 Soldotna Middle	4,342,844	(114,015)	(3)	
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	1,960,207	44 Sterling	2,091,549	131,342	7	
982,826	966,484	996,791	944,079	1,037,931	03 Susan B. English	1,043,944	6,013	1	
598,585	535,388	616,632	532,589	718,428	01 Tebughna	643,588	(74,840)	(10)	
1,492,065	1,648,320	1,843,029	1,806,632	1,937,725	45 Tustumena	1,943,293	5,568	0	
1,423,362	1,258,320	1,256,071	1,155,265	1,252,625	53 Voznesenka	1,189,499	(63,126)	(5)	
2,297,827	2,436,502	2,649,978	2,511,092	2,829,170	50 West Homer	2,814,256	(14,914)	(1)	
225,015	284,179	280,193	331,270	327,482	70 Board of Education	308,095	(19,387)	(6)	
323,554	370,800	421,411	402,872	447,855	71 Superintendent	430,647	(17,208)	(4)	
1,305,632	1,549,669	1,640,351	1,311,226	1,641,663	72 Asst Supt Instructional Services	1,329,757	(311,906)	(19)	
350,135	364,918	610,267	513,331	596,065	73 Asst Supt Instruction	581,018	(15,047)	(3)	
779,047	663,102	747,548	912,164	806,593	74 Director Fiscal Services	832,167	25,574	3	
339,028	316,448	1,748,860	342,691	475,011	75 Planning and Operations	1,822,275	1,347,264	284	
280,576	699,633	776,937	748,903	749,106	76 Purchasing/Warehouse	600,902	(148,204)	(20)	
932,083	880,333	952,156	1,539,346	1,134,734	77 Director Human Resources	1,513,264	378,530	33	
2,620,334	2,061,133	2,202,107	2,145,818	2,031,383	78 Director Information Services	2,098,295	66,912	3	
233,582	916,085	846,380	1,620,370	1,631,211	79 E-Rate Program	1,306,202	(325,009)	(20)	
3,258,419	3,224,808	3,952,667	4,178,457	4,122,153	81 Special Services	3,962,624	(159,529)	(4)	
-	-	-	2,991,536	-	82 Negotiations	-	-	-	
22,316,183	23,508,823	28,376,401	32,007,035	31,809,009	83 DW - General	34,199,097	2,390,088	8	
2,775,029	2,034,636	1,225,389	1,251,601	1,518,249	84 Elementary Ed/Curriculum	1,820,159	301,910	20	
-	-	-	1,426,083	2,791,914	85 Secondary Ed/Pupil Activity	1,868,517	(204,204)	(10)	
-	-	881,487	847,469	1,271,121	86 K-12/Assessment	1,237,811	(33,310)	(3)	
161,678	229,715	219,261	309,387	319,555	87 DW - Health Services	321,178	1,623	1	
768,840	780,883	-	-	-	92 Grants Administration	-	-	-	
-	-	-	1,537,790	2	96 Unallocated	1,391,279	1,391,277	69,563,850	
\$121,798,918	\$124,940,921	\$138,995,990	\$146,637,793	\$147,251,320	Fund Total	\$ 150,857,760	\$ 3,606,440	2	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

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Summary of Function Codes by Fund/Location
General Fund

<u>LOCATION</u>	4100	4200	4220	4300	4350	4400
	Instruction	Special Education Instruction	Special Ed Support Svrs Student	Support Services Student	Support Services Instruction	School Administration
65 Aurora Borealis Charter	1,488,428	-	27,080	71,629	-	1,500
31 Chapman Elem	677,071	174,695	50,619	72,150	21,116	67,136
80 Connections	3,140,951	141,345	-	-	-	-
32 Cooper Landing Elem/High	121,852	-	-	3,535	-	29,338
68 Fireweed Academy	499,254	177,000	13,238	28,741	9,724	120,526
66 Homer Flex	273,451	78,843	2,603	3,603	-	131,415
06 Homer High	2,176,990	739,264	48,075	288,360	71,300	284,555
13 Homer Middle	1,008,976	457,898	500	127,292	25,691	138,197
35 Hope Elem/High	137,895	-	-	3,710	-	28,557
56 Kachemak Selo Elem/High	596,069	22,282	-	13,269	-	67,359
63 Kaleidoscope Charter	1,643,922	95,877	83,456	80,655	110,187	140,022
48 K-Beach Elem	2,030,252	544,905	223,374	75,236	67,836	263,598
67 Kenai Alternative	521,885	50,895	48,843	15,720	-	126,928
07 Kenai Central High	2,729,933	721,622	166,839	334,381	73,289	282,846
11 Kenai Middle	2,006,677	523,219	43,997	198,999	69,329	270,365
15 Marathon School	84,718	-	-	-	-	-
47 McNeil Canyon	948,461	142,989	-	30,778	23,790	79,411
37 Moose Pass Elem	140,227	50	22,776	3,635	-	26,149
51 Mountain View Elem	2,124,167	1,112,168	168,722	80,563	98,413	263,033
34 Nanwalek Elem/High	518,712	141,319	-	10,355	-	65,547
10 Nikiski Middle/Senior	2,180,088	646,173	108,025	241,015	61,218	280,494
52 Nikiski North Star Elem	1,746,910	709,961	180,432	61,822	24,465	134,581
38 Nikolaevsk Elem/High	489,248	84,675	5,845	12,231	800	70,016
02 Ninilchik Elem/High	967,260	243,912	71,537	38,847	1,000	134,141
33 Paul Banks	1,034,460	705,384	114,081	61,722	23,090	138,459
40 Port Graham Elem/High	157,824	68,965	-	4,654	-	66,530
49 Ratzdolna Elem/High	513,200	11,459	-	10,105	300	61,888
46 Redoubt Elem	1,946,465	580,749	143,758	78,751	75,471	261,196
16 River City Academy	374,815	90,772	17,969	54,607	-	114,752
42 Seward Elem	1,516,752	643,773	86,127	74,813	63,867	143,669
08 Seward High	948,995	253,291	91,265	133,682	29,145	143,210
14 Seward Middle	411,578	174,203	-	43,345	1,000	67,813
05 Skyview High	1,682,335	380,682	35,256	305,550	68,246	224,296
43 Soldotna Elem	1,403,448	924,889	251,949	54,035	28,119	126,570
09 Soldotna High	2,533,454	1,151,873	138,581	328,060	103,448	290,826
12 Soldotna Middle	2,084,163	958,797	116,373	266,566	50,068	259,975
64 Soldotna Montessori	1,300,489	198,847	132,215	30,730	45,928	500
44 Sterling Elem	1,142,919	450,157	52,688	16,979	20,220	137,674
03 Susan B English Elem/High	341,088	95,407	-	8,807	500	68,498
01 Tebughna School	205,306	82,760	9	5,179	-	69,017
45 Tustumena Elem	1,030,978	286,135	105,600	60,398	24,055	132,238
53 Voznesenka Elem/High	676,015	203,584	-	13,881	200	65,701
50 West Homer Elem	1,224,580	772,797	92,423	55,077	70,344	132,612
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	16,062,296	3,228,843	1,176,327	872,707	745,161	1,602,605
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	-	-	-	-	-
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	71,163,749	19,530,365	6,099,812	5,000,720	3,772,251	7,113,743

4450 School Administration Support Svrs	4510 District Administration	4550 District Administration Support Svrs	4600 Operations Maintenance of Plant	4700 Student Activities	4900 Transfer to Other Funds	Total
234,524	-	95,092	118,126	42,573	-	2,078,952
78,412	-	-	147,404	19,624	-	1,308,227
-	-	-	15,980	2,688	-	3,300,964
75,510	-	-	41,387	1,905	-	273,527
60,793	-	50,305	140,213	-	-	1,099,794
59,946	-	-	42,725	1,398	-	593,984
185,015	-	-	1,058,723	215,594	-	5,067,876
83,457	-	-	316,067	27,548	-	2,185,626
58,348	-	-	77,829	2,020	-	308,359
56,889	-	-	114,620	1,417	-	871,905
135,596	-	121,899	253,409	-	-	2,665,023
136,752	-	-	311,176	5,855	-	3,658,984
72,293	-	-	122,841	2,040	-	961,445
233,990	-	-	973,705	240,486	-	5,757,091
140,700	-	-	437,254	36,320	-	3,726,860
3,100	-	-	-	-	-	87,818
82,617	-	-	213,946	3,320	-	1,525,312
74,807	-	-	73,176	1,935	-	342,755
143,829	-	-	351,838	6,453	-	4,349,186
177,783	-	-	147,679	7,313	-	1,068,708
161,033	-	-	624,740	182,541	-	4,485,327
112,082	-	-	323,741	5,689	-	3,299,683
54,497	-	-	119,118	36,911	-	873,341
79,469	-	-	264,446	56,307	-	1,856,919
83,993	-	-	264,098	2,261	-	2,427,548
154,672	-	-	124,475	2,314	-	579,434
53,378	-	-	83,955	2,631	-	736,916
138,469	-	-	310,832	5,831	-	3,541,522
51,245	-	-	1,477	804	-	706,441
130,605	-	-	370,327	5,497	-	3,035,430
162,054	-	-	626,091	137,380	-	2,525,113
93,966	-	-	267,330	24,815	-	1,084,050
162,599	-	-	721,990	210,787	-	3,791,741
109,179	-	-	244,071	5,319	-	3,147,579
220,894	-	-	799,778	223,578	-	5,790,492
145,859	-	-	404,685	56,358	-	4,342,844
155,089	-	93,840	93,930	-	-	2,051,568
68,741	-	-	197,748	4,423	-	2,091,549
82,077	-	-	401,781	45,786	-	1,043,944
80,710	-	-	194,703	5,904	-	643,588
78,959	-	-	220,791	4,139	-	1,943,293
68,593	-	-	145,109	16,416	-	1,189,499
80,156	-	-	381,264	5,003	-	2,814,256
-	308,095	-	-	-	-	308,095
-	430,647	-	-	-	-	430,647
-	-	1,066,916	262,841	-	-	1,329,757
-	275,962	-	-	16,075	-	581,018
-	-	832,167	-	-	-	832,167
-	-	338,739	1,483,536	-	-	1,822,275
-	-	475,102	125,800	-	-	600,902
-	-	998,913	514,351	-	-	1,513,264
-	-	1,087,632	-	-	-	2,098,295
-	-	-	-	-	-	1,306,202
-	-	-	-	-	-	3,962,624
337,845	132,860	361,822	8,264,127	639,504	775,000	34,199,097
-	-	-	-	-	-	1,820,159
-	-	-	-	9,850	-	1,868,517
-	-	-	-	-	-	1,237,811
-	-	-	-	-	-	321,178
-	-	-	-	-	-	-
17,725	-	40,270	593,764	-	-	1,391,279
4,978,250	1,147,564	5,562,697	23,388,997	2,324,612	775,000	150,857,760

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4100 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	Nikolaevsk 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	1,094,110	303,133	14,594,853	-	50,000	-	-	-	200	20,000	-	-	16,062,296
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
		\$33,850,299	\$2,581,670	\$28,795,020	\$ 210,850	\$ 202,977	\$ 19,825	\$ 322,850	\$ -	\$ 534,763	\$3,155,088	\$ 242,379	\$1,248,028	\$71,163,749

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 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.	\$ 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	Nikolaevsk Elem./High	59,485	-	24,890	-	-	-	-	-	300	-	-	84,675
02	Ninilchik 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
		\$ 6,708,709	\$3,720,701	\$ 8,772,655	\$ 9,000	\$ 38,770	\$ 1,200	\$ 500	\$ 4,174	\$ 100,556	\$ 162,100	\$ 12,000	\$ 19,530,365

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
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 - Student

		3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
Location												
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	Ninilchik 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
		\$ 1,152,144	\$1,470,858	\$ 2,258,842	\$ -	\$ 59,745	\$ 750	\$ 4,711	\$ 48,072	\$ 5,598	\$ -	\$ 5,000,720

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

	<u>Location</u>	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
		\$ 1,260,462	\$ 558,983	\$ 1,472,355	\$ 100,000	\$ 91,719	\$ 500	\$ 10,050	\$ 75,332	\$ 198,250	\$ 2,600	\$ 2,000	\$ 3,772,251

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>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	<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 Services

	<u>Location</u>	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 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	Nikolaeusk 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
		\$2,375,550	\$1,945,511	\$ -	\$ 9,063	\$ 550,550	\$ 10,869	\$ 53,982	\$ 32,725	\$ -	\$ 4,978,250

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4510 District Administration

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4800 Tuition & Stipends	4900 Other Expenses	5100 Equipment	<u>Total</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	DistinctWide Services	\$ -	\$ -	\$ 132,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,860
		\$ 278,662	\$ 187,353	\$ 372,749	\$ 91,500	\$ 93,850	\$ 15,550	\$ 11,300	\$ 22,500	\$ 33,600	\$ 37,000	\$ 3,500	\$ 1,147,564

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 Services

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
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 Svrs	-	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
		\$ 134,346	\$ 2,347,837	\$ 1,670,136	\$ 122,200	\$ 105,800	\$ 34,014	\$ 293,343	\$ 804,155	\$ 230,500	\$ 75,615	\$ (338,864)	\$ 83,615	\$ 5,562,697

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

	<u>Location</u>	3200 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 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 Svrs	-	-	500	-	12,716	240,250	-	9,375	-	-	262,841
75	Planning & Operations	-	-	2,700	-	-	-	-	15,000	-	1,465,836	1,483,536
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
		\$3,533,510	\$2,890,545	\$ 7,475	\$ 412,041	\$ 6,336,164	\$ 7,889,768	\$ 525,873	\$ 327,585	\$ 200	\$ 1,465,836	\$ 23,388,997

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013-2014 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4700 Student Activities

	<u>Location</u>	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	-	-	-	-	-	-	-	5,689
38	Nikolaevsk Elem./High	14,697	18,300	3,509	-	-	-	-	-	-	405	36,911
02	Ninilchik 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
		\$ 889,833	\$ 438,342	\$ 541,880	\$ -	\$ 2,150	\$ 310,012	\$ 100	\$ 92,000	\$ 12,213	\$ 38,082	\$ 2,324,612

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>Total</u>
	<u>Other</u>		
83 Districtwide Services	<u>775,000</u>	<u>775,000</u>	<u>\$ 775,000</u>
	<u>\$ 775,000</u>	<u>\$ 775,000</u>	

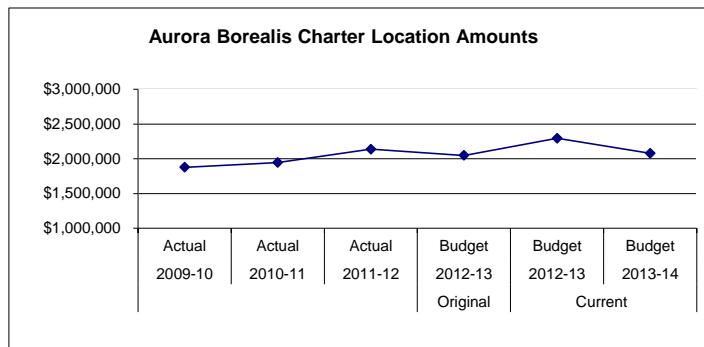
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Location: 65 Aurora Borealis Charter School

Date: 07/1/13

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
\$ 987,098	\$ 1,033,687	\$ 956,343	3100 Certificated Salaries	\$ 984,436	\$ 984,436	\$ 959,526	\$ (24,910)	(3)
182,677	194,718	219,186	3200 Non-Certificated 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
1,568,262	1,638,551	1,627,705	Subtotal - Personnel Services	1,711,725	1,711,725	1,732,635	20,910	1
17,241	16,347	34,001	4100 Professional and Technical Services	18,000	19,865	18,000	(1,865)	(9)
2,193	4,375	5,798	4200 Staff Travel	12,284	18,596	7,000	(11,596)	(62)
31,921	25,046	19,287	4250 Student Travel	40,334	44,121	42,762	(1,359)	(3)
3,817	3,485	3,757	4300 Utility Services	6,300	6,772	2,800	(3,972)	(59)
31,569	32,052	31,966	4350 Energy	42,700	42,700	37,450	(5,250)	(12)
73,289	38,108	30,747	4400 Other Purchased Services	33,860	41,728	30,500	(11,228)	(27)
53,669	72,634	117,629	4500 Supplies, Materials, and Media	69,000	97,202	71,295	(25,907)	(27)
90	720	199	4900 Other Expenses	13,039	75,408	41,418	(33,990)	(45)
88,620	86,406	100,639	4950 Indirect Costs	93,687	93,687	95,092	1,405	1
302,409	279,173	344,023	Subtotal - Other	329,204	440,079	346,317	(93,762)	(21)
7,674	27,584	166,150	5100 Equipment	7,300	142,800	-	(142,800)	-
\$ 1,878,345	\$ 1,945,308	\$ 2,137,878	Location Totals	\$ 2,048,229	\$ 2,294,604	\$ 2,078,952	\$ (215,652)	(9)



Aurora Borealis Charter School (ABCS), located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education. Programs are spiraling in nature with modifications driven by assessment data. 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
Location: 65 Aurora Borealis Charter School

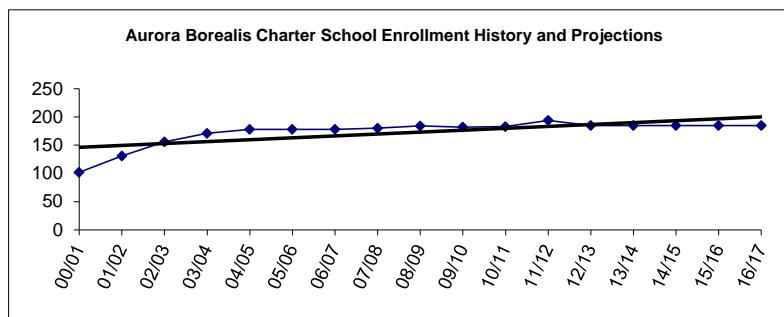
Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
Enrollment in ADM (K-8)				185.00	186.00	185.00
<u>FTE's Included In Current Budget</u>						
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**	-	-	-
12.39	12.14	12.54	Certificated Subtotal	12.54	12.53	13.02
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
6.35	6.39	6.39	Non-Certificated Subtotal	6.39	6.53	6.53
18.74	18.53	18.93	Total	18.93	19.06	19.55

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

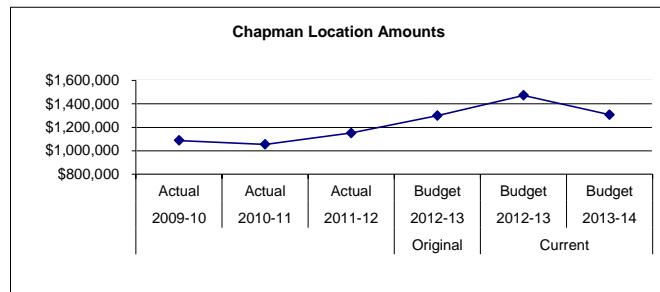


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 711,016	\$ 752,314	\$ 689,091	\$ (63,223)	(8)
112,997	118,383	142,426	3200 Non-Certificated Salaries	144,098	194,288	151,311	(42,977)	(22)
259,007	219,652	275,894	3500 Employee Benefits	352,302	392,331	373,650	(18,681)	(5)
975,771	868,501	985,476	Subtotal - Personnel Services	1,207,416	1,338,933	1,214,052	(124,881)	(9)
-	-	-	4100 Professional and Technical Services	400	400	-	(400)	(100)
697	981	2,321	4200 Staff Travel	1,000	1,298	1,105	(193)	(15)
-	1,950	1,006	4250 Student Travel	-	2,141	-	(2,141)	(100)
10,724	11,659	11,092	4300 Utility Services	7,075	10,963	12,100	1,137	10
78,516	103,056	72,849	4350 Energy	66,049	78,338	63,837	(14,501)	(19)
2,322	2,354	2,390	4400 Other Purchased Services	1,903	2,373	1,804	(569)	(24)
18,445	31,580	75,253	4500 Supplies, Materials, and Media	15,142	37,206	14,164	(23,042)	(62)
725	693	700	4900 Other Expenses	1,145	1,165	1,165	-	-
111,429	152,273	165,611	Subtotal - Other	92,714	133,884	94,175	(39,709)	(30)
407	33,259	344	5100 Equipment	-	-	-	-	-
\$ 1,087,607	\$ 1,054,033	\$ 1,151,431	Location Totals	\$ 1,300,130	\$ 1,472,817	\$ 1,308,227	\$ (164,590)	(11)



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

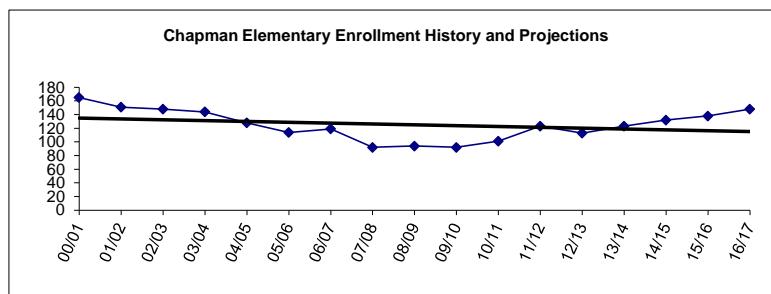
Date: 07/1/13

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
9.40	7.40	7.90	Certificated Subtotal	10.90	11.50	11.00
-	-	-	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
2.73	2.73	3.26	Non-Certificated Subtotal	3.26	3.26	3.26
12.13	10.13	11.16	Total	14.16	14.76	14.26

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



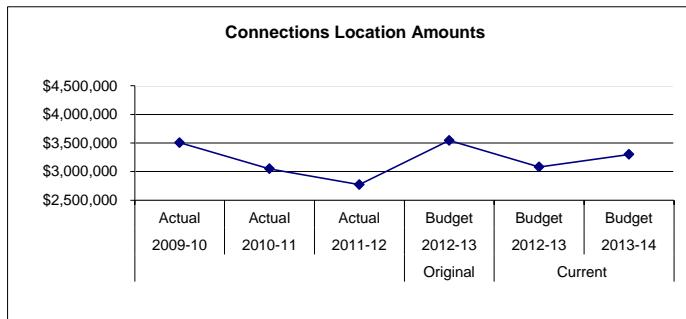
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 80 Connections

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account	Description	Original	Current	2013-14		% Of Change
					2012-13 Budget	2012-13 Budget	Budget	Change	
\$ 734,330	\$ 886,614	\$ 806,438	3100 Certificated Salaries		\$ 828,558	\$ 719,445	\$ 835,816	\$ 116,371	16
295,621	286,508	311,854	3200 Non-Certificated Salaries		333,640	304,010	347,679	43,669	14
430,038	476,849	482,615	3500 Employee Benefits		524,127	487,830	562,287	74,457	15
1,459,989	1,649,971	1,600,907	Subtotal - Personnel Services		1,686,325	1,511,285	1,745,782	234,497	16
33,512	38,202	30,369	4100 Professional and Technical Services		30,000	67,650	50,000	(17,650)	(26)
5,868	5,716	5,819	4200 Staff Travel		5,400	7,980	9,400	1,420	18
10,534	8,462	9,243	4300 Utility Services		9,000	5,170	9,200	4,030	78
227,279	210,999	227,968	4400 Other Purchased Services		211,119	292,570	241,300	(51,270)	(18)
1,166,909	1,043,039	830,667	4500 Supplies, Materials, and Media		1,399,050	987,140	1,040,880	53,740	5
4,837	4,622	4,306	4900 Other Expenses		4,394	5,814	4,402	(1,412)	(24)
1,448,939	1,311,040	1,108,372	Subtotal - Other		1,658,963	1,366,324	1,355,182	(11,142)	(1)
595,567	88,096	64,555	5100 Equipment		200,900	203,900	200,000	(3,900)	(2)
\$ 3,504,495	\$ 3,049,107	\$ 2,773,834	Location Totals		\$ 3,546,188	\$ 3,081,509	\$ 3,300,964	\$ 219,455	7



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

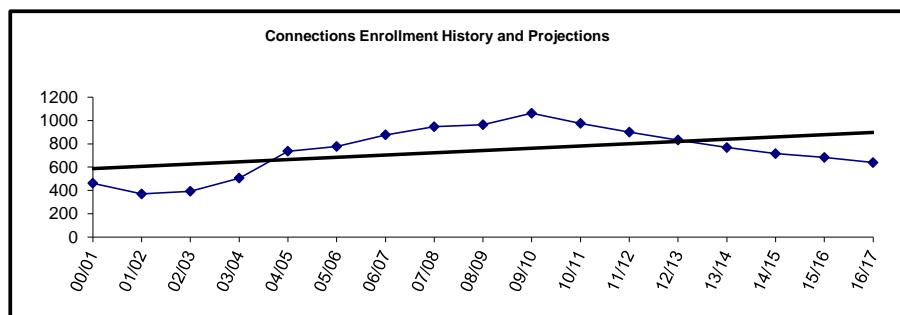
Date: 07/1/13

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						
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
<u>11.00</u>	<u>13.50</u>	<u>12.25</u>	Certificated Subtotal	<u>12.25</u>	<u>10.40</u>	<u>12.40</u>
Special Ed Aide						
-	-	-	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
<u>8.75</u>	<u>8.75</u>	<u>8.50</u>	Non-Certificated Subtotal	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
<u>19.75</u>	<u>22.25</u>	<u>20.75</u>	Total	<u>20.75</u>	<u>18.90</u>	<u>20.90</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

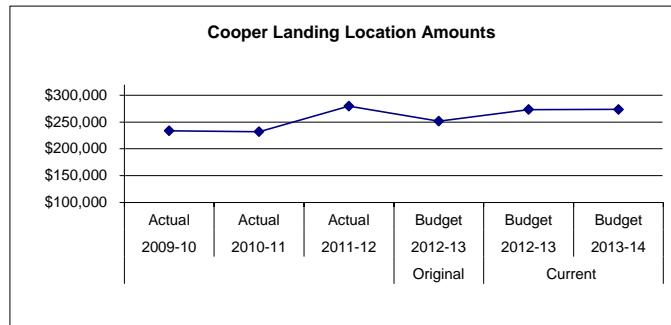


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 91,719	\$ 93,516	\$ 94,606	\$ 1,090	1
42,108	40,050	44,577	3200 Non-Certificated Salaries	45,119	50,330	51,019	689	1
63,341	48,786	67,418	3500 Employee Benefits	65,175	71,567	78,290	6,723	9
188,190	170,831	207,047	Subtotal - Personnel Services	202,013	215,413	223,915	8,502	4
2,131	1,773	397	4200 Staff Travel	2,500	1,214	2,500	1,286	106
20,831	29,017	20,905	4300 Utility Services	20,622	17,020	20,648	3,628	21
19,567	20,143	20,372	4350 Energy	23,098	19,854	22,749	2,895	15
510	340	321	4400 Other Purchased Services	624	720	686	(34)	(5)
2,247	5,855	26,820	4500 Supplies, Materials, and Media	2,391	11,269	2,889	(8,380)	(74)
227	227	140	4900 Other Expenses	227	140	140	-	-
45,513	57,355	68,955	Subtotal - Other	49,462	50,217	49,612	(605)	(1)
-	3,980	3,515	5100 Equipment	-	7,800	-	(7,800)	-
\$ 233,703	\$ 232,166	\$ 279,517	Location Totals	\$ 251,475	\$ 273,430	\$ 273,527	\$ 97	0



Cooper Landing Schools serves students in grades K-12, and is located in Cooper Landing, Alaska. Cooper Landing is located on the banks of the Kenai River and Kenai Lake. Kenai Lake feeds into the Kenai River near mile 48 of the Sterling Highway in the heart of Cooper Landing. Despite the school's rural location, students have access to cutting edge technology and participate daily in distance education opportunities. Students have the opportunities to participate in activities that include music, drama, cross country skiing, downhill skiing, soccer and Battle of the Books.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

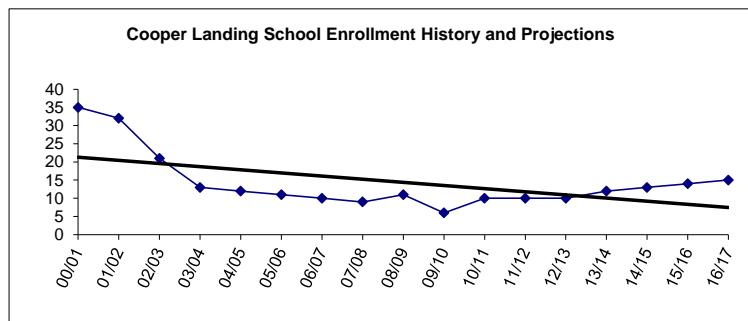
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated Subtotal	<u>1.42</u>	<u>1.67</u>	<u>1.86</u>
<u><u>2.63</u></u>	<u><u>2.43</u></u>	<u><u>2.62</u></u>	Total	<u><u>2.62</u></u>	<u><u>2.87</u></u>	<u><u>3.06</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

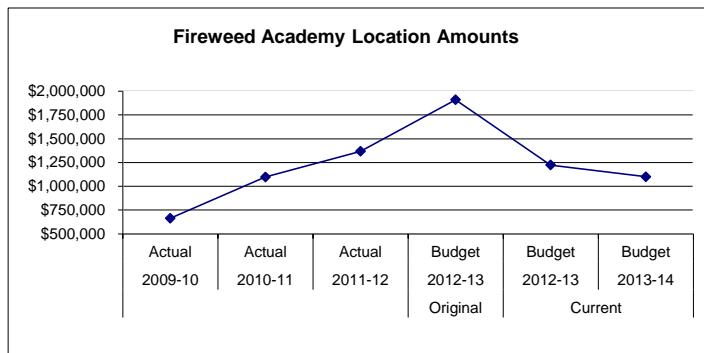


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 617,078	\$ 592,315	\$ 437,755	\$ (154,560)	(26)
85,664	138,349	181,739	3200 Non-Certificated Salaries	182,087	125,900	172,990	47,090	37
<u>171,069</u>	<u>247,834</u>	<u>316,011</u>	3500 Employee Benefits	<u>343,667</u>	<u>329,465</u>	<u>313,346</u>	<u>(16,119)</u>	<u>(5)</u>
572,417	853,632	1,071,540	Subtotal - Personnel Services	1,142,832	1,047,680	924,091	(123,589)	(12)
-	-	1,872	4100 Professional and Technical Services	-	869	250	(619)	(71)
2,354	529	2,102	4200 Staff Travel	1,800	522	-	(522)	(100)
2,364	-	16,547	4250 Student Travel	-	100	-	(100)	-
3,267	5,033	6,725	4300 Utility Services	8,200	4,985	4,850	(135)	(3)
25,637	39,619	42,889	4350 Energy	52,000	37,582	42,250	4,668	12
10,581	124,990	60,245	4400 Other Purchased Services	68,595	61,771	51,020	(10,751)	(17)
13,611	21,961	52,564	4500 Supplies, Materials, and Media	20,280	16,361	23,939	7,578	46
-	175	249	4900 Other Expenses	529,941	26	3,089	3,063	11,781
<u>31,278</u>	<u>49,411</u>	<u>64,371</u>	4950 Indirect Costs	<u>87,413</u>	<u>49,876</u>	<u>50,305</u>	<u>429</u>	<u>1</u>
89,092	241,718	247,564	Subtotal - Other	768,229	172,092	175,703	3,611	2
1,530	1,094	48,333	5100 Equipment	-	4,280	-	(4,280)	-
\$ 663,039	\$ 1,096,444	\$ 1,367,437	Location Totals	\$ 1,911,061	\$ 1,224,052	\$ 1,099,794	\$ (124,258)	(10)



Fireweed Academy, formerly known as Homer Charter School, is 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. 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

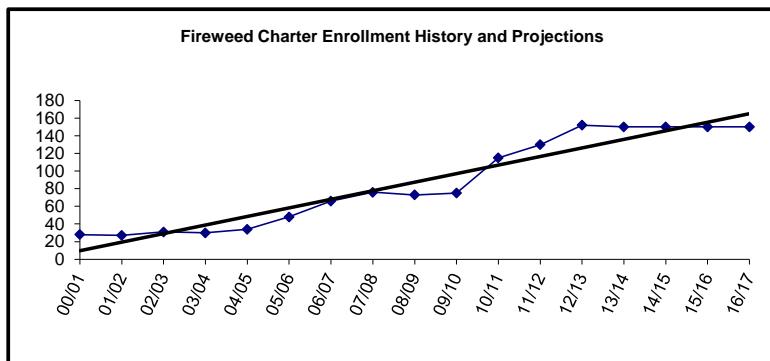
Date: 07/1/13

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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

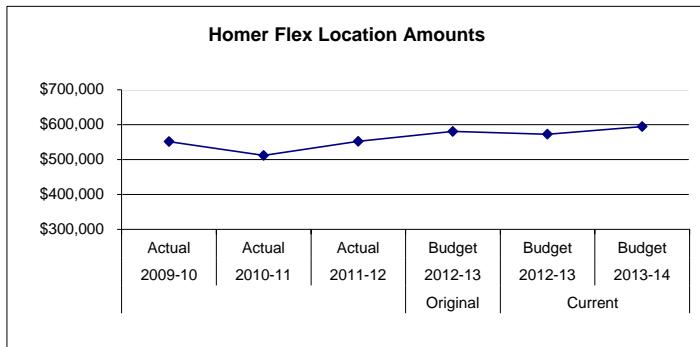


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 320,927	\$ 316,555	\$ 333,058	\$ 16,503	5
64,852	68,493	69,578	3200 Non-Certificated Salaries	78,247	69,675	70,232	557	1
135,217	127,336	139,956	3500 Employee Benefits	159,052	157,364	167,853	10,489	7
511,961	486,529	507,792	Subtotal - Personnel Services	558,226	543,594	571,143	27,549	5
-	-	942	4100 Professional and Technical Services	-	-	-	-	-
261	353	518	4200 Staff Travel	500	2,898	500	(2,398)	(83)
-	-	74	4250 Student Travel	-	-	-	-	-
6,211	5,828	8,362	4300 Utility Services	5,725	7,299	5,550	(1,749)	(24)
6,370	7,862	8,872	4350 Energy	7,214	9,235	7,935	(1,300)	(14)
1,180	1,040	689	4400 Other Purchased Services	935	845	1,033	188	22
24,151	6,764	23,905	4500 Supplies, Materials, and Media	6,878	7,335	6,835	(500)	(7)
723	1,509	945	4900 Other Expenses	957	988	988	-	-
38,896	23,356	44,307	Subtotal - Other	22,209	28,600	22,841	(5,759)	(20)
133	1,866	-	5100 Equipment	-	-	-	-	-
\$ 550,990	\$ 511,751	\$ 552,099	Location Totals	\$ 580,435	\$ 572,194	\$ 593,984	\$ 21,790	4



Homer Flex Alternative High School was started in 1990 to serve the needs of young people in grades 9-12 outside 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. Homer Flex has implemented a standards/performance-based model where students earn their high school diploma through a set of eight standards, where 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 Flexwood, where students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. 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: 66 Homer Flex High School

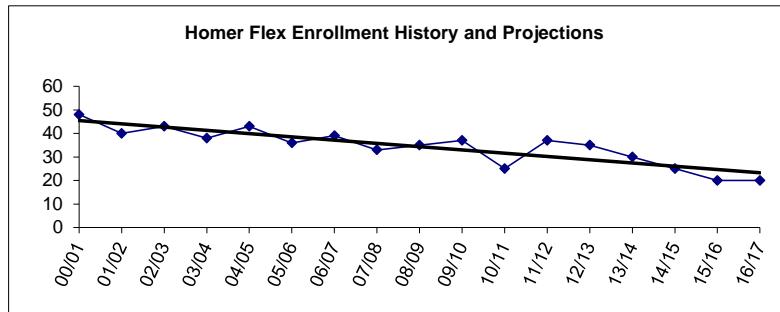
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.86</u>	<u>1.86</u>
<u>5.86</u>	<u>5.86</u>	<u>5.86</u>	Total	<u>6.11</u>	<u>5.89</u>	<u>6.14</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

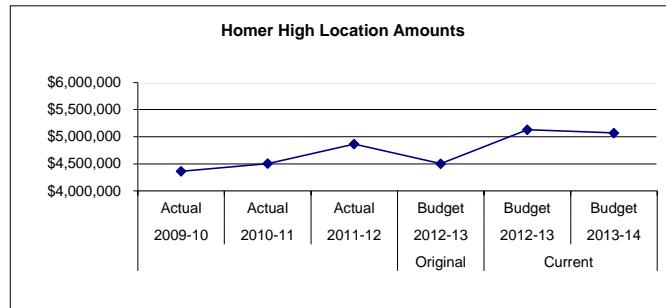


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 2,062,420	\$ 2,182,784	\$ 2,187,295	\$ 4,511	0
664,331	651,598	623,004	3200 Non-Certificated Salaries	646,853	714,688	723,849	9,161	1
1,033,331	998,573	1,086,731	3500 Employee Benefits	1,125,778	1,254,740	1,291,125	36,385	3
3,626,005	3,642,549	3,845,857	Subtotal - Personnel Services	3,835,051	4,152,212	4,202,269	50,057	1
-	-	277	4100 Professional and Technical Services	-	1,068	-	-	-
9,245	17,847	18,422	4200 Staff Travel	7,500	14,493	7,980	(6,513)	(45)
866	35,595	44,542	4250 Student Travel	-	36,902	-	(36,902)	-
75,907	67,762	80,524	4300 Utility Services	51,546	87,013	74,484	(12,529)	(14)
470,833	589,112	676,958	4350 Energy	491,404	601,948	664,550	62,602	10
16,313	15,695	18,791	4400 Other Purchased Services	28,203	21,697	29,206	7,509	35
107,724	87,787	134,712	4500 Supplies, Materials, and Media	81,738	153,189	82,545	(70,644)	(46)
5,313	6,061	5,444	4900 Other Expenses	6,099	6,813	6,842	29	0
686,201	819,859	979,670	Subtotal - Other	666,490	923,123	865,607	(56,448)	-
48,864	40,133	36,242	5100 Equipment	-	51,652	-	(51,652)	(100)
\$ 4,361,070	\$ 4,502,541	\$ 4,861,769	Location Totals	\$ 4,501,541	\$ 5,126,987	\$ 5,067,876	\$ (58,043)	(1)



Homer High School serves students in grades 9-12, and is located in Homer on the north shore of Kachemak Bay on the southwestern Kenai Peninsula. Homer High maintains a comprehensive program focused on career-ready courses such as welding, small engines, and construction, as well as academically rigorous Advance Placement (AP) college preparation courses. Our fine arts and performing arts classes provide an opportunity for students to explore and demonstrate their creative talents. The Senior Service Project, required for graduation, encourages students to give back to the community with a minimum of 30 hours of community service.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

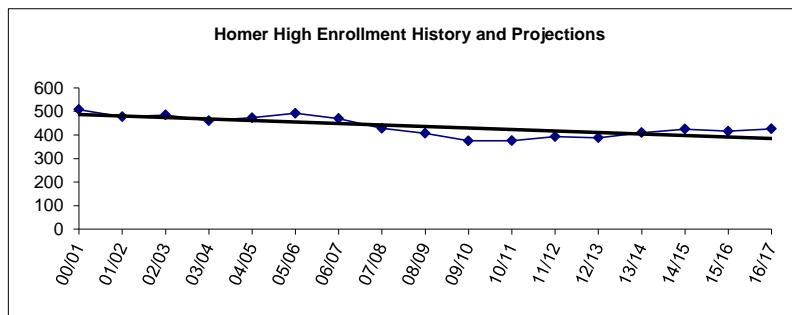
FTE's Included In Current Budget

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
30.10	30.10	30.60	Certificated Subtotal	29.10	30.98	30.48
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
15.93	15.34	15.84	Non-Certificated Subtotal	15.34	17.60	17.60
46.03	45.44	46.44	Total	44.44	48.58	48.08

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

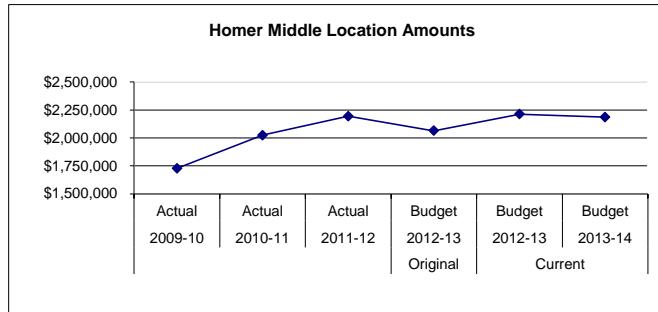


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,001,855	\$ 1,046,695	\$ 1,041,135	\$ (5,560)	(1)
244,869	264,270	314,074	3200 Non-Certificated Salaries	300,319	319,430	316,054	(3,376)	(1)
452,457	518,348	567,452	3500 Employee Benefits	576,747	609,116	622,872	13,756	2
1,562,626	1,807,996	1,926,689	Subtotal - Personnel Services	1,878,921	1,975,241	1,980,061	4,820	0
-	-	-	4100 Professional and Technical Services	-	400	-	(400)	-
752	1,166	2,433	4200 Staff Travel	1,000	2,419	1,000	(1,419)	(59)
-	2,528	4,672	4250 Student Travel	-	3,211	-	(3,211)	(100)
13,162	9,139	8,057	4300 Utility Services	15,580	11,121	14,400	3,279	29
111,616	135,531	151,790	4350 Energy	124,612	150,096	148,000	(2,096)	(1)
3,673	4,917	10,209	4400 Other Purchased Services	10,916	6,234	11,455	5,221	84
34,506	57,055	78,616	4500 Supplies, Materials, and Media	31,995	56,631	29,383	(27,248)	(48)
698	698	706	4900 Other Expenses	1,311	714	1,327	613	86
164,407	211,034	256,483	Subtotal - Other	185,414	230,826	205,565	(24,861)	(11)
83	5,677	10,951	5100 Equipment	-	7,000	-	(7,000)	-
\$ 1,727,116	\$ 2,024,707	\$ 2,194,123	Location Totals	\$ 2,064,335	\$ 2,213,067	\$ 2,185,626	\$ (27,041)	(1)



Homer Middle School serves students in grades 7-8, and is located in Homer, Alaska. The staff of HMS is committed to maximizing learning opportunities for all students. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the teaching staff works collaboratively and strives for excellence. 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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

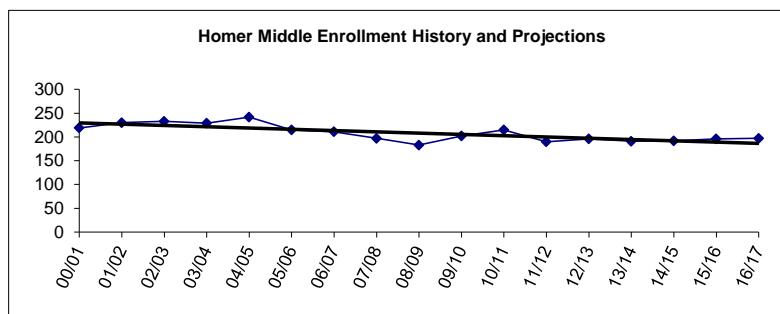
Location: 13 Homer Middle School

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
<u>FTE's Included In Current Budget</u>						
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
14.25	17.25	16.25	Certificated Subtotal	15.25	15.75	15.25
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
6.45	7.39	8.65	Non-Certificated Subtotal	8.15	8.23	8.23
20.70	24.64	24.90	Total	23.40	23.98	23.48

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

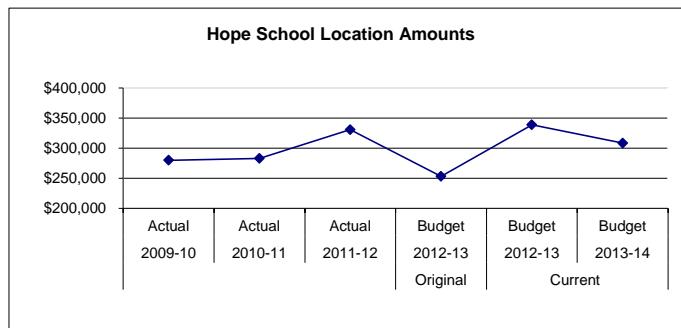


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 83,091	\$ 106,972	\$ 98,352	\$ (8,620)	(8)
65,622	60,578	62,904	3200 Non-Certificated Salaries	42,784	64,763	58,783	(5,980)	(9)
<u>73,021</u>	<u>78,010</u>	<u>87,050</u>	3500 Employee Benefits	<u>62,182</u>	<u>82,399</u>	<u>86,014</u>	<u>3,615</u>	<u>4</u>
213,967	214,416	230,564	Subtotal - Personnel Services	188,057	254,134	243,149	(10,985)	(4)
1,100	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,967	4,154	3,266	4200 Staff Travel	3,350	2,665	3,350	685	26
-	360	176	4250 Student Travel	-	-	-	-	-
11,623	11,590	11,796	4300 Utility Services	10,435	11,688	10,449	(1,239)	(11)
43,389	40,171	43,955	4350 Energy	47,057	44,478	46,250	1,772	4
112	65	71	4400 Other Purchased Services	674	209	686	477	228
4,184	10,463	35,580	4500 Supplies, Materials, and Media	3,328	13,980	3,564	(10,416)	(75)
<u>579</u>	<u>583</u>	<u>477</u>	4900 Other Expenses	<u>438</u>	<u>791</u>	<u>911</u>	<u>120</u>	<u>15</u>
64,954	67,386	95,321	Subtotal - Other	65,282	73,811	65,210	(8,601)	(12)
1,078	1,312	5,000	5100 Equipment	-	10,999	-	(10,999)	-
\$ 279,999	\$ 283,114	\$ 330,885	Location Totals	\$ 253,339	\$ 338,944	\$ 308,359	\$ (30,585)	(9)



Hope School serves students in grades K-12 and is located in Hope, Alaska. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet. 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 grades. Activities offered to the students include cross country skiing, downhill skiing, snowboarding, welding, small engine repair and battle of the books. Hope School prides itself on the unique learning environment it provides to students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

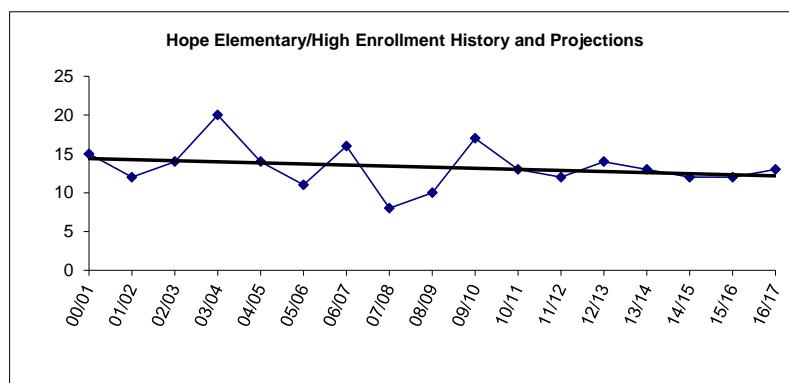
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Custodian	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>2.31</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>1.86</u>	<u>1.86</u>
<u>3.61</u>	<u>3.53</u>	<u>3.60</u>	Total	<u>2.72</u>	<u>3.36</u>	<u>3.36</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



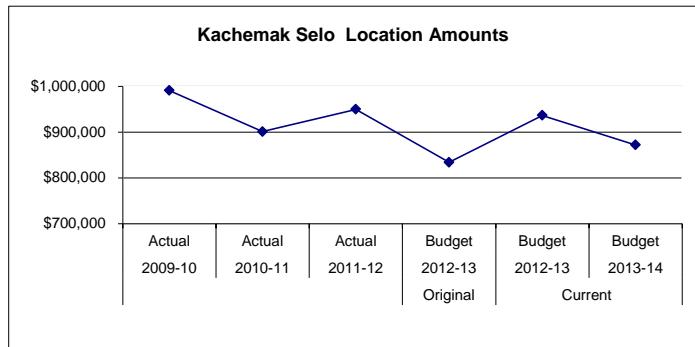
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 360,647	\$ 389,774	\$ 366,714	\$ (23,060)	(6)
134,664	136,861	134,991	3200 Non-Certificated Salaries	138,446	155,863	149,431	(6,432)	(4)
253,108	243,717	249,252	3500 Employee Benefits	235,149	256,544	254,133	(2,411)	(1)
869,451	802,362	807,253	Subtotal - Personnel Services	734,242	802,181	770,278	(31,903)	(4)
-	1,703	750	4100 Professional and Technical Services	-	-	-	-	-
21,650	24,541	20,308	4200 Staff Travel	22,200	22,907	22,200	(707)	(3)
-	-	300	4250 Student Travel	-	-	-	-	-
3,909	3,108	3,379	4300 Utility Services	4,595	3,522	4,570	1,048	30
11,518	13,612	14,973	4350 Energy	12,129	14,839	15,000	161	1
41,665	39,639	50,611	4400 Other Purchased Services	49,878	51,100	49,804	(1,296)	(3)
41,639	14,270	46,007	4500 Supplies, Materials, and Media	9,939	30,562	9,131	(21,431)	(70)
1,084	799	845	4900 Other Expenses	952	847	922	75	9
121,465	97,672	137,173	Subtotal - Other	99,693	123,777	101,627	(22,150)	(18)
-	969	5,179	5100 Equipment	-	10,489	-	(10,489)	-
\$ 990,916	\$ 901,003	\$ 949,605	Location Totals	\$ 833,935	\$ 936,447	\$ 871,905	\$ (64,542)	(7)



Kachemak Selo School is a K-12 school, and is located 28 miles east of Homer in a remote village. Kachemak Selo is too small to have organized athletic programs by itself. However, we participate in the Homer co-op Hockey program, as well as participate with Razdolna and Vosnesenka in co-op football, wrestling and soccer programs. Our high school students participate each year in construction and welding academies. We have provided a sewing academy for our middle and high school students in the winter months. On even years we organize an Artist in the School residency; odd years our upper elementary school students overnight at the Kasitsna Bay research facility to study plankton and intertidal invertebrates.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 56 Kachemak Selo Elementary / High

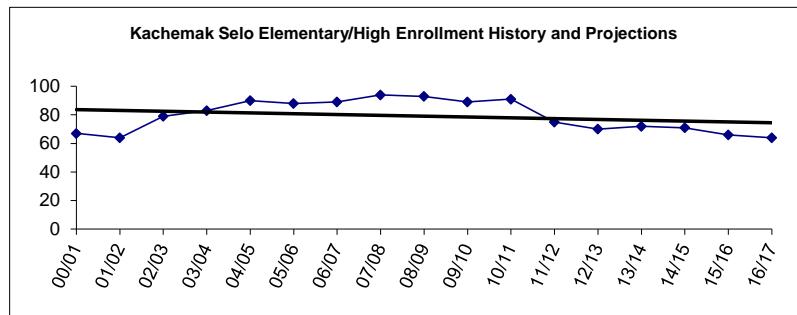
Date: 07/1/13

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
6.54	6.84	6.90	Certificated Subtotal	5.40	5.80	5.30
-	-	-	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
4.34	4.39	4.34	Non-Certificated Subtotal	4.34	4.27	4.47
10.88	11.23	11.24	Total	9.74	10.07	9.77

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



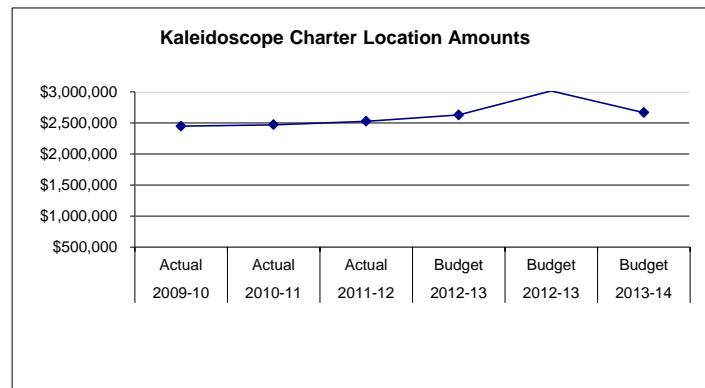
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 63 Kaleidoscope 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
\$ 1,136,675	\$ 1,179,260	\$ 1,219,132	3100 Certificated Salaries	\$ 1,165,375	\$ 1,204,568	\$ 1,213,145	\$ 8,577	1
295,856	289,165	296,223	3200 Non-Certificated Salaries	302,562	337,011	335,193	(1,818)	(1)
530,797	530,261	588,941	3500 Employee Benefits	634,282	647,623	706,255	58,632	9
1,963,328	1,998,686	2,104,296	Subtotal - Personnel Services	2,102,219	2,189,202	2,254,593	65,391	3
44,959	93,772	36,826	4100 Professional and Technical Services	24,000	62,006	42,000	(20,006)	(32)
9,072	18,455	9,157	4200 Staff Travel	19,200	18,340	13,500	(4,840)	(26)
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 Other Purchased Services	73,380	71,530	67,355	(4,175)	(6)
164,153	132,610	123,122	4500 Supplies, Materials, and Media	60,386	201,960	66,690	(135,270)	(67)
-	510	436	4900 Other Expenses	134,155	11,503	7,986	(3,517)	(31)
115,342	110,104	118,794	4950 Indirect Costs	120,098	120,098	121,899	1,801	1
423,638	440,340	380,234	Subtotal - Other	523,419	577,047	410,430	(146,611)	(25)
58,649	31,393	39,003	5100 Equipment	-	249,754	-	(249,754)	-
\$ 2,445,615	\$ 2,470,419	\$ 2,523,533	Location Totals	\$ 2,625,638	\$ 3,016,003	\$ 2,665,023	\$ (350,980)	(12)



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 using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. Positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. The school mission includes the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

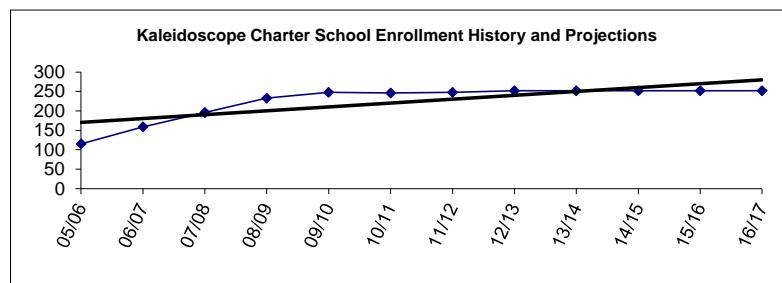
2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
Enrollment in ADM (1 - 3)				252.00	252.00	252.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
0.49	0.49	1.00	Administrator	1.00	1.00	1.00
13.50	13.60	14.10	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
16.99	16.09	16.60	Certificated Subtotal	16.60	16.25	16.78
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
8.89	8.58	8.58	Non-Certificated Subtotal	8.58	9.08	9.08
25.88	24.67	25.18	Total	25.18	25.33	25.86

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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

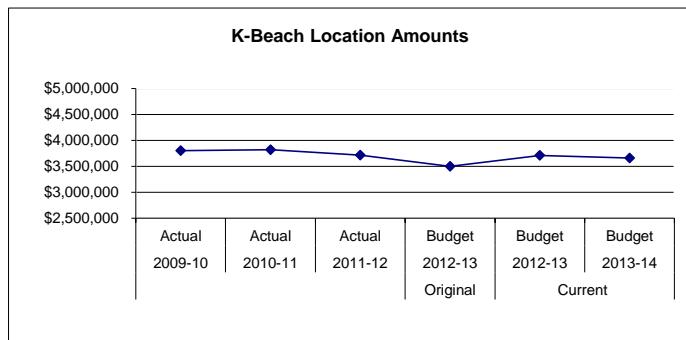


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,890,582	\$ 2,000,749	\$ 1,994,074	\$ (6,675)	(0)
499,780	495,995	465,751	3200 Non-Certificated Salaries	448,796	447,684	432,030	(15,654)	(3)
1,035,192	997,184	1,005,681	3500 Employee Benefits	994,079	1,034,931	1,059,551	24,620	2
3,631,059	3,596,897	3,448,250	Subtotal - Personnel Services	3,333,457	3,483,364	3,485,655	2,291	0
427	494	2,000	4100 Professional and Technical Services	500	-	-	-	#DIV/0!
-	-	867	4200 Staff Travel	750	855	750	(105)	(12)
8,631	8,724	8,747	4300 Utility Services	19,506	8,835	9,900	1,065	12
86,642	94,917	100,274	4350 Energy	91,469	102,234	108,713	6,479	6
5,663	7,764	7,057	4400 Other Purchased Services	5,928	6,899	5,668	(1,231)	(18)
66,045	76,790	141,607	4500 Supplies, Materials, and Media	45,321	102,768	46,759	(56,009)	(55)
1,439	1,439	1,489	4900 Other Expenses	1,499	1,637	1,539	(98)	(6)
168,847	190,128	262,041	Subtotal - Other	164,973	223,228	173,329	(49,899)	(22)
1,380	30,762	3,274	5100 Equipment	-	1,534	-	(1,534)	(100)
\$ 3,801,286	\$ 3,817,787	\$ 3,713,565	Location Totals	\$ 3,498,430	\$ 3,708,126	\$ 3,658,984	\$ (49,142)	(1)



K-Beach Elementary School serves grades K-6, and is 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. 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: 07/1/13

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

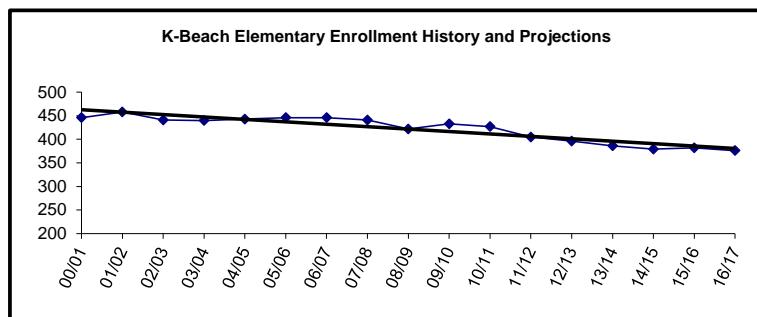
FTE's Included In Current Budget

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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

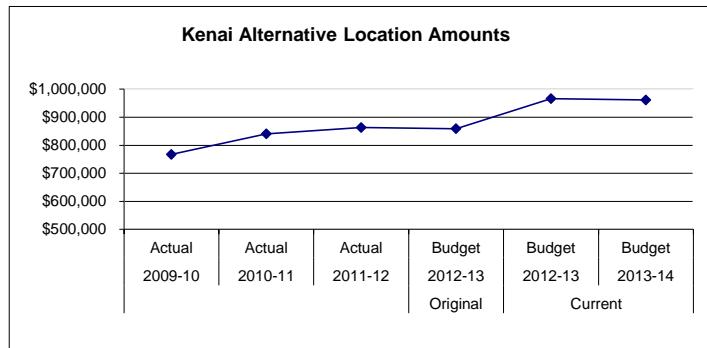


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 67 Kenai Alternative High School

Date: 07/1/13

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
\$ 398,662	\$ 447,202	\$ 450,280	3100 Certificated Salaries	\$ 454,463	\$ 498,837	\$ 508,645	\$ 9,808	2
81,449	81,868	81,774	3200 Non-Certificated Salaries	81,871	112,911	87,550	(25,361)	(22)
179,155	187,910	197,926	3500 Employee Benefits	211,928	240,591	244,703	4,112	2
659,266	716,980	729,980	Subtotal - Personnel Services	748,262	852,339	840,898	(11,441)	(1)
34,895	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
100	-	-	4200 Staff Travel	500	500	500	-	-
7,015	7,193	6,703	4300 Utility Services	7,563	9,533	7,388	(2,145)	(23)
47,776	58,567	55,257	4350 Energy	45,830	45,830	56,000	10,170	22
598	712	446	4400 Other Purchased Services	1,556	1,556	1,556	-	-
14,984	12,555	22,731	4500 Supplies, Materials, and Media	13,784	14,711	13,567	(1,144)	(8)
1,517	1,349	1,469	4900 Other Expenses	1,373	1,536	1,536	-	-
106,885	120,376	126,606	Subtotal - Other	110,606	113,666	120,547	6,881	6
1,498	3,231	6,430	5100 Equipment	-	100	-	(100)	-
\$ 767,649	\$ 840,587	\$ 863,016	Location Totals	\$ 858,868	\$ 966,105	\$ 961,445	\$ (4,660)	(0)



Kenai Alternative High School, is housed in the old Kenai Elementary building in downtown Kenai, 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
Location: 67 Kenai Alternative High School

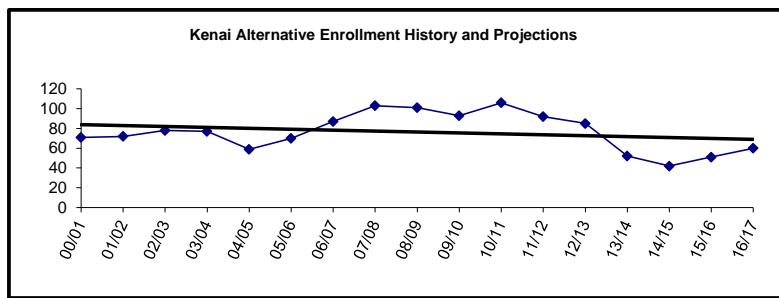
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

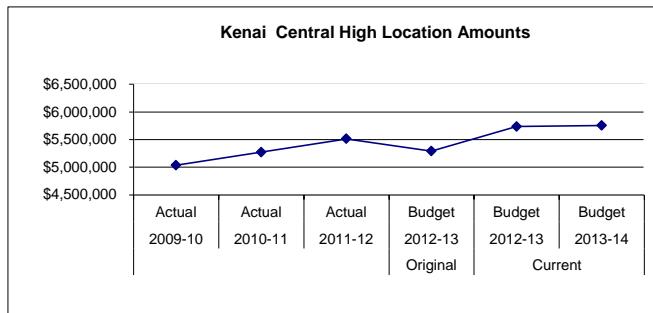


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 2,745,248	\$ 2,868,733	\$ 2,965,001	\$ 96,268	3
619,408	603,282	604,159	3200 Non-Certificated Salaries	593,445	638,030	632,610	(5,420)	(1)
1,154,129	1,171,438	1,254,848	3500 Employee Benefits	1,317,054	1,412,409	1,487,299	74,890	5
4,373,100	4,507,140	4,673,111	Subtotal - Personnel Services	4,655,747	4,919,172	5,084,910	165,738	3
8,424	7,320	11,589	4200 Staff Travel	5,000	7,634	5,000	(2,634)	(35)
-	29,586	38,766	4250 Student Travel	-	30,422	-	(30,422)	(100)
40,901	40,811	43,050	4300 Utility Services	40,971	45,875	37,830	(8,045)	(18)
435,047	469,233	474,808	4350 Energy	439,216	443,872	478,410	34,538	8
20,744	20,756	26,557	4400 Other Purchased Services	32,625	27,794	32,508	4,714	17
147,056	154,642	203,959	4500 Supplies, Materials, and Media	107,803	201,373	107,142	(94,231)	(47)
6,803	5,983	6,797	4900 Other Expenses	10,838	7,881	11,291	3,410	43
658,975	728,331	805,526	Subtotal - Other	636,453	764,851	672,181	(92,670)	(12)
5,370	36,575	35,769	5100 Equipment	-	53,647	-	(53,647)	(100)
\$ 5,037,445	\$ 5,272,046	\$ 5,514,406	Location Totals	\$ 5,292,200	\$ 5,737,670	\$ 5,757,091	\$ 19,421	0



Kenai Central High School serves students in grades 9-12, and is located in Kenai, Alaska. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. A wide variety of clubs, activities, and athletics provide all students an opportunity to get involved in school life outside of the classroom, which include Caring for the Kenai, National Honor Society, Leadership and Student Council. The school has always espoused the values of a solid work ethic, good citizenship, and a sense of morality that supports the community's values. Students are encouraged to develop a sense of responsibility that enables them to be both self-disciplined and self-reliant. Kenai Central High School provides all students with a comprehensive system of support in a positive environment where they will develop skills to become productive citizens in a global community.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

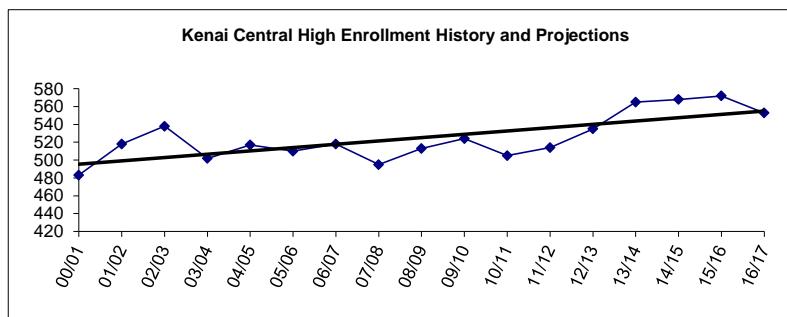
Date: 07/1/13

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>	Certificated 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>	Non-Certificated 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>

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** "Special Ed Teachers" refers to all other certificated 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.

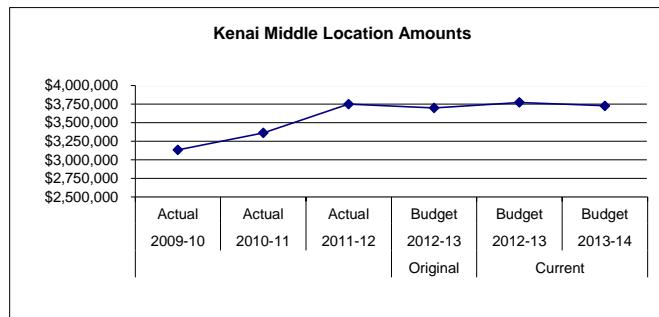


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,989,235	\$ 1,996,625	\$ 2,005,994	\$ 9,369	0
322,599	374,061	449,880	3200 Non-Certificated Salaries	458,231	417,843	427,034	9,191	2
765,790	766,496	949,420	3500 Employee Benefits	1,006,030	997,885	1,035,019	37,134	4
2,876,664	3,022,142	3,424,651	Subtotal - Personnel Services	3,453,496	3,412,353	3,468,047	55,694	2
-	-	981	4100 Professional and Technical Services	-	-	-	-	-
2,064	1,511	1,275	4200 Staff Travel	750	799	750	(49)	(6)
-	4,941	6,366	4250 Student Travel	1,577	5,140	1,577	-	-
8,948	11,449	10,280	4300 Utility Services	11,746	11,442	11,406	(36)	(0)
163,041	174,658	174,417	4350 Energy	169,821	175,134	184,696	9,562	5
6,716	7,766	9,101	4400 Other Purchased Services	6,258	6,890	6,258	(632)	(9)
71,860	88,750	112,445	4500 Supplies, Materials, and Media	52,905	109,028	51,293	(57,735)	(53)
1,510	1,975	1,553	4900 Other Expenses	2,396	1,643	2,833	1,190	72
254,139	291,050	316,418	Subtotal - Other	245,453	310,076	258,813	(47,700)	(15)
4,181	48,447	8,931	5100 Equipment	-	49,771	-	(49,771)	(100)
\$ 3,134,984	\$ 3,361,639	\$ 3,750,000	Location Totals	\$ 3,698,949	\$ 3,772,200	\$ 3,726,860	\$ (41,777)	(1)



Kenai Middle School serves students in grades 6-8, and is located in Kenai. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. Students' opportunities include academic, extra-curricular activities and electives, such as, choir, yearbook, shop/metals, digital storytelling and robotics. After school activities include a talent show, activity nights, canned food drive, ice fishing and Battle of the Books. The wide variety of activities are offered in hopes that all students will find opportunities to participate and become involved in the school and community.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

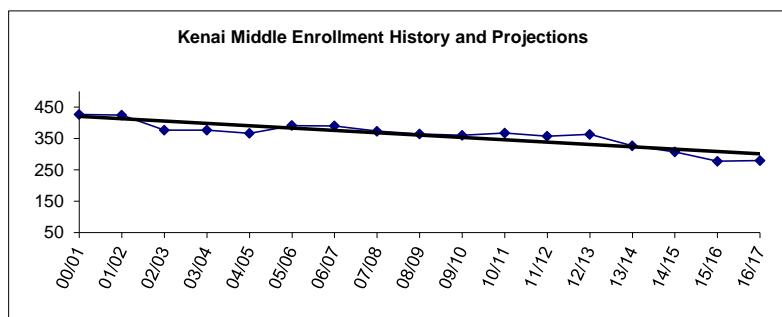
Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
Enrollment in ADM (6-8)				363.00	367.00	363.00
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated 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.

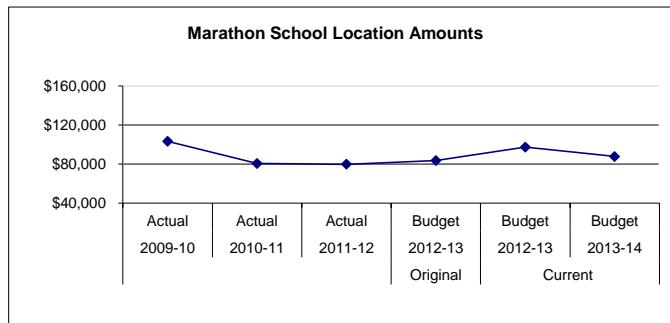


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

2009-10	2010-11	2011-12	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
Actual	Actual	Actual						
\$ 77,799	\$ 51,070	\$ 53,645	3100 Certificated Salaries	\$ 55,584	\$ 66,931	\$ 58,160	\$ (8,771)	-
493	5,389	350	3200 Non-Certificated Salaries	360	260	260	-	(0)
23,660	20,975	21,090	3500 Employee Benefits	22,850	24,744	24,701	(43)	(0)
101,952	77,434	75,085	Subtotal - Personnel Services	78,794	91,935	83,121	(8,814)	(10)
439	1,468	3,828	4300 Utility Services	3,200	3,829	3,100	(729)	(19)
121	166	101	4400 Other Purchased Services	124	124	124	-	-
710	1,426	793	4500 Supplies, Materials, and Media	1,520	1,545	1,473	(72)	(5)
1,270	3,060	4,722	Subtotal - Other	4,844	5,498	4,697	(801)	(15)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 103,222	\$ 80,494	\$ 79,807	Location Totals	\$ 83,638	\$ 97,433	\$ 87,818	\$ (9,615)	(10)



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. Students at the facility participate in all district and state assessments, including the HSGQE. The program runs year-round, with education services provided during the summer. KPSB 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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

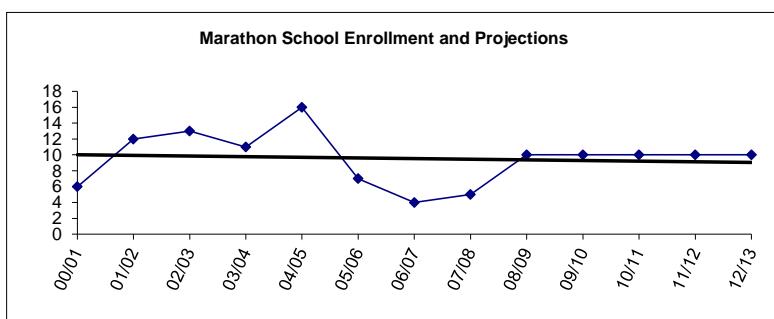
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.00	1.00

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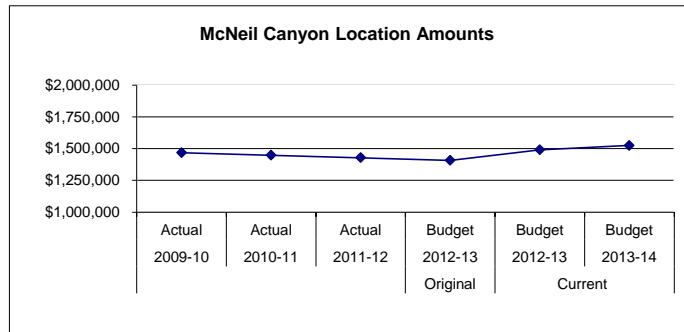


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 776,380	\$ 785,334	\$ 820,202	\$ 34,868	4
139,310	130,656	137,906	3200 Non-Certificated Salaries	148,367	166,505	153,850	(12,655)	(8)
355,032	333,646	343,038	3500 Employee Benefits	366,077	380,580	401,608	21,028	6
1,330,267	1,276,788	1,247,878	Subtotal - Personnel Services	1,290,824	1,332,419	1,375,660	43,241	3
-	-	410	4100 Professional and Technical Services	-	-	-	-	-
881	1,033	747	4200 Staff Travel	1,000	952	1,000	48	5
-	-	241	4250 Student Travel	-	-	-	-	-
5,949	6,173	6,004	4300 Utility Services	9,616	6,123	7,000	877	14
70,915	108,018	115,439	4350 Energy	86,448	113,336	122,000	8,664	8
2,738	2,802	2,853	4400 Other Purchased Services	2,377	2,501	2,152	(349)	(14)
28,342	36,922	53,348	4500 Supplies, Materials, and Media	16,518	35,595	16,700	(18,895)	(53)
720	753	757	4900 Other Expenses	780	737	800	63	9
109,545	155,701	179,799	Subtotal - Others	116,739	159,244	149,652	(9,592)	(6)
28,938	16,685	996	5100 Equipment	-	-	-	-	-
\$ 1,468,750	\$ 1,449,174	\$ 1,428,673	Location Totals	\$ 1,407,563	\$ 1,491,663	\$ 1,525,312	\$ 33,649	2



McNeil Canyon Elementary School serves grades K-6, and is located 12 miles east of Homer, Alaska, was constructed in 1983. 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. 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
Location: 47 McNeil Canyon Elementary

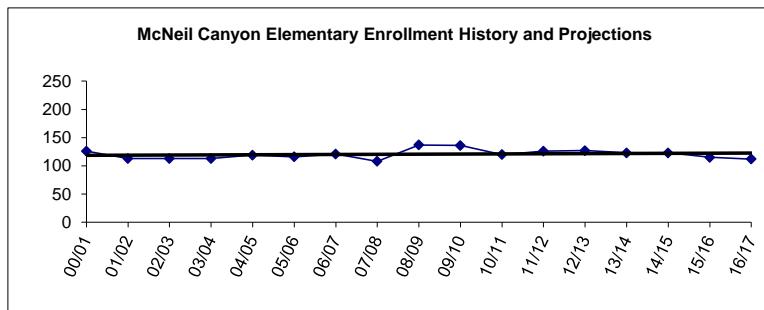
Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
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>	Certificated 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>	Non-Certificated 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>

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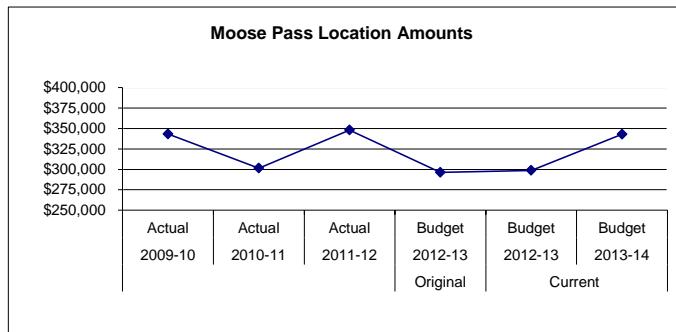


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 109,319	\$ 98,862	\$ 101,479	\$ 2,617	3
65,111	58,751	66,182	3200 Non-Certificated Salaries	50,156	60,197	75,760	15,563	26
94,804	77,195	88,768	3500 Employee Benefits	70,143	76,944	98,667	21,723	28
279,875	227,432	260,718	Subtotal - Personnel Services	229,618	236,003	275,906	39,903	17
2,863	1,343	895	4200 Staff Travel	1,250	1,518	1,250	(268)	(18)
21,569	28,349	20,848	4300 Utility Services	22,258	17,018	21,992	4,974	29
32,491	37,884	40,791	4350 Energy	38,290	32,062	39,149	7,087	22
-	77	195	4400 Other Purchased Services	761	560	736	176	31
4,105	6,282	24,432	4500 Supplies, Materials, and Media	3,710	11,297	3,469	(7,828)	(69)
326	227	253	4900 Other Expenses	339	255	253	(2)	(1)
61,354	74,162	87,414	Subtotal - Other	66,608	62,710	66,849	4,139	7
1,922	-	-	5100 Equipment	-	-	-	-	-
\$ 343,151	\$ 301,594	\$ 348,132	Location Totals	\$ 296,226	\$ 298,713	\$ 342,755	\$ 44,042	15



Moose Pass School serves students in grades K-8, and is located in Moose Pass, Alaska. Moose Pass is located 100 miles south of Anchorage, and 30 miles north of Seward on the Seward Highway along Upper Trail Lake. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country and downhill skiing, cooperative activities with other small schools, 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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

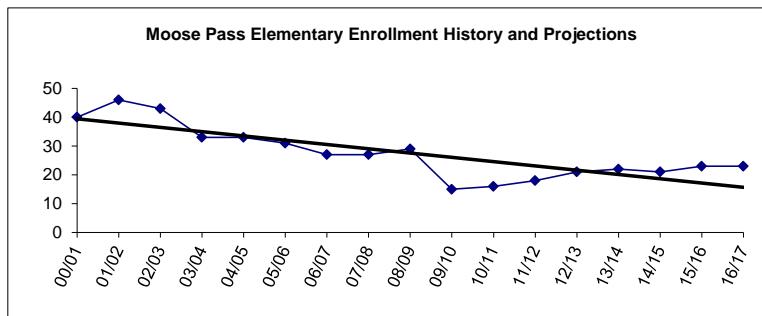
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



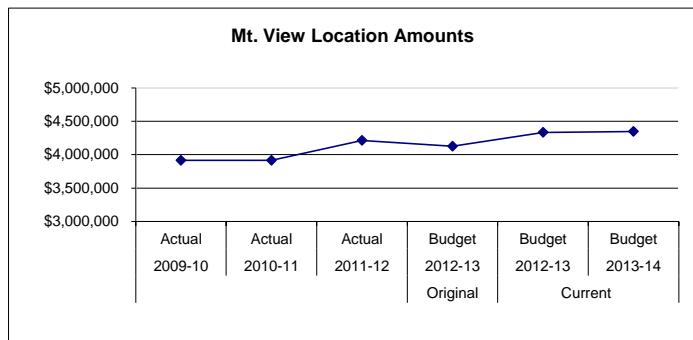
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 51 Mountain View 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
\$ 2,152,941	\$ 2,140,019	\$ 2,166,936	3100 Certificated Salaries	\$ 2,115,551	\$ 2,186,282	\$ 2,203,602	\$ 17,320	1
503,474	499,577	582,252	3200 Non-Certificated Salaries	598,237	603,396	615,857	12,461	2
1,054,861	1,050,955	1,163,558	3500 Employee Benefits	1,243,995	1,304,036	1,344,036	40,000	3
3,711,276	3,690,551	3,912,746	Subtotal - Personnel Services	3,957,783	4,093,714	4,163,495	69,781	2
-	-	-	4200 Staff Travel	500	1,068	500	(568)	(53)
7,874	8,751	10,269	4300 Utility Services	7,897	11,214	11,500	286	3
95,212	104,481	110,416	4350 Energy	101,888	114,632	110,691	(3,941)	(3)
7,864	7,950	8,381	4400 Other Purchased Services	6,004	9,947	6,128	(3,819)	(38)
68,454	76,915	164,699	4500 Supplies, Materials, and Media	49,059	102,281	54,413	(47,868)	(47)
1,455	1,584	2,120	4900 Other Expenses	2,419	1,490	2,459	969	65
180,859	199,681	295,885	Subtotal - Other	167,767	240,632	185,691	(54,941)	(23)
22,629	26,134	4,967	5100 Equipment	-	-	-	-	-
\$ 3,914,764	\$ 3,916,366	\$ 4,213,598	Location Totals	\$ 4,125,550	\$ 4,334,346	\$ 4,349,186	\$ 14,840	0



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 450 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. Academic supports at Mountain View elementary include Title I, Title VII and Intervention supports. Student activities include forensics, Battle of the Books, and band.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

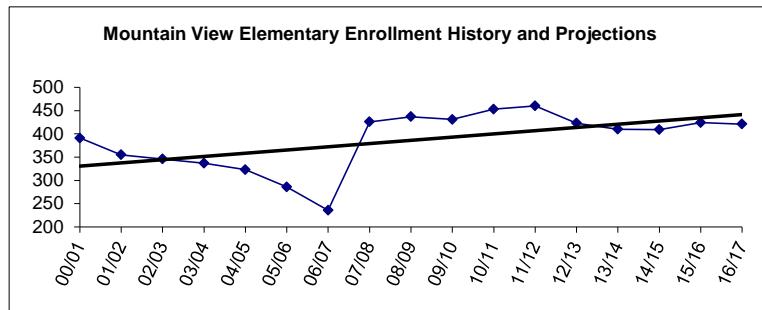
Date: 07/1/13

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
34.80	36.00	33.50	Certificated Subtotal	33.00	34.80	34.30
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
14.74	14.74	19.20	Non-Certificated Subtotal	18.70	17.77	17.77
49.54	50.74	52.70	Total	51.70	52.57	52.07

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

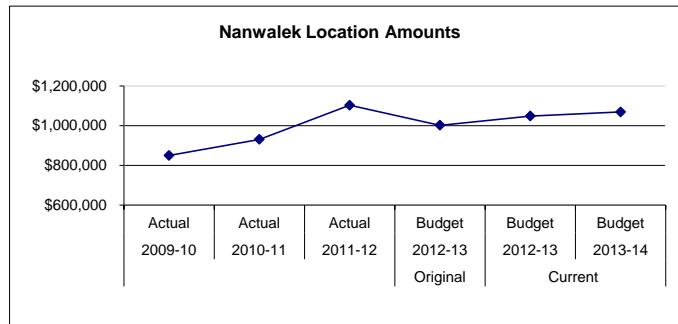


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 396,733	\$ 415,614	\$ 426,185	\$ 10,571	3
109,567	113,926	106,445	3200 Non-Certificated Salaries	125,398	139,994	129,579	(10,415)	(7)
190,026	210,771	232,068	3500 Employee Benefits	241,021	263,923	271,059	7,136	3
614,233	708,396	761,550	Subtotal - Personnel Services	763,152	819,531	826,823	7,292	1
-	-	2,649	4100 Professional and Technical Services	300	100	-	(100)	(100)
7,782	3,496	3,204	4200 Staff Travel	7,500	9,652	7,500	(2,152)	(22)
-	1,800	2,250	4250 Student Travel	-	1,800	-	(1,800)	(100)
71,694	74,591	114,675	4300 Utility Services	122,562	112,943	126,200	13,257	12
70,080	79,866	132,505	4350 Energy	81,591	57,629	77,936	20,307	35
16,736	7,866	14,635	4400 Other Purchased Services	8,256	9,927	11,869	1,942	20
60,779	30,349	65,341	4500 Supplies, Materials, and Media	12,814	31,285	12,760	(18,525)	(59)
859	5,500	5,911	4900 Other Expenses	5,668	5,159	5,620	461	9
227,930	203,468	341,170	Subtotal - Other	238,691	228,495	241,885	13,390	6
8,124	18,939	-	5100 Equipment	-	791	-	(791)	(100)
\$ 850,287	\$ 930,803	\$ 1,102,720	Location Totals	\$ 1,001,843	\$ 1,048,817	\$ 1,068,708	\$ 19,891	2



Nanwalek School serves students in grades K-12. Nanwalek is an Alaska Native village and 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. The Sug'piak culture is supported in the school through an active Sugs'stun bilingual program. The school works in partnership with Chugachmiut Corporation to provide culture and language education, and with Project Grad to provide academic, cultural, and family support. Popular sports are Native Youth Olympics, basketball, and volleyball.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

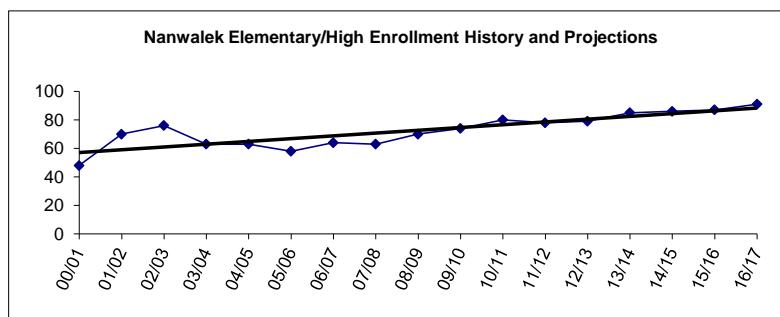
Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
Enrollment in ADM (K-12)				79.00	79.00	80.00
<u>FTE's Included In Current Budget</u>						
0.50	0.50	0.50	Administrator	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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

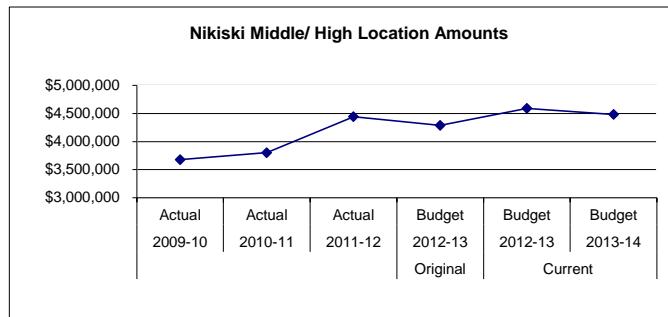


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 2,225,354	\$ 2,318,136	\$ 2,322,976	\$ 4,840	0
441,572	447,242	517,340	3200 Non-Certificated Salaries	507,173	549,043	505,640	(43,403)	(8)
888,606	891,721	1,068,826	3500 Employee Benefits	1,141,510	1,206,741	1,214,121	7,380	1
3,264,929	3,321,066	3,867,844	Subtotal - Personnel Services	3,874,037	4,073,920	4,042,737	(31,183)	(1)
-	-	645	4100 Professional and Technical Services	500	500	-	(500)	(100)
2,016	4,316	4,786	4200 Staff Travel	2,500	3,381	2,500	(881)	(26)
44	18,975	24,370	4250 Student Travel	-	19,456	-	(19,456)	(100)
14,434	14,609	17,960	4300 Utility Services	24,117	22,235	22,714	479	2
258,187	301,817	311,687	4350 Energy	288,152	287,509	321,314	33,805	12
7,834	8,003	13,971	4400 Other Purchased Services	22,228	11,417	22,116	10,699	94
102,661	97,785	164,920	4500 Supplies, Materials, and Media	69,966	128,801	67,137	(61,664)	(48)
4,354	4,483	4,521	4900 Other Expenses	6,493	7,544	6,809	(735)	(10)
389,530	449,988	542,860	Subtotal - Other	413,956	480,843	442,590	(38,253)	(8)
20,584	29,981	33,974	5100 Equipment	-	35,731	-	(35,731)	(100)
\$ 3,675,043	\$ 3,801,035	\$ 4,444,678	Location Totals	\$ 4,287,993	\$ 4,590,494	\$ 4,485,327	\$ (105,167)	(2)



Nikiski Middle/High School serves students in grades 6-12, and is located in Nikiski, Alaska. Nikiski is located 17 miles north of the city of Kenai along the Cook Inlet. Along with strong academic programs, Nikiski offers state-recognized activities such as Drama/Debate, Dance Performance and a wide variety of sports. Since it is a smaller community, any student who wants to participate is afforded that opportunity. Nikiski Middle/High School is truly a diverse location that is the best kept secret on the Kenai Peninsula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

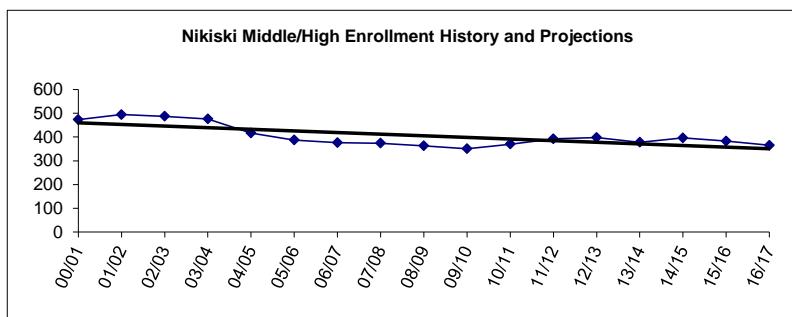
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



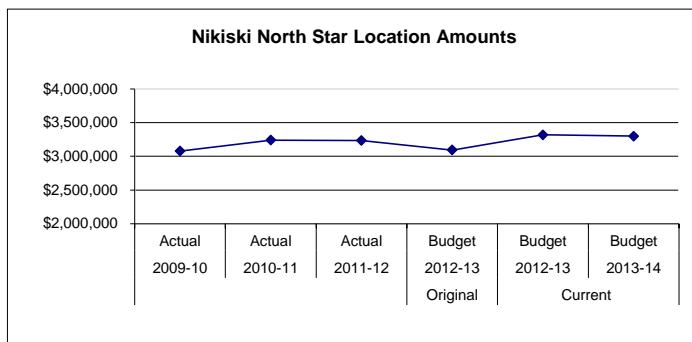
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 1,675,556	\$ 1,689,270	\$ 1,704,344	\$ 15,074	1
375,690	345,188	386,595	3200 Non-Certificated Salaries	367,681	451,278	420,608	(30,670)	(7)
803,428	832,449	852,122	3500 Employee Benefits	876,850	955,337	982,323	26,986	3
2,870,510	3,031,025	2,903,769	Subtotal - Personnel Services	2,920,087	3,095,885	3,107,275	11,390	0
-	-	3,940	4100 Professional and Technical Services	-	-	-	-	-
420	1,343	1,213	4200 Staff Travel	1,000	1,046	1,000	(46)	(4)
8,627	8,913	11,076	4300 Utility Services	9,179	12,209	10,363	(1,846)	(15)
108,877	123,996	131,300	4350 Energy	117,529	118,355	131,441	13,086	11
4,977	5,101	6,145	4400 Other Purchased Services	4,985	5,725	5,035	(690)	(12)
58,748	65,732	173,700	4500 Supplies, Materials, and Media	40,008	85,213	42,994	(42,219)	(50)
849	869	899	4900 Other Expenses	1,555	1,236	1,575	339	27
182,498	205,954	328,273	Subtotal - Other	174,256	223,784	192,408	(31,376)	(14)
25,709	3,261	4,668	5100 Equipment	-	169	-	(169)	(100)
\$ 3,078,717	\$ 3,240,240	\$ 3,236,710	Location Totals	\$ 3,094,343	\$ 3,319,838	\$ 3,299,683	\$ (20,155)	(1)



Nikiski North Star Elementary School serves grades pre-school - 6, and 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 (NNS). 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
Location: 52 Nikiski North Star Elementary

Date: 07/1/13

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

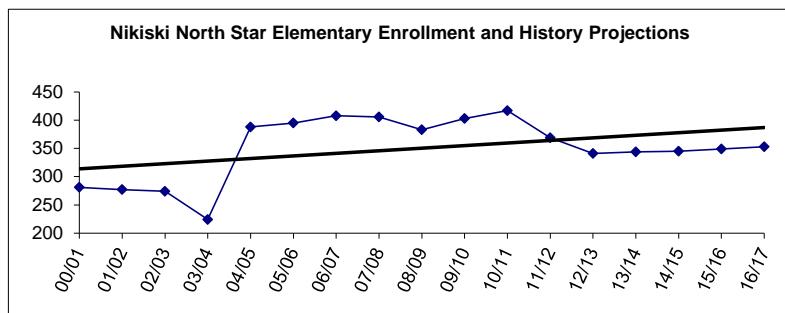
FTE's Included In Current Budget

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
25.95	27.85	25.25	Certificated Subtotal	25.25	25.44	25.44
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
10.72	10.28	10.97	Non-Certificated Subtotal	10.47	12.33	12.33
36.67	38.13	36.22	Total	35.72	37.77	37.77

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

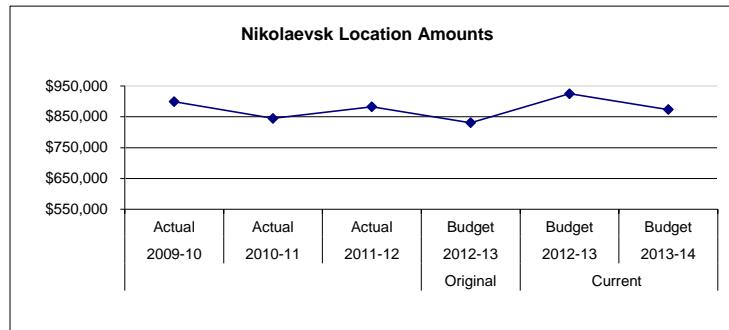


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 38 Nikolaevsk Elementary / High

Date: 07/1/13

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
\$ 460,394	\$ 410,077	\$ 412,445	3100 Certificated Salaries	\$ 406,717	\$ 442,684	\$ 449,417	\$ 6,733	2
109,967	119,900	116,809	3200 Non-Certificated Salaries	116,564	137,032	120,857	(16,175)	(12)
206,151	193,257	201,780	3500 Employee Benefits	209,145	234,290	237,873	3,583	2
776,512	723,234	731,034	Subtotal - Personnel Services	732,426	814,006	808,147	(5,859)	(1)
-	-	-	4100 Professional and Technical Services	600	600	-	(600)	-
685	1,655	972	4200 Staff Travel	1,500	2,113	1,500	(613)	(29)
-	4,480	5,600	4250 Student Travel	-	4,187	-	(4,187)	(100)
5,501	6,023	5,823	4300 Utility Services	9,454	7,238	6,870	(368)	(5)
63,185	75,221	89,979	4350 Energy	70,859	56,804	41,985	(14,819)	(26)
1,023	1,307	1,328	4400 Other Purchased Services	1,457	1,463	1,420	(43)	(3)
40,703	21,605	46,085	4500 Supplies, Materials, and Media	12,121	29,772	11,317	(18,455)	(62)
1,099	1,285	1,234	4900 Other Expenses	2,029	1,636	2,102	466	28
112,196	111,576	151,021	Subtotal - Other	98,020	103,813	65,194	(38,619)	(37)
10,445	9,795	165	5100 Equipment	-	7,080	-	(7,080)	-
\$ 899,153	\$ 844,605	\$ 882,220	Location Totals	\$ 830,446	\$ 924,899	\$ 873,341	\$ (51,558)	(6)



Nikolaevsk School serves students in grades K-12 and is located in Nikolaevsk, Alaska. Nikolaevsk is located on the Kenai Peninsula via the North Fork Road, which junctions with the Sterling Highway 9 miles from Anchor Point. Students enjoy different activities which include cross country running, basketball, volleyball and battle of the books. 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
Location: 38 Nikolaevsk Elementary / High

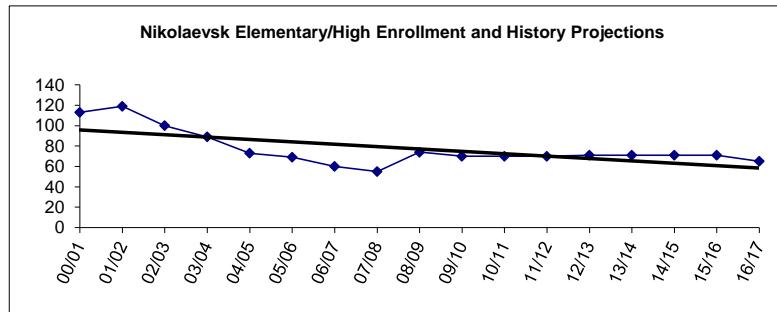
Date: 07/1/13

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
6.60	6.10	6.00	Certificated Subtotal	5.50	6.07	6.07
-	-	-	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
2.56	2.69	2.69	Non-Certificated Subtotal	2.69	2.69	2.69
9.16	8.79	8.69	Total	8.19	8.76	8.76

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



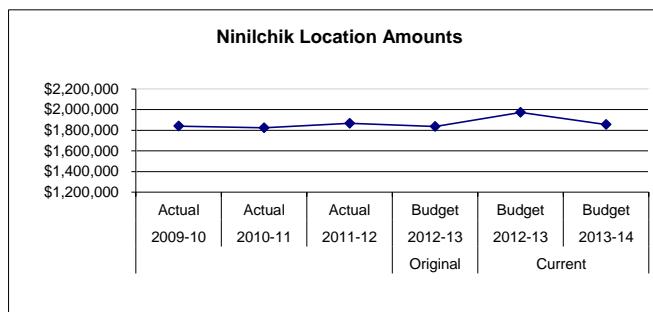
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 900,633	\$ 953,985	\$ 919,481	\$ (34,504)	(4)
241,747	245,315	271,222	3200 Non-Certificated Salaries	275,165	283,730	261,757	(21,973)	(8)
447,316	437,063	477,141	3500 Employee Benefits	495,929	533,662	511,969	(21,693)	(4)
1,605,882	1,624,841	1,648,275	Subtotal - Personnel Services	1,671,727	1,771,377	1,693,207	(78,170)	(4)
2,844	2,432	3,217	4200 Staff Travel	1,800	2,019	1,800	(219)	(11)
-	7,878	9,397	4250 Student Travel	-	10,130	-	(10,130)	(100)
2,931	3,395	4,351	4300 Utility Services	5,135	4,319	4,154	(165)	(4)
121,700	123,922	122,809	4350 Energy	125,777	121,439	127,925	6,486	5
2,733	3,238	2,266	4400 Other Purchased Services	3,409	3,505	3,173	(332)	(9)
95,422	35,802	74,859	4500 Supplies, Materials, and Media	27,085	50,033	24,666	(25,367)	(51)
2,034	1,987	2,019	4900 Other Expenses	1,761	2,719	1,994	(725)	(27)
227,664	178,654	218,918	Subtotal - Other	164,967	194,164	163,712	(30,452)	(16)
7,188	21,083	818	5100 Equipment	-	7,000	-	(7,000)	-
\$ 1,840,734	\$ 1,824,578	\$ 1,868,011	Location Totals	\$ 1,836,694	\$ 1,972,541	\$ 1,856,919	\$ (115,622)	(6)



Ninilchik School is a K-12 school, and is located in Ninilchik Alaska. Students travel as much as 30 miles each way to attend school. Ninilchik students are provided opportunities to participate in academic programs and athletic activities. The Ninilchik School is a Project Grad school, which provides the support to strengthen high school academics and to ensure success in college. Other academic programs include Move it Math, Movement & Motion and Positive Behavior incentive programs. Althetic opportunities include basketball, volleyball and track. 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

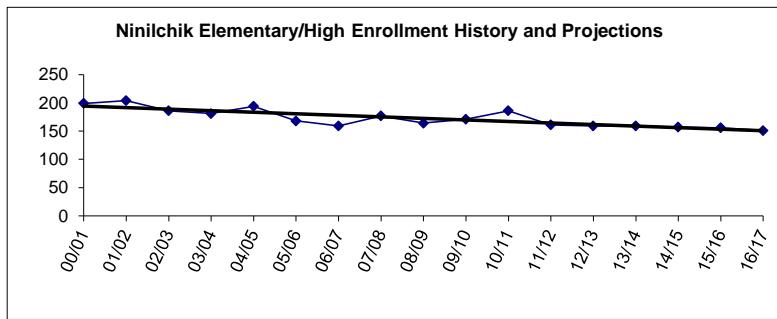
Date: 07/1/13

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
14.80	14.20	14.00	Certificated Subtotal	13.50	14.28	13.28
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
5.28	5.28	6.16	Non-Certificated Subtotal	6.16	6.16	5.66
20.08	19.48	20.16	Total	19.66	20.44	18.94

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

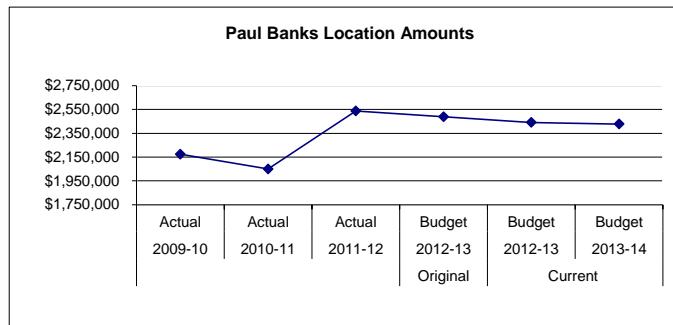


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,139,578	\$ 1,121,517	\$ 1,127,322	\$ 5,805	1
311,997	302,140	458,323	3200 Non-Certificated Salaries	454,902	412,267	398,415	(13,852)	(3)
574,002	525,301	697,237	3500 Employee Benefits	747,622	708,033	714,975	6,942	1
2,014,161	1,864,765	2,287,037	Subtotal - Personnel Services	2,342,102	2,241,817	2,240,712	(1,105)	(0)
1,000	1,250	1,000	4100 Professional and Technical Services	-	-	-	-	-
862	674	1,333	4200 Staff Travel	1,000	1,291	1,000	(291)	(23)
14,448	14,343	12,914	4300 Utility Services	14,548	15,390	14,248	(1,142)	(7)
99,365	120,647	146,568	4350 Energy	102,606	138,396	145,200	6,804	5
3,808	3,619	3,954	4400 Other Purchased Services	2,824	4,208	2,824	(1,384)	(33)
35,871	36,710	79,025	4500 Supplies, Materials, and Media	22,114	38,863	21,392	(17,471)	(45)
780	780	800	4900 Other Expenses	2,152	800	2,172	1,372	172
156,134	178,023	245,594	Subtotal - Other	145,244	198,948	186,836	(12,112)	(6)
3,628	7,589	4,630	5100 Equipment	-	399	-	(399)	-
\$ 2,173,923	\$ 2,050,377	\$ 2,537,261	Location Totals	\$ 2,487,346	\$ 2,441,164	\$ 2,427,548	\$ (13,616)	(1)



Paul Banks serves students in grades pre-school - 2, and is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. Paul Banks is an exciting place to learn and students are actively engaged in their education. Some of the activities offered to students are technology, music, art/pottery, theme based read-a-thon and after school activities. We offer a strong academic program where the learning needs of each individual student are met. Parents are welcomed into the school as partners in their children's education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

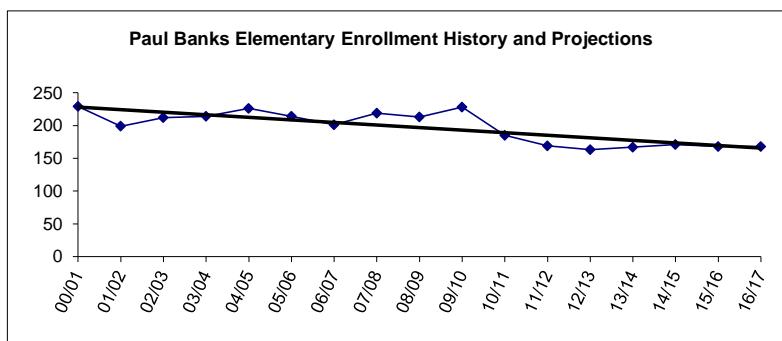
FTE's Included In Current Budget

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
17.00	15.00	17.00	Certificated Subtotal	17.00	16.00	16.00
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
8.66	9.54	13.94	Non-Certificated Subtotal	13.44	11.30	10.80
25.66	24.54	30.94	Total	30.44	27.30	26.80

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.



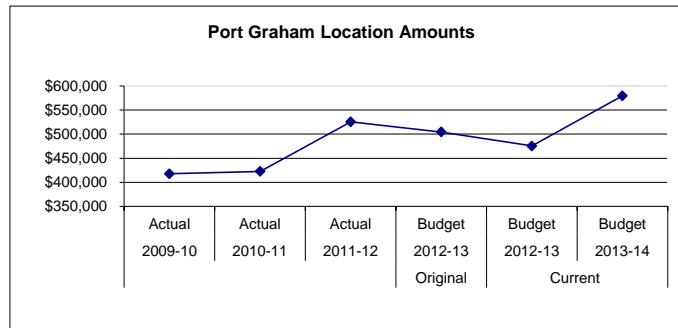
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 132,182	\$ 107,836	\$ 166,947	\$ 59,111	55
42,675	51,223	51,249	3200 Non-Certificated Salaries	59,302	59,198	67,366	8,168	14
88,873	87,958	91,887	3500 Employee Benefits	92,354	94,916	124,763	29,847	31
262,722	262,135	310,928	Subtotal - Personnel Services	283,838	261,950	359,076	97,126	37
-	-	-	4100 Professional and Technical Services	250	250	-	(250)	(100)
4,742	2,800	2,387	4200 Staff Travel	5,000	6,035	5,000	(1,035)	(17)
868	600	2,741	4250 Student Travel	-	600	-	(600)	(100)
39,651	38,830	98,684	4300 Utility Services	111,374	92,958	111,200	18,242	20
84,709	99,809	73,578	4350 Energy	84,233	84,767	84,233	(534)	(1)
2,735	9,043	8,963	4400 Other Purchased Services	12,236	4,648	12,248	7,600	164
15,865	6,311	25,594	4500 Supplies, Materials, and Media	4,805	15,192	5,135	(10,057)	(66)
113	2,581	2,698	4900 Other Expenses	2,665	2,033	2,542	509	25
148,683	159,974	214,645	Subtotal - Other	220,563	206,483	220,358	13,875	7
6,329	672	-	5100 Equipment	-	7,000	-	(7,000)	-
\$ 417,734	\$ 422,781	\$ 525,573	Location Totals	\$ 504,401	\$ 475,433	\$ 579,434	\$ 104,001	22



Port Graham School serves students in grades K-12 and is located in Port Graham, Alaska. Port Graham is located near the southern tip of the Kenai Peninsula and lies east of Nanwalek, and can only be reached by air or water. Curriculum is offered via classroom instruction and distance learning with online classes. Students also participate in athletics such as basketball and volleyball with other schools in the district. Project Grad is an active part of the school with students involved in community and leadership service projects.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 40 Port Graham Elementary / High

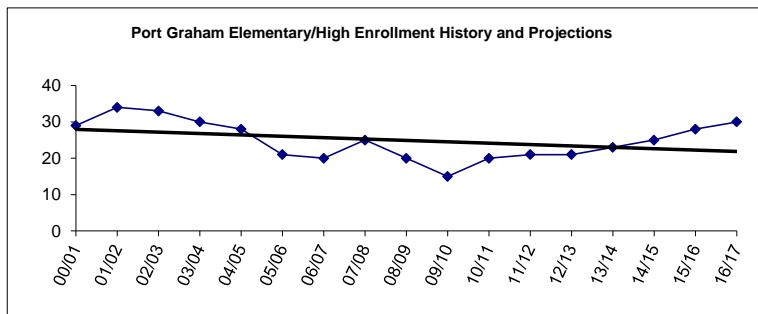
Date: 07/1/13

2009-10 Actual 15.00	2010-11 Actual 20.00	2011-12 Actual 21.00	Account Description	2012-13 Budget 21.00	Current 2012-13 Budget 19.00	2013-14 Budget 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>	Certificated 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>	Non-Certificated 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 certificated 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.

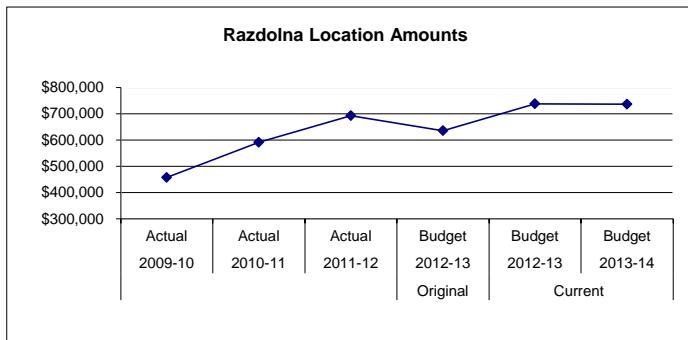


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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
\$ 204,518	\$ 286,188	\$ 313,835	3100 Certificated Salaries	\$ 325,346	\$ 319,681	\$ 360,315	\$ 40,634	13
67,797	73,949	82,519	3200 Non-Certificated Salaries	74,047	110,254	95,421	(14,833)	(13)
124,404	157,164	176,660	3500 Employee Benefits	181,727	201,699	218,597	16,898	8
396,719	517,301	573,014	Subtotal - Personnel Services	581,120	631,634	674,333	42,699	7
1,070	658	571	4200 Staff Travel	750	750	750	-	-
2,386	2,646	2,588	4300 Utility Services	4,062	3,073	4,062	989	32
7,826	14,338	15,867	4350 Energy	8,247	15,622	16,000	378	2
22,038	29,692	29,825	4400 Other Purchased Services	30,102	31,092	30,126	(966)	(3)
26,713	17,048	70,192	4500 Supplies, Materials, and Media	10,508	33,274	10,604	(22,670)	(68)
1,000	663	700	4900 Other Expenses	680	1,041	1,041	-	-
61,033	65,045	119,743	Subtotal - Other	54,349	84,852	62,583	(22,269)	(26)
-	9,156	229	5100 Equipment	-	22,151	-	(22,151)	-
\$ 457,752	\$ 591,502	\$ 692,986	Location Totals	\$ 635,469	\$ 738,637	\$ 736,916	\$ (1,721)	(0)



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

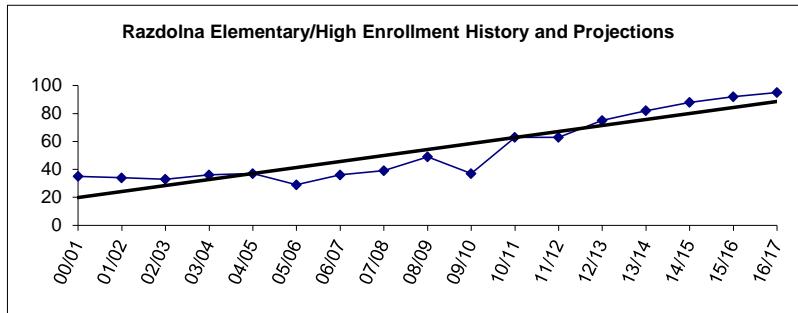
Date: 07/1/13

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
3.33	5.33	5.25	Certificated Subtotal	5.25	5.10	5.60
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
2.29	2.42	2.59	Non-Certificated Subtotal	2.46	2.98	2.98
5.62	7.75	7.84	Total	7.71	8.08	8.58

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

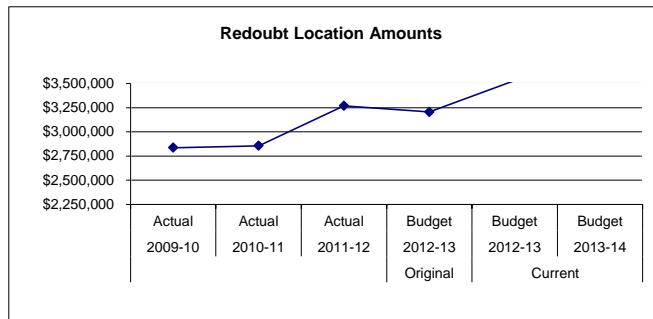


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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
\$ 1,588,706	\$ 1,598,416	\$ 1,798,236	3100 Certificated Salaries	\$ 1,829,596	\$ 1,891,528	\$ 1,923,436	\$ 31,908	2
330,526	329,482	377,577	3200 Non-Certificated Salaries	338,687	416,544	423,715	7,171	2
741,573	726,987	837,242	3500 Employee Benefits	886,761	986,493	1,031,689	45,196	5
2,660,805	2,654,885	3,013,055	Subtotal - Personnel Services	3,055,044	3,294,565	3,378,840	84,275	3
-	-	3,940	4100 Professional and Technical Services	-	-	-	-	-
-	488	2,103	4200 Staff Travel	500	3,030	500	(2,530)	(83)
9,388	7,235	8,664	4300 Utility Services	9,990	7,400	9,475	2,075	28
86,834	100,211	92,011	4350 Energy	88,839	97,005	96,614	(391)	(0)
6,000	5,847	6,920	4400 Other Purchased Services	6,870	7,760	7,032	(728)	(9)
63,342	61,361	140,696	4500 Supplies, Materials, and Media	42,848	118,928	47,840	(71,088)	(60)
740	680	796	4900 Other Expenses	1,201	1,121	1,221	100	9
166,304	175,822	255,130	Subtotal - Other	150,248	235,244	162,682	(72,562)	(31)
8,428	25,478	305	5100 Equipment	-	549	-	(549)	-
\$ 2,835,537	\$ 2,856,185	\$ 3,268,490	Location Totals	\$ 3,205,292	\$ 3,530,358	\$ 3,541,522	\$ 11,164	0



Redoubt Elementary school serves grades K-8, and is located in the heart of Soldotna, borders the Soldotna High School and Soldotna Middle School campuses. The school's comprehensive academic program is supported by a variety of extra-curricular activities such as intramurals, band, choir and strings, and hosts Boys and Girls Club after school program. Positive Behavior Interventions and Supports (PBIS) is used to acknowledge appropriate student behavior through a variety of individual and school-wide reinforcements and is a hallmark for defining the school's positive atmosphere.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

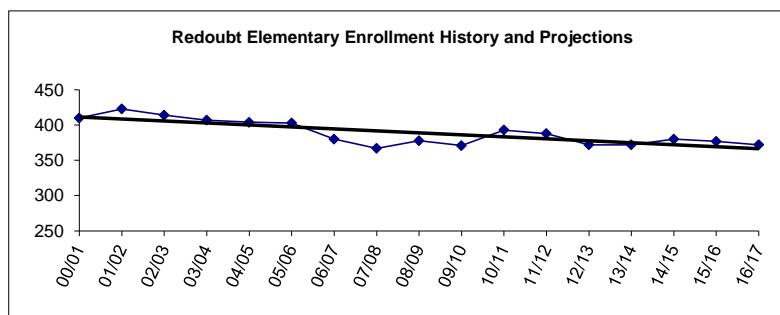
Date: 07/1/13

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
25.60	25.10	26.50	Certificated Subtotal	27.00	28.00	27.90
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
8.46	8.46	8.46	Non-Certificated Subtotal	8.46	10.39	10.89
34.06	33.56	34.96	Total	35.46	38.39	38.79

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

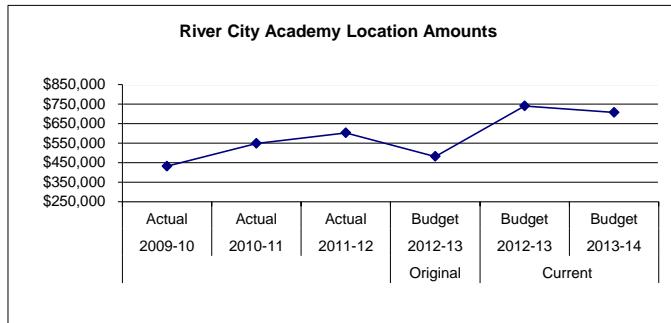


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

			Account Description	Original	Current	2013-14		% Of Change
2009-10 Actual	2010-11 Actual	2011-12 Actual		2012-13 Budget	2012-13 Budget	Budget	Change	
\$ 252,591	\$ 330,916	\$ 371,123	3100 Certificated Salaries	\$ 295,331	\$ 442,868	\$ 452,481	\$ 9,613	(3)
45,530	57,334	39,571	3200 Non-Certificated Salaries	39,311	39,931	38,543	(1,388)	3
108,047	145,532	155,068	3500 Employee Benefits	131,005	194,745	200,719	5,974	3
406,168	533,782	565,762	Subtotal - Personnel Services	465,647	677,544	691,743	14,199	2
1,066	550	523	4200 Staff Travel	750	979	750	(229)	(23)
380	225	156	4300 Utility Services	1,002	375	827	452	121
498	1,029	660	4400 Other Purchased Services	1,682	1,682	1,682	-	-
22,287	7,915	30,395	4500 Supplies, Materials, and Media	10,932	50,463	10,965	(39,498)	(78)
964	663	1,195	4900 Other Expenses	1,271	859	474	(385)	(45)
25,195	10,382	32,929	Subtotal - Other	15,637	54,358	14,698	(39,660)	(73)
-	4,407	3,336	5100 Equipment	-	8,430	-	(8,430)	-
\$ 431,363	\$ 548,571	\$ 602,027	Location Totals	\$ 481,284	\$ 740,332	\$ 706,441	\$ (25,461)	(3)



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Skyview High School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

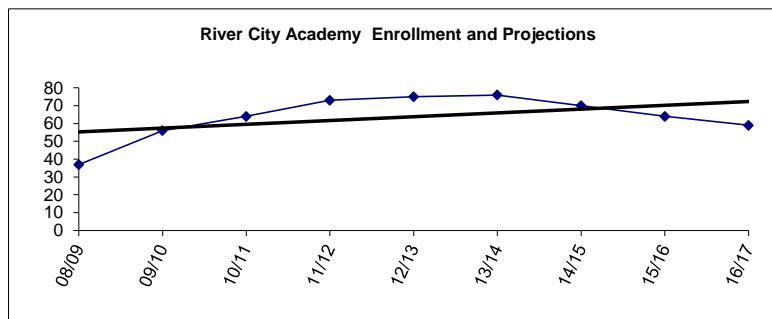
Date: 07/1/13

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
4.20	5.15	5.55	Certificated Subtotal	4.15	6.64	6.64
-	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	-	-	-
1.01	1.59	1.09	Non-Certificated Subtotal	1.09	1.04	1.04
5.21	6.74	6.64	Totals	5.24	7.68	7.68

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

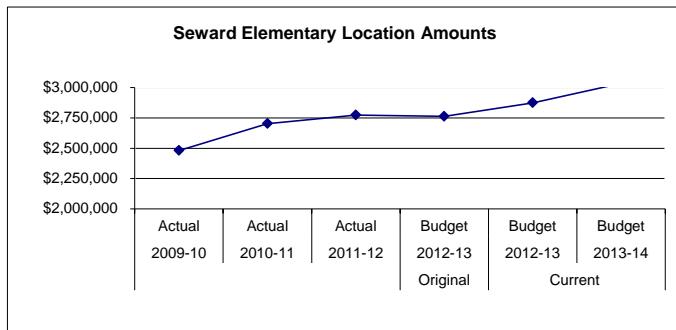


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,443,212	\$ 1,456,495	\$ 1,497,958	\$ 41,463	3
301,180	314,944	339,969	3200 Non-Certificated Salaries	341,769	342,585	401,030	58,445	17
646,380	683,705	716,881	3500 Employee Benefits	769,038	805,051	894,877	89,826	11
2,259,233	2,428,450	2,455,087	Subtotal - Personnel Services	2,554,019	2,604,131	2,793,865	189,734	7
1,746	2,196	2,301	4200 Staff Travel	1,750	2,055	1,750	(305)	(15)
25,544	38,191	28,122	4300 Utility Services	27,949	29,851	29,200	(651)	(2)
128,065	152,609	168,977	4350 Energy	137,771	157,363	164,223	6,860	4
3,541	3,996	4,386	4400 Other Purchased Services	4,797	5,295	5,244	(51)	(1)
53,410	58,256	107,948	4500 Supplies, Materials, and Media	34,644	74,665	39,983	(34,682)	(46)
788	869	899	4900 Other Expenses	1,145	880	1,165	285	32
213,094	256,117	312,633	Subtotal - Other	208,056	270,109	241,565	(28,544)	(11)
9,309	18,259	6,176	5100 Equipment	-	405	-	(405)	-
\$ 2,481,636	\$ 2,702,826	\$ 2,773,896	Location Totals	\$ 2,762,075	\$ 2,874,645	\$ 3,035,430	\$ 160,785	6



William H. Seward Elementary School serves grades pre-school - 6, and is located in Seward, Alaska, was chosen as a Blue Ribbon School in 2008. 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

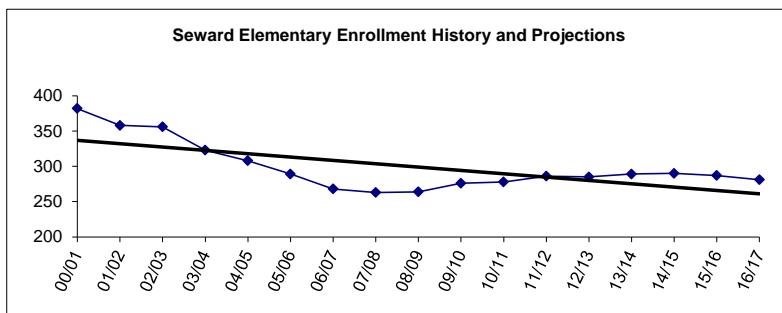
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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
22.92	22.05	21.48	Certificated Subtotal	21.98	23.07	23.47
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
8.50	8.65	9.16	Non-Certificated Subtotal	9.22	10.10	11.10
31.42	30.70	30.64	Total	31.20	33.17	34.57

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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.

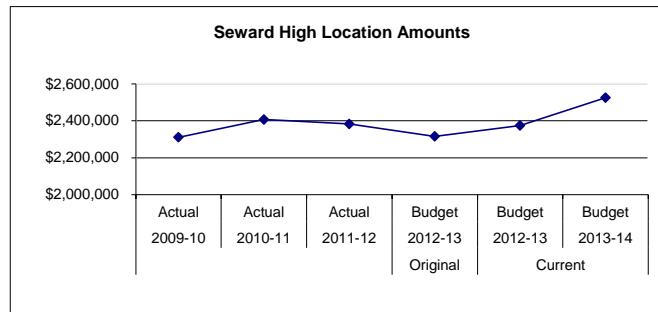


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 964,700	\$ 948,997	\$ 989,079	\$ 40,082	4
329,182	346,433	362,019	3200 Non-Certificated Salaries	349,697	390,136	381,171	(8,965)	(2)
518,087	481,145	504,001	3500 Employee Benefits	541,777	569,851	603,562	33,711	6
1,866,215	1,806,368	1,785,955	Subtotal - Personnel Services	1,856,174	1,908,984	1,973,812	64,828	3
89	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,017	2,541	2,825	4200 Staff Travel	2,500	5,481	2,500	(2,981)	(54)
-	16,225	25,628	4250 Student Travel	-	21,425	-	(21,425)	(100)
89,294	124,541	100,327	4300 Utility Services	85,407	106,005	106,500	495	0
261,370	381,069	380,352	4350 Energy	310,603	222,854	383,450	160,596	72
3,358	3,281	6,295	4400 Other Purchased Services	19,326	4,784	17,339	12,555	262
60,087	51,864	70,777	4500 Supplies, Materials, and Media	37,559	86,348	36,931	(49,417)	(57)
3,979	3,590	3,061	4900 Other Expenses	4,358	4,918	4,581	(337)	(7)
421,194	583,111	589,265	Subtotal - Other	459,753	451,815	551,301	99,486	22
22,877	17,738	7,632	5100 Equipment	-	13,212	-	(13,212)	-
\$ 2,310,286	\$ 2,407,217	\$ 2,382,852	Location Totals	\$ 2,315,927	\$ 2,374,011	\$ 2,525,113	\$ 151,102	6



Seward High School serves students in grades 9-12, and is located in Seward, Alaska, on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students enjoy opportunities in clubs, extra-curricular activities and athletics. Some of the opportunities offered to our students include National Honor Society, Student Council, Debate and Drama. Seward High School is, in many ways, the social, athletic, and academic hub of Seward, Alaska - hosting a wide-range of community and athletic events for the students and community.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

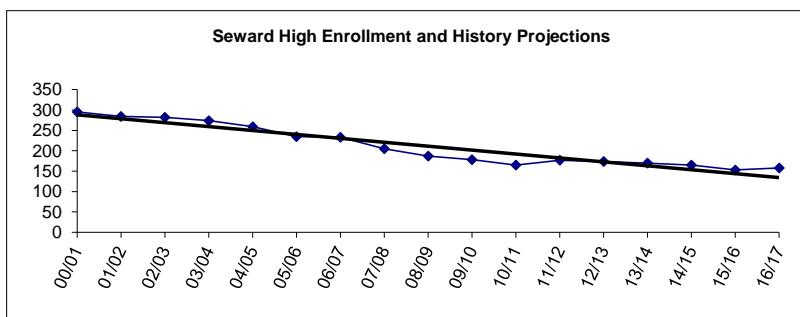
FTE's Included In Current Budget

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
15.25	13.80	12.45	Certificated Subtotal	12.85	12.60	13.10
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
7.69	7.35	7.92	Non-Certificated Subtotal	7.92	8.80	8.80
22.94	21.15	20.37	Total	20.77	21.40	21.90

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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.

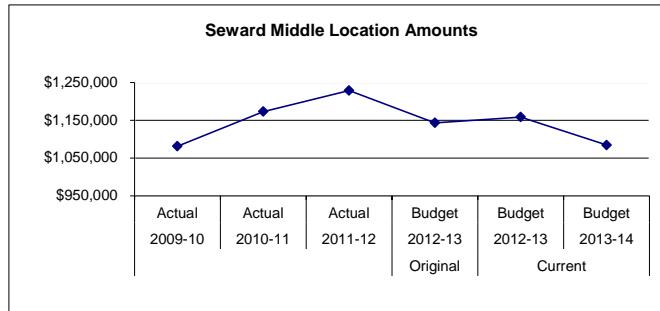


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 445,704	\$ 455,469	\$ 418,530	\$ (36,939)	(8)
175,552	174,061	191,691	3200 Non-Certificated Salaries	200,575	173,066	171,713	(1,353)	(1)
253,748	256,665	288,496	3500 Employee Benefits	294,365	281,079	273,091	(7,988)	(3)
883,799	924,958	983,218	Subtotal - Personnel Services	940,644	909,614	863,334	(46,280)	(5)
1,908	2,053	2,352	4200 Staff Travel	1,000	2,653	1,250	(1,403)	(53)
-	3,250	4,065	4250 Student Travel	-	3,568	-	(3,568)	(100)
50,001	64,922	45,490	4300 Utility Services	61,744	42,688	46,200	3,512	8
110,749	140,652	152,923	4350 Energy	120,548	164,246	154,000	(10,246)	(6)
1,445	1,259	1,093	4400 Other Purchased Services	2,567	1,547	2,241	694	45
23,472	23,060	37,940	4500 Supplies, Materials, and Media	13,785	25,621	14,630	(10,991)	(43)
1,529	810	713	4900 Other Expenses	2,505	1,310	2,395	1,085	83
189,104	236,006	244,576	Subtotal - Other	202,149	241,633	220,716	(20,917)	(9)
7,777	11,566	498	5100 Equipment	-	7,000	-	(7,000)	-
\$ 1,080,680	\$ 1,172,530	\$ 1,228,292	Location Totals	\$ 1,142,793	\$ 1,158,247	\$ 1,084,050	\$ (74,197)	(6)



Seward Middle School was opened in January 2006 and serves students in grades 7-8 and is located in Seward, Alaska. Seward is located on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students have the opportunity to participate in activities such as cross country running, soccer, basketball, volleyball, wrestling, Nordic skiing and track. Students enjoy specialized classrooms for technology, art, vocational classes, and music. The school also contains an "auditoria"; a space that is used for dining, drama or holding group presentations. Seward Middle 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

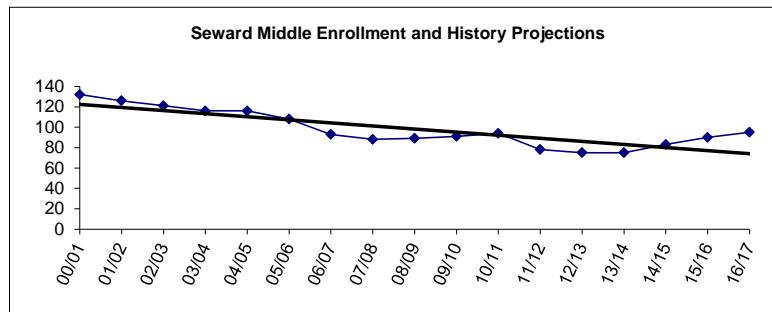
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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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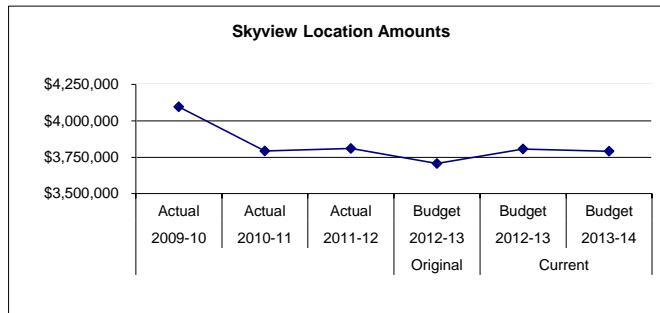


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,787,027	\$ 1,766,825	\$ 1,766,442	\$ (383)	(0)
596,888	528,673	559,468	3200 Non-Certificated Salaries	517,950	537,975	536,757	(1,218)	(0)
993,416	896,141	915,016	3500 Employee Benefits	950,460	980,328	1,009,537	29,209	3
3,580,332	3,258,199	3,263,796	Subtotal - Personnel Services	3,255,437	3,285,128	3,312,736	27,608	1
-	-	-	4100 Professional and Technical Services	-	575	-	(575)	(100)
7,443	7,105	7,833	4200 Staff Travel	5,000	8,896	5,000	(3,896)	(44)
-	19,240	24,750	4250 Student Travel	-	23,308	-	-	-
16,410	14,153	12,876	4300 Utility Services	17,359	15,790	13,950	(1,840)	(12)
324,786	336,023	352,539	4350 Energy	337,711	318,904	371,506	52,602	-
9,766	9,221	5,857	4400 Other Purchased Services	19,621	6,376	19,642	13,266	208
103,003	95,622	124,829	4500 Supplies, Materials, and Media	66,694	120,869	63,481	(57,388)	(47)
5,817	5,581	5,165	4900 Other Expenses	5,085	6,151	5,426	(725)	(12)
467,225	486,945	533,849	Subtotal - Other	451,470	500,869	479,005	1,444	0
48,494	49,092	13,297	5100 Equipment	-	20,763	-	(20,763)	(100)
\$ 4,096,051	\$ 3,794,236	\$ 3,810,942	Location Totals	\$ 3,706,907	\$ 3,806,760	\$ 3,791,741	\$ 8,289	0



Skyview High School serves students in grades 9-12, and is located just outside the city limits of Soldotna. Students enjoy a wide variety of academic, vocational, and extra-curricular offerings ranging from credit recovery to Advanced Placement courses. Staff collaboration efforts in programs such as ZAP (Zeros Aren't Permitted) and Freshman House have resulted in graduation rates that exceed the state target while keeping drop-out rates low. Other activities such as Student Council, National Honor Society, Classroom WithOut Walls, Mock Trial, Battle of the Books, Robotics, performing arts and fine art performances, and numerous sports programs help our students excel in school, and prepare them for the future.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

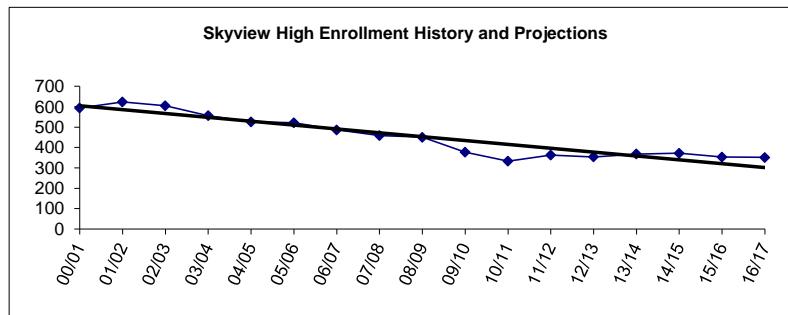
FTE's Included In Current Budget

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
31.00	27.45	25.15	Certificated Subtotal	25.15	25.96	25.76
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
14.18	12.14	12.64	Non-Certificated Subtotal	12.14	11.63	11.63
45.18	39.59	37.79	Total	37.29	37.59	37.39

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

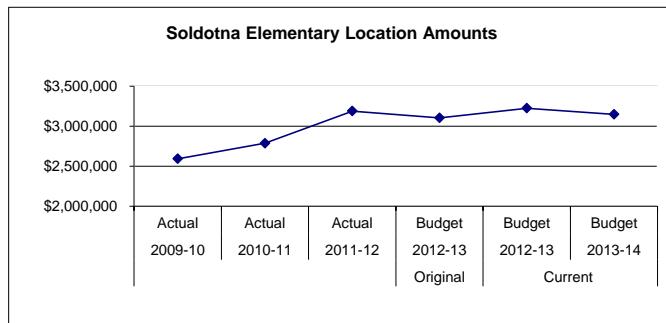


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,595,482	\$ 1,588,575	\$ 1,543,863	\$ (44,712)	(3)
385,499	389,606	468,559	3200 Non-Certificated Salaries	465,297	499,567	514,419	14,852	3
711,375	720,986	867,925	3500 Employee Benefits	912,949	945,584	961,789	16,205	2
2,454,754	2,607,233	2,973,442	Subtotal - Personnel Services	2,973,728	3,033,726	3,020,071	(13,655)	(0)
500	-	-	4100 Professional and Technical Services	500	-	-	-	-
225	-	-	4200 Staff Travel	500	500	500	-	-
100	-	-	4250 Student Travel	50	50	50	-	-
7,459	5,644	6,146	4300 Utility Services	7,369	9,702	6,899	(2,803)	(29)
77,190	85,324	88,936	4350 Energy	82,270	112,896	82,270	(30,626)	(27)
6,455	4,074	5,146	4400 Other Purchased Services	4,066	5,937	4,041	(1,896)	(32)
41,192	48,065	109,082	4500 Supplies, Materials, and Media	33,494	59,278	32,282	(26,996)	(46)
770	1,052	1,021	4900 Other Expenses	1,346	827	1,466	639	77
133,891	144,159	210,331	Subtotal - Other	129,595	189,190	127,508	(61,682)	(33)
3,795	34,891	3,997	5100 Equipment	-	724	-	(724)	(100)
\$ 2,592,440	\$ 2,786,283	\$ 3,187,770	Location Totals	\$ 3,103,323	\$ 3,223,640	\$ 3,147,579	\$ (76,061)	(2)



Soldotna Elementary School serves student in grades pre-school - 6, located in the heart of Soldotna, and has a long history of academic achievement. Our teachers include local resources, such as Alaska Fish and Game, the Wildlife Refuge, and community businesses to enhance our student's educational experiences. Student opportunities include an after school tutor program (After the Bell), remedial Title 1 services, intervention program, Quest, Foster Grandparents, and a before school breakfast program. Extra-curricular offerings include Robotics, Battle of the Books, forensics, geography bee, spelling bee and the only Elementary after school gymnastics program in the district. The staff at Soldotna Elementary collaborates with both parents and colleagues to design and create individualized learning experiences for all students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

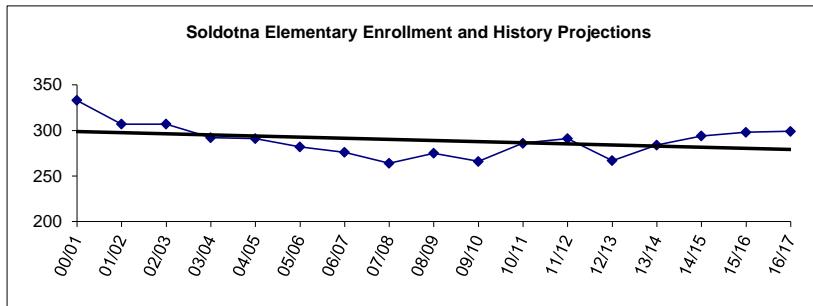
Date: 07/1/13

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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

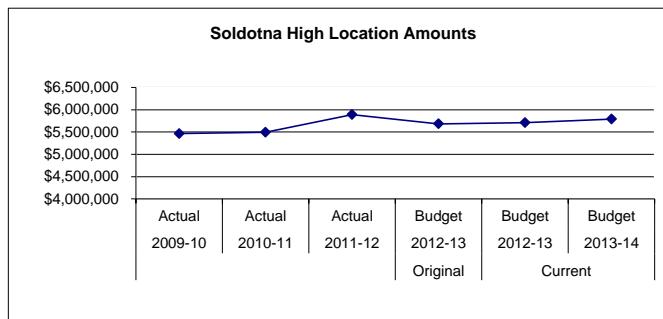


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 2,666,804	\$ 2,591,920	\$ 2,638,234	\$ 46,314	2
802,174	891,796	976,103	3200 Non-Certificated Salaries	962,389	956,559	970,224	13,665	1
1,386,457	1,346,822	1,492,060	3500 Employee Benefits	1,542,461	1,559,061	1,625,577	66,516	4
4,909,679	4,885,152	5,211,444	Subtotal - Personnel services	5,171,654	5,107,540	5,234,035	126,495	2
-	-	-	4100 Professional and Technical Services					
8,654	9,514	10,667	4200 Staff Travel	5,000	11,236	5,000	(6,236)	(56)
-	31,066	37,329	4250 Student Travel	-	30,032	-	(30,032)	(100)
27,121	27,220	24,118	4300 Utility Services	29,883	26,550	24,883	(1,667)	(6)
315,469	332,338	361,233	4350 Energy	344,822	339,773	395,776	56,003	16
18,278	20,537	22,640	4400 Other Purchased Services	30,590	24,515	30,928	6,413	26
157,723	134,091	162,486	4500 Supplies, Materials, and Media	94,175	153,971	92,626	(61,345)	(40)
7,199	7,310	7,153	4900 Other Expenses	6,348	8,539	7,244	(1,295)	(15)
534,444	562,076	625,626	Subtotal - Other	510,818	594,616	556,457	(38,159)	(6)
19,022	45,871	53,142	5100 Equipment	-	4,834	-	(4,834)	(100)
\$ 5,463,145	\$ 5,493,099	\$ 5,890,212	Location Totals	\$ 5,682,472	\$ 5,706,990	\$ 5,790,492	\$ 83,502	1



Soldotna High School, home of the Stars, serves students in grades 9-12 and is located in the heart of the City of Soldotna, 150 miles south of Anchorage. SoHi prides itself on an extensive variety of academic, activity, and athletic programs and strives to incorporate technology into instruction. SoHi has been highly accredited by the Northwest Accreditation Commission for over thirty years. SoHi students have received honors in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai. Athletic teams have garnered top GPA honors, as well as regional and state top finishes. SoHi also offers students Consumer Science coursework, college credit through the University of Alaska, Anchorage as well as Process Technology program.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Location: 09 Soldotna High

Date: 07/1/13

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

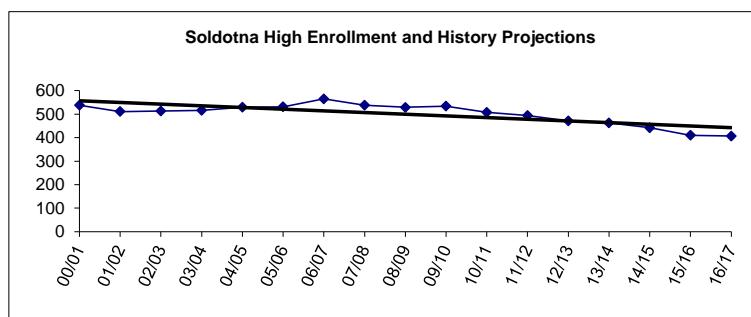
FTE's Included In Current Budget

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
<hr/> 37.30	<hr/> 36.75	<hr/> 36.40	Certificated Subtotal	<hr/> 34.90	<hr/> 35.05	<hr/> 35.55
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
<hr/> 23.90	<hr/> 23.44	<hr/> 25.20	Non-Certificated Subtotal	<hr/> 25.20	<hr/> 24.34	<hr/> 24.34
<hr/> 61.20	<hr/> 60.19	<hr/> 61.60	Total	<hr/> 60.10	<hr/> 59.39	<hr/> 59.89

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

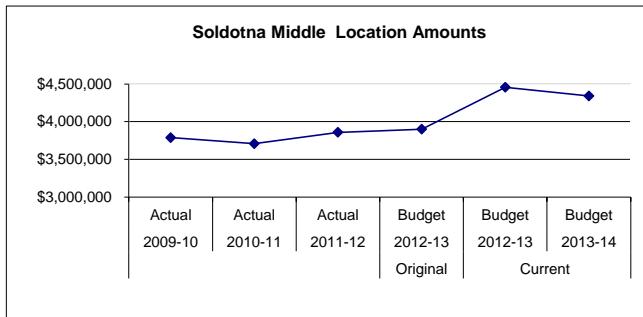


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 2,141,290	\$ 2,386,272	\$ 2,351,703	\$ (34,569)	(1)
459,354	401,117	425,391	3200 Non-Certificated Salaries	457,090	515,881	511,071	(4,810)	(1)
967,042	900,083	988,257	3500 Employee Benefits	1,061,363	1,214,177	1,230,677	16,500	1
3,518,651	3,425,484	3,519,960	Subtotal - Personnel Services	3,659,743	4,116,330	4,093,451	(22,879)	(1)
265	282	716	4200 Staff Travel	750	541	750	209	39
-	5,018	6,890	4250 Student Travel	-	6,541	-	(6,541)	(100)
9,741	7,375	11,429	4300 Utility Services	12,355	12,512	11,455	(1,057)	(8)
150,507	151,221	161,055	4350 Energy	159,844	182,666	172,121	(10,545)	(6)
10,259	4,624	5,698	4400 Other Purchased Services	6,925	7,289	6,785	(504)	(7)
76,673	76,926	115,024	4500 Supplies, Materials, and Media	59,932	123,887	55,985	(67,902)	(55)
1,691	1,461	1,480	4900 Other Expenses	2,265	2,297	2,297	-	-
249,136	246,907	302,292	Subtotal - Other	242,071	335,733	249,393	(86,340)	(26)
21,218	34,771	36,379	5100 Equipment	-	4,796	-	(4,796)	-
\$ 3,789,005	\$ 3,707,162	\$ 3,858,631	Location Totals	\$ 3,901,814	\$ 4,456,859	\$ 4,342,844	\$ (114,015)	(3)



Soldotna Middle School serves students in grades 7-8, and is located in Soldotna. Soldotna lies ten miles inland from Cook Inlet and borders the Kenai River. Students enjoy a comprehensive academic program with a wide variety of electives which include art, wood, and metal shop, music, digital photography, computers and health. A wide range of extra-curricular activities are also offered including, soccer, cross country running, basketball, wrestling, Nordic skiing, volleyball, track and Battle of the Books.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

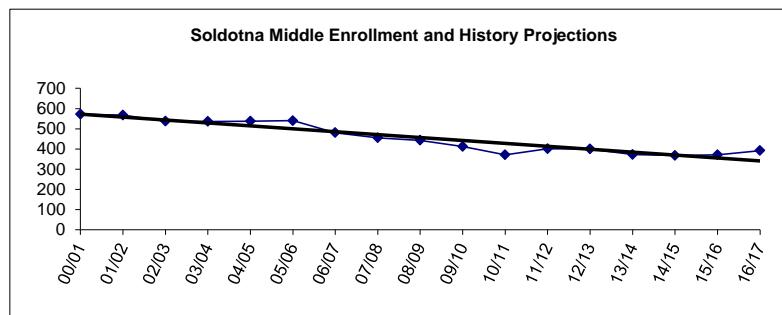
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated 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.



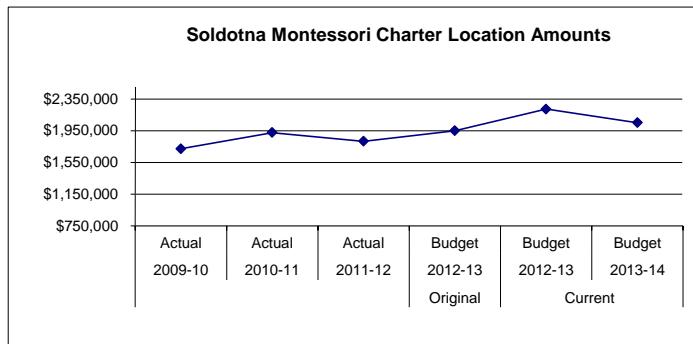
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 741,600	\$ 871,631	\$ 861,680	\$ (9,951)	(1)
265,022	289,041	293,926	3200 Non-Certificated Salaries	397,560	415,358	302,902	(112,456)	(27)
402,458	457,803	454,190	3500 Employee Benefits	497,125	497,125	555,796	58,671	12
1,434,962	1,591,237	1,511,736	Subtotal - Personnel Services	1,636,285	1,784,114	1,720,378	(63,736)	(4)
57,159	105,175	91,204	4100 Professional and Technical Services	107,000	76,690	105,000	28,310	37
37,379	12,095	29,064	4200 Staff Travel	4,400	31,659	12,400	(19,259)	(61)
48,302	16,301	78	4250 Student Travel	-	-	-	-	-
3,155	2,456	2,665	4300 Utility Services	2,300	2,350	2,300	(50)	(2)
31,132	34,413	35,869	4350 Energy	30,000	30,000	30,000	-	-
4,931	4,288	3,581	4400 Other Purchased Services	400	3,793	945	(2,848)	(75)
20,045	69,406	49,151	4500 Supplies, Materials, and Media	55,850	107,829	51,254	(56,575)	(52)
2,893	3,955	709	4900 Other Expenses	23,989	85,232	35,451	(49,781)	(58)
81,172	86,937	85,520	4950 Indirect Costs	89,166	89,166	93,840	4,674	5
286,168	335,026	297,841	Subtotal - Other	313,105	426,719	331,190	(95,529)	(22)
-	-	7,128	5100 Equipment	-	10,513	-	(10,513)	100
\$ 1,721,130	\$ 1,926,263	\$ 1,816,705	Location Totals	\$ 1,949,390	\$ 2,221,346	\$ 2,051,568	\$ (169,778)	(8)



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 64 Soldotna Montessori Charter School

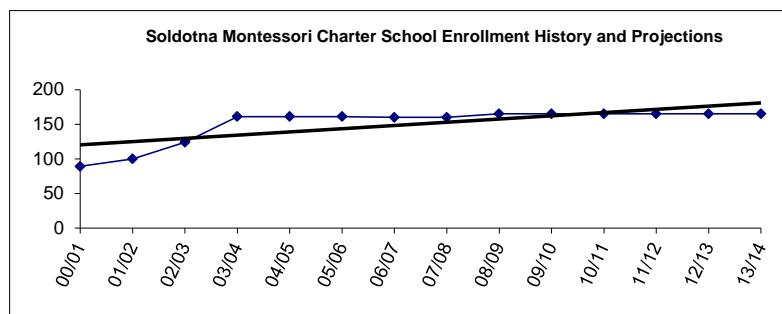
Date: 07/1/13

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
<u>FTE's Included In Current Budget</u>						
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
10.80	11.80	10.80	Certificated Subtotal	10.80	11.46	11.46
-	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
9.11	10.39	10.08	Non-Certificated Subtotal	10.08	9.55	9.55
19.91	22.19	20.88	Total	20.88	21.01	21.01

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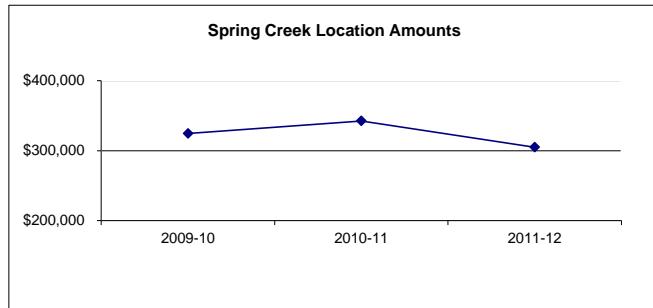


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
25,198	24,588	15,318	3200 Non-Certificated Salaries	-	-	-	-	-
86,220	87,412	83,591	3500 Employee Benefits	-	-	-	-	-
314,946	332,998	300,785	Subtotal - Personnel Services	-	-	-	-	-
642	1,167	479	4200 Staff Travel	-	-	-	-	-
184	254	127	4300 Utility Services	-	-	-	-	-
493	117	65	4400 Other Purchased Services	-	-	-	-	-
7,607	7,219	2,997	4500 Supplies, Materials, and Media	-	-	-	-	-
698	698	539	4900 Other Expenses	-	-	-	-	-
9,624	9,455	4,207	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ 324,570	\$ 342,453	\$ 304,992	Location Totals	\$ -	\$ -	\$ -	\$ -	-



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

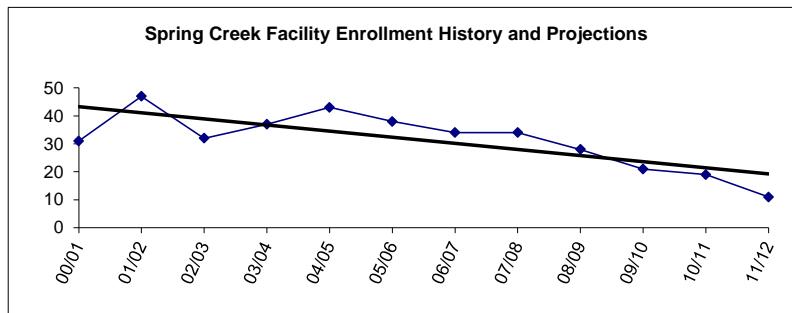
Date: 07/1/13

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)	-	-	-
<u>FTE's Included In Current Budget</u>						
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>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
<u>0.88</u>	<u>0.88</u>	<u>0.50</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>0.88</u>	<u>0.88</u>	<u>0.50</u>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

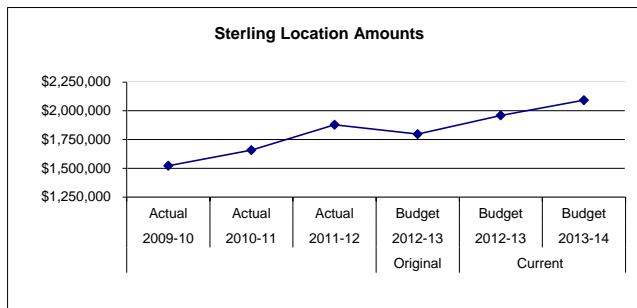


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 957,673	\$ 1,013,292	\$ 1,107,332	\$ 94,040	9
160,875	167,467	213,295	3200 Non-Certificated Salaries	219,399	238,632	237,645	(987)	(0)
397,110	420,113	480,139	3500 Employee Benefits	514,589	571,299	632,488	61,189	11
1,415,100	1,516,389	1,700,017	Subtotal - Personnel Services	1,691,661	1,823,223	1,977,465	154,242	8
-	-	9,399	4100 Professional and Technical Services	-	-	-	-	-
2,190	2,025	3,441	4200 Staff Travel	2,200	4,369	2,200	(2,169)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
10,550	8,678	8,534	4300 Utility Services	12,461	7,265	10,200	2,935	40
63,414	70,072	73,177	4350 Energy	67,475	72,523	74,941	2,418	3
2,745	2,985	3,091	4400 Other Purchased Services	2,462	2,498	2,860	362	14
23,763	30,394	68,661	4500 Supplies, Materials, and Media	20,325	49,530	23,173	(26,357)	(53)
680	779	562	4900 Other Expenses	830	599	710	111	19
103,342	114,933	166,865	Subtotal - Other	105,753	136,784	114,084	(22,700)	(17)
3,344	26,394	10,833	5100 Equipment	-	200	-	(200)	-
\$ 1,521,786	\$ 1,657,716	\$ 1,877,715	Location Totals	\$ 1,797,414	\$ 1,960,207	\$ 2,091,549	\$ 131,342	7



Sterling Elementary School serves grades pre-school - 6, and is located in Sterling, Alaska, 12 miles east of Soldotna. Sterling Elementary School offers a comprehensive elementary program that includes vocal and instrumental music, physical education, art, and remedial and advanced academic programs. Students have the opportunity to participate in a variety of extra-curricular activities, including forensics, Battle of the Books, intramural sports, and band. The school also involves students in several community service projects throughout the year, such as the annual Share in the Giving food and gift collections drive to benefit residents of the Sterling community.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

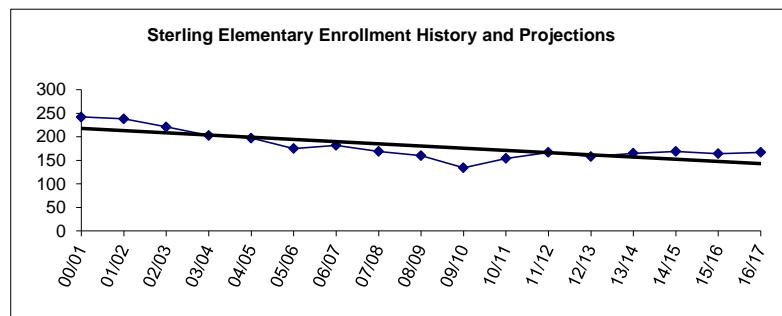
FTE's Included In Current Budget

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
13.70	14.60	15.40	Certificated Subtotal	14.40	16.40	17.60
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
4.51	4.99	6.75	Non-Certificated Subtotal	6.75	6.75	7.25
18.21	19.59	22.15	Total	21.15	23.15	24.85

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

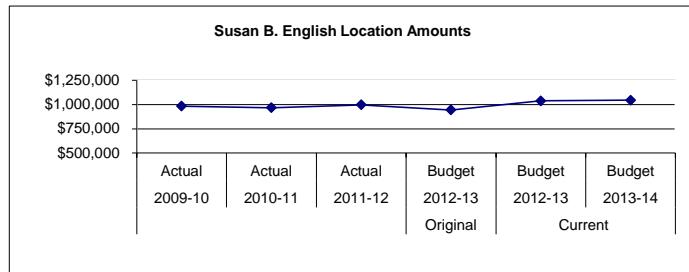


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 277,320	\$ 270,551	\$ 268,333	\$ (2,218)	(1)
184,616	179,685	185,582	3200 Non-Certificated Salaries	193,067	212,852	225,952	13,100	6
221,020	198,085	208,025	3500 Employee Benefits	214,970	236,357	243,933	7,576	3
701,027	649,066	658,754	Subtotal - Personnel Services	685,357	719,760	738,218	18,458	3
1,277	-	-	4100 Professional and Technical Services	-	2,242	-	(2,242)	-
7,049	2,996	4,479	4200 Staff 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	26,836	28,715	1,879	7
187,560	229,731	239,885	4350 Energy	199,272	233,286	247,000	13,714	6
3,956	4,435	4,111	4400 Other Purchased Services	4,719	5,650	5,131	(519)	(9)
38,458	20,202	47,781	4500 Supplies, Materials, and Media	15,172	28,036	15,166	(12,870)	(46)
1,131	3,993	3,724	4900 Other Expenses	3,973	3,442	3,714	272	8
265,938	295,847	333,327	Subtotal - Other	258,722	310,271	305,726	(4,545)	(1)
15,861	21,571	4,710	5100 Equipment	-	7,900	-	(7,900)	(100)
\$ 982,826	\$ 966,484	\$ 996,791	Location Totals	\$ 944,079	\$ 1,037,931	\$ 1,043,944	\$ 6,013	1



Susan B. English is a K-12 school and is located in Seldovia, Alaska. 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

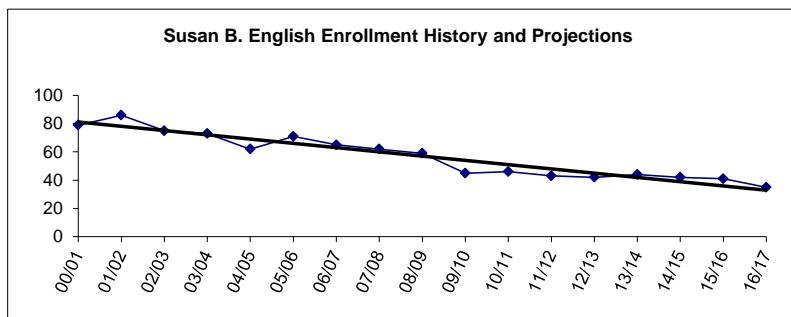
Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
Enrollment in ADM (K-12)				4.00	40.00	43.00
<u>FTE's Included In Current Budget</u>						
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>	Certificated 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>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

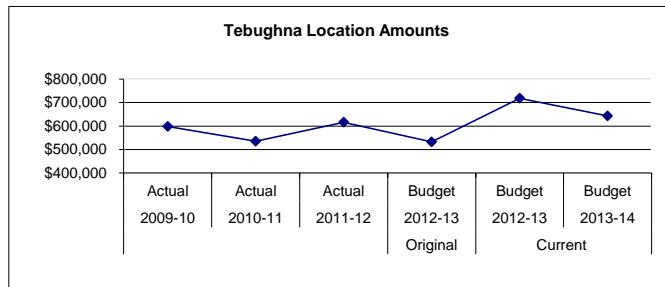


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/1/13

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 Certificated Salaries	\$ 211,175	\$ 281,667	\$ 253,253	\$ (28,414)	(10)
58,966	63,295	65,597	3200 Non-Certificated Salaries	65,326	79,347	71,069	(8,278)	(10)
125,906	117,014	123,548	3500 Employee Benefits	121,149	168,861	144,789	(24,072)	(14)
440,167	396,608	412,867	Subtotal - Personnel Services	397,650	529,875	469,111	(60,764)	(11)
11,967	3,856	3,847	4200 Staff Travel	7,500	7,967	7,500	(467)	(6)
-	650	750	4250 Student Travel	-	600	-	(600)	(100)
24,282	27,487	41,926	4300 Utility Services	23,801	43,856	41,560	(2,296)	(5)
74,072	83,266	103,770	4350 Energy	84,786	87,700	106,000	18,300	21
7,260	5,972	3,484	4400 Other Purchased Services	5,253	3,008	5,302	2,294	76
33,803	9,798	40,108	4500 Supplies, Materials, and Media	7,927	22,579	8,430	(14,149)	(63)
730	7,751	5,671	4900 Other Expenses	5,672	5,685	5,685	-	-
152,114	138,780	199,556	Subtotal - Other	134,939	171,395	174,477	3,082	2
6,304	-	4,209	5100 Equipment	-	17,158	-	(17,158)	-
\$ 598,585	\$ 535,388	\$ 616,632	Location Totals	\$ 532,589	\$ 718,428	\$ 643,588	\$ (74,840)	(10)



Tebughna is a K-12 School, and is located in Tyonek, Alaska which is on the west side of the Cook Inlet. It is 35 air miles from Anchorage and 31 air miles from Kenai. It is the only community in the Kenai Peninsula Borough that is not directly on the Peninsula. Tebughna students, with the help of the community are able to participate in the Native Youth Olympics (NYO). This event is held yearly and embraces the rich native culture. Other activities include an Environmental Camp, Winter Survival Camp and a community garden.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

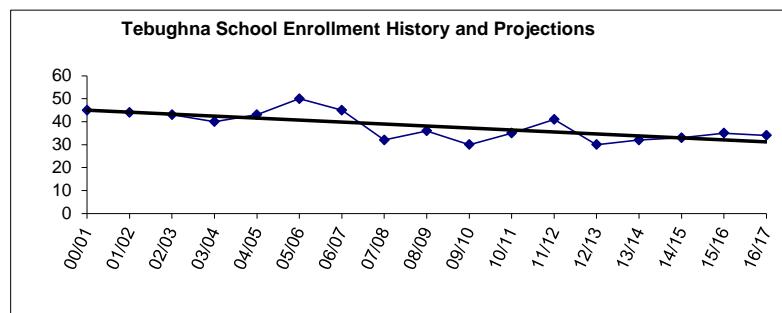
Date: 07/1/13

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
4.57	3.60	3.55	Certificated Subtotal	3.05	4.50	3.50
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
1.94	1.96	1.88	Non-Certificated Subtotal	1.88	1.96	1.96
6.51	5.56	5.43	Total	4.93	6.46	5.46

* "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 certificated 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.



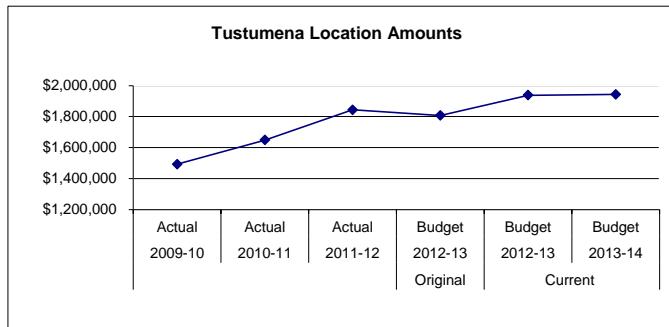
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 45 Tustumena 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
\$ 825,313	\$ 886,397	\$ 970,064	3100 Certificated Salaries	\$ 962,382	\$ 1,004,106	\$ 1,019,000	\$ 14,894	1
178,016	211,142	229,519	3200 Non-Certificated Salaries	221,577	237,666	243,448	5,782	2
372,377	407,368	465,073	3500 Employee Benefits	501,726	542,091	560,083	17,992	3
1,375,706	1,504,907	1,664,656	Subtotal - Personnel Services	1,685,685	1,783,863	1,822,531	38,668	2
1,880	2,643	2,105	4200 Staff Travel	2,200	2,358	2,258	(100)	(4)
7,274	2,517	2,611	4300 Utility Services	7,860	3,326	3,100	(226)	(7)
77,108	86,846	91,239	4350 Energy	86,093	94,557	91,273	(3,284)	(3)
1,763	2,347	2,510	4400 Other Purchased Services	2,462	3,323	2,425	(898)	(27)
23,977	27,621	65,921	4500 Supplies, Materials, and Media	21,285	42,289	20,697	(21,592)	(51)
680	888	700	4900 Other Expenses	1,047	1,009	1,009	-	-
112,682	122,862	165,086	Subtotal - Other	120,947	146,862	120,762	(26,100)	(18)
3,677	20,551	13,287	5100 Equipment	-	7,000	-	(7,000)	-
\$ 1,492,065	\$ 1,648,320	\$ 1,843,029	Location Totals	\$ 1,806,632	\$ 1,937,725	\$ 1,943,293	\$ 5,568	0



Tustumena Elementary School serves students in grades pre-school - 6, and is located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. In addition to a rigorous core educational experience, this unique setting, 12 miles south of Soldotna, is ideal for enhances afterschool activities such as cross country skiing, cross country running, archers, Battle of the Books, forensics, and other clubs. Just on river drainage south of teh world famous Kenai River, this high achieving school and close-knit community are the best kept secrets in Alaska.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

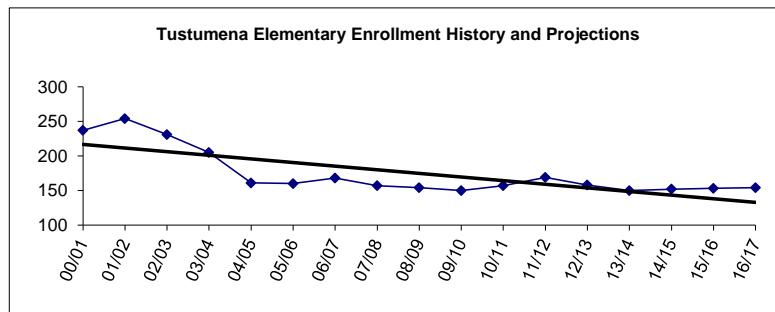
FTE's Included In Current Budget

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
12.30	12.80	14.00	Certificated Subtotal	13.80	14.66	14.66
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
4.99	5.87	6.40	Non-Certificated Subtotal	6.40	6.40	6.40
17.29	18.67	20.40	Total	20.20	21.06	21.06

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

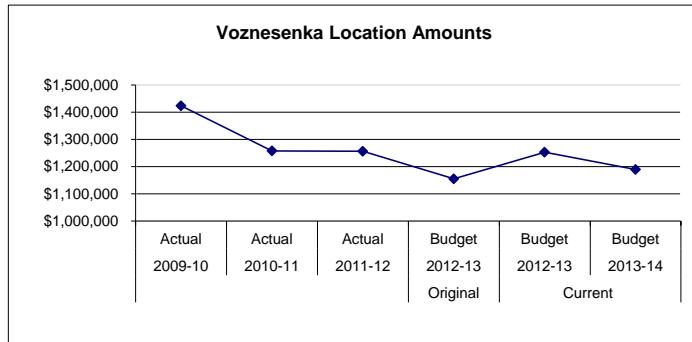


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 53 Voznesenka Elementary / High

Date: 07/1/13

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
\$ 667,087	\$ 622,205	\$ 554,906	3100 Certificated Salaries	\$ 509,164	\$ 529,857	\$ 510,976	\$ (18,881)	(4)
203,939	188,653	207,912	3200 Non-Certificated Salaries	208,868	218,800	219,073	273	0
<u>362,465</u>	<u>323,753</u>	<u>329,010</u>	3500 Employee Benefits	<u>322,112</u>	<u>342,002</u>	<u>340,846</u>	<u>(1,156)</u>	<u>(0)</u>
1,233,491	1,134,611	1,091,828	Subtotal - Personnel Services	1,040,144	1,090,659	1,070,895	(19,764)	(2)
600	648	920	4200 Staff Travel	1,000	2,363	1,000	(1,363)	(58)
-	995	1,240	4250 Student Travel	-	1,133	-	(1,133)	(100)
45,126	3,608	3,531	4300 Utility Services	6,607	4,960	6,557	1,597	32
20,303	24,003	25,051	4350 Energy	22,144	23,948	26,200	2,252	9
67,234	71,148	70,536	4400 Other Purchased Services	70,820	71,940	71,033	(907)	(1)
54,509	19,009	59,278	4500 Supplies, Materials, and Media	13,336	45,328	12,534	(32,794)	(72)
<u>1,274</u>	<u>1,271</u>	<u>1,258</u>	4900 Other Expenses	<u>1,214</u>	<u>1,280</u>	<u>1,280</u>	<u>-</u>	<u>-</u>
189,046	120,682	161,814	Subtotal - Other	115,121	150,952	118,604	(32,348)	(21)
825	3,027	2,429	5100 Equipment	-	11,014	-	(11,014)	-
\$ 1,423,362	\$ 1,258,320	\$ 1,256,071	Location Totals	\$ 1,155,265	\$ 1,252,625	\$ 1,189,499	\$ (63,126)	(5)



Voznesenka School is a K-12, and is located in the Village of Voznesenka just outside of Homer, Alaska. Students opportunities include a competitive Battle of the Books program as well as a construction and home economics class. All students have a Russian background, which is their primary language. Off-campus shop classes are made available to our students at Homer High and we are part of a co-op with Homer's hockey team. Our on-site activities include football, wrestling, and soccer.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 53 Voznesenka Elementary / High

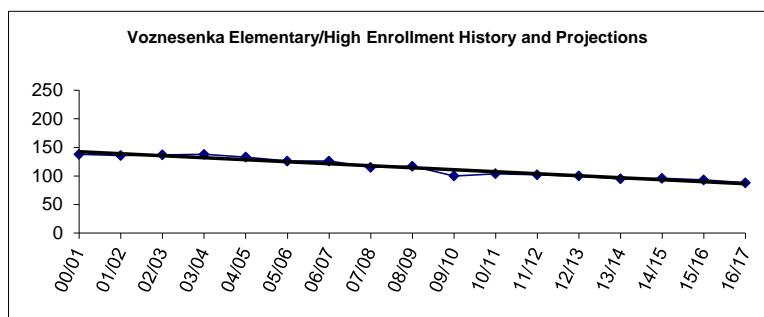
Date: 07/1/13

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
11.13	8.93	8.60	Certificated Subtotal	7.60	7.70	7.20
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
5.77	5.60	5.67	Non-Certificated Subtotal	5.29	5.47	5.47
16.90	14.53	14.27	Total	12.89	13.17	12.67

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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.

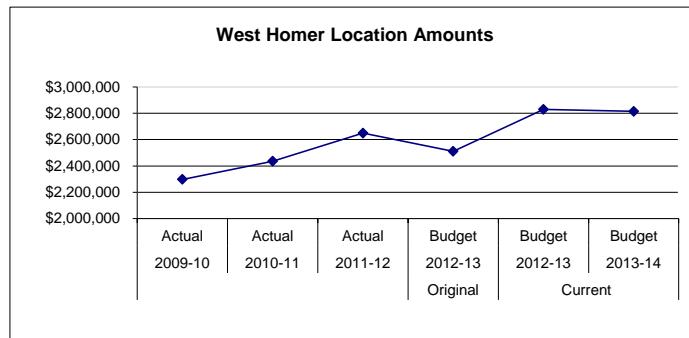


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ 1,235,950	\$ 1,333,563	\$ 1,340,560	\$ 6,997	1
262,603	258,541	414,225	3200 Non-Certificated Salaries	376,640	409,414	425,367	15,953	4
583,972	598,176	696,786	3500 Employee Benefits	708,956	785,381	814,420	29,039	4
2,114,811	2,187,598	2,340,313	Subtotal - Personnel Services	2,321,546	2,528,358	2,580,347	51,989	2
-	-	-	4100 Professional and Technical Services	100	-	-	-	-
697	1,192	601	4200 Staff Travel	1,000	4,817	3,161	(1,656)	(34)
13,117	11,936	10,480	4300 Utility Services	14,116	14,145	13,382	(763)	(5)
119,946	167,895	168,902	4350 Energy	140,385	215,437	184,000	(31,437)	(15)
5,536	6,036	6,688	4400 Other Purchased Services	3,907	4,154	3,644	(510)	(12)
39,552	48,664	93,108	4500 Supplies, Materials, and Media	28,958	54,942	28,972	(25,970)	(47)
859	770	856	4900 Other Expenses	1,080	820	750	(70)	(9)
179,707	236,493	280,635	5100 Equipment	189,546	294,315	233,909	(60,406)	(21)
3,309	12,411	29,030	Subtotal - Equipment	-	6,497	-	(6,497)	-
\$ 2,297,827	\$ 2,436,502	\$ 2,649,978	Location Totals	\$ 2,511,092	\$ 2,829,170	\$ 2,814,256	\$ (14,914)	(1)



West Homer Elementary School is located in Homer, Alaska, located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Our campus was constructed in 1997 and currently serves students in grades 3-6. In 2012, West Homer Elementary was one of 314 schools nationwide to be identified as a Blue Ribbon School of Academic Excellence. We offer students a robust academic experience that is complemented with a rich music program and a comprehensive physical education curriculum. West Homer Elementary utilizes our unique outdoor setting and diverse community to enhance the learning experiences we offer students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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

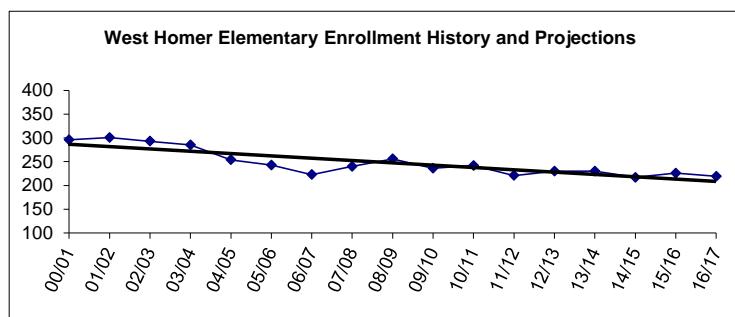
FTE's Included In Current Budget

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
19.10	20.10	17.60	Certificated Subtotal	17.60	18.38	18.38
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
7.57	7.70	10.83	Non-Certificated Subtotal	10.83	12.15	12.15
26.67	27.80	28.43	Total	28.43	30.53	30.53

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

Location: 70 Board of Education

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original	Current	2013-14 Budget	Change	% Of Change
				2012-13 Budget	2012-13 Budget			
\$ 37,665	\$ 41,464	\$ 46,412	3200 Non-Certificated Salaries	\$ 39,137	\$ 33,489	\$ 32,316	\$ (1,173)	(4)
56,708	82,870	80,681	3500 Employee Benefits	77,855	79,715	82,429	2,714	3
<u>94,373</u>	<u>124,334</u>	<u>127,093</u>	Subtotal - Personnel Services	<u>116,992</u>	<u>113,204</u>	<u>114,745</u>	<u>1,541</u>	
22,130	47,904	39,467	4100 Professional and Technical Services	100,000	93,000	70,000	(23,000)	(25)
38,120	41,271	44,147	4200 Staff Travel	38,928	47,728	48,250	522	1
599	638	8	4300 Utility Services	1,500	1,500	1,000	(500)	(33)
4,021	4,058	4,191	4400 Other Purchased Services	5,250	5,767	5,000	(767)	(13)
4,324	4,490	3,288	4500 Supplies, Materials, and Media	5,000	4,128	4,500	372	9
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	28,155	30,000	-	-
<u>130,642</u>	<u>159,299</u>	<u>153,100</u>	Subtotal - Other	<u>214,278</u>	<u>213,878</u>	<u>192,350</u>	<u>(23,373)</u>	<u>(11)</u>
-	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>\$ 327,482</u>	<u>\$ 308,095</u>	<u>\$ (21,832)</u>	<u>(7)</u>

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, Effective Instruction, Career and Technical Education and low Pupil/Teacher ratios.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 70 Board of Education

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

* "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 certificated 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: 07/1/13

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 Certificated Salaries	\$ 154,028	\$ 161,999	\$ 152,704	\$ (9,295)	(6)
83,110	96,439	110,092	3200 Non-Certificated Salaries	96,714	94,109	94,402	293	0
67,916	71,563	80,372	3500 Employee Benefits	86,406	90,173	89,491	(682)	(1)
281,014	301,807	333,126	Subtotal - Personnel Services	337,148	346,281	336,597	(9,684)	(3)
1,245	6,527	37,017	4100 Professional and Technical Services	2,500	26,176	21,500	(4,676)	(18)
12,337	10,968	16,419	4200 Staff Travel	27,445	28,088	30,100	2,012	7
9,366	9,715	14,606	4300 Utility Services	12,125	16,333	11,500	(4,833)	(30)
565	1,634	2,766	4400 Other Purchased Services	5,248	4,453	6,200	1,747	39
12,444	13,247	13,370	4500 Supplies, Materials, and Media	12,401	19,207	16,250	(2,957)	(15)
3,512	929	3,657	4900 Other Expenses	6,005	3,625	6,000	2,375	66
39,469	43,020	87,835	Subtotal - Other	65,724	97,882	91,550	(6,332)	(6)
3,071	25,973	450	5100 Equipment	-	3,692	2,500	(1,192)	-
\$ 323,554	\$ 370,800	\$ 421,411	Location Totals	\$ 402,872	\$ 447,855	\$ 430,647	\$ (17,208)	(4)

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 Effectice Instruction 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

Date: 07/1/13

Location: 71 Office of Superintendent

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	2013-14 Budget
<u>FTE's Included In Current Budget</u>						
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>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>-</u>	<u>-</u>	<u>-</u>	Nurse *** Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>		<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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 Certificated Salaries	\$ -	\$ 7,640	\$ -	\$ (7,640)	-
146,250	150,578	165,812	3200 Non-Certificated Salaries	154,920	162,476	157,220	(5,256)	(3)
64,187	61,949	67,456	3500 Employee Benefits	68,762	71,529	71,666	137	0
218,437	213,576	241,044	Subtotal - Personnel Services	223,682	241,645	228,886	(12,759)	(5)
51,849	51,692	8,500	4100 Professional and Technical Services	-	4,000	-	(4,000)	(100)
7,290	7,081	8,281	4200 Staff Travel	10,102	10,600	10,500	(100)	(1)
4,060	4,475	3,605	4300 Utility Services	5,600	4,003	5,250	1,247	31
11,392	11,130	10,600	4350 Energy	12,716	12,716	12,716	-	-
240,302	240,045	248,608	4400 Other Purchased Services	241,818	266,697	255,500	(11,197)	(4)
764,975	851,996	902,163	4450 Insurance Premiums	804,155	804,155	804,155	-	-
7,137	12,733	108,071	4500 Supplies, Materials, and Media	11,625	11,599	11,625	26	0
190	400	26	4900 Other Expenses	1,528	1,423	1,125	(298)	(21)
1,087,195	1,179,552	1,289,854	Subtotal - Other	1,087,544	1,115,193	1,100,871	(14,322)	(1)
-	156,541	109,453	5100 Equipment	-	284,825	-	(284,825)	-
\$ 1,305,632	\$ 1,549,669	\$ 1,640,351	Location Totals	\$ 1,311,226	\$ 1,641,663	\$ 1,329,757	\$ (311,906)	(19)

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
Location: 72 Assistant Superintendent Instructional Support

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	2013-14 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated 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	Non-Certified 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 certificated employees.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

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 Certificated Salaries	\$ 160,413	\$ 169,492	\$ 165,593	\$ (3,899)	(2)
52,748	56,347	64,424	3200 Non-Certificated Salaries	61,217	66,307	61,715	(4,592)	(7)
58,729	59,279	66,275	3500 Employee Benefits	68,578	68,752	72,763	4,011	6
248,126	258,973	301,595	Subtotal - Personnel Services	290,208	304,551	300,071	(4,480)	(1)
-	106	22,210	4100 Professional and Technical Services	28,900	68,201	36,000	(32,201)	(47)
4,024	9,289	37,992	4200 Staff Travel	18,800	14,732	32,432	17,700	120
3,820	3,890	2,827	4300 Utility Services	4,375	3,114	3,050	(64)	(2)
66	5,113	26,745	4400 Other Purchased Services	41,198	49,610	65,000	15,390	31
6,227	10,145	34,924	4500 Supplies, Materials, and Media	3,388	29,293	19,750	(9,543)	(33)
87,872	76,569	110,987	4900 Other Expenses	126,462	125,070	124,715	(355)	(0)
102,009	105,112	235,685	Subtotal - Other	223,123	290,020	280,947	(9,073)	(3)
-	833	72,987	5100 Equipment	-	1,494	-	(1,494)	-
\$ 350,135	\$ 364,918	\$ 610,267	Location Totals	\$ 513,331	\$ 596,065	\$ 581,018	\$ (15,047)	(3)

Function: The Instruction Department provides student centered curriculum and instructional model; develop, lead and directs daily operations of the instructional programs for the District; supervises district-wide staff professional development; monitors and reports student learning; supervises student discipline and attendance.

Major long-term issues and concerns: Common Assessments; Standards based reporting; Improvement Through Collaboration; Effective Instruction and Leadership Evaluation System.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 73 Assistant Superintendent Instruction

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
FTE's Included In Current Budget						
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>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse *** Support	-	-	-
1.00	1.00	1.00		1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</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 certificated 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: 74 Fiscal Services

Date: 07/1/13

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
\$ 10,788	\$ 2,751	\$ 2,338	3100 Certificated Salaries	\$ -	\$ 11,673	\$ -	\$ (11,673)	-
628,287	525,801	550,050	3200 Non-Certificated Salaries	572,418	556,577	585,985	29,408	5
292,291	255,781	267,885	3500 Employee Benefits	309,366	299,423	327,432	28,009	9
931,366	784,333	820,273	Subtotal - Personnel Services	881,784	867,673	913,417	57,417	7
55,826	54,386	62,529	4100 Professional and Technical Services	65,000	67,000	60,000	(7,000)	(10)
20,577	23,195	20,906	4200 Staff Travel	21,103	30,210	20,250	(9,960)	(33)
14,789	14,184	14,704	4300 Utility Services	14,000	17,217	15,000	(2,217)	(13)
10,011	5,171	11,727	4400 Other Purchased Services	5,679	4,573	10,500	5,927	130
10,503	10,935	10,924	4500 Supplies, Materials, and Media	11,200	13,197	10,500	(2,697)	(20)
2,180	2,265	2,355	4900 Other Expenses	2,075	1,706	2,500	794	47
(266,205)	(232,139)	(203,192)	4950 Indirect Costs	(88,677)	(200,000)	(200,000)	-	-
(152,319)	(122,003)	(80,047)	Subtotal - Other	30,380	(66,097)	(81,250)	(15,153)	23
-	772	7,322	5100 Equipment	-	5,017	-	(5,017)	-
\$ 779,047	\$ 663,102	\$ 747,548	Location Totals	\$ 912,164	\$ 806,593	\$ 832,167	\$ 37,247	5

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: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	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	Non-Certificated 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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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 Certificated Salaries	\$ 122,911	\$ -	\$ 5,834	\$ 5,834	#DIV/0!
96,151	89,278	92,642	3200 Non-Certificated Salaries	94,661	211,629	205,192	(6,437)	(3)
79,134	79,091	84,162	3500 Employee Benefits	89,374	105,235	110,118	4,883	5
294,520	292,628	306,081	Subtotal - Personnel Services	306,946	316,864	321,144	4,280	1
26,819	-	16	4100 Professional and Technical Services	-	-	-	-	-
9,046	8,097	9,420	4200 Staff Travel	9,150	10,156	9,150	(1,006)	(10)
124	197	497	4300 Utility Services	760	500	760	260	52
-	3,303	1,390,958	4400 Other Purchased Services	350	96,935	350	(96,585)	(100)
7,661	8,585	35,650	4500 Supplies, Materials, and Media	18,500	17,535	18,500	965	6
140	463	250	4900 Other Expenses	1,120	190	670	480	253
43,790	20,645	1,436,791	Subtotal - Other	29,880	125,316	29,430	(95,886)	(77)
718	3,175	5,988	5100 Equipment	5,865	32,831	1,471,701	1,438,870	4,383
\$ 339,028	\$ 316,448	\$ 1,748,860	Location Totals	\$ 342,691	\$ 475,011	\$ 1,822,275	\$ 1,347,264	284

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: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
FTE's Included In Current Budget						
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>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
2.00	2.00	2.00	Support	2.00	2.00	2.00
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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
\$ 413,190 200,317	\$ 397,815 205,224	\$ 393,621 206,656	3200 Non-Certificated Salaries 3500 Employee Benefits	\$ 393,620 228,117	\$ 381,095 212,681	\$ 371,209 232,354	\$ (9,886) 19,673	(3) 9
613,507	603,039	600,277	Subtotal - Personnel Services	621,737	593,776	603,563	9,787	2
2,653	2,667	3,493	4200 Staff Travel	3,475	4,399	3,475	(924)	(21)
4,678	4,631	5,354	4300 Utility Services	4,954	4,835	7,054	2,219	46
99,709	110,319	113,758	4350 Energy	112,000	111,538	118,000	6,462	6
11,844	10,400	9,488	4400 Other Purchased Services	15,259	18,788	15,100	(3,688)	(20)
67,250	41,651	71,814	4500 Supplies, Materials, and Media	50,600	68,993	50,510	(18,483)	(27)
1,498	2,039	718	4900 Other Expenses	1,200	1,034	1,200	166	16
(532,410)	(233,442)	(204,332)	4950 Indirect Costs	(62,322)	(200,000)	(200,000)	-	-
(344,778)	(61,735)	293	Subtotal - Other	125,166	9,587	(4,661)	(14,248)	(149)
11,847	158,329	176,367	5100 Equipment	2,000	145,743	2,000	(143,743)	(99)
\$ 280,576	\$ 699,633	\$ 776,937	Location Totals	\$ 748,903	\$ 749,106	\$ 600,902	\$ (148,204)	(20)

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

Date: 07/1/13

Location: 76 Purchasing/Warehouse

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

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 77 Human Resources

Date: 07/1/13

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
\$ 126,502	\$ 132,883	\$ 137,945	3100 Certificated Salaries	\$ 126,411	\$ 149,949	\$ 128,512	\$ (21,437)	(14)
410,865	452,404	463,943	3200 Non-Certificated Salaries	838,603	513,359	858,282	344,923	67
231,120	237,434	250,122	3500 Employee Benefits	362,431	323,950	378,805	54,855	17
768,487	822,721	852,010	Subtotal - Personnel Services	1,327,445	987,258	1,365,599	378,341	38
40,304	33,119	62,355	4100 Professional and Technical Services	52,200	46,488	52,200	5,712	12
31,785	36,939	38,748	4200 Staff Travel	54,750	43,574	56,625	13,051	30
5,192	5,797	6,564	4300 Utility Services	6,050	6,936	6,050	(886)	(13)
46,336	52,339	51,305	4400 Other Purchased Services	60,000	58,498	60,200	1,702	3
11,136	16,922	17,681	4500 Supplies, Materials, and Media	25,250	35,056	24,590	(10,466)	(30)
28,014	26,578	24,174	4900 Other Expenses	50,000	40,000	47,000	7,000	18
-	(116,803)	(102,237)	4950 Indirect Costs	(37,349)	(100,000)	(100,000)	-	-
162,767	54,891	98,590	Subtotal - Other	210,901	130,552	146,665	16,113	12
829	2,721	1,556	5100 Equipment	1,000	16,924	1,000	(15,924)	100
\$ 932,083	\$ 880,333	\$ 952,156	Location Totals	\$ 1,539,346	\$ 1,134,734	\$ 1,513,264	\$ 378,530	33

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: 07/1/13

Location: 77 Human Resources

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
FTE's Included In Current Budget						
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>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
 - 6.50	 - 7.00	 - 7.00	Nurse *** Support	 - 7.00	 - 7.00	 - 7.00
<u>6.50</u>	<u>7.00</u>	<u>7.00</u>	Non-Certificated Subtotal	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
 <u>7.50</u>	 <u>8.00</u>	 <u>8.00</u>	Total	 <u>8.00</u>	 <u>8.00</u>	 <u>8.00</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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 Certificated Salaries	\$ -	\$ 12,267	\$ -	\$ -	-
923,644	875,728	960,946	3200 Non-Certificated Salaries	937,358	942,272	979,118	\$ 36,846	4
418,892	398,007	435,025	3500 Employee Benefits	486,903	442,427	503,984	61,557	14
1,351,418	1,280,291	1,406,697	Subtotal - Personnel Services	1,424,261	1,396,966	1,483,102	98,403	7
6,926	3,000	27,841	4100 Professional and Technical Services	10,000	8,031	10,000	1,969	25
50,506	37,799	62,431	4200 Staff Travel	31,500	49,115	31,500	(17,615)	(36)
136,758	204,394	243,974	4300 Utility Services	281,500	267,936	317,500	49,564	18
316,574	387,376	142,284	4400 Other Purchased Services	251,893	231,264	251,943	20,679	9
110,789	260,559	226,862	4500 Supplies, Materials, and Media	166,580	158,875	146,650	(12,225)	(8)
300	-	300	4900 Other Expenses	1,600	-	1,600	1,600	#DIV/0!
-	(232,139)	(203,192)	4950 Indirect Costs	(77,516)	(200,000)	(200,000)	-	-
621,853	660,989	500,500	Subtotal - Other	665,557	515,221	559,193	43,972	9
647,063	119,853	294,910	5100 Equipment	56,000	119,196	56,000	(63,196)	(53)
\$ 2,620,334	\$ 2,061,133	\$ 2,202,107	Location Totals	\$ 2,145,818	\$ 2,031,383	\$ 2,098,295	\$ 79,179	4

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

Date: 07/1/13

Location: 78 Information Services

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	2013-14 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated 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	Non-Certificated Subtotal	14.00	13.00	13.00
12.00	14.00	14.00	Total	14.00	13.00	13.00

* "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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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 and Technical Services	\$ -	\$ -	\$ -	-	-
			4200 Staff Travel				-	-
62	-	-	4300 Utility Services	-	14,450	-	(14,450)	-
30,817	-	23,145	4400 Other Purchased Services	-	-	-	-	-
13,125	155,910	194,193	4500 Supplies, Materials, and Media	367,950	242,773	342,750	99,977	41
			4900 Other Expenses				-	-
44,004	155,910	225,457	Subtotal - Other	367,950	257,223	342,750	85,527	33
189,578	760,175	620,923	5100 Equipment	1,252,420	1,373,988	963,452	(410,536)	(30)
\$ 233,582	\$ 916,085	\$ 846,380	Location Totals	\$ 1,620,370	\$ 1,631,211	\$ 1,306,202	\$ (325,009)	(20)

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 FY11, 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
Location: 81 Pupil Services

Date: 07/1/13

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
\$ 1,290,235	\$ 1,455,381	\$ 1,773,856	3100 Certificated Salaries		\$ 2,069,413	\$ 1,855,372	\$ 1,984,793	\$ 129,421	7
403,788	327,278	384,465	3200 Non-Certificated Salaries		345,124	344,611	305,998	(38,613)	(11)
584,505	618,594	775,994	3500 Employee Benefits		915,889	848,272	878,942	30,670	4
2,278,528	2,401,253	2,934,315	Subtotal - Personnel Services		3,330,426	3,048,255	3,169,733	121,478	4
635,354	418,001	396,559	4100 Professional and Technical Services		475,400	518,316	360,300	(158,016)	(30)
113,322	117,026	141,555	4200 Staff Travel		117,800	140,573	140,170	(403)	(0)
2,414	2,422	3,489	4250 Student Travel		2,700	1,966	2,200	234	12
4,716	5,069	4,637	4300 Utility Services		5,045	4,897	4,700	(197)	(4)
5,590	9,874	2,273	4400 Other Purchased Services		9,775	19,136	6,689	(12,447)	(65)
66,961	67,486	276,339	4500 Supplies, Materials, and Media		72,501	243,368	101,522	(141,846)	(58)
142,159	203,177	138,397	4900 Other Expenses		162,910	11,512	163,310	151,798	1,319
970,516	823,055	963,249	Subtotal - Other		846,131	939,768	778,891	(160,877)	(17)
9,375	500	55,103	Subtotal - Equipment		1,900	134,130	14,000	(120,130)	(90)
\$ 3,258,419	\$ 3,224,808	\$ 3,952,667	Location Total		\$ 4,178,457	\$ 4,122,153	\$ 3,962,624	\$ (159,529)	(4)

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

Date: 07/1/13

Location: 81 Pupil Services

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	2013-14 Budget
FTE's Included In Current Budget						
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>	Certificated 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 ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>8.94</u>	<u>8.96</u>	<u>10.15</u>	Non-Certificated Subtotal	<u>10.15</u>	<u>8.84</u>	<u>8.87</u>
<u><u>33.44</u></u>	<u><u>32.61</u></u>	<u><u>38.75</u></u>	Total	<u><u>38.75</u></u>	<u><u>34.73</u></u>	<u><u>34.73</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 certificated employees.

** "Special Ed Teachers" refers to all other certificated 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: 07/1/13

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 Certificated Salaries	\$ 910,925	\$ -	\$ -	-	-
-	-	-	3200 Non-Certificated Salaries	330,336	-	-	-	-
-	-	-	3500 Benefits	1,750,275	-	-	-	-
			Total - Personnel Services	2,991,536	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 2,991,536	\$ -	\$ -	\$ -	-

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: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account	Description	Original	Current	% Of Change	
					2012-13 Budget	2012-13 Budget		
\$ (6,766)	\$ 26,311	\$ (5,198)	3100 Certificated Salaries		\$ 722,957	\$ 418,679	\$ 1,184,911	766,232 183
166,932	175,335	201,380	3200 Non-Certificated Salaries		182,853	180,756	303,523	122,767 68
12,336,193	14,248,831	17,913,924	3500 Employee Benefits		21,783,991	22,068,524	23,189,204	1,120,680 5
914,243	840,684	709,013	3631 Worker Compensation		554,226	554,226	554,226	- -
13,410,602	15,291,161	18,819,119	Subtotal - Personnel Services		23,244,027	23,222,185	25,231,864	2,009,679 9
-	10,000	-	4100 Professional and Technical Services		67,675	40,251	62,000	- -
-	160	8,229	4200 Staff Travel		50,000	41,661	50,000	8,339 20
75,302	83,771	74,221	4250 Student Travel		275,000	75,000	275,000	200,000 267
-	-	7,643	4300 Utility Services		-	9,482	-	(9,482) -
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 Other Purchased Services		7,168,015	7,218,015	7,168,015	(50,000) (1)
919,788	1,026,438	956,749	4450 Insurance and Bond Premiums		525,873	525,873	525,873	- -
-	(50)	(896)	4500 Supplies, Materials, and Media		300	397	200	(197) (50)
40,595	31,884	23,671	4900 Other Expenses		45,000	45,000	30,000	(15,000) (33)
8,075,302	7,855,558	7,988,505	Subtotal - Other		8,213,008	8,036,824	8,192,233	133,660 2
-	-	4,527	5100 Equipment		-	-	-	- -
830,279	362,104	1,564,250	5500 Transfer to Other Fund		550,000	550,000	775,000	225,000 41
\$ 22,316,183	\$ 23,508,823	\$ 28,376,401	Totals		\$ 32,007,035	\$ 31,809,009	\$ 34,199,097	\$ 2,143,339 7

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

Date: 07/1/13

Location: 83 Districtwide Service

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	2013-14 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	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>	Certificated 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>	Non-Certificated Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
<u><u>5.75</u></u>	<u><u>5.75</u></u>	<u><u>5.75</u></u>	Total	<u><u>5.75</u></u>	<u><u>5.75</u></u>	<u><u>6.75</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 certificated 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

Date: 07/1/13

Location: 84 Elementary Ed/Curriculum

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	% Of Change
\$ 1,018,376	\$ 942,786	\$ 285,603	3100 Certificated Salaries	\$ 247,379	\$ 682,192	\$ 656,831	(25,361) (4)
191,471	149,486	92,566	3200 Non-Certificated Salaries	85,445	97,608	89,941	(7,667) (8)
400,107	351,078	130,816	3500 Employee Benefits	66,267	270,629	279,536	8,907 3
1,609,954	1,443,350	508,985	Subtotal - Personnel Services	399,091	1,050,429	1,026,308	(24,121) (2)
298,045	49,575	40,645	4100 Professional and Technical Services	8,277	3,012	-	(3,012) (100)
35,975	50,930	31,299	4200 Staff Travel	21,726	65,876	60,691	(5,185) (8)
-	1,331	-	4250 Student Travel	-	-	-	-
7,936	6,393	2,332	4300 Utility Services	3,760	3,095	2,100	(995) (32)
254,072	33,301	58,305	4400 Other Purchased Services	35,539	37,460	17,650	(19,810) (53)
562,849	423,983	582,571	4500 Supplies, Materials, and Media	782,213	346,368	712,810	366,442 106
1,852	2,561	594	4900 Other Expenses	995	995	600	(395) (40)
1,160,729	568,074	715,746	Subtotal - Other	852,510	456,806	793,851	337,045 74
4,346	23,212	658	5100 Equipment	-	11,014	-	(11,014) (100)
\$ 2,775,029	\$ 2,034,636	\$ 1,225,389	Location Totals	\$ 1,251,601	\$ 1,518,249	\$ 1,820,159	\$ 301,910 20

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

Date: 07/1/13

Location: 84 Elementary Ed/Curriculum

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
FTE's Included In Current Budget						
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**	-	-	-
14.00	11.10	3.00	Certificated Subtotal	3.00	7.80	7.80
-	-	-	Nurse ***	-	-	-
4.00	3.00	2.00	Support	2.00	2.00	2.00
4.00	3.00	2.00	Non-Certificated Subtotal	2.00	2.00	2.00
18.00	14.10	5.00	Total	5.00	9.80	9.80

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 85 Secondary Ed/Pupil Activity

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	% Of Change
				Change			
\$ -	\$ -	\$ 812,820	3100 Certificated Salaries	\$ 1,480,423	\$ 875,911	\$ 946,308	70,397 8
-	-	62,280	3200 Non-Certificated Salaries	91,753	87,405	87,804	399 0
-	-	293,278	3500 Employee Benefits	509,266	336,022	411,845	75,823 23
-	-	<u>1,168,378</u>	Subtotal - Personnel Services	<u>2,081,442</u>	<u>1,299,338</u>	<u>1,445,957</u>	<u>146,619</u> 11
-	-	11,825	4100 Professional and Technical Services	81,300	31,003	52,200	21,197 68
-	-	38,582	4200 Staff Travel	41,267	34,008	26,882	(7,126) (21)
-	-	8,948	4250 Student Travel	1,198	7,392	4,443	(2,949) (40)
-	-	3,348	4300 Utility Services	3,430	5,522	2,400	(3,122) (57)
-	-	4,480	4400 Other Purchased Services	27,653	23,948	20,910	(3,038) (13)
-	-	148,135	4500 Supplies, Materials, and Media	345,624	336,093	229,649	(106,444) (32)
-	-	889	4900 Other Expenses	1,500	848	1,500	652 77
-	-	<u>216,207</u>	Subtotal - Other	<u>501,972</u>	<u>438,814</u>	<u>337,984</u>	<u>(100,830)</u> (23)
-	-	<u>41,498</u>	5100 Equipment	<u>208,500</u>	<u>334,569</u>	<u>84,576</u>	<u>(249,993)</u> (75)
\$ -	\$ -	<u>\$ 1,426,083</u>	Location Totals	<u>\$ 2,791,914</u>	<u>\$ 2,072,721</u>	<u>\$ 1,868,517</u>	<u>\$ (204,204)</u> (10)

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

Date: 07/1/13

Location: 85 Seconday Ed/Pupil Activity

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
FTE's Included In Current Budget						
-	-	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	Certificated Subtotal	10.10	13.10	12.90
-	-	-	Nurse ***	-	-	-
-	-	2.00	Support	2.00	2.50	2.50
-	-	2.00	Non-Certificated Subtotal	2.00	2.50	2.50
-	-	12.10	Total	12.10	15.60	15.40

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	% Of Change
				Change			
\$ -	\$ -	\$ 244,950	3100 Certificated Salaries	\$ 180,379	\$ 348,183	\$ 299,111	(49,072) (14)
-	-	290,504	3200 Non-Certificated Salaries	336,005	334,924	358,637	23,713 7
-	-	232,018	3500 Employee Benefits	232,251	359,820	377,613	17,793 5
-	-	<u>767,472</u>	Subtotal - Personnel Services	<u>748,635</u>	<u>1,042,927</u>	<u>1,035,361</u>	<u>(7,566)</u> (1)
-	-	13,751	4100 Professional and Technical Services	5,400	4,581	5,400	819 18
-	-	40,733	4200 Staff Travel	30,933	57,844	55,700	(2,144) (4)
-	-	7,303	4300 Utility Services	3,500	5,952	7,000	1,048 18
-	-	30,121	4400 Other Purchased Services	29,349	32,379	32,150	(229) (1)
-	-	20,635	4500 Supplies, Materials, and Media	26,012	114,925	99,600	(15,325) (13)
-	-	82	4900 Other Expenses	1,240	253	600	347 137
-	-	<u>112,625</u>	Subtotal - Other	<u>96,434</u>	<u>215,934</u>	<u>200,450</u>	<u>(15,484)</u> (7)
-	-	<u>1,390</u>	5100 Equipment	<u>2,400</u>	<u>12,260</u>	<u>2,000</u>	<u>(10,260)</u> (84)
<u>\$ -</u>	<u>\$ -</u>	<u><u>881,487</u></u>	Location Totals	<u><u>\$ 847,469</u></u>	<u><u>\$ 1,271,121</u></u>	<u><u>\$ 1,237,811</u></u>	<u><u>\$ (33,310)</u></u> (3)

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: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	2012-13 Budget	Current 2013-14 Budget
FTE's Included In Current Budget						
-	-	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	Certificated 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	Non-Certificated Subtotal	10.42	10.23	10.10
-	-	12.42	Total	12.42	14.23	14.10

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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-Certificated Salaries		\$ 154,627	\$ 166,701	\$ 158,248	(8,453)	(5)
46,651	62,857	61,420	3500 Employee Benefits		94,681	91,425	100,880	9,455	10
123,753	170,869	167,450	Subtotal - Personnel Services		249,308	258,126	259,128	1,002	0
100	100	100	4100 Professional and Technical Services		2,000	300	-	(300)	(100)
28,469	31,032	30,048	4200 Staff Travel		37,150	38,150	36,000	(2,150)	(6)
524	570	612	4300 Utility Services		929	738	750	12	2
1,630	1,171	1,395	4400 Other Purchased Services		3,000	4,449	2,300	(2,149)	(48)
6,952	15,350	19,150	4500 Supplies, Materials, and Media		12,000	11,271	18,000	6,729	60
250	6,051	506	4900 Other Expenses		5,000	6,521	5,000	(1,521)	(23)
37,925	54,274	51,811	Subtotal - Other		60,079	61,429	62,050	621	1
-	4,572	-	5100 Equipment		-	-	-	-	-
\$ 161,678	\$ 229,715	\$ 219,261	Function Totals		\$ 309,387	\$ 319,555	\$ 321,178	\$ 1,623	1

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

Date: 07/1/13

Location: 87 Nursing Service

2009-10 Actual	2010-11 Actual	2011-12 Actual	Account Description	2012-13 Budget	Current 2012-13 Budget	2013-14 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated 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	Non-Certificated Subtotal	3.35	3.56	3.36
5.87	4.61	3.35	Total	3.35	3.56	3.36

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

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

Date: 07/1/13

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 Certificated Salaries	\$ -	\$ -	\$ -	-	-
238,660	244,776	-	3200 Non-Certificated Salaries	-	-	-	-	-
232,296	225,304	-	3500 Employee Benefits	-	-	-	-	-
722,443	732,422	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
34,134	34,842	-	4200 Staff Travel	-	-	-	-	-
-	480	-	4250 Student Travel	-	-	-	-	-
1,814	1,528	-	4300 Utility Services	-	-	-	-	-
329	3,460	-	4400 Other Purchased Services	-	-	-	-	-
7,473	5,314	-	4500 Supplies, Materials, and Media	-	-	-	-	-
1,610	584	-	4900 Other Expenses	-	-	-	-	-
45,360	46,208	-	Subtotal - Other	-	-	-	-	-
1,037	2,253	-	5100 Equipment	-	-	-	-	-
\$ 768,840	\$ 780,883	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

Grants accounting moved to Location 86 in FY12.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 92 Federal Programs - Grants

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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures

Date: 07/1/13

Location: 96 Unallocated

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 Certificated Salaries	\$ 491,436	\$ -	\$ 510,309	\$ 510,309	#DIV/0!
-	-	-	3200 Non-Certificated Salaries	3,276	-	17,118	17,118	#DIV/0!
-	-	-	3500 Employee Benefits	205,828	2	224,518	224,516	11,225,800
-	-	-	Subtotal - Personnel Services	700,540	2	751,945	751,943	37,597,150
-	-	-	4300 Utility Services	33,810	-	33,810	33,810	#DIV/0!
-	-	-	4350 Energy	513,031	-	373,715	373,715	#DIV/0!
-	-	-	4400 Other Purchased Services	189,839	-	186,239	-	#DIV/0!
-	-	-	4500 Supplies, Materials, and Media	1,820	-	1,800	1,800	#DIV/0!
-	-	-	4900 Other Expenses	80,000	-	25,020	-	-
-	-	-	Subtotal - Other	818,500	-	620,584	409,325	#DIV/0!
-	-	-	5100 Equipment	18,750	-	18,750	-	#DIV/0!
\$ -	\$ -	\$ -	Location Totals	\$ 1,537,790	\$ 2	\$ 1,391,279	\$ 1,161,268	58,063,400
\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	Fund Totals	\$ 146,637,793	\$ 147,251,320	\$ 150,857,760	\$ 3,606,440	2

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/1/13

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

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*** 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

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	AK Works CEF	Artists in Schools	ASDN Leadership	Building Trades
Revenues:				
Intergovernmental - Local	\$ 175,000	\$ 1,250	\$ -	\$ -
Intergovernmental - State	-	625	30,000	-
Intergovernmental - Federal	-	625	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	175,000	2,500	30,000	-
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	175,000	2,500	30,000	-
Expenditures:				
Current:				
Instruction	175,000	2,500	-	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	30,000	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	175,000	2,500	30,000	-
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	175,000	2,500	30,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	15,642
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ 15,642

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	Carl Perkins Basic	Community Theater	Corporate Grants	Equipment Replacement
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	200,000	-	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	52,500	-
Other revenues	-	-	-	-
Total Revenues	200,000	-	52,500	-
Other financing sources:				
Operating transfers in	-	25,000	-	-
Total Revenues and Other Financing Sources	200,000	25,000	52,500	-
Expenditures:				
Current:				
Instruction	200,000	-	52,500	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	200,000	-	52,500	-
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	200,000	-	52,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses				
Fund Balances, Beginning of Year	-	79,537	-	-
Fund Balances, End of Year	\$ -	\$ 104,537	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	Food Service	Food Service - FFVP	Gear Up Kenai	Governor's Alternative
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	40,000
Intergovernmental - Federal	2,250,000	110,000	100,000	-
Food sales	640,000	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	110,000	-	-	-
Total Revenues	3,000,000	110,000	100,000	40,000
Other financing sources:				
Operating transfers in	750,000	-	-	-
Total Revenues and Other Financing Sources	3,750,000	110,000	100,000	40,000
Expenditures:				
Current:				
Instruction	-	-	100,000	40,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	4,342,141	110,000	-	-
Total Expenditures	4,342,141	110,000	100,000	40,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	4,342,141	110,000	100,000	40,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(592,141)	-	-	-
Fund Balances, Beginning of Year	460,464	-	-	-
Fund Balances, End of Year	\$ (131,677)	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	McKinney-Vento Grant	Migrant Education	NCLB	Principal Coach
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	435,000
Intergovernmental - Federal	30,000	5,000	4,250,000	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	30,000	5,000	4,250,000	435,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	30,000	5,000	4,250,000	435,000
Expenditures:				
Current:				
Instruction	30,000	5,000	4,250,000	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	435,000
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	30,000	5,000	4,250,000	435,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	30,000	5,000	4,250,000	435,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	School Improvement	Staff Development	Student Transportation	Title ID Detention
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	7,500	7,680,611	-
Intergovernmental - Federal	25,000	-	-	12,500
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	25,000	7,500	7,680,611	12,500
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	25,000	7,500	7,680,611	12,500
Expenditures:				
Current:				
Instruction	25,000	7,500	-	12,500
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	7,819,528	-
Food service	-	-	-	-
Total Expenditures	25,000	7,500	7,819,528	12,500
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	25,000	7,500	7,819,528	12,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(138,917)	-
Fund Balances, Beginning of Year	-	-	1,087,744	-
Fund Balances, End of Year	\$ -	\$ -	\$ 948,827	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	<u>Title VI-B</u>	<u>Title VII Indian Education</u>	<u>Upward Bound</u>	<u>Youth First</u>	<u>Youth in Detention</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	85,000	-
Intergovernmental - Federal	2,500,000	300,000	20,000	-	75,000
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	2,500,000	300,000	20,000	85,000	75,000
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	2,500,000	300,000	20,000	85,000	75,000
Expenditures:					
Current:					
Instruction	-	300,000	20,000	85,000	75,000
Special Education - Instruction	2,500,000	-	-	-	-
Support Services - Student	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration Support Services	-	-	-	-	-
District Administration Support Services	-	-	-	-	-
Student Activities	-	-	-	-	-
Community services	-	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	2,500,000	300,000	20,000	85,000	75,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	2,500,000	300,000	20,000	85,000	75,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses					
Fund Balances, Beginning of Year	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2013-2014
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2013-14	Current Budget 2012-13	Actual 2011-12	Actual 2010-11	Actual 2009-10
Revenues:					
Intergovernmental - Local	\$ 176,250	\$ 188,993	\$ -	\$ 189,045	\$ 183,728
Intergovernmental - State	8,278,736	9,488,514	7,076,188	6,542,513	6,769,831
Intergovernmental - Federal	9,878,125	11,150,523	11,079,625	14,331,750	13,610,101
Food sales	640,000	880,000	781,299	853,654	905,767
Corporate Grants and User fees	52,500	33,539	117,033	84,059	106,591
Other revenues	110,000	110,000	353,637	470,453	6,041
Total Revenues	19,135,611	21,851,569	19,407,782	22,471,474	21,582,059
Other financing sources:					
Operating transfers in	775,000	550,000	675,000	362,104	830,279
Total Revenues and Other Financing Sources	19,910,611	22,401,569	20,082,782	22,833,578	22,412,338
Expenditures:					
Current:					
Instruction	5,380,000	12,036,802	6,049,409	8,464,965	9,986,609
Special Education - Instruction	2,500,000	3,382,690	2,293,005	3,998,785	3,211,417
Support Services - Student	-	-	74,692	-	102,140
Support Services - Instruction	-	-	629,644	17,856	-
School Administration	465,000	479,261	451,336	455,465	468,224
School Administration Support Services	-	-	32,468	32,402	15,131
District Administration Support Services	-	-	343,627	535,633	482,205
Student Activities	-	-	57,000	44,237	67,753
Community services	-	-	64,493	64,559	58,130
Operations and Maintenance of Plant	-	-	1,045,943	423,916	129,905
Student Transportation	7,819,528	7,597,229	6,092,404	5,498,915	5,492,429
Food service	4,452,141	4,367,235	3,870,392	3,433,810	3,231,356
Total Expenditures	20,616,669	27,863,217	21,004,413	22,970,543	23,245,299
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	20,616,669	27,863,217	21,004,413	22,970,543	23,245,299
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses					
	(706,058)	(5,461,648)	(921,631)	(136,965)	(832,961)
Fund Balances, Beginning of Year	1,643,387	7,105,035	8,026,666	8,163,629	8,996,590
Fund Balances, End of Year	\$ 937,329	\$ 1,643,387	\$ 7,105,035	\$ 8,026,664	\$ 8,163,629

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 273 Alaska Association of School Boards

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 6,795	0150	Intergovernmental - Federal <u>Other Financing Sources</u>	\$ 1,600	\$ 3,200	\$ -	\$ (3,200)	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	1,200	1,200	-	(1,200)	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	6,795	4500	Supplies, Materials, and Media	400	2,000	-	(2,000)	-
-	-	6,795		Subtotal - Other	1,600	3,200	-	(3,200)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	6,795		Fund Total	1,600	3,200	-	(3,200)	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards Initiative for Community Engagement will partner with arts organizations to provide a unique opportunity for positive community change by inspiring individuals and communities through arts-related activities.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 274 AK Statewide Mentor Project

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 97,985	\$ 374,395	\$ -	\$ (374,395)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	60,000	218,600	-	(218,600)	(100)
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	20,400	76,110	-	(76,110)	(100)
-	-	-	Subtotal - Personnel Services		80,400	294,710	-	(294,710)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	11,876	58,966	-	(58,966)	(100)
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	1,940	6,320	-	(6,320)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	3,769	14,399	-	(14,399)	(100)
-	-	-	Subtotal - Other		17,585	79,685	-	(79,685)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-	Fund Total		97,985	374,395	-	(374,395)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

The Alaska Statewide Mentor Project - Innovations in Education i3 grant matches mentors with first year teachers to help increase teacher retention and improve student achievement.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 221 AK Works - Construction Education Foundation

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 183,728	\$ 186,507	\$ 147,290	0040	Other Local Revenue	\$ 185,000	\$ 185,000	\$ 175,000	\$ (10,000)	(5)
<u>Expenditure</u>									
41,398	29,400	17,770	3100	Certified Salaries	32,500	27,500	30,000	2,500	9
34,765	29,005	35,853	3200	Non-Certified Salaries	33,290	33,290	35,000	1,710	5
29,540	25,333	24,765	3500	Employee Benefits	28,330	28,330	40,000	11,670	41
105,703	83,738	78,388		Subtotal - Personnel Services	94,120	89,120	105,000	15,880	18
-	15,268	-	4100	Professional and Technical Services	-	-	-	-	-
2,164	2,876	2,197	4200	Staff Travel	1,500	1,500	2,500	1,000	67
-	3,800	-	4250	Student Travel	-	-	-	-	-
-	457	150	4400	Other Purchased Services	-	-	-	-	-
57,327	72,030	59,147	4500	Supplies, Materials, and Media	78,044	77,605	52,500	(25,105)	(32)
-	-	-	4900	Other Expenses	-	-	-	-	-
8,144	8,338	6,910	4950	Indirect Costs	8,336	8,075	5,000	(3,075)	(38)
67,635	102,769	68,404		Subtotal - Other	87,880	87,180	60,000	(27,180)	(31)
10,390	-	498	5100	Equipment	3,000	8,700	10,000	1,300	15
183,728	186,507	147,290		Fund Total	185,000	185,000	175,000	(10,000)	(5)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 235 Artists in Schools

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 2,538	\$ 1,638	0040	Other Local Revenue	\$ 1,250	\$ 3,993	\$ 1,250	(2,743)	(69)
-	3,017	335	0050	State	625	2,753	625	(2,128)	(77)
-	360	335	0150	Intergovernmental Federal	625	2,752	625	(2,127)	(77)
	<u>5,915</u>	<u>2,308</u>		Total Revenue	<u>2,500</u>	<u>9,498</u>	<u>2,500</u>	<u>(6,998)</u>	<u>(74)</u>
<u>Expenditure</u>									
-	90	-	3100	Certificated Salaries	-	-	-	-	-
-	7	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	97	-		Subtotal - Personnel Services	-	-	-	-	-
-	4,872	2,308	4100	Professional and Technical Services	2,500	8,010	2,500	(5,510)	(69)
-	-	-	4200	Staff Travel	-	156	-	(156)	(100)
-	32	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	145	-	(145)	(100)
-	914	-	4500	Supplies, Materials, and Media	-	1,187	-	(1,187)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	<u>5,818</u>	<u>2,308</u>		Subtotal - Other	<u>2,500</u>	<u>9,498</u>	<u>2,500</u>	<u>(6,998)</u>	<u>(74)</u>
-	-	-	5100	Equipment	-	-	-	-	-
-	<u>5,915</u>	<u>2,308</u>		Fund Total	<u>2,500</u>	<u>9,498</u>	<u>2,500</u>	<u>(6,998)</u>	<u>(74)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The Alaska Artists in the Schools (AIS) Grant Program is designed for schools and/or districts that wish to augment their regular Visual, Literary and Performing Arts Curriculum with visiting Teaching Artists.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 226 ASDN Leadership

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 68,210	\$ 43,773	\$ 26,524	0050	Intergovernmental - State	\$ 29,261	\$ 29,261	\$ 30,000	\$ 739	3
<u>Expenditure</u>									
- 65,395	15,000 23,949	- 23,013	4100 4200 2,500 315	Professional and Technical Services Staff Travel Other Purchased Services Supplies, Materials, and Media	- 24,761	- 24,761	12,500 12,500 - 500	12,500 (12,261) - 500	100 (50) 11
68,210	43,773	26,524		Fund Total	29,261	29,261	30,000	739	3
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Alaska Staff Development Network leadership supports the Rural Alaska Principal Preparation and Support Project which is a comprehensive leadership development program focused on preparation of principals for high poverty and remote Alaska schools, and support those who are currently serving in those schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 373 Building Trades

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures									
15,642	15,642	15,642		Fund Balance, Beginning of Year	15,642	15,642	15,642	-	
\$ 15,642	\$ 15,642	\$ 15,642		Fund Balance, End of Year	\$ 15,642	\$ 15,642	\$ 15,642	\$ -	

The Building Trades Fund was established as a vocational educational program to teach students the vocational skills required for constructing houses.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 265 Carl Perkins

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 249,139	\$ 241,542	\$ 250,081	0150	Intergovernmental - Federal	\$ 195,976	\$ 240,684	\$ 200,000	\$ (40,684)	(17)
<u>Expenditure</u>									
53,630	57,102	70,416	3100	Certificated Salaries	64,225	79,277	50,000	(29,277)	(37)
21,486	6,503	9,800	3200	Non-Certificated Salaries	17,427	7,250	7,500	250	3
18,711	14,849	16,716	3500	Employee Benefits	23,404	23,704	15,000	(8,704)	(37)
93,827	78,454	96,932		Subtotal - Personnel Services	105,056	110,231	72,500	(37,731)	(34)
28,371	39,684	31,848	4100	Professional and Technical Services	14,300	16,370	25,000	8,630	53
31,247	19,171	25,719	4200	Staff Travel	11,837	25,778	20,000	(5,778)	(22)
14,798	8,089	8,091	4250	Student Travel	1,900	10,900	10,000	(900)	(8)
-	-	-	4300	Utility Services	-	-	-	-	-
1,443	3,911	950	4400	Other Purchased Services	1,000	1,000	1,000	-	-
57,311	72,223	59,786	4500	Supplies, Materials, and Media	44,200	43,745	44,000	255	1
-	-	140	4900	Other Expenses	310	310	-	(310)	-
11,191	10,368	11,039	4950	Indirect Costs	8,573	10,000	10,000	-	-
144,361	153,446	137,573		Subtotal - Other	82,120	108,103	110,000	1,897	2
10,951	9,642	15,576	5100	Equipment	8,800	22,350	17,500	(4,850)	(22)
249,139	241,542	250,081		Fund Total	195,976	240,684	200,000	(40,684)	(17)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

The Carl D. Perkins Grant funds improvement of Vocation Education programs for the economically disadvantaged, the physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 230 Career & Technical Education

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 25,562	0050	State Revenue <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	25,562	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	25,562		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	25,562		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Career & Technical Education (CTE) grant was designed to implement a plan to provide opportunities for quality vocational training and education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 372 Community Theater

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 44,465	\$ 42,455	\$ 44,030	0040	User Fees	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
13,665	22,104	75,000	0250	Transfer From Other Funds	25,000	25,000	25,000	-	-
<u>58,130</u>	<u>64,559</u>	<u>119,030</u>		Total Revenue & Other Financing Sources	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>		
<u>Expenditure</u>									
41,596	45,019	43,025	3200	Non-Certificated Salaries	-	-	-	-	-
10,904	12,475	11,539	3500	Employee Benefits	-	-	-	-	-
<u>52,500</u>	<u>57,494</u>	<u>54,564</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,205	2,371	2,503	4200	Staff Travel	-	-	-	-	-
1,314	1,403	1,433	4300	Utility Services	-	-	-	-	-
145	650	432	4400	Other Purchased Services	-	-	-	-	-
1,966	2,303	5,561	4500	Supplies, Materials, and Media	-	-	-	-	-
<u>5,630</u>	<u>6,727</u>	<u>9,929</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	338	-	5100	Equipment	-	-	-	-	-
<u>58,130</u>	<u>64,559</u>	<u>64,493</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	54,537		Excess (Deficiency) of Revenues over Expenditures	25,000	25,000	25,000	-	-
-	-	-		Fund Balance, Beginning of Year	<u>54,537</u>	<u>54,537</u>	<u>79,537</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,537</u>		Fund Balance, End of Year	<u>\$ 79,537</u>	<u>\$ 79,537</u>	<u>\$ 104,537</u>	<u>\$ -</u>	

The Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: Corporate Grants

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 62,126	\$ 41,604	\$ 73,003	0040	Corporate Grants	\$ 2,999	\$ 33,539	\$ 52,500	\$ 18,961	57
11,285	-	-	0050	State Revenue	-	-	-	-	-
383	-	-	0150	Intergovernmental Federal	-	-	-	-	-
73,794	41,604	73,003		Total Revenue	2,999	33,539	52,500	18,961	57
<u>Expenditure</u>									
1,796	1,575	2,788	3100	Certificated Salaries	874	874	3,500	2,626	300
598	387	771	3200	Non-Certificated Salaries	-	-	-	-	-
255	249	446	3500	Employee Benefits	157	157	500	343	218
2,649	2,211	4,005		Subtotal - Personnel Services	1,031	1,031	4,000	2,969	288
13,383	1,000	3,245	4100	Professional and Technical Services	-	800	-	(800)	(100)
-	-	-	4200	Staff Travel	-	-	-	-	-
8,297	9,147	11,476	4250	Student Travel	-	5,400	15,000	9,600	178
-	-	53	4300	Utility Services	-	-	-	-	-
3,414	4,500	11,221	4400	Other Purchased Services	-	-	7,500	7,500	-
42,846	7,445	35,320	4500	Supplies, Materials, and Media	2,010	26,100	25,000	(1,100)	(4)
5,000	8,650	200	4900	Other Expenses	-	-	1,000	1,000	-
72,940	30,742	61,515		Subtotal - Other	2,010	32,300	48,500	16,201	50
35,376	4,500	14,492	5100	Equipment	2,999	3,249	-	(3,249)	(100)
110,965	37,453	80,012		Fund Total	6,040	36,580	52,500	15,921	44
Other Financing Uses: Operating transfers out - General Funds									
(37,171)	4,151	(7,009)		Excess (Deficiency) of Revenues over Expenditures	(3,041)	(3,041)	-	-	-
43,070	5,899	10,050		Fund Balance, Beginning of Year	3,041	3,041	-	(3,041)	(100)
\$ 5,899	\$ 10,050	\$ 3,041		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Corporate grant fund is comprised of small one year grants from corporations or associations that are awarded to particular schools and/or teachers for specific classroom projects and goals.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 269 Education Jobs

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 1,368,815	0150	Intergovernmental - Federal	\$ 37,993	\$ 37,993	\$ -	\$ (37,993)	(100)
<u>Expenditure</u>									
-	-	973,654	3100	Certificated Salaries	-	33,150	-	(33,150)	(100)
-	-	28,607	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	363,334	3500	Employee Benefits	-	4,843	-	(4,843)	(100)
-	-	1,365,595		Subtotal - Personnel Services	-	37,993	-	(37,993)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	280	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	2,580	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	360	4900	Other Expenses	37,993	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	3,220		Subtotal - Other	37,993	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	1,368,815		Fund Total	37,993	37,993	-	(37,993)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Education Jobs Fund (Ed Jobs) program is a Federal Program that provides assistance to School Districts to save or create education jobs. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 375 Equipment Replacement

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 458,819	\$ 200,883	0030	Earnings on Investments	\$ -	\$ -	\$ -	\$ -	-
-	-	-	0250	Transfer From Other Funds	-	-	-	-	-
-	458,819	200,883		Total Revenue & Other Financing Sources	-	-	-	-	-
<u>Expenditure</u>									
70,875	363,775	-	4100	Professional and Technical Services	-	-	-	-	-
195,452	51,671	33,217	4400	Other Purchased Services	-	893	-	(893)	(100)
	43,830	327,887	4500	Supplies, Materials, and Media	-	25,580	-	(25,580)	(100)
266,327	459,276	361,104		Subtotal - Other	-	26,473	-	(26,473)	(100)
1,073,859	100,912	828,888	5100	Equipment	5,439,660	5,480,034	-	(5,480,034)	(100)
1,340,186	560,188	1,189,992		Fund Total	5,439,660	5,506,507	-	(5,506,507)	(100)
(1,340,186)	(101,369)	(989,109)		Excess (Deficiency) of Revenues over Expenditures	(5,439,660)	(5,506,507)	-	-	-
7,937,171	6,596,985	6,495,616		Fund Balance, Beginning of Year	5,506,507	5,506,507	-	-	-
\$ 6,596,985	\$ 6,495,616	\$ 5,506,507		Fund Balance, End of Year	\$ 66,847	\$ -	\$ -	\$ -	\$ -

The Equipment fund was established by the Board of Education in recognition of the need to plan for the cyclical replacement of capital assets and the impact such replacement has on the operating budget. This fund is dedicated to the orderly and planned acquisition and/or replacement of such capital equipment.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 255 Food Service

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
Revenue									
\$ 905,767	\$ 853,654	\$ 781,299	0020	Type A Lunch-Student	\$ 880,000	\$ 880,000	\$ 640,000	\$ (240,000)	(27)
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	2,250,000	(339,606)	(13)
166,592	130,804	118,288	0162	USDA	110,000	110,000	110,000	-	-
<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>3,000,000</u>	<u>(579,606)</u>	<u>(16)</u>
Other Financing Sources									
316,614	140,000	600,000	0250	Transfer From Other Funds	525,000	525,000	750,000	225,000	-
3,303,812	3,170,761	3,615,366		Total Revenue & Other Financing Sources	4,104,606	4,104,606	3,750,000	(354,606)	(9)
Expenditure									
1,180,254	1,203,265	1,316,556	3200	Non-Certificated 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
1,907,066	1,965,402	2,159,048		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	Staff 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	Other Purchased Services	54,100	54,700	64,000	9,300	17
1,210,949	1,353,148	1,363,141	4500	Supplies, Materials, and Media	1,621,200	1,619,409	1,710,300	90,891	-
3,152	3,974	3,703	4900	Other Expenses	5,950	6,341	4,500	(1,841)	(29)
1,266,662	1,421,431	1,439,106		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	132,303	5100	Equipment	<u>28,000</u>	<u>28,192</u>	<u>30,000</u>	<u>1,808</u>	<u>6</u>
3,212,377	3,390,166	3,730,457		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	29,421	29,229	(592,141)	-	-
674,096	765,531	546,126		Fund Balance, Beginning of Year	<u>431,035</u>	<u>431,035</u>	<u>460,264</u>	<u>-</u>	<u>-</u>
<u>\$ 765,531</u>	<u>\$ 546,126</u>	<u>\$ 431,035</u>		Fund Balance, End of Year	<u>\$ 460,456</u>	<u>\$ 460,264</u>	<u>\$ (131,877)</u>	<u>\$ -</u>	<u>-</u>

Over seventy-five dedicated Student Nutrition Services employees located throughout 30 schools provide over 3800 nutritious meals daily. These meals meet the established USDA nutrient guidelines as a nutritional support for the classroom, The USDA breakfast provides one-quarter on the recommended daily allowance and the USDA lunch provides one-third.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 256 Food Service - ARRA

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 7,962	\$ -	\$ -	0050	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
7,962	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Food Service ARRA equipment grant was for the purchase of two milk coolers for Mountain View Elementary school, to support the USDA school meal program

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 11,017	\$ 43,644	\$ 139,935	0150	Intergovernmental Federal	\$ 21,585	\$ 120,723	\$ 110,000	\$ (10,723)	(9)
<u>Expenditure</u>									
- 1,560	3,130	3200	3200	Non-Certificated Salaries	-	-	-	-	-
- 119	939	3500	3500	Employee Benefits	-	-	-	-	-
- 1,679	4,069			Subtotal - Personnel Services	-	-	-	-	-
11,017	41,965	135,866	4500	Supplies, Materials, and Media	21,585	120,723	110,000	(10,723)	(9)
11,017	43,644	139,935		Fund Total	21,585	120,723	110,000	(10,723)	(9)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Fresh Fruit and Vegetable programs makes available funding at several locations to purchase fruit and vegetable as a snack provision from the USDA

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 131,135	\$ 131,135	\$ -	\$ (131,135)	(100)
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services		-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	131,135	131,135	-	(131,135)	(100)
-	-	-	Fund Total		131,135	131,135	-	(131,135)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	-

The Nutritional Alaskan Foods for schools grants is to provide nutritious Alaska grown produce, seafood or aquatic protein, or livestock products for use in school meals programs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 285 Fourth R Training

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 4,600	\$ 4,600	\$ -	\$ (4,600)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	1,560	260	-	(260)	(100)
-	-	-	3200	Non-Certificated Salaries	228	1,453	-	(1,453)	(100)
-	-	-	3500	Employee Benefits	142	165	-	(165)	(100)
-	-	-	Subtotal - Personnel Services		1,930	1,878	-	(1,878)	(100)
-	-	-	4400	Other Purchased Services	734	786	-	(786)	(100)
-	-	-	4500	Supplies, Materials, and Media	1,936	1,936	-	(1,936)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other		2,670	2,722	-	(2,722)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-	Fund Total		4,600	4,600	-	(4,600)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
Fund Balance, Beginning of Year									
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	

The Fourth R Training & Evaluation grant provides training to staff in the implementation of the Fourth R, a comprehensive school-based program designed to include students, teachers, parents and the community in reducing violence and many of today's risk behaviors.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 356 Gear Up Kenai Peninsula

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change		
<u>Revenue</u>											
\$ 110,925	\$ 109,566	\$ 107,127	0150	Intergovernmental - Federal	\$ 128,000	\$ 191,088	\$ 100,000	\$ (91,088)	(48)		
<u>Expenditure</u>											
-	-	-	3100	Certificated Salaries	-	-	-	-	-		
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-		
-	-	-	3500	Employee Benefits	-	-	-	-	-		
Subtotal - Personnel Services											
101,713 4,000 5,212	104,667 - 4,899	102,084 - 5,043	4100 4900 4950	Professional and Technical Services Other Expenses Indirect Costs	122,137 - 5,863	182,335 - 8,753	95,302 - 4,698	(87,033) (48) (4,055) (46)	(48)		
110,925	109,566	107,127	Subtotal - Other		128,000	191,088	100,000	(91,088)	(48)		
5100 Equipment											
110,925	109,566	107,127	Fund Total		128,000	191,088	100,000	(91,088)	(48)		
Excess (Deficiency) of Revenues over Expenditures											
Fund Balance, Beginning of Year											
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -			

Gaining Early Awareness and Readiness for Undergraduate Program (GEAR UP) is designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. GEAR UP provides six-year grants to states and partnerships to provide services at high-poverty middle and high schools. GEAR UP grantees serve an entire cohort of students beginning no later than the seventh grade and follow the cohort through high school. GEAR UP funds are also used to provide college scholarships to low-income students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 263 Governor's Alternative Schools

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ -	\$ 47,196	\$ 40,000	\$ (7,196)	100
7,817	10,597	26,300	0150	Intergovernmental Federal	48,423	1,227	-	(1,227)	(100)
7,817	10,597	26,300		Total Revenue	48,423	48,423	40,000	(8,423)	(17)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	354	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	27	3500	Employee Benefits	-	-	-	-	-
-	-	381		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	4,160	4,000	(160)	(4)
-	-	464	4250	Student Travel	-	-	-	-	-
-	-	2,500	4400	Other Purchased Services	-	2,500	2,500	-	-
3,418	6,381	18,834	4500	Supplies, Materials, and Media	-	38,825	31,000	(7,825)	(20)
-	-	-	4900	Other Expenses	46,205	720	-	(720)	-
151	298	1,096	4950	Indirect Costs	2,218	2,218	2,500	282	13
3,569	6,679	22,894		Subtotal - Other	48,423	48,423	40,000	(8,423)	(17)
4,248	3,918	3,025	5100	Equipment	-	-	-	-	-
7,817	10,597	26,300		Fund Total	48,423	48,423	40,000	(8,423)	(17)
Excess (Deficiency) of Revenues over Expenditures									
Fund Balance, Beginning of Year									
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Department of Education & Early Development (EED) launched the Alternative Schools Healthy Students Initiative in the fall of 2008. This initiative was created with the goal of reducing the student risk behaviors associated with disease, premature death, social challenges, and poor academic outcomes. It includes all Alaskan Alternative Schools (defined as serving high-risk students) accepting EED's invitation to participate.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 217 Legislative Grant

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 25,000	\$ -	0050	State Revenue	\$ 52,500	\$ 1,067,500	\$ -	\$ (1,067,500)	(100)
<u>Expenditure</u>									
-	-	-	4400	Other Purchased Services	-	250	-	(250)	(100)
-	8,732	-	4500	Supplies, Materials, and Media	4,185	5,440	-	(5,440)	(100)
-	8,732	-		Subtotal - Other	4,185	5,690	-	(5,690)	(100)
-	16,268	-	5100	Equipment	48,315	1,061,810	-	(1,061,810)	(100)
-	25,000	-		Fund Total	52,500	1,067,500	-	(1,067,500)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Legislative Equipment Fund was created to grant money to school districts for equipment needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 220 Legislative Grant

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 91,855	\$ -	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
25,355	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
25,355	-	-		Subtotal - Other	-	-	-	-	-
66,500	-	-	5100	Equipment	-	-	-	-	-
91,855	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund was created through SB53, a one-time appropriation of grant money to school districts for equipment needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 222 Legislative Grant

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 271,109	\$ 147,508	\$ -	0050	State Revenue	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)	(100)
<u>Expenditure</u>									
2,670	-	-	4100	Professional and Technical Service	-	-	-	-	-
1,035	594	-	4400	Other Purchased Services	17,000	17,000	-	(17,000)	(100)
60,984	91,453	-	4500	Supplies, Materials, and Media	5,000	5,000	-	(5,000)	(100)
64,689	92,047	-		Subtotal - Other	22,000	22,000	-	(22,000)	(100)
206,420	55,461	-	5100	Equipment	18,000	18,000	-	(18,000)	(100)
271,109	147,508	-		Fund Total	40,000	40,000	-	(40,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund was created to grant money to school districts for equipment needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 300 McKinney-Vento Homeless

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 21,148	\$ 13,580	\$ 14,991	0150	Intergovernmental - Federal	\$ 25,421	\$ 25,421	\$ 30,000	\$ 4,579	18
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
6,705	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
1,940	-	-	3500	Employee Benefits	-	-	-	-	-
8,645	-	-	Subtotal - Personnel Services		-	-	-	-	-
851	3,279	380	4200	Staff Travel	-	5,000	5,000	-	-
700	4,156	1,000	4250	Student Travel	-	4,000	4,000	-	-
-	-	17	4300	Utility Services	-	100	-	(100)	(100)
-	-	340	4400	Other Purchased Services	-	2,000	2,500	500	25
9,958	5,538	12,548	4500	Supplies, Materials, and Media	-	13,157	17,250	4,093	31
-	-	-	4900	Other Expenses	25,421	-	-	-	-
994	607	706	4950	Indirect Costs	-	1,164	1,250	86	7
12,503	13,580	14,991	Subtotal - Other		25,421	25,421	30,000	4,579	18
-	-	-	5100	Equipment	-	-	-	-	-
21,148	13,580	14,991	Fund Total		25,421	25,421	30,000	4,579	18
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

The McKinney-Vento Homeless grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 301 McKinney-Vento Homeless, ARRA

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 16,478	\$ 21,109	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services		-	-	-	-	-
1,909	3,282	-	4250	Student Travel	-	-	-	-	-
7,293	3,723	-	4400	Other Purchased Services	-	-	-	-	-
6,502	13,160	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
774	944	-	4950	Indirect Costs	-	-	-	-	-
16,478	21,109	-	Subtotal - Other		-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
16,478	21,109	-	Fund Total		-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	-

The McKinney-Vento Homeless ARRA grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 281 Migrant Education

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,158	\$ 3,242	\$ 3,101	0150	Intergovernmental - Federal	\$ 6,650	\$ 6,650	\$ 5,000	\$ (1,650)	(25)
<u>Expenditure</u>									
300	382	432	4200	Staff Travel	4,771	4,771	3,000	(1,771)	(37)
2,843	2,842	2,648	4500	Supplies, Materials, and Media	1,650	1,650	1,750	100	6
15	18	21	4950	Indirect Costs	229	229	250	21	-
3,158	3,242	3,101		Subtotal - Other	6,650	6,650	5,000	(1,650)	(25)
-	-	-	5100	Equipment	-	-	-	-	-
3,158	3,242	3,101		Fund Total	6,650	6,650	5,000	(1,650)	(25)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Migrant Education grant provides services that may include: academic instruction; remedial and compensatory instruction; bilingual and multicultural instruction; vocational instruction; career education services; special guidance; counseling and testing services; health services; and preschool services.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 325 National Space Grant

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)	(100)
<u>Expenditure</u>									
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	2,500	2,500	-	(2,500)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other		2,500	2,500	-	(2,500)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-	Fund Total		2,500	2,500	-	(2,500)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures						
-	-	-	Fund Balance, Beginning of Year						
\$ -	\$ -	\$ -	Fund Balance, End of Year						
\$ -	\$ -	\$ -							

The National Space grant offers opportunities for students to become more involved in math and science activities.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 260 NCLB (No Child Left Behind)

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,565,878	\$ 3,716,084	\$ 3,776,208	0150	Intergovernmental - Federal	\$ 3,651,926	\$ 3,651,926	\$ 4,250,000	\$ 598,074	16
<u>Expenditure</u>									
1,379,735	1,882,706	1,719,331	3100	Certificated Salaries	1,430,083	1,574,132	1,750,000	175,868	11
314,776	220,643	238,153	3200	Non-Certificated Salaries	226,011	270,884	200,000	(70,884)	(26)
669,037	762,588	673,375	3500	Employee Benefits	625,748	644,489	650,000	5,511	1
2,363,548	2,865,937	2,630,859		Subtotal - Personnel Services	2,281,842	2,489,505	2,600,000	110,495	4
275,261	296,818	339,719	4100	Professional and Technical Services	366,390	603,207	750,000	146,793	24
195,542	146,874	275,697	4200	Staff Travel	96,693	212,308	160,000	(52,308)	(25)
2,405	1,065	2,420	4250	Student Travel	20,500	21,000	80,000	59,000	281
4,826	2,860	3,857	4300	Utility Services	3,790	3,700	25,000	21,300	576
121,449	92,885	119,459	4400	Other Purchased Services	12,500	30,200	35,000	4,800	16
411,513	99,192	183,153	4500	Supplies, Materials, and Media	55,940	132,328	250,000	117,672	89
15,737	19,919	17,484	4900	Other Expenses	662,209	9,200	100,000	90,800	987
162,074	152,342	161,354	4950	Indirect Costs	141,062	140,478	200,000	59,522	42
1,188,807	811,955	1,103,143		Subtotal - Other	1,359,084	1,152,421	1,600,000	447,580	39
13,523	38,194	42,206	5100	Equipment	11,000	10,000	50,000	40,000	400
3,565,878	3,716,086	3,776,208		Fund Total	3,651,926	3,651,926	4,250,000	598,075	16
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

NCLB (No Child Left Behind) is a state integrated grant which encompasses several grants as follows:

Title I-A: This is an entitlement grant based on poverty. Funds provide supplemental academic programs to children who are not on target to meet the state's content performance standards.

Title I-C, Migrant: Funds provide support for the unique academic needs of migrant children. This money is to target academics, technology and safety programs for certified migrant families.

Title II, Part A: Teacher and principal training and recruitment.

Title III: English language acquisition, language enhancement and academic achievement.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 261 NCLB - ARRA (No Child Left Behind)

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 970,671	\$ 805,530	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
359,415	404,573	-	3100	Certificated Salaries	-	-	-	-	-
21,152	15,726	-	3200	Non-Certificated Salaries	-	-	-	-	-
82,695	140,200	-	3500	Employee Benefits	-	-	-	-	-
463,262	560,499	-		Subtotal - Personnel Services	-	-	-	-	-
92,424	66,728	-	4100	Professional and Technical Services	-	-	-	-	-
40,078	8,601	-	4200	Staff Travel	-	-	-	-	-
5,603	1,034	-	4250	Student Travel	-	-	-	-	-
607	150	-	4300	Utility Services	-	-	-	-	-
13,796	829	-	4400	Other Purchased Services	-	-	-	-	-
252,732	75,529	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	205	-	4900	Other Expenses	-	-	-	-	-
42,817	33,395	-	4950	Indirect Costs	-	-	-	-	-
448,057	186,471	-		Subtotal - Other	-	-	-	-	-
59,352	58,560	-	5100	Equipment	-	-	-	-	-
970,671	805,530	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

NCLB (No Child Left Behind) ARRA is a Title I-A entitlement grant based on poverty. Funds provide for supplemental academic programs to children who are not on target to meet the state's content performance standard.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 218 Principal Coach

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 413,000	\$ 443,000	\$ 435,489	0050	State Revenue	\$ 450,000	\$ 450,000	\$ 435,000	\$ (15,000)	(3)
<u>Expenditure</u>									
8,792	21,577	19,504	3200	Non-Certificated Salaries	20,182	20,182	20,000	(182)	(1)
6,088	10,231	12,963	3500	Employee Benefits	13,470	13,470	8,500	(4,970)	(37)
14,880	31,808	32,467		Subtotal - Personnel Services	33,652	33,652	28,500	(5,152)	(15)
114,376	53,087	43,720	4100	Professional and Technical Services	43,700	76,700	75,000	(1,700)	(2)
231,517	331,460	335,241	4200	Staff Travel	346,000	293,692	275,000	(18,692)	(6)
3,592	2,109	2,358	4300	Utility Services	3,300	3,300	3,500	200	6
-	13	1,264	4400	Other Purchased Services	1,264	8,267	-	(8,267)	(100)
41,562	18,558	19,303	4500	Supplies, Materials, and Media	20,884	20,884	42,000	21,116	101
1,589	2,173	1,136	4900	Other Expenses	1,200	1,200	11,000	9,800	817
392,636	407,400	403,022		Subtotal - Other	416,348	404,043	406,500	2,457	1
5,484	3,792	-	5100	Equipment	-	12,305	-	(12,305)	(100)
413,000	443,000	435,489		Fund Total	450,000	450,000	435,000	(15,000)	(3)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 295 School Improvement

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 18,252	\$ 18,862	\$ 6,291	0150	Intergovernmental - Federal	\$ 15,811	\$ 50,525	\$ 25,000	\$ (25,525)	(51)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	10,779	10,500	(279)	(3)
-	6,018	5,525	3200	Non-Certificated Salaries	-	4,867	4,500	(367)	(8)
-	1,191	766	3500	Employee Benefits	-	1,517	2,000	483	32
-	7,209	6,291	Subtotal - Personnel Services		-	17,163	17,000	(163)	(1)
16,772	11,653	-	4100	Professional and Technical Services	-	20,000	5,000	(15,000)	(75)
1,480	-	-	4200	Staff Travel	-	12,000	-	(12,000)	(100)
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	1,362	3,000	1,638	120
-	-	-	4900	Other Expenses	15,811	-	-	-	-
18,252	11,653	-	Subtotal - Other		15,811	33,362	8,000	(25,362)	(76)
-	-	-	5100	Equipment	-	-	-	-	-
18,252	18,862	6,291	Fund Total		15,811	50,525	25,000	(25,525)	(51)
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	-

School Improvement grants are designed to help turn around low performing schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 268 SFsf - ARRA

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,695,110	\$ 2,572,579	\$ 385,097	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
115,787	302,432	29,695	3100	Certificated Salaries	-	-	-	-	-
27,980	34,260	13,112	3200	Non-Certificated Salaries	-	-	-	-	-
23,726	81,784	14,886	3500	Employee Benefits	-	-	-	-	-
<u>167,493</u>	<u>418,476</u>	<u>57,693</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
683,688	94,019	20,500	4100	Professional and Technical Services	-	-	-	-	-
99,237	167,855	73,383	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
65	20	-	4300	Utility Services	-	-	-	-	-
8,249	43,361	13,880	4400	Other Purchased Services	-	-	-	-	-
270,860	510,220	129,438	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
60,619	57,749	14,518	4950	Indirect Costs	-	-	-	-	-
<u>1,122,718</u>	<u>873,224</u>	<u>251,719</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>1,404,899</u>	<u>1,280,879</u>	<u>76,685</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,695,110</u>	<u>\$ 2,572,579</u>	<u>\$ 386,097</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The State Fiscal Stabilization Fund (SFsf) program is a new one-time appropriation under the *American Recovery and Reinvestment Act*. This grant is to be used to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career-ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 201 Staff Development Contracts

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
Revenue									
\$ 19,747	\$ 14,164	\$ 41,027	0050	Intergovernmental - State	\$ 550	\$ 13,272	\$ 7,500	\$ (5,772)	(43)
			0150	Intergovernmental - Federal					
19,747	14,164	41,027		Total Revenue	550	13,272	7,500	(5,772)	(43)
Expenditure									
1,020	1,080	3,628	3100	Certificated Salaries	-	480	1,000	520	108
200	100	1,020	3200	Non-Certificated Salaries	-	-	-	-	-
93	90	493	3500	Employee Benefits	-	42	75	33	79
1,313	1,270	5,141		Subtotal - Personnel Services	-	522	1,075	553	106
18,434	12,894	25,342	4200	Staff Travel	550	12,750	6,425	(6,325)	(50)
		10,544	4500	Supplies, Materials, and Media	-	-	-	-	-
			4900	Other Expenses	-	-	-	-	-
18,434	12,894	35,886		Subtotal - Other	550	12,750	6,425	(6,325)	(50)
			5100	Equipment	-	-	-	-	-
19,747	14,164	41,027		Fund Total	550	13,272	7,500	(5,772)	(43)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Staff Development contracts are several mini grants designed to assist in the training of staff in programs such as; Teacher Quality, OASIS, ELL training, Education and Healthy schools initiative.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 214 Statewide Mentorship

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 182,844	\$ 101,370	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
137,222	77,597	-	3100	Certificated Salaries	-	-	-	-	-
900	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
44,722	23,773	-	3500	Employee Benefits	-	-	-	-	-
182,844	101,370	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	-	-	-
182,844	101,370	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Statewide Mentorship is a program funded by EED, providing for teacher mentors in our district. By mentoring new teachers, Alaska can improve the quality of instruction, increase teacher retention and improve student achievement.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 205 Student Transportation

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	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
<u>Other Financing Sources</u>									
500,000	200,000	-	0250	Transfer From Other Funds	-	-	-	-	-
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-Certificated 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 Service	187,263	187,263	193,705	6,442	3
-	258	-	4100	Professional and Technical Services	-	-	-	-	-
5,210	4,488	3,617	4200	Staff 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	Other Purchased Services	7,336,723	7,336,723	7,570,223	233,500	3
597,018	626,589	718,594	4500	Supplies, Materials, and Media	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)	(100)
5,505,128	5,512,903	6,106,886		Fund Total	7,590,700	7,597,229	7,819,528	222,299	3
454,841	179,660	135,041		Excess (Deficiency) of Revenues over Expenditures	-	(6,529)	(138,917)	(132,388)	2,028
324,731	779,572	959,232		Fund Balance, Beginning of Year	1,094,273	1,094,273	1,087,744	(6,529)	(1)
\$ 779,572	\$ 959,232	\$ 1,094,273		Fund Balance, End of Year	\$ 1,094,273	\$ 1,087,744	\$ 948,827	\$ (138,917)	(13)

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 298 Title ID, Delinquent

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 36,911	\$ 17,956	\$ 21,707	0150	Intergovernmental - Federal	\$ 12,806	\$ 12,806	\$ 12,500	\$ (306)	(2)
<u>Expenditure</u>									
5,914	2,957	10,646	3100	Certificated Salaries	-	-	-	-	-
3,572	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
1,924	411	1,537	3500	Employee Benefits	-	-	-	-	-
11,410	3,368	12,183		Subtotal - Personnel Services	-	-	-	-	-
23,767	13,785	6,546	4100	Professional and Technical Services	-	-	-	-	-
-	-	34	4300	Utility Services	-	-	-	-	-
-	-	550	4500	Supplies, Materials, and Media	-	5,577	12,250	6,673	120
-	-	-	4900	Other Expenses	12,806	-	-	-	-
1,734	803	954	4950	Indirect Costs	-	267	250	(17)	(6)
25,501	14,588	8,084		Subtotal - Other	12,806	5,844	12,500	6,656	114
-	-	1,440	5100	Equipment	-	6,962	-	(6,962)	(100)
36,911	17,956	21,707		Fund Total	12,806	12,806	12,500	(306)	(2)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

The Title ID, Delinquent grant serves the needs of students residing in state funded facilities for neglected or delinquent children or youth.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 264 Title II-D, ARRA

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 70,739	\$ 75,671	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
6,213	11,170	-	3100	Certificated Salaries	-	-	-	-	-
1,643	3,269	-	3200	Non-Certificated Salaries	-	-	-	-	-
755	1,700	-	3500	Employee Benefits	-	-	-	-	-
8,611	16,139	-		Subtotal - Personnel Services	-	-	-	-	-
9,786	19,324	-	4200	Staff Travel	-	-	-	-	-
-	2,040	-	4400	Other Purchased Services	-	-	-	-	-
49,018	4,436	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
3,324	1,963	-	4950	Indirect Costs	-	-	-	-	-
62,128	27,763	-		Subtotal - Other	-	-	-	-	-
-	31,769	-	5100	Equipment	-	-	-	-	-
70,739	75,671	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title IID, Enhancing Education through Technology - ARRA grants purpose is to increase technological literacy of students by the end of eight grade, increase the capacity of teachers to integrate technology into teaching and learning and increase student academic achievement through the use of technology to enhance learning.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund 266 Title VI-B

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,607,076	\$ 2,396,170	\$ 2,405,687	0150	Intergovernmental - Federal	\$ 3,381,363	\$ 3,382,690	\$ 2,500,000	\$ (882,690)	(26)
<u>Expenditure</u>									
379,855	291,130	279,734	3100	Certificated Salaries	243,871	393,871	175,000	(218,871)	(56)
1,041,151	988,362	1,000,538	3200	Non-Certificated Salaries	1,006,964	1,253,964	1,135,000	(118,964)	(9)
906,057	874,362	869,226	3500	Employee Benefits	952,578	1,152,578	941,000	(211,578)	(18)
2,327,063	2,153,854	2,149,498		Subtotal - Personnel Services	2,203,413	2,800,413	2,251,000	(549,413)	(20)
54,591	38,343	27,177	4100	Professional and Technical Services	4,500	54,500	35,000	(19,500)	(36)
42,427	73,105	69,292	4200	Staff Travel	23,801	123,801	35,000	(88,801)	(72)
1,490	974	4,690	4400	Other Purchased Services	29,820	39,606	25,000	(14,606)	100
49,765	17,056	20,644	4500	Supplies, Materials, and Media	921,786	202,983	40,000	(162,983)	(80)
-	5,243	9,711	4900	Other Expenses	40,875	2,000	-	(2,000)	(100)
122,034	107,105	112,682	4950	Indirect Costs	154,762	154,718	114,000	(40,718)	(26)
270,307	241,826	244,196		Subtotal - Other	1,175,544	577,608	249,000	(328,608)	(57)
9,706	490	11,993	5100	Equipment	2,406	4,669	-	(4,669)	(100)
2,607,076	2,396,170	2,405,687		Fund Total	3,381,363	3,382,690	2,500,000	\$ (882,690)	(26)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Title VI-B grant provides fund for the overall improvement of service for students receiving Special Education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund 267 Title VI-B, ARRA

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 760,891	\$ 1,786,854	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
6,474	73,006	-	3100	Certificated Salaries	-	-	-	-	-
168,358	776,962	-	3200	Non-Certificated Salaries	-	-	-	-	-
139,122	666,438	-	3500	Employee Benefits	-	-	-	-	-
313,954	1,516,406	-		Subtotal - Personnel Services	-	-	-	-	-
12,232	27,326	-	4100	Professional and Technical Services	-	-	-	-	-
51,822	42,689	-	4200	Staff Travel	-	-	-	-	-
-	4,637	-	4400	Other Purchased Services	-	-	-	-	-
322,117	57,108	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
34,516	77,134	-	4950	Indirect Costs	-	-	-	-	-
420,687	208,894	-		Subtotal - Other	-	-	-	-	-
26,250	61,554	-	5100	Equipment	-	-	-	-	-
760,891	1,786,854	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VI-B, ARRA grant provides fund for the overall improvement of service for students receiving Special Education

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 350 Title VII, Indian Education

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 290,228	\$ 268,190	\$ 316,983	0150	Intergovernmental - Federal	\$ 374,541	\$ 374,541	\$ 300,000	\$ (74,541)	(20)
<u>Expenditure</u>									
100,551	5,359	1,720	3100	Certificated Salaries	54,405	40,000	35,000	(5,000)	(13)
29,552	71,741	111,203	3200	Non-Certificated Salaries	109,246	116,000	105,000	(11,000)	(9)
<u>56,053</u>	<u>50,617</u>	<u>85,865</u>	<u>3500</u>	<u>Employee Benefits</u>	<u>88,606</u>	<u>99,579</u>	<u>90,000</u>	<u>(9,579)</u>	<u>(10)</u>
<u>186,156</u>	<u>127,717</u>	<u>198,788</u>		Subtotal - Personnel Services	<u>252,257</u>	<u>255,579</u>	<u>230,000</u>	<u>(25,579)</u>	<u>(10)</u>
60,462	90,014	44,071	4100	Professional and Technical Services	49,021	41,000	25,000	(16,000)	(39)
1,336	2,795	4,079	4200	Staff Travel	3,500	3,500	3,500	-	-
23,386	31,490	29,429	4250	Student Travel	44,308	34,000	20,000	(14,000)	(41)
1,374	845	790	4300	Utility Services	800	800	1,000	200	25
20	125	15,388	4400	Other Purchased Services	2,500	2,500	-	(2,500)	(100)
3,743	2,361	8,806	4500	Supplies, Materials, and Media	5,000	20,007	6,760	(13,247)	(66)
115	-	710	4900	Other Expenses	-	-	-	-	-
<u>13,636</u>	<u>11,950</u>	<u>14,922</u>	<u>4950</u>	<u>Indirect Costs</u>	<u>17,155</u>	<u>17,155</u>	<u>13,740</u>	<u>(3,415)</u>	<u>(20)</u>
<u>104,072</u>	<u>139,580</u>	<u>118,195</u>		Subtotal - Other	<u>122,284</u>	<u>118,962</u>	<u>70,000</u>	<u>(48,962)</u>	<u>(41)</u>
-	893	-	5100	Equipment	-	-	-	-	-
<u>290,228</u>	<u>268,190</u>	<u>316,983</u>		Fund Total	<u>374,541</u>	<u>374,541</u>	<u>300,000</u>	<u>(74,541)</u>	<u>(20)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 272 Upward Bound

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 22,718	\$ 20,553	\$ 19,707	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 20,000	\$ (10,000)	(33)
<u>Expenditure</u>									
9,120	9,000	7,894	3100	Certificated Salaries	11,810	11,810	7,000	(4,810)	(41)
4,500	4,500	3,947	3200	Non-Certificated Salaries	-	-	4,000	4,000	100
1,592	781	1,211	3500	Employee Benefits	1,690	1,690	1,500	(190)	(11)
15,212	14,281	13,052		Subtotal - Personnel Services	13,500	13,500	12,500	(1,000)	(7)
2,361	790	1,010	4100	Professional and Technical Services	-	-	-	-	-
53	989	382	4250	Student Travel	3,000	3,000	1,500	(1,500)	(50)
5,092	4,493	5,263	4500	Supplies, Materials, and Media	2,700	2,700	1,000	(1,700)	(63)
			4900	Other Expenses	10,800	10,800	5,000	(5,800)	(54)
7,506	6,272	6,655		Subtotal - Other	16,500	16,500	7,500	(9,000)	(55)
-	-	-	5100	Equipment	-	-	-	-	-
22,718	20,553	19,707		Fund Total	30,000	30,000	20,000	(10,000)	(33)
Excess (Deficiency) of Revenues over Expenditures									
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Upward Bound programs mission is to lead students into post-secondary education, through mentoring and cultural activities.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 219 Youth First

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 99,577	\$ 85,000	\$ 80,858	0050	Intergovernmental - State	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	-
<u>Expenditure</u>									
28,060	17,030	12,800	3100	Certificated Salaries	26,480	23,000	28,844	5,844	25
24,372	38,528	32,053	3200	Non-Certificated Salaries	41,443	29,880	27,721	(2,159)	(7)
18,806	14,167	23,973	3500	Employee Benefits	8,295	23,338	12,535	(10,803)	(46)
71,238	69,725	68,826		Subtotal - Personnel Services	76,218	76,218	69,100	(7,118)	(9)
4,380	-	-	4100	Professional and Technical Services	-	-	-	-	-
3,520	2,594	2,587	4200	Staff Travel	3,352	3,352	3,500	148	4
1,207	1,893	1,494	4250	Student Travel	350	350	1,800	1,450	414
4	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
13,209	6,988	4,145	4500	Supplies, Materials, and Media	1,187	1,187	6,800	5,613	473
4,613	3,800	3,806	4950	Indirect Costs	3,893	3,893	3,800	(93)	(2)
26,933	15,275	12,032		Subtotal - Other	8,782	8,782	15,900	7,118	81
1,406	-	-	5100	Equipment	-	-	-	-	-
99,577	85,000	80,858		Fund Total	85,000	85,000	85,000	-	-
Excess (Deficiency) of Revenues over Expenditures									
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

Fund: 284 Youth In Detention

Date: 07/1/13

2009-10 Actual	2010-11 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 220,445	\$ 222,591	\$ 224,690	0050	Intergovernmental - State	\$ 69,143	\$ 69,143	\$ 75,000	\$ 5,857	8
<u>Expenditure</u>									
113,442	116,073	124,673	3100	Certificated Salaries	4,500	4,500	5,000	500	11
36,000	34,155	29,524	3200	Non-Certificated Salaries	25,419	25,419	30,000	4,581	18
51,504	51,495	52,330	3500	Employee Benefits	24,280	24,280	25,000	720	3
200,946	201,723	206,527		Subtotal - Personnel Services	54,199	54,199	60,000	5,801	11
3,500	10,716	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	200	-	4400	Other Purchased Services	-	-	-	-	-
5,642	-	7,586	4500	Supplies, Materials, and Media	11,777	11,777	4,500	(7,277)	(62)
-	-	-	4900	Other Expenses	-	-	-	-	-
10,357	9,952	10,577	4950	Indirect Costs	3,167	3,167	10,500	7,333	232
19,499	20,868	18,163		Subtotal - Other	14,944	14,944	15,000	56	0
-	-	-	5100	Equipment	-	-	-	-	-
220,445	222,591	224,690		Fund Total	69,143	69,143	75,000	5,857	8
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Juveniles in custody are housed at Marathon School. The High School program formerly housed at Spring Creek Correctional Facility was moved to Anchorage at the end of FY12.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

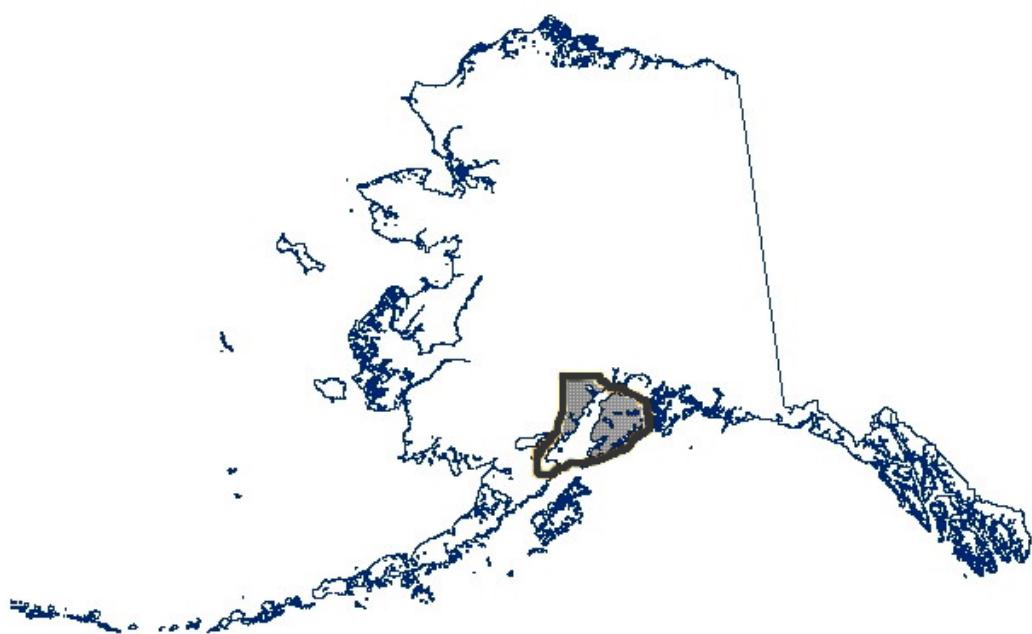
Fund: 293 Youth Risk Behavior Survey

Date: 07/1/13

2009-10 Actual	2009-10 Actual	2011-12 Actual	Object Code	Account Description	Original 2012-13 Budget	Current 2012-13 Budget	2013-14 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 8,300	\$ -	0050	Intergovernmental - State	\$ 9,750	\$ 9,750	\$ -	\$ (9,750)	(100)
	- 415		0150	Intergovernmental - Federal	-	-	-	-	-
-	8,715	-		Total Revenue	9,750	9,750	-	(9,750)	(100)
<u>Expenditure</u>									
-	3,600	-	3100	Certificated Salaries	2,800	2,800	-	(2,800)	(100)
-	31	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	502	-	3500	Employee Benefits	400	400	-	(400)	(100)
-	4,133	-		Subtotal - Personnel Services	3,200	3,200	-	(3,200)	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	4	-	4250	Student Travel	-	-	-	-	-
-	120	-	4400	Other Purchased Services	-	-	-	-	-
1,880	4,458	-	4500	Supplies, Materials, and Media	6,550	6,550	-	(6,550)	(100)
1,880	4,582	-		Subtotal - Other	6,550	6,550	-	(6,550)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
1,880	8,715	-		Fund Total	9,750	9,750	-	(9,750)	(100)
(1,880)	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
1,880	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth Risk Behavior survey is used to identify behaviors in order to enhance school health programming and improve the school health environment

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INFORMATIONAL SECTION

INFORMATIONAL
SECTION

Introduced by:	Mayor
Date:	05/07/13
Hearing:	06/04/13
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2013-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2014

WHEREAS, Alaska Statute 29.35.100 and KPB 5.04.020 require that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

WHEREAS, the assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, and the Internal Service Funds of the borough;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That \$73,275,397 is appropriated in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014 as follows:

General Government Operations	\$ 17,442,356
Transfer to School District for Operations and In-kind Services	43,500,000
Transfer to School Debt Service	2,515,623
Transfer to Special Revenue Funds:	
Solid Waste	6,914,624
Post Secondary Education	697,690
Land Trust Fund	28,642
911 Communications Fund	218,481
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,675,000
General Government	250,000

SECTION 2. The following is appropriated to the school fund from local sources for operations purposes and in-kind services:

A. Local Effort	\$ 34,170,106
B. Maintenance	7,315,196
C. School District Utilities	82,768
D. School District Insurance	1,770,892
E. School District Audit	58,250
F. Custodial Services	<u>102,788</u>

Total Local Contribution per AS 14.17.410	\$ <u>43,500,000</u>
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SECTION 3. Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are as follows:

Nikiski Fire Service Area	\$4,216,222
Bear Creek Fire Service Area	520,448
Anchor Point Fire and Emergency Medical Service Area	581,136
Central Emergency Service Area	7,846,646
Central Peninsula Emergency Medical Service Area	7,170
Kachemak Emergency Service Area	900,025
Seward Bear Creek Flood Service Area	245,781
911 Communications	1,997,176
Kenai Peninsula Borough Road Service Area	6,273,431
Engineer's Estimate Fund	32,000
North Peninsula Recreation Service Area	1,668,317
Seldovia Recreational Service Area	57,724
Post-Secondary Education	697,690
Land Trust	976,660
Nikiski Senior Service Area	328,942
Solid Waste	7,705,123
Central Kenai Peninsula Hospital	3,858,815
South Kenai Peninsula Hospital	3,660,049

SECTION 5. That \$2,515,623 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 6. That \$1,055,150 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 7. That \$190,128 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 8. That \$83,488 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 9. That \$3,621,100 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 10. That \$1,988,566 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are as follows:

School Revenue	\$1,675,000
Solid Waste	300,000
General Government	75,000
Service Areas:	
Nikiski Fire	300,000
Bear Creek Fire	60,000
Anchor Point Fire and Emergency	75,000
Central Emergency	130,000
Kachemak Emergency	116,000
North Peninsula Recreation	115,000
South Kenai Peninsula Hospital	1,446,243

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are as follows:

Insurance and Litigation	\$3,403,887
Health Insurance Reserve	6,369,280
Equipment Replacement	700,000

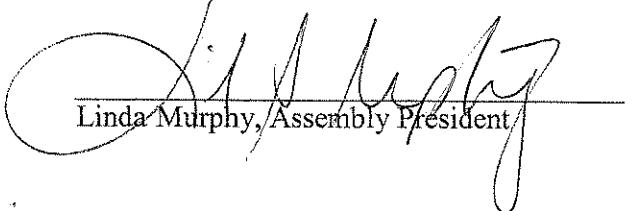
SECTION 13. That the FY2014 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 7, 2013, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 14. That funds reserved for outstanding encumbrances as of June 30, 2013 are reappropriated for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SECTION 15. That the fee schedule presented in the budget document is approved.

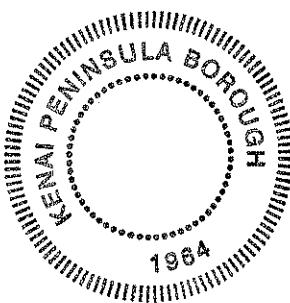
SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2013.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF JUNE, 2013.


Linda Murphy, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



Yes: Haggerty, Johnson, McClure, Pierce, Smalley, Smith, Tauriainen, Wolf, Murphy
No: None
Absent: None

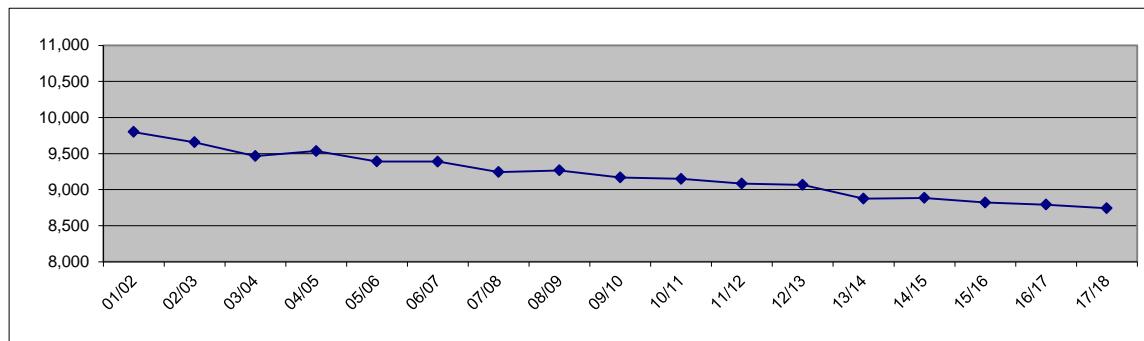
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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	-1.47%
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	0.70%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.51%
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	-1.55%
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	-1.05%
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	-0.72%
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	650	680	687	672	662	647	733	710	746	675	8,873	-2.16%
14/15	0	685	669	688	666	654	679	671	656	656	672	733	710	746	8,885	0.14%
15/16	0	684	685	670	689	666	653	665	658	656	680	672	733	710	8,821	-0.73%
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
Enrollment History by School

	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13
Aurora Borealis Charter	131	156	171	178	178	178	180	184	182	183	194	186
Chapman	151	148	144	128	114	119	92	94	92	101	123	115
Connections	370	392	506	736	777	877	947	965	1,062	975	901	918
Cooper Landing	32	21	13	12	11	10	9	11	6	10	10	12
Fireweed Academy Charter	27	31	30	34	48	66	76	73	75	115	130	108
Homer Flex	40	43	38	43	36	39	33	35	37	25	37	33
Homer High	478	485	461	473	492	470	428	407	375	376	393	384
Homer Middle	230	233	229	242	215	211	197	183	202	215	190	182
Hope	12	14	20	14	11	16	8	10	17	13	12	17
Kachemak Selo	64	79	83	90	88	89	94	93	89	91	75	64
Kaleidoscope Charter	-	-	-	88	115	159	196	233	248	246	248	252
K-Beach	458	441	440	443	446	446	441	422	433	427	405	374
Kenai Alternative	72	78	77	59	70	87	103	101	93	106	92	83
Kenai Central	518	538	502	517	510	518	495	513	524	505	514	511
Kenai Middle	424	376	376	366	391	390	373	364	360	367	357	367
Marathon *	-	-	10	6	12	13	11	16	7	4	5	4
McNeil Canyon	113	113	113	119	116	121	108	137	136	120	126	136
Moose Pass	46	43	33	33	31	27	27	29	15	16	18	17
Mountain View	355	345	337	323	286	236	426	437	431	453	460	468
Nanwalek	70	76	63	63	58	64	63	70	74	80	78	79
Nikiski Elem	191	198	179	-	-	-	-	-	-	-	-	-
Nikiski Middle/Senior	494	487	476	417	387	376	374	363	351	370	392	384
Nikiski North Star	277	273	224	388	395	408	406	383	403	417	369	360
Nikolaevsk	119	100	89	73	69	60	55	74	70	70	70	70
Ninilchik	204	186	181	194	168	159	177	164	171	186	161	141
Paul Banks	199	212	214	226	214	201	219	213	228	185	169	194
Port Graham	34	33	30	28	21	20	25	20	15	20	21	19
Razdolna	34	33	36	37	29	36	39	49	37	63	63	76
Redoubt	423	413	407	404	403	380	367	378	371	393	388	409
River City Academy	-	-	-	-	-	-	34	37	56	64	73	76
Sears	350	314	302	239	208	206	-	-	-	-	-	-
Seward Elem	358	356	323	308	289	268	263	264	276	278	286	336
Seward High	284	282	274	259	235	233	205	187	178	165	177	182
Seward Middle	126	121	116	116	108	93	88	89	91	94	78	83
Skyview	624	605	556	526	521	486	459	450	377	333	363	323
Soldotna Elem	307	307	292	291	282	276	264	275	266	286	291	293
Soldotna High	511	513	516	530	531	565	538	529	534	508	494	472
Soldotna Middle	567	538	536	538	540	481	455	443	412	371	401	404
Soldotna Montessori Charter	-	43	89	100	124	161	161	161	160	160	165	164
Spring Creek	47	32	37	43	38	34	34	28	21	19	11	-
Sterling	238	221	203	197	175	182	169	160	134	154	167	189
Susan B English	86	75	73	62	71	65	62	59	45	46	43	40
Tebughna	44	43	40	43	50	45	32	36	30	35	41	40
Tustumena	254	231	205	161	160	168	157	154	150	157	169	162
Voznesenka	136	136	138	133	126	126	115	117	100	104	102	107
West Homer Elem	301	293	285	254	243	223	240	256	236	242	221	231

9,799 9,657 9,467 9,534 9,392 9,388 9,245 9,266 9,170 9,148 9,083 9,065

* Name change beginning in FY12

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2013-2014 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Actual Per Student
FY03	\$4,044,041,000	\$77,850,467	9,657	\$74,430,070	\$7,707
FY04	\$4,222,404,000	\$76,724,068	9,467	\$76,253,975	\$8,055
FY05	\$4,264,247,000	\$83,096,038	9,534	\$79,043,181	\$8,291
FY06	\$4,507,776,000	\$89,146,364	9,392	\$85,821,922	\$9,138
FY07	\$4,888,050,000	\$100,257,075	9,388	\$96,513,281	\$10,280
FY08	\$5,369,378,000	\$117,272,948	9,245	\$118,025,002	\$12,766
FY09	\$5,966,757,000	\$120,377,796	9,266	\$119,621,242	\$12,910
FY10	\$6,369,098,000	\$129,915,465	9,170	\$121,798,918	\$13,282
FY11	\$6,393,531,000	\$132,411,442	9,148	\$124,940,921	\$13,658
FY12	\$6,633,241,000	\$138,363,092	9,083	\$138,995,990	\$15,303

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student
FY13	\$6,716,010,000	\$147,251,320	9,065	\$16,244	
FY14	*	\$150,857,760	8,873	\$17,002	

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465
FY09	\$32,948,855	\$8,198,090	\$2,163,295	\$43,310,240	35.68%	\$77,791,520	64.08%	\$288,038	0.24%	\$121,389,798
FY10	\$33,813,342	\$9,170,034	\$2,031,028	\$45,014,404	37.01%	\$76,214,720	62.66%	\$408,492	0.34%	\$121,637,616
FY11	\$33,193,773	\$9,394,362	\$1,114,974	\$43,703,109	34.33%	\$83,001,993	65.20%	\$593,496	0.47%	\$127,298,598
FY12	\$33,666,882	\$9,584,253	\$1,031,788	\$44,282,923	32.56%	\$91,374,686	67.19%	\$343,617	0.25%	\$136,001,226

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY13	\$33,806,586	\$9,193,414	\$1,726,000	\$44,726,000	30.99%	\$99,140,050	68.70%	\$450,000	0.31%	\$144,316,050
FY14	\$34,306,586	\$9,193,414	\$1,726,000	\$45,226,000	30.75%	\$101,405,040	68.95%	\$450,000	0.31%	\$147,081,040

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	Budget											
		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
65	Aurora Borealis	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,878,345	\$ 1,945,308	\$ 2,137,878	\$ 2,294,604	\$ 2,078,952
31	Chapman	985,133	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	991,210	1,087,607	1,054,033	1,151,431	1,472,817	1,308,227
32	Cooper Landing	280,118	174,210	210,657	235,158	210,186	204,165	231,561	233,703	232,166	279,517	273,430	273,527
68	Fireweed Academy	152,526	166,123	179,314	260,512	438,457	512,484	611,504	663,039	1,096,444	1,367,437	1,224,052	1,099,794
66	Homer Flex	323,775	333,053	403,732	453,878	492,671	445,224	486,725	550,990	511,751	552,099	572,194	593,984
06	Homer High	3,315,830	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,259,699	4,361,070	4,502,541	4,861,769	5,126,987	5,067,876
13	Homer Middle	1,392,068	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,787,700	1,727,116	2,024,707	2,194,123	2,213,067	2,185,626
35	Hope	155,887	176,490	194,142	225,520	265,802	250,634	229,497	279,999	283,114	330,885	338,944	308,359
56	Kachemak Selo	494,128	529,501	585,750	662,436	717,801	737,330	864,059	990,916	901,003	949,605	936,447	871,905
63	Kaleidoscope Charter	-	-	456,116	620,406	1,203,725	1,623,062	2,690,311	2,445,615	2,470,419	2,523,533	3,016,003	2,665,023
48	K-Beach	2,109,160	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,459,757	3,801,286	3,817,787	3,713,565	3,708,126	3,658,984
67	Kenai Alternative	449,905	495,779	565,121	577,949	621,920	586,475	680,220	767,649	840,587	863,016	966,105	961,445
07	Kenai Central	3,264,842	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,651,198	5,037,445	5,272,046	5,514,406	5,737,670	5,757,091
11	Kenai Middle	2,222,429	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	2,970,495	3,134,984	3,361,639	3,750,000	3,772,200	3,726,860
15	Marathon	-	62,764	70,704	41,872	93,917	87,237	89,020	103,222	80,494	79,807	97,433	87,818
47	McNeil Canyon	750,244	748,266	866,857	1,050,192	1,202,154	1,161,508	1,300,949	1,468,750	1,449,174	1,428,673	1,491,663	1,525,312
37	Moose Pass	318,576	329,633	295,999	301,935	327,903	273,876	369,911	343,151	301,594	348,132	298,713	342,755
51	Mountain View	1,845,485	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,497,879	3,914,764	3,916,366	4,213,598	4,334,346	4,349,186
34	Nanwalek	539,441	478,326	425,890	481,092	468,230	656,387	616,719	850,287	930,803	1,102,720	1,048,817	1,068,708
39	Nikiski Elem	1,182,565	1,221,160	-	-	-	-	-	-	-	-	-	-
10	Nikiski Jr/Sr	3,090,360	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,480,689	3,675,043	3,801,035	4,444,678	4,590,494	4,485,327
52	Nikiski North Star	1,300,775	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	3,005,948	3,078,717	3,240,240	3,236,710	3,319,838	3,299,683
38	Nikolaevsk	960,342	820,634	775,514	743,538	706,656	666,704	774,096	899,153	844,605	882,220	924,899	873,341
02	Ninilchik	1,368,493	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,600,295	1,840,734	1,824,578	1,868,011	1,972,541	1,856,919
33	Paul Banks	1,552,702	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,959,976	2,173,923	2,050,377	2,537,261	2,441,164	2,427,548
40	Port Graham	307,587	335,080	311,722	286,479	305,699	387,775	383,531	417,734	422,781	525,573	475,433	579,434
49	Razdolna	280,183	215,375	292,852	328,676	354,519	351,855	429,609	457,752	591,502	692,986	738,637	736,916
46	Redoubt	1,977,770	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,813,169	2,835,537	2,856,185	3,268,490	3,530,358	3,541,522
16	River City Academy	-	-	-	-	-	308,740	368,523	431,363	548,571	602,027	740,332	706,441
41	Sears	1,662,476	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	-	-	-	-
42	Seward Elem	2,021,831	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,390,964	2,481,636	2,702,826	2,773,896	2,874,645	3,035,430
08	Seward High	2,160,327	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,236,401	2,310,286	2,407,217	2,382,852	2,374,011	2,525,113
14	Seward Middle	908,494	1,000,375	1,112,495	963,571	938,521	946,663	1,009,668	1,080,680	1,172,530	1,228,292	1,158,247	1,084,050
05	Skyview	3,629,973	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,886,307	4,096,051	3,794,236	3,810,942	3,806,760	3,791,741
43	Soldotna Elem	1,613,479	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,632,400	2,592,440	2,786,283	3,187,770	3,223,640	3,147,579
09	Soldotna High	3,671,789	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,256,804	5,463,145	5,493,099	5,890,212	5,706,990	5,790,492
12	Soldotna Middle	3,077,950	3,083,224	3,289,022	3,878,257	3,997,034	3,960,835	3,788,625	3,789,005	3,707,162	3,858,631	4,456,859	4,342,844

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	Budget											
		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
64	Soldotna Montessori Charter	186,099	416,773	519,140	803,494	1,394,169	1,485,273	1,897,416	1,721,130	1,926,263	1,816,705	2,221,346	2,051,568
04	Spring Creek	301,873	197,626	249,138	274,729	308,499	256,577	283,409	324,570	342,453	304,992	-	-
44	Sterling	1,130,638	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,505,124	1,521,786	1,657,716	1,877,715	1,960,207	2,091,549
03	Susan B English	750,239	661,874	683,758	733,497	870,493	839,677	965,427	982,826	966,484	996,791	1,037,931	1,043,944
01	Tebughna	412,351	439,091	456,731	448,694	506,054	487,874	565,615	598,585	535,388	616,632	718,428	643,588
45	Tustumena	1,201,883	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,527,865	1,492,065	1,648,320	1,843,029	1,937,725	1,943,293
53	Voznesenka	889,473	924,242	942,147	1,030,779	1,138,379	1,156,260	1,179,041	1,423,362	1,258,320	1,256,071	1,252,625	1,189,499
50	West Homer	1,677,083	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,218,223	2,297,827	2,436,502	2,649,978	2,829,170	2,814,256
70	Board of Education	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,015	284,179	280,193	327,482	308,095
71	Superintendent	257,003	290,584	306,276	303,352	318,717	323,946	281,852	323,554	370,800	421,411	447,855	430,647
72	Asst Supt Admin Services	198,197	210,187	197,101	949,514	932,075	875,693	1,005,434	1,305,632	1,549,669	1,640,351	1,641,663	1,329,757
73	Asst Supt Instruction	376,788	293,814	316,136	313,466	404,982	320,359	329,187	350,135	364,918	610,267	596,065	581,018
74	Fiscal Services	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	806,593	832,167
75	Planning and Operations	232,105	179,279	197,343	199,961	221,467	199,972	298,746	339,028	316,448	1,748,860	475,011	1,822,275
76	Purchasing/Warehouse	257,929	285,522	300,280	339,544	397,325	300,353	224,916	280,576	699,633	776,937	749,106	600,902
77	Human Resources	454,343	528,809	609,045	673,598	710,307	873,768	886,537	932,083	880,333	952,156	1,134,734	1,513,264
78	Information Services	1,643,357	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,834,264	2,620,334	2,061,133	2,202,107	2,031,383	2,098,295
79	E-Rate Program	-	105,626	348,311	308,330	378,963	477,121	470,488	233,582	916,085	846,380	1,631,211	1,306,202
80	Connections Program	1,360,517	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,426,164	3,504,495	3,049,107	2,773,834	3,081,509	3,300,964
81	Gifted/Talented Instruction	409,692	441,123	-	-	-	-	-	-	-	-	-	-
81	Special Services	-	-	979,877	1,114,383	1,398,529	1,606,210	2,466,361	3,258,419	3,224,808	3,952,667	4,122,153	3,962,624
81	Special Education Instruction	446,516	527,586	-	-	-	-	-	-	-	-	-	-
81	Special Education - Student	2,423,025	2,518,003	-	-	-	-	-	-	-	-	-	-
82	Negotiations	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	6,668,872	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	26,167,543	22,316,183	23,508,823	28,376,401	31,809,009	34,199,097
84	Elementary Ed/Curriculum	1,023,495	1,285,102	827,327	1,076,419	1,605,412	1,688,941	1,643,863	2,775,029	2,034,636	1,225,389	1,518,249	1,820,159
85	Secondary Ed/Pupil Activity	609,481	-	-	-	-	-	-	-	-	1,426,083	2,072,721	1,868,517
86	K-12/Assessment	167,942	150,113	-	-	-	-	-	-	-	881,487	1,271,121	1,237,811
87	DW - Health Services	98,721	103,406	127,803	119,162	129,935	140,393	141,661	161,678	229,715	219,261	319,555	321,178
92	Grants Administration	353,640	364,357	384,418	539,713	723,476	738,516	749,066	768,840	780,883	-	-	-
96	Unallocated	-	-	-	-	1,000,000	-	-	-	-	-	2	1,391,279
		<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 147,251,320</u>	<u>\$ 150,857,760</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description	Budget											
		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
3110	Superintendent	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 141,731
3120	Asst Superintendent - Certified	186,312	211,701	200,091	207,087	220,339	114,800	106,000	109,430	110,853	113,070	123,782	120,211
3130	Principal/Assistant Principal	2,722,977	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,329,761	3,684,106	3,830,264	3,727,861	3,952,388	4,005,019
3140	Director/Coordinator - Certified	742,147	727,981	785,253	798,067	830,405	855,183	870,197	923,812	831,330	1,000,960	982,078	1,017,430
3150	Teachers	27,411,064	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	33,194,640	35,618,752	36,445,853	37,496,289	38,714,791	40,125,840
3161	Extra Duty Compensation	469,980	402,580	419,610	432,851	418,173	441,775	435,678	611,427	634,214	599,864	700,480	689,787
3162	Emolument	39,566	36,677	21,485	21,826	57,850	14,022	51,916	55,817	76,779	126,491	132,004	69,517
3163	Prep Time	-	-	-	-	-	-	-	300	250	775	-	-
3171	Certificated Substitutes - w/certificate	397,950	395,490	361,470	308,942	325,693	404,985	405,489	476,062	386,386	439,211	443,496	582,965
3172	Temporary Salaries - Certificated	31,971	26,076	25,167	36,015	26,515	59,421	76,030	88,862	105,509	115,077	109,546	10,500
3173	Long Term Substitute - Certificated	158,646	155,174	161,630	116,885	303,700	399,458	438,630	427,054	425,518	357,822	341,606	333,189
3180	Specialists - Certificated	4,158,104	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,292,903	3,060,630	3,545,999	3,706,927	3,795,479	3,972,214
3190	Leave Payoff - Certified	112,629	112,659	334,824	108,529	255,862	299,538	169,176	209,094	224,383	226,759	336,773	300,000
3191	R Factor - Certified	-	-	-	-	-	-	18,000	-	-	-	-	-
3211	Asst Superintendent - Support	93,156	100,985	104,140	106,223	113,082	209,760	216,700	222,906	116,668	121,401	126,527	122,616
3212	Director/Coordinator - Support	86,055	93,322	96,323	98,249	106,614	109,023	104,040	110,323	220,732	225,147	348,934	333,403
3220	Specialists - Nurses	608,198	613,743	663,400	675,976	716,327	746,631	708,235	1,022,699	996,485	1,031,009	1,141,424	1,163,105
3230	Tutors/Aides	1,637,868	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,268,177	3,569,353	3,628,178	4,669,061	5,232,943	5,170,261
3240	Support Staff	3,608,436	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,048,802	5,352,125	5,258,050	5,547,482	5,699,084	5,998,108
3250	Maintenance/Custodians	2,525,675	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,715,978	2,837,915	2,753,650	2,872,308	2,976,000	3,350,008
3271	Bus Drivers	-	54	-	-	-	-	-	-	-	-	-	-
3272	Activity Bus Drivers	47,169	-	-	29	115	-	2,695	3,502	13,681	8,580	5,260	-
3291	Substitutes - Non-Certificated	224,127	231,395	213,569	243,653	237,515	267,694	258,641	259,683	293,090	311,733	306,830	384,282
3292	Extra Duty Compensation - Sppt***	265,135	316,394	300,606	294,684	311,808	314,714	313,715	358,008	418,661	399,728	393,529	392,129
3293	Long Term Substitutes - Support	78,845	43,756	90,660	193,194	48,434	31,622	18,872	53,619	10,468	20,487	28,613	5,000
3294	Temporary Salaries - Support	124,097	134,005	126,646	170,741	160,094	200,780	187,203	221,896	239,066	253,823	261,551	123,185
3295	Overtime	38,485	46,576	43,170	42,908	63,363	125,472	56,737	61,578	54,993	70,227	57,034	43,313
3296	Certificated Substitutes - w/o certifica	294,534	252,958	328,895	384,245	297,355	347,346	391,432	323,522	366,489	394,903	418,277	280,883
3297	Officials	120	-	-	-	-	-	-	-	-	-	-	-
3300	Leave Payoff - Support	51,339	200,930	193,446	349,553	188,213	321,046	258,510	359,754	333,801	204,311	23,917	23,000
3511	Health Insurance	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,529,785	13,486,191	14,775,278	17,258,038	18,121,644
3512	Life Insurance	129,318	114,736	118,606	122,736	128,045	134,577	116,172	94,841	98,041	102,565	180,196	196,563
3520	Unemployment Insurance	101,077	179,931	183,653	51,869	85,848	105,887	39,881	117,223	151,544	147,041	184,632	205,277
3541	FICA Medicare	397,685	384,142	400,927	431,486	458,173	479,384	511,693	559,145	571,501	598,472	697,785	727,047
3542	FICA Contribution	756,388	763,963	783,823	835,050	914,106	995,201	1,037,102	1,126,411	1,086,196	1,178,348	1,359,070	1,399,323
3550	TRS Retirement	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	4,865,499	5,170,332	5,519,989	5,683,133	5,858,595	6,085,139	6,297,808
3559	TRS On-Behalf	-	-	-	-	-	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,312,953	20,441,393
3560	PERS Retirement	437,928	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,467,486	3,615,222
3569	PERS On-Behalf	-	-	-	-	-	2,126,596	2,206,037	884,022	1,354,014	2,386,774	2,253,042	2,404,023
3631	Workers' Comp	-	-	-	595,273	718,125	889,163	788,442	914,243	840,684	709,013	554,226	554,226

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

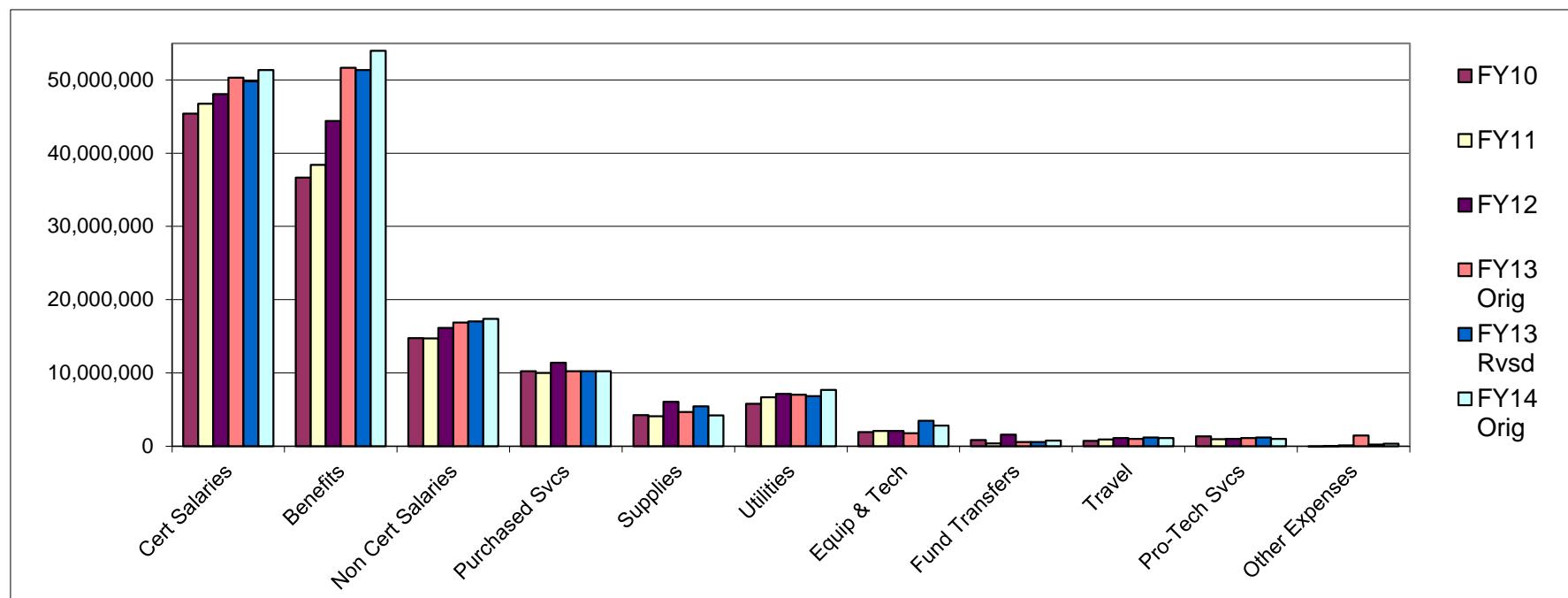
Object	Description	Budget											
		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
4100	Professional/Technical Svcs	290,260	204,967	271,501	363,427	343,981	374,678	557,299	1,262,644	872,228	896,738	1,030,190	854,450
4121	In-Kind Professional/Technical	26,000	26,000	26,500	26,000	17,500	40,500	51,500	45,771	50,636	55,884	60,000	60,000
4140	Professional/Technical Legal	115,711	204,548	81,561	107,075	87,706	74,953	44,459	21,268	47,409	39,498	93,000	70,000
4150	Professional/Technical Medical	2,412	201,094	2,410	1,540	2,490	4,154	971	648	586	16	385	400
4200	Travel	345,040	350,777	334,620	382,883	441,110	522,675	588,958	568,340	571,614	710,137	844,563	763,579
4250	Extra Curricular Travel**	231,225	21,747	38,256	45,740	38,496	27,347	145,873	173,041	326,404	379,589	340,414	331,032
4310	Water and Sewage	151,808	139,585	166,445	192,470	207,793	206,107	199,211	217,869	201,177	233,412	262,006	270,249
4320	Garbage	122,605	120,737	87,838	107,038	94,713	94,592	106,777	115,275	127,177	123,479	129,899	141,892
4331	Postage	90,863	79,885	69,389	81,528	73,774	74,055	69,228	69,393	58,293	57,366	69,568	48,414
4332	Telephone	444,574	437,820	439,930	442,656	504,649	469,238	412,655	584,089	687,352	785,727	818,635	890,050
4350	In-Kind Utilities	44,064	35,985	40,574	46,855	54,833	56,114	75,458	67,017	63,364	79,771	81,145	81,145
4360	Electricity	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,049,692	2,677,963	3,033,041	3,271,275	3,096,247	3,508,897
4370	Natural/Bottled Gas	-	-	471,746	689,774	797,206	943,745	947,339	1,082,266	1,123,333	1,124,124	1,086,980	1,247,349
4380	Fuel for Heating	964,683	1,057,753	859,640	1,145,861	945,963	1,306,592	1,088,296	983,223	1,373,638	1,454,751	1,275,876	1,498,773
4401	Freight Costs	9,638	6,974	9,310	7,996	6,614	11,092	9,118	14,072	11,736	21,789	40,568	16,573
4402	Purchased Services	561,482	520,297	492,363	784,973	794,040	1,226,728	928,403	1,080,397	908,834	1,879,394	788,651	821,416
4403	In-Kind Custodial Services	77,858	81,375	94,148	95,591	101,874	103,440	109,110	105,719	111,230	120,501	129,154	129,154
4404	In-Kind Maintenance	4,931,195	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	6,019,888	6,658,971	6,357,800	6,668,656	7,038,861	7,038,861
4408	Purchased Service - Copiers	208,834	208,988	198,864	208,416	219,612	232,238	233,833	115,976	116,870	116,950	126,302	101,704
4409	Purchased Service - Riso	52,439	50,079	36,478	120	468	384	480	504	-	-	-	-
4410	Rental - Buildings	135,786	118,762	126,505	365,164	447,693	414,454	403,814	433,860	499,325	520,148	520,511	524,509
4430	Maintenance Contracts	168,966	141,254	113,356	159,390	133,815	80,502	144,598	135,822	105,022	216,747	266,508	286,593
4450	Liability Insurance	-	-	-	1,158,492	1,292,931	1,202,957	1,249,792	1,684,763	1,878,434	1,858,912	1,330,028	1,330,028
4471	In-Kind Insurance	879,790	1,220,446	1,532,009	-	-	-	-	-	-	-	-	-
4501	Supplies	2,553,110	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,673,778	3,411,097	3,187,105	4,991,268	4,461,779	3,305,790
4502	Discretionary Materials	123,511	110,028	109,366	114,574	110,850	113,785	115,137	120,916	118,971	121,131	153,731	142,146
4503	Software	-	-	-	-	-	-	77,767	621,318	755,194	890,212	766,922	725,430
4560	Inventory Adjustment	(83,949)	(62,394)	(33,165)	11,006	(48,432)	(5,953)	(115,625)	24,001	(3,868)	21,108	-	-
4580	Gas and Oil	14,187	14,650	16,311	26,718	34,534	27,445	32,234	29,957	28,973	33,781	39,075	32,925
4850	Stipends	13,725	17,100	18,360	18,270	19,980	20,520	29,335	33,600	33,600	33,600	33,600	33,600
4901	Other Expenses	96,758	65,227	49,179	43,834	165,620	173,854	188,757	235,983	305,319	230,544	298,874	404,776
4902	Career Development	77,758	95,459	79,744	72,218	83,476	68,690	91,593	102,723	101,050	133,656	163,715	163,715
4903	Professional Dues	32,535	30,411	31,884	32,037	33,233	34,795	33,419	37,043	34,723	35,370	35,268	34,973
4904	Physical Exam Reimbursement	19,139	21,280	24,984	19,589	24,835	18,887	20,169	30,827	29,919	18,607	35,000	20,000
4906	Moving Expenses	-	-	-	-	-	-	3,000	-	-	-	6,000	-
4950	Indirect Costs	(219,112)	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(347,173)	(338,864)
5101	Equipment	244,603	255,632	256,457	303,498	612,103	418,951	(146,741)	225,384	966,118	669,891	1,206,788	1,578,527
5102	Equipment - Technology	642,726	503,508	566,923	812,172	970,400	807,681	1,471,586	1,678,632	1,117,035	1,403,752	2,264,337	1,238,452
5500	Transfer to Other Funds	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	362,104	1,564,250	550,000	775,000

\$ 74,430,070 \$ 76,253,975 \$ 79,043,181 \$ 85,821,922 \$ 96,513,282 \$ 118,025,324 \$ 119,621,242 \$ 121,798,918 \$ 124,940,921 \$ 138,995,990 \$ 147,251,320 \$ 150,857,760

Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (in Dollars)

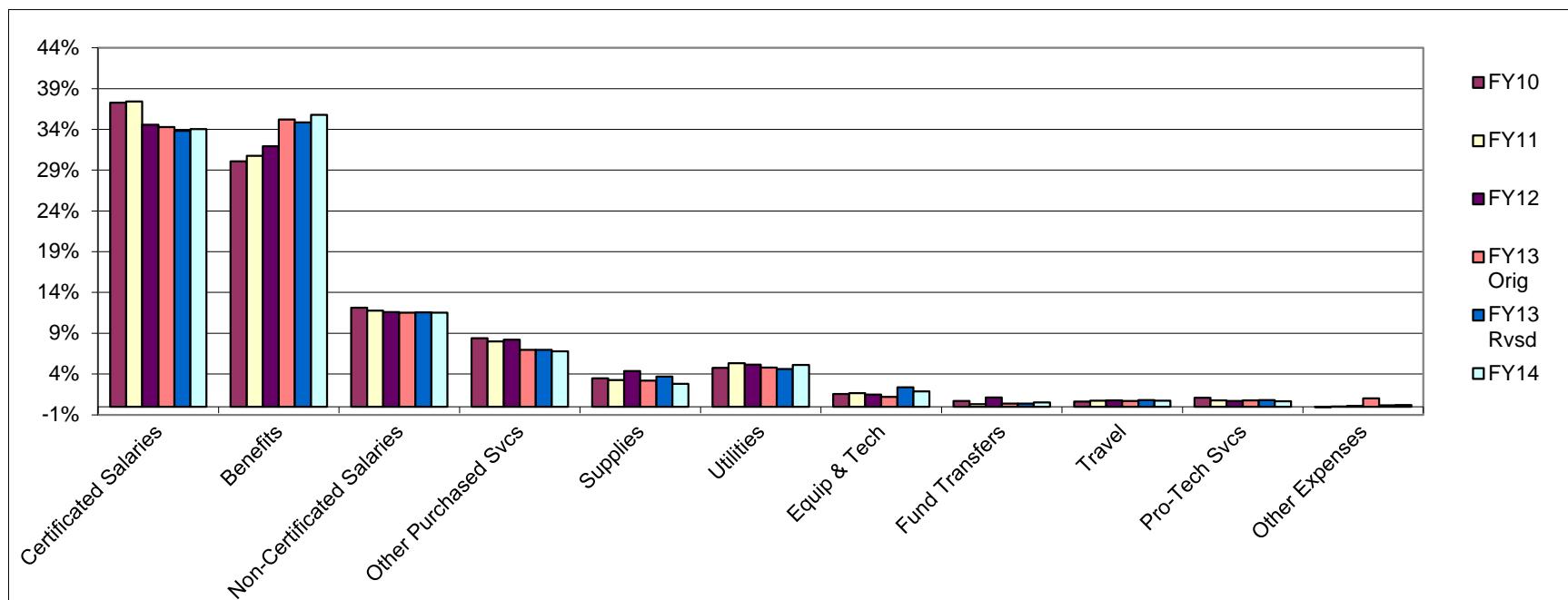
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY10	45,394,346	36,646,243	14,756,883	10,230,083	4,240,890	5,797,095	1,904,016	830,279	741,381	1,330,330	-72,628	121,798,918
FY11	46,749,463	38,407,334	14,704,035	9,989,252	4,086,375	6,667,378	2,083,154	362,104	898,019	970,859	22,948	124,940,921
FY12	48,051,433	44,395,952	16,130,201	11,403,096	6,057,500	7,129,906	2,073,642	1,564,250	1,089,726	992,136	108,148	138,995,990
FY13 Orig	50,296,668	51,648,624	16,883,831	10,227,577	4,660,048	7,028,267	1,757,035	550,000	991,572	1,120,802	1,473,369	146,637,793
FY13 Rvsd	49,787,423	51,352,567	17,019,923	10,240,583	5,421,507	6,820,356	3,471,125	550,000	1,184,977	1,183,575	219,284	147,251,320
FY14 Orig	51,368,403	53,962,526	17,389,293	10,248,838	4,206,291	7,686,769	2,816,979	775,000	1,094,611	984,850	324,200	150,857,760
Change from Rsvd	1,580,980	2,609,959	369,370	8,255	(1,215,216)	866,413	(654,146)	225,000	(90,366)	(198,725)	104,916	3,606,440
Change %	3.18%	5.08%	2.17%	0.08%	-22.41%	12.70%	-18.85%	40.91%	-7.63%	-16.79%	47.84%	2.45%



Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non-Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY10	37.27%	30.09%	12.12%	8.40%	3.48%	4.76%	1.56%	0.68%	0.61%	1.09%	-0.06%	79.48%
FY11	37.42%	30.74%	11.77%	8.00%	3.27%	5.34%	1.67%	0.29%	0.72%	0.78%	0.02%	79.93%
FY12	34.57%	31.94%	11.60%	8.20%	4.36%	5.13%	1.49%	1.13%	0.78%	0.71%	0.08%	78.11%
FY13 Orig	34.30%	35.22%	11.51%	6.97%	3.18%	4.79%	1.20%	0.38%	0.68%	0.76%	1.00%	81.03%
FY13 Rvsd	33.83%	34.87%	11.56%	6.95%	3.68%	4.63%	2.36%	0.37%	0.80%	0.80%	0.15%	80.26%
FY14	34.05%	35.77%	11.53%	6.79%	2.79%	5.10%	1.87%	0.51%	0.73%	0.65%	0.21%	81.35%
Change from Rvsd	2,073,379	8,898,723	890,739	(1,458,478)	(2,068,436)	135,898	(393,684)	(125,000)	(242,126)	(101,597)	665,284	11,862,841
Change %	4.30%	20.82%	5.57%	-12.48%	-30.74%	1.97%	-18.30%	-18.52%	-19.63%	-8.31%	82.33%	30.69%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

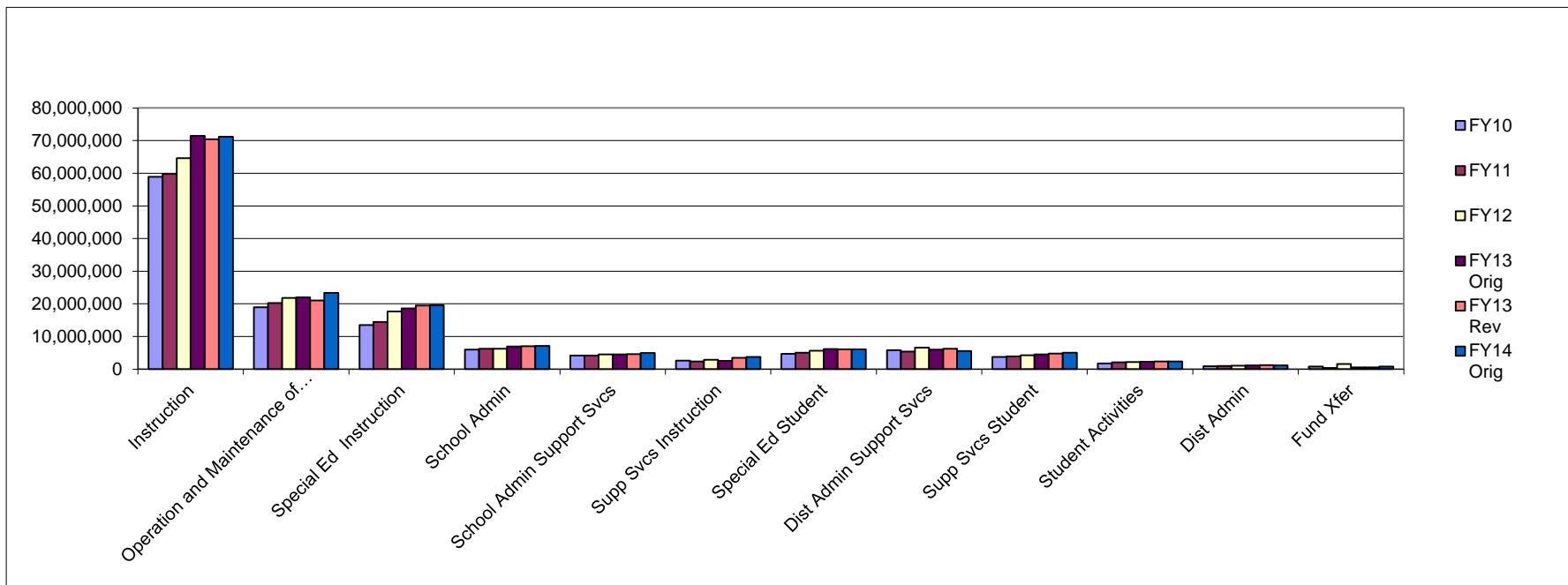
General Fund Expenditures by Function

Function	Description	Budget											
		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
4100	Regular Instruction	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,733,531	\$ 63,126,223	63,841,646
4120	Bilingual/Bicultural Instruction	508,088	557,316	580,693	629,961	681,175	735,921	730,756	790,627	781,043	841,179	992,378	1,068,908
4130	Gifted/Talented Instruction	906,604	920,160	584,198	629,566	612,686	614,132	637,368	703,810	711,888	765,205	809,036	853,573
4140	Alternative Instruction	1,360,517	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,411,012	3,495,646	2,962,447	2,638,288	2,928,659	3,140,951
4160	Vocational Instruction	1,580,422	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,450,663	1,656,355	1,537,674	1,678,038	2,561,859	2,258,671
4200	Special Education-Instruction	6,809,909	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	13,073,837	13,476,190	14,494,766	17,676,414	19,451,928	19,530,365
4220	Special Services-Student	2,958,230	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,567,626	4,709,846	5,016,857	5,614,026	6,093,652	6,099,812
4300	Support Services - Student	-	-	-	-	-	177,010	592,573	381,578	458,489	647,171	778,037	873,663
4320	Guidance Services	1,108,060	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,713,604	1,706,701	1,709,818	1,807,051	1,976,190	2,057,352
4330	Health Services	926,265	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,262,670	1,637,960	1,724,686	1,784,290	2,031,806	2,069,705
4350	Support Services - Instruction	547,298	552,489	620,300	724,343	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,235,244	2,445,541
4352	Library Services	1,365,058	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,042,949	1,080,187	1,130,468	1,071,105	1,213,513	1,326,710
4354	Inservice	18,192	10,813	-	-	-	-	-	-	-	-	-	-
4400	School Administration	3,420,590	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,478,640	5,946,292	6,216,908	6,223,151	7,047,394	7,113,743
4450	School Administration - Support	2,661,214	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	3,991,261	4,126,102	4,130,405	4,546,846	4,617,657	4,978,250
4510	District Administration - Support	-	-	-	-	-	134,097	82,435	64,803	75,810	99,499	154,977	132,860
4511	Board of Education	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,016	284,179	280,193	327,482	308,095
4512	Office of Superintendent	257,003	290,584	306,276	297,367	322,963	313,395	281,852	323,554	370,800	421,411	447,855	430,647
4513	Assistant Superintendent - Instruction	193,401	189,645	219,027	238,121	238,421	231,997	226,244	241,907	247,131	259,672	274,965	275,962
4550	District Administration Support Svcs	-	-	-	-	142,878	811,890	369,974	357,970	232,901	360,586	432,601	402,092
4551	Fiscal Services	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	806,593	832,167
4552	Internal Services	344,447	386,350	422,644	459,851	524,009	403,487	302,002	400,702	801,253	884,093	873,819	714,569
4553	Staff Services	453,533	542,050	589,219	674,163	700,802	807,438	878,512	936,384	878,971	932,317	989,827	998,913
4555	Information Services	884,900	894,240	828,168	847,956	889,255	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,481,733	1,087,632
4556	Assistant Superintendent-Admin Svcs.	168,065	186,990	175,821	704,497	661,992	616,119	832,636	1,143,250	1,224,872	1,958,786	1,277,247	1,166,188
4557	Indirect Costs	37,975	60,270	81,961	112,152	145,673	231,466	240,387	316,412	332,858	369,326	352,827	361,136
4600	Operation and Maintenance of Plant	13,601,441	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	18,529,531	18,982,117	20,215,124	21,793,286	21,072,452	23,388,997
4700	Pupil Activity	1,450,601	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,279,692	1,764,159	2,116,977	2,137,608	2,345,366	2,324,612
4900	Fund Transfers	<u>189,044</u>	<u>2,199,589</u>	<u>279,225</u>	<u>385,948</u>	<u>1,732,720</u>	<u>4,293,736</u>	<u>4,451,076</u>	<u>830,279</u>	<u>362,104</u>	<u>1,564,250</u>	<u>550,000</u>	<u>775,000</u>
Total Expenditures		\$ 74,430,070	\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 95,523,281	\$ 118,025,002	\$ 119,621,342	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 147,251,320	\$ 150,857,760

Kenai Peninsula Borough School District

General Fund Expenditure History by Function (in Dollars)

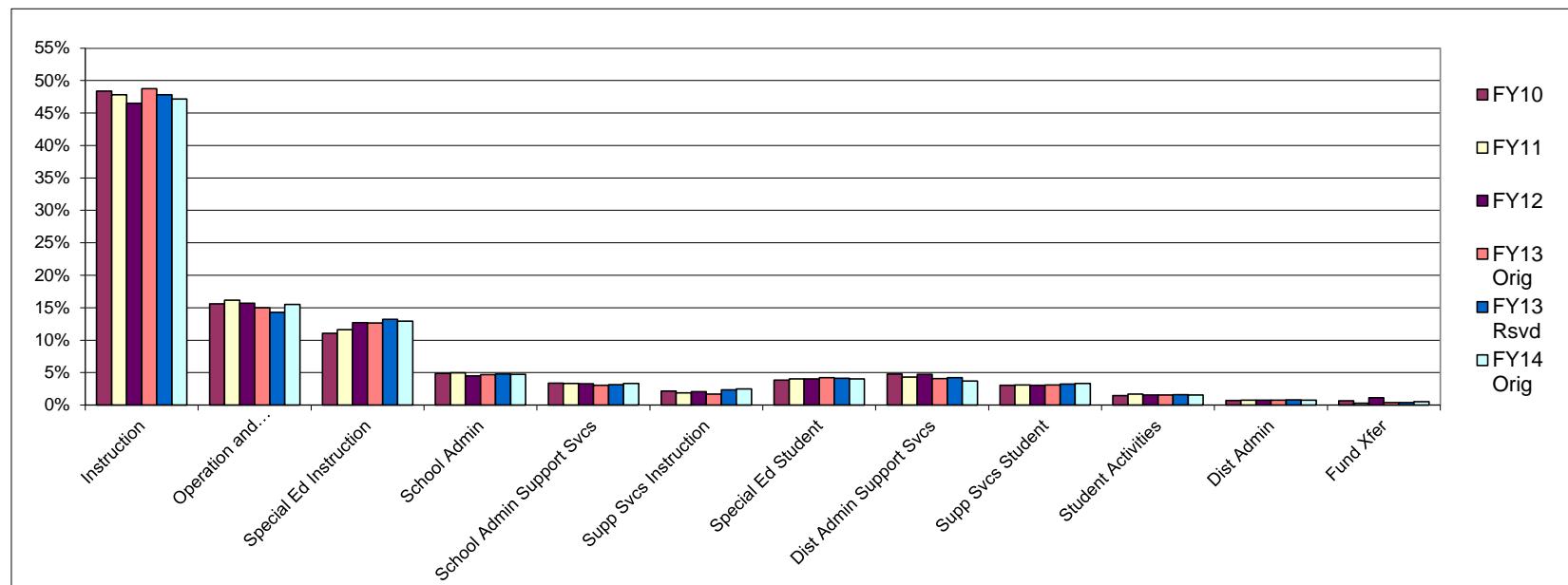
	Operation and Maintenance of Plant			School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin				Fund Xfer	Total
	Instruction	Special Ed Instruction	Supp Svcs Student					Support Svcs	Supp Svcs	Student Activities	Dist Admin		
FY10	58,943,232	18,982,117	13,476,190	5,946,291	4,126,102	2,608,450	4,709,847	5,830,732	3,726,239	1,764,159	855,280	830,279	121,798,918
FY11	59,783,730	20,215,124	14,494,765	6,216,908	4,130,405	2,341,670	5,016,857	5,391,467	3,892,993	2,116,977	977,921	362,104	124,940,921
FY12	64,656,242	21,793,286	17,676,414	6,223,151	4,546,846	2,874,235	5,614,026	6,610,646	4,238,512	2,137,608	1,060,774	1,564,250	138,995,990
FY13 Orig	71,481,714	21,960,258	18,575,283	6,900,550	4,503,540	2,506,668	6,186,464	5,995,256	4,552,404	2,290,051	1,135,605	550,000	146,637,793
FY13 Rev	70,418,155	21,072,452	19,451,928	7,047,394	4,617,657	3,448,757	6,093,652	6,214,647	4,786,033	2,345,366	1,205,279	550,000	147,251,320
FY14 Orig	71,163,749	23,388,997	19,530,365	7,113,743	4,978,250	3,772,251	6,099,812	5,562,697	5,000,720	2,324,612	1,147,564	775,000	150,857,760
Change from Rev	745,594	2,316,545	78,437	66,349	360,593	323,494	6,160	(651,950)	214,687	(20,754)	(57,715)	225,000	3,606,440
Change %	1.06%	10.99%	0.40%	0.94%	7.81%	9.38%	0.10%	-10.49%	4.49%	-0.88%	-4.79%	0.00%	2.45%



Kenai Peninsula Borough School District

General Fund Expenditure History by Function (Percentage)

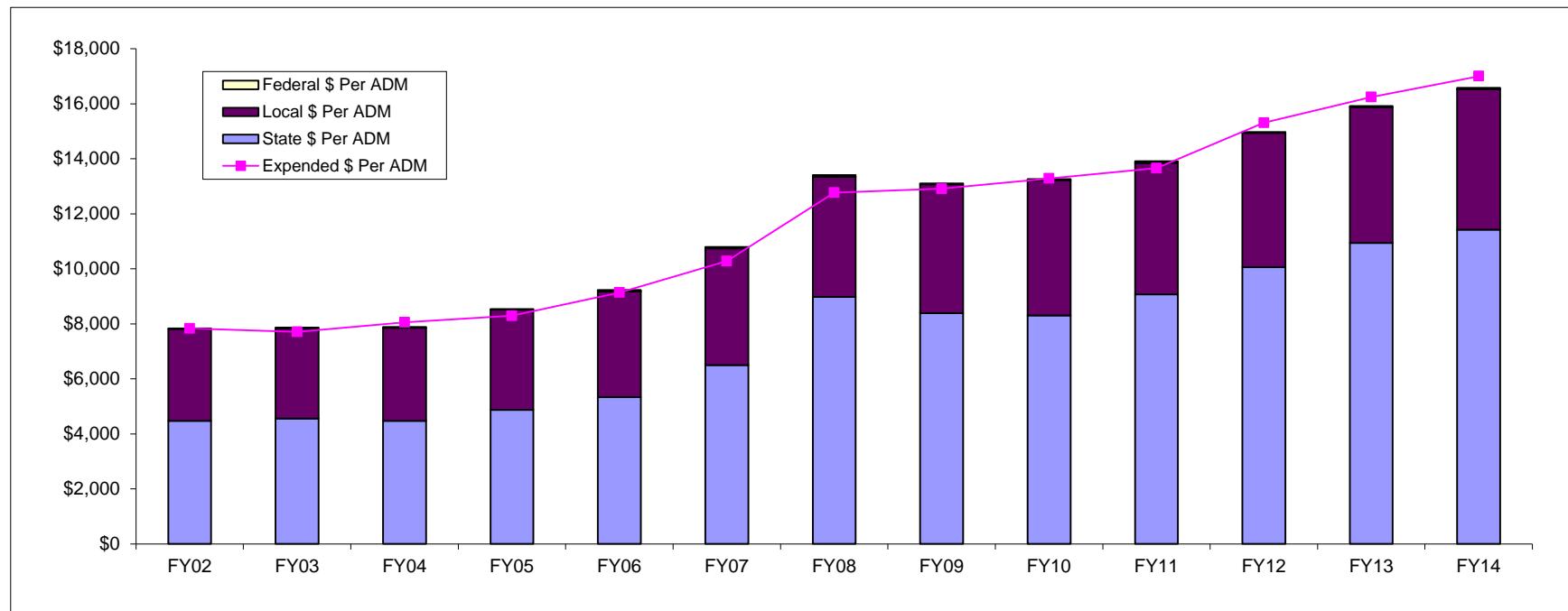
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Instructional %
FY10	48.40%	15.58%	11.06%	4.88%	3.39%	2.14%	3.87%	4.79%	3.06%	1.45%	0.70%	0.68%	73.41%
FY11	47.84%	16.18%	11.60%	4.98%	3.31%	1.87%	4.02%	4.32%	3.12%	1.69%	0.78%	0.29%	73.43%
FY12	46.52%	15.68%	12.72%	4.48%	3.27%	2.07%	4.04%	4.76%	3.05%	1.54%	0.76%	1.13%	72.88%
FY13 Orig	48.74%	14.98%	12.67%	4.71%	3.07%	1.71%	4.22%	4.09%	3.10%	1.56%	0.77%	0.38%	75.15%
FY13 Rsvd	47.82%	14.31%	13.21%	4.79%	3.14%	2.34%	4.14%	4.22%	3.25%	1.59%	0.82%	0.37%	75.55%
FY14 Orig	47.17%	15.50%	12.95%	4.72%	3.31%	2.50%	4.04%	3.69%	3.31%	1.54%	0.76%	0.51%	74.69%



Kenai Peninsula Borough School District

General Fund Budget Revenues vs. Expenditures

	Budget												
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
ADM*	9,799	9,657	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,873
Local \$	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$44,726,000	\$45,226,000
Local \$ Per ADM	\$3,339	\$3,278	\$3,382	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,777	\$4,875	\$4,934	\$5,097
State \$	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$91,374,686	\$99,140,050	\$101,405,040
State \$ Per ADM	\$4,476	\$4,556	\$4,474	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,311	\$9,073	\$10,060	\$10,937	\$11,428
Federal \$	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$288,038	\$408,492	\$593,496	\$343,617	\$450,000	\$450,000
Federal \$ Per ADM	\$14	\$29	\$30	\$22	\$58	\$52	\$59	\$31	\$45	\$65	\$38	\$50	\$51
Revenue \$	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$136,001,226	\$144,316,050	\$147,081,040
Revenue \$ Per ADM	\$7,829	\$7,863	\$7,885	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,915	\$14,973	\$15,920	\$16,576
Expended \$	\$76,718,250	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$147,251,320	\$150,857,760
Expended \$ Per ADM	\$7,829	\$7,707	\$8,055	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$13,658	\$15,303	\$16,244	\$17,002



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund and Special Revenue Funds
Schedule of Fund Balance
June 30, 2012

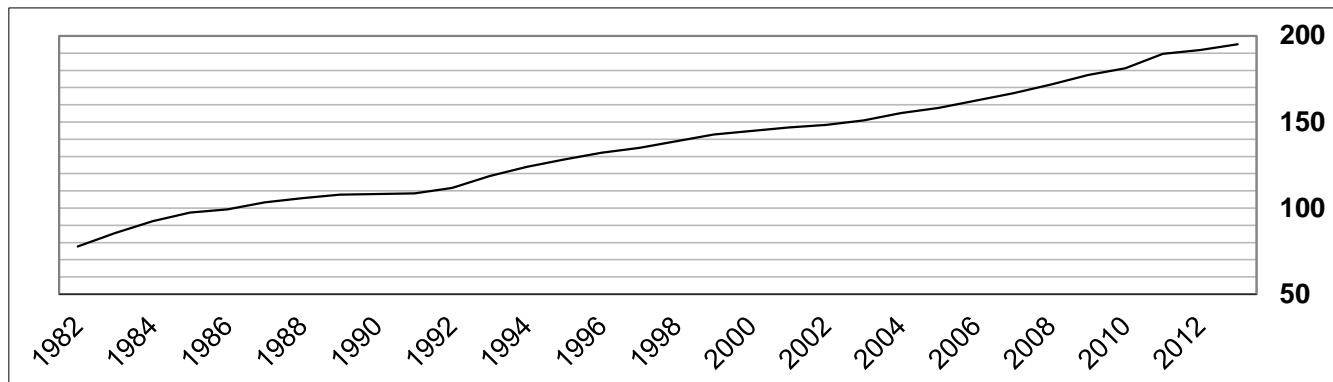
	Actual										Projected		Projected	
	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14		
General Fund:														
Reserved	\$ 2,361,057	\$ 1,549,919	\$ 2,031,509	\$ 2,773,182	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,648,841	3,887,195	5,738,461	5,894,990	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-	-	-	-
Undesignated	-	-	-	-	-	2,720,208	4,683,677	5,737,714	-	-	-	-	-	-
Total General Fund	\$ 7,009,898	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds:														
Reserved	\$ 15,678	\$ 29,709	\$ 20,492	\$ 15,642	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	111,267	483,324	730,823	656,776	2,112,873	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	5,179,038	8,729,160	7,770,103	-	-	-	-	-	-
Total Special Revenue Funds	\$ 126,945	\$ 513,033	\$ 751,315	\$ 672,418	\$ 2,401,155	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ 7,136,843	\$ 5,950,147	\$ 8,521,285	\$ 9,340,590	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund:														
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,715,712		
Restricted	-	-	-	-	-	-	-	-	892,467	983,984	1,485,931	1,485,931		
Committed	-	-	-	-	-	-	-	-	-	-	-	-		
Assigned	-	-	-	-	-	-	-	-	14,513,862	10,593,166	10,131,139	8,421,139		
Unassigned	-	-	-	-	-	-	-	-	5,792,038	6,808,518	4,096,226	2,029,506		
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 17,429,008	\$ 13,652,288						
Special Revenue Funds:														
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 218,298		
Restricted	-	-	-	-	-	-	-	-	-	-	-	-		
Committed	-	-	-	-	-	-	-	-	-	-	-	-		
Assigned	-	-	-	-	-	-	-	-	7,787,245	6,783,452	1,470,065	764,007		
Unassigned	-	-	-	-	-	-	-	-	(44,976)	(44,976)	(44,976)	(44,976)		
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ 8,026,666	\$ 7,105,035	\$ 1,643,387	\$ 937,329						
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,469,313	\$ 19,072,395	\$ 14,589,617						

* The District implemented GASB statement 54 in FY11, prospectively reported.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1981	92.40	6.90	10.54%	1997	144.80	2.10	1.47%
1982	97.40	5.00	10.18%	1998	146.90	2.10	1.45%
1983	99.20	1.80	8.07%	1999	148.40	1.50	1.02%
1984	103.30	4.10	5.41%	2000	150.90	2.50	1.68%
1985	105.80	2.50	1.85%	2001	155.20	4.30	2.85%
1986	107.80	2.00	4.13%	2002	158.20	3.00	1.93%
1987	108.20	0.40	2.42%	2003	162.50	4.30	2.72%
1988	108.60	0.40	1.89%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Operating Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798
2009-10	42,983,376	408,492	76,214,720	2,031,028	121,637,616
2010-11	42,588,135	593,496	83,001,993	1,114,974	127,298,598
2011-12	43,251,135	343,617	91,374,686	1,031,788	136,001,226
2012-13*	43,000,000	450,000	99,140,050	1,726,000	144,316,050

*Fiscal Year 2012-13 Audit is not complete, these are budgeted numbers.

FY 2012 Local Educational Support and Taxation Information

Local School Support Information

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

District FY2012 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Mill Equivalency	4.00	4.00	4.00	4.00	4.00	4.00
Allowable Additional Mill Equivalency	<u>3.80</u>	<u>4.80</u>	<u>3.40</u>	<u>3.70</u>	<u>5.90</u>	<u>6.20</u>
Cap Mill Equivalency	7.80	8.80	7.40	7.70	9.90	10.20
Actual Mill Equivalency Support	7.70	6.60	7.40	7.20	9.10	8.00
Mills Below Cap	0.10	2.20	0.00	0.50	0.80	2.20
Percent of Cap Support	98.72%	75.00%	100.00%	93.51%	91.92%	78.43%

Source Document: Alaska Department of Education and Early Development - FY2012 Foundation Program (Mindy Lobaugh)

Local Taxation Information

The purpose of the chart below is to show how each municipality taxes its constituents to pay for the local educational support shown in the chart above.

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro Education	-0.290 <u>7.570</u>	4.536 <u>5.953</u>	0.000 <u>6.660</u> *	4.500 <u>0.000</u>	0.000 <u>10.750</u>	9.691 ** <u>0.000</u>
Educationally Related Property Tax Millage	7.280	10.489	6.660	4.500	10.750	9.691
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3% ***	0.00%	0.00%

Source Document: Alaska Taxable 2012 <http://commerce.alaska.gov/dca/osa/pub/11Taxable.pdf>

* Reported as Education/administration for Juneau

**Reported as Borough/Education for Mat-Su

***Seasonal sales tax exemption from September 1 - May 31 on nonprepared food items.

The Kenai Peninsula Borough (KPB) is one of seven Second-Class Boroughs within the state of Alaska. As such, it is required to assess and collect property, sales and use taxes that are approved and levied within its boundaries. However, property tax and sales tax are not mandated and municipalities are allowed to issue exemptions from taxes on real and personal property. One key element in the calculation of state aid to schools within a municipality is the "Full Value Determination (FVD)" of taxable real and personal property within the municipality's boundaries, regardless of any optional exemption that may have been enacted by local ordinance.

Alaska Statute 14.17.410 establishes the "basic need" dollar amount for a school district according to the Public School Foundation Program. The local municipality is required to make a "local contribution" towards the amount of basic need. The local contribution is defined as at least the equivalent of a 2.65 mill tax levy on the full and true value of the taxable real and personal property within the district; and not to exceed 45% of the district's basic need for the preceeding fiscal year. The local contribution was adjusted in FY13 from 4 mills to 2.65 mills, which shifted a larger portion of funding to the state.

In addition to the required local contribution, there is a maximum allowable amount of local contribution. The maximum is also known as "the cap" and the borough contribution may not exceed this amount. To calculate this, use the required local contribution plus 23% of basic need **OR** a 2-mill equivalent of the full and true value of the taxable real and personal property within the district, whichever is *greater*.

Currently, the KPB levies personal and real property tax and sales tax. The sales tax rate is 3%, but sales tax is not levied on nonprepared food items from September 1 through May 31⁶⁷

Kenai Peninsula Borough School District

All Governmental Funds Revenue and Expenditure Budget Projections

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget	FY15 Estimate	FY16 Estimate	FY17 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 121,637,616	\$ 127,298,598	\$ 136,001,226	\$ 144,316,050	\$ 147,081,040	\$ 144,063,673	\$ 143,600,133	\$ 143,276,485
Food Service Fund Revenues	2,987,198	3,030,761	3,015,366	3,579,606	3,000,000	4,152,484	4,239,534	4,328,324
Student Transportation Fund Revenues	5,459,969	5,492,563	6,241,927	7,590,700	7,680,611	7,590,700	7,590,700	7,590,700
Other Governmental Revenues	13,134,892	13,948,150	10,150,489	10,681,263	8,455,000	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Revenues	21,582,059	22,471,474	19,407,782	21,851,569	19,135,611	21,243,184	21,330,234	21,419,024
Governmental Fund Revenues	\$ 143,219,675	\$ 149,770,072	\$ 155,409,008	\$ 166,167,619	\$ 166,216,651	\$ 165,306,857	\$ 164,930,367	\$ 164,695,509
Governmental Fund Expenditures								
General Fund Expenditures	\$ 120,968,639	\$ 124,578,817	\$ 137,431,740	\$ 146,701,320	\$ 150,082,760	\$ 153,084,414	\$ 156,146,101	\$ 159,269,024
Food Service Fund Expenditures	3,212,377	3,390,166	3,730,457	4,075,377	4,342,141	4,428,984	4,517,564	4,607,915
Student Transportation Fund Expenditures	5,505,128	5,512,903	6,092,404	7,597,229	7,819,528	7,590,700	7,590,700	7,590,700
Other Governmental Expenditures	14,527,794	14,067,472	11,181,552	16,190,611	8,455,000	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Expenditures	23,245,299	22,970,541	21,004,413	27,863,217	20,616,669	21,519,684	21,608,264	21,698,615
Total Governmental Fund Expenditures	\$ 144,213,938	\$ 147,549,358	\$ 158,436,153	\$ 174,564,537	\$ 170,699,429	\$ 165,104,098	\$ 168,254,365	\$ 171,467,639
General Fund Revenues Over (Under) Expenditures	668,977	2,719,781	(1,430,514)	(2,385,270)	(3,001,720)	(9,020,741)	(12,545,968)	(15,992,539)
Transfers Out	(830,279)	(362,104)	(1,564,250)	(550,000)	(775,000)	(276,500)	(278,030)	(279,591)
Net Change in Fund Balance	(161,302)	2,357,677	(2,994,764)	(2,935,270)	(3,776,720)	(9,297,241)	(12,823,998)	(16,272,130)
General Fund Balance, Beginning of Year	21,162,667	21,001,365	23,359,042	20,364,278	17,429,008	13,652,288	4,355,047	(8,468,951)
General Fund Balance, End of Year	\$ 21,001,365	\$ 23,359,042	\$ 20,364,278	\$ 17,429,008	\$ 13,652,288	\$ 4,355,047	\$ (8,468,951.00)	\$ (24,741,081)
Special Revenue Fund Revenues Over (Under) Expenditures	(1,663,240)	(499,067)	(1,596,631)	(6,011,648)	(1,481,058)	(276,500)	(278,030)	(279,591)
Transfers in	830,279	362,104	675,000	550,000	775,000	276,500	278,030	279,591
Net Change in Fund Balance	(832,961)	(136,963)	(921,631)	(5,461,648)	(706,058)	-	-	-
Special Revenue Fund Balance, Beginning of Year	8,996,590	8,163,629	8,026,666	7,105,035	1,643,387	937,329	660,829	382,799
Special Revenue Fund Balance, End of Year	\$ 8,163,629	\$ 8,026,666	\$ 7,105,035	\$ 1,643,387	\$ 937,329	\$ 660,829	\$ 382,799	\$ 103,208
Total Governmental Fund Balance, Beginning of Year	30,159,257	29,164,994	31,385,708	27,469,313	19,072,395	14,589,617	5,015,876	(8,086,152)
Total Governmental Fund Balance, End of Year	\$ 29,164,994	\$ 31,385,708	\$ 27,469,313	\$ 19,072,395	\$ 14,589,617	\$ 5,015,876	\$ (8,086,152)	\$ (24,637,873)

Assumptions:

- FY14 based on estimates made for FY14 budget
- FY15, FY16 and FY17 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY15, FY16 and FY17 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

Kenai Peninsula Borough School District

General Fund Revenue and Expenditure Budget Projections

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget	FY15 Estimate	FY16 Estimate	FY17 Estimate
Twenty Day Enrollment	8,185.86	8,137.13	8,969.73	8,055.61	8,016.00	8,045.00	7,990.00	7,965.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,580	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680
Enrollment in <u>adjusted</u> ADM	15,637.17	16,459.95	16,899.33	17,193.76	17,212.58	17,246.00	17,164.62	17,107.80
BASIC NEED	\$87,255,409	\$93,492,516	\$95,988,194	\$97,660,572	\$97,767,454	\$97,957,280	\$97,495,042	\$97,172,304
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$5,798,112,605	\$6,092,291,300	\$6,018,961,460	\$8,338,641,710	\$8,562,626,170	\$8,562,626,170	\$8,562,626,170	\$8,562,626,170
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12	\$23,192,450	\$24,369,165	\$24,075,846	\$22,097,401		\$22,690,959	\$22,690,959	\$22,690,959
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward						\$22,690,959	\$22,690,959	\$22,690,959
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$64,062,959	\$69,123,351	\$71,912,348	\$75,563,171	\$75,076,495	\$75,266,321	\$74,804,083	\$74,481,345
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$43,261,194	\$45,872,444	\$46,153,130	\$44,559,332	\$45,177,469	\$45,221,129	\$45,114,814	\$45,040,584
Revenues								
Local Contribution	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 43,500,000	\$ 43,500,000	\$ 43,500,000
Other Local Revenue	103,380	145,012	215,525	80,000	80,000	80,000	80,000	80,000
E-Rate	575,663	591,046	118,707	646,000	646,000	646,000	646,000	646,000
Interest	1,351,985	378,916	697,556	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Contribution (Foundation Funding)	64,062,960	69,123,351	71,912,349	75,563,384	75,076,483	75,266,321	74,804,083	74,481,345
Quality Schools/Learning Opportunity Grants	250,195	263,359	270,389	275,933	275,401	275,936	274,634	273,725
On Behalf TRS Relief Payment	11,017,543	12,261,269	15,417,040	19,312,953	20,441,393	20,441,393	20,441,393	20,441,393
On Behalf PERS Relief Payment	884,022	1,354,014	2,386,774	2,253,042	2,404,023	2,404,023	2,404,023	2,404,023
Other State Revenue	-	-	1,388,134	1,734,738	3,207,740	-	-	-
Federal Contribution	408,492	593,496	343,617	450,000	450,000	450,000	450,000	450,000
	\$ 121,637,616	\$ 127,298,598	\$ 136,001,226	\$ 144,316,050	\$ 147,081,040	\$ 144,063,673	\$ 143,600,133	\$ 143,276,485
Expenditures								
Instruction	\$ 58,943,232	\$ 59,783,730	\$ 64,656,242	\$ 70,418,155	\$ 71,163,749	\$ 72,587,024	\$ 74,038,764	\$ 75,519,539
Special Education - Instruction	13,476,190	14,494,765	17,676,414	19,451,928	19,530,365	19,920,972	20,319,391	20,725,779
Special Education Support Services - Student	4,709,847	5,016,857	5,614,026	6,093,652	6,099,812	6,221,808	6,346,244	6,473,169
Support Services - Student	3,726,239	3,892,993	4,238,512	4,786,033	5,000,720	5,100,734	5,202,749	5,306,804
Support Services - Instruction	2,608,450	2,341,670	2,874,235	3,448,758	3,772,251	3,847,696	3,924,650	4,003,143
School Administration	5,946,291	6,216,908	6,223,151	7,047,394	7,113,743	7,256,018	7,401,138	7,549,161
School Administration Support Services	4,126,102	4,130,405	4,546,846	4,617,657	4,978,250	5,077,815	5,179,371	5,282,958
District Administration	855,280	977,921	1,060,774	1,205,279	1,147,564	1,170,515	1,193,925	1,217,804
District Administration Support Services	5,830,732	5,391,467	6,610,646	6,214,646	5,562,697	5,673,951	5,787,430	5,903,179
Operation and Maintenance of Plant	18,982,117	20,215,124	21,793,286	21,072,452	23,388,997	23,856,777	24,333,913	24,820,591
Student Activities	1,764,159	2,116,977	2,137,608	2,345,366	2,324,612	2,371,104	2,418,526	2,466,897
Transfers to Other Funds	830,279	362,104	1,564,250	550,000	775,000	276,500	278,030	279,591
	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 147,251,320	\$ 150,857,760	\$ 153,360,914	\$ 156,424,131	\$ 159,548,615
Revenues Over (Under) Expenditures	(161,302)	2,357,677	(2,994,764)	(2,935,270)	(3,776,720)	(9,297,241)	(12,823,998)	(16,272,130)
Fund Balance, Beginning of Year	21,162,667	21,001,365	23,359,042	20,364,278	17,429,008	13,652,288	4,355,047	(8,468,952)
Fund Balance, End of Year	21,001,365	23,359,042	20,364,278	17,429,008	13,652,288	4,355,047	(8,468,952)	(24,741,081)

Assumptions:

- FY14 based on estimates made for FY14 budget
- FY15, FY16 and FY17 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY15, FY16 and FY17 expenditures based on 2% increase each year

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2003-04	27,558,497	27,062,845	98.201%	491,880	27,554,725	99.986%
2004-05	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2005-06	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2006-07	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2007-08	30,042,125	29,651,635	98.700%	350,122	30,032,108	99.967%
2008-09	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2009-10	28,875,124	28,375,677	98.270%	450,825	28,375,677	98.270%
2010-11	29,058,274	28,630,610	98.528%	358,591	28,989,201	99.762%
2011-12	30,419,493	29,946,804	98.446%	406,802	30,353,606	99.783%
2012-13	30,823,497	30,382,636	98.570%	-	30,382,636	98.570%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Property Tax Rates and Tax Levies - Direct and Overlapping Governments Last Ten Fiscal Years (Unaudited)

Fiscal Year	Borough	Overlapping Rates					
		City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
		Operating	Operating	Operating	Operating	Operating	Operating
2003-04	6.50	5.00	1.00	5.00	7.25	3.12	1.65
2004-05	6.50	4.50	1.00	4.50	7.25	3.12	1.65
2005-06	6.50	4.50	2.00	4.50	7.25	3.12	1.65
2006-07	6.50	4.50	2.00	4.50	4.60	3.12	1.65
2007-08	5.50	4.50	2.00	4.50	4.60	3.12	1.65
2008-09	4.50	4.50	1.00	4.50	4.60	3.12	1.65
2009-10	4.50	4.50	1.00	4.00	4.60	3.12	1.65
2010-11	4.50	4.50	1.00	3.85	4.60	3.12	1.65
2011-12	4.50	4.50	1.00	3.85	4.60	3.12	.65
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of property.

For example, the 4.50 mill rate on a \$200,000 home with no exemptions would mean \$900 tax for the homeowner.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)**

Fiscal Year	Assessed Values			Tax Exempt Values			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property				
2003-04	3,509,442	673,367	276,616	196,210	40,844	4,222,404	6.50	94.68%	
2004-05	3,656,476	611,303	253,567	215,076	42,051	4,264,247	6.50	94.31%	
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%	
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%	
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%	
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%	
2009-10	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%	
2010-11	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%	
2011-12	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%	
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%	

This information was obtained from the Kenai Peninsula Borough.

The Borough maintains taxing authority; the School District has no taxation authority.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Ratio of Net Area Wide General Bonded Debt To Assessed Value and
Net Bonded Debt Per Capita and
Student Capita
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2003-04	51,733	9,467	4,222,404,000	87,009,000	2.06%	1682	9,191
2004-05	51,765	9,527	4,264,247,000	82,014,000	1.92%	1584	8,609
2005-06	51,350	9,389	4,507,776,000	79,019,000	1.75%	1539	8,416
2006-07	52,370	9,368	4,888,050,000	79,069,192	1.62%	1510	8,440
2007-08	52,990	9,250	5,369,378,000	88,828,570	1.65%	1676	9,603
2008-09	52,990	9,256	5,966,757,000	83,438,729	1.40%	1575	9,015
2009-10	53,978	9,145	6,369,098,000	82,674,079	1.30%	1543	9,040
2010-11	55,400	9,148	6,393,531,000	92,860,000	1.45%	1676	10,151
2011-12	56,369	9,083	6,633,241,000	84,215,000	1.27%	1494	9,272
2012-13	56,369 **	9,065	6,716,010,000	78,765,000	1.17%	1397	8,689

* Population figures from State of Alaska, Department of Community and Economic Development.

** Current year information is not available as of the date of this report, prior information is used.

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

General Obligation Bonds

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

A summary of changes in general obligation bonds is as follows:

	Beginning Balance July 1, 2012	Additions	Reductions	Ending Balance June 30, 2013	Due Within One Year
Areawide School Bonds	\$ 26,485,000	\$ -	\$ 1,665,000	\$ 24,820,000	\$ 1,665,000

A summary of bonds payable at June 30, 2011, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2013
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	7,985,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	1,140,000
	12/09/10	<u>16,865,000</u>	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	<u>15,695,000</u>
Total School Bonds	<u>\$ 34,080,000</u>				<u>\$ 24,820,000</u>	

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2013-14	\$ 1,640,000	\$ 865,623	\$ 2,505,623
	2014-15	2,117,291	1,286,742	3,404,033
	2015-16	2,274,195	1,118,543	3,392,738
	2016-17	2,344,986	1,040,952	3,385,938
	2017-18	2,101,259	963,489	3,064,748
	Out Years	<u>26,951,929</u>	<u>6,316,530</u>	<u>33,268,459</u>
Total School Bonds		<u>\$ 37,429,660</u>	<u>\$ 11,591,879</u>	<u>\$ 49,021,539</u>

This information was obtained from the Kenai Peninsula Borough. The Borough maintains taxing authority; the School District has no independent authority to bond.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

**Average Daily Membership as Compared to Assessed Valuation
 Showing Assessed Valuation Support Per Student
 Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2003-04	9,467	-2.01%	4,236,549,880	7.06%	447,507
2004-05	9,527	0.63%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,250	-1.26%	5,369,378,000	9.85%	580,787
2008-09	9,256	0.06%	5,966,757,000	11.13%	644,637
2009-10	9,145	-1.20%	6,369,098,000	6.74%	696,457
2010-11	9,148	0.03%	6,393,531,000	0.38%	698,899
2011-12	9,083	-0.71%	6,633,241,000	3.75%	730,292
2012-13	9,065	-0.20%	6,716,010,000	1.25%	740,873

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

**Average Pupil/Teacher Ratio
 Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2002-03	694.36	9,661	13.91
2003-04	643.59	9,467	14.71
2004-05	608.75	9,527	15.65
2005-06	645.69	9,389	14.54
2006-07	640.98	9,368	14.62
2007-08	629.60	9,250	14.69
2008-09	665.25	9,256	13.91
2009-10	685.17	9,145	13.35
2010-11	690.25	9,148	13.25
2011-12	686.35	9,083	13.23
2012-13	681.90	9,065	13.29

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2013 - 2014 Budget

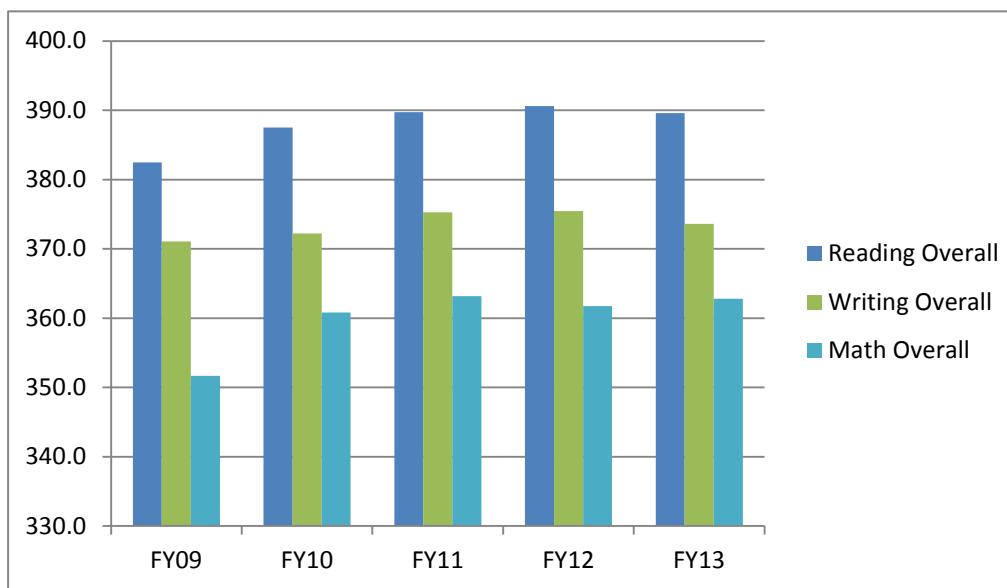
Standardized Test Scores
Last Ten Fiscal Years

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7
2009-10	540.0	526.0	22.9	22.5	23.9	22.5	23.1
2010-11	535.0	521.0	22.7	22.7	24.0	22.5	23.1
2011-12	525.0	497.0	22.2	21.9	23.5	21.2	22.3
2012-13	*	*	22.1	21.9	23.6	21.8	22.5

All other scores related to performance results are not viable to track longitudinally due to the fact that testing criteria and formats have changed from year to year.
 *2012-23 SAT Scores are not available at this time.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Standards Based Assessment - Reading, Writing and Math
District-Wide Performance
Last Five Years

	FY09	FY10	FY11	FY12	FY13
Reading Overall	382.5	387.5	389.7	390.6	389.6
Writing Overall	371.1	372.2	375.3	375.5	373.6
Math Overall	351.7	360.8	363.2	361.8	362.8



Alaska's Standards Based Assessments (SBA) are State mandated criterion - referenced tests of reading, writing and mathematics. Students take the SBAs in grades 3 through 10. Proficiency is determined by a scale score of 300. KPSB has chosen to focus on increasing every student score rather than on the minimum expectation of proficiency. This graph shows the average scale score trend.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Drop Out Rates and Graduation Rates
District-Wide Performance
Last Five Years

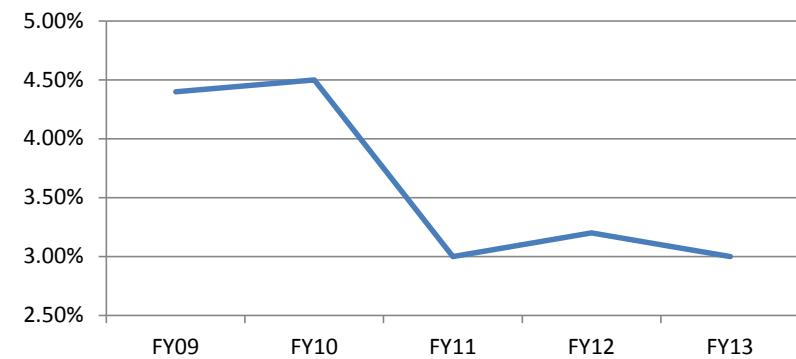
Drop Out Rates

FY09	FY10	FY11	FY12	FY13
4.40%	4.50%	3.00%	3.20%	3.00%

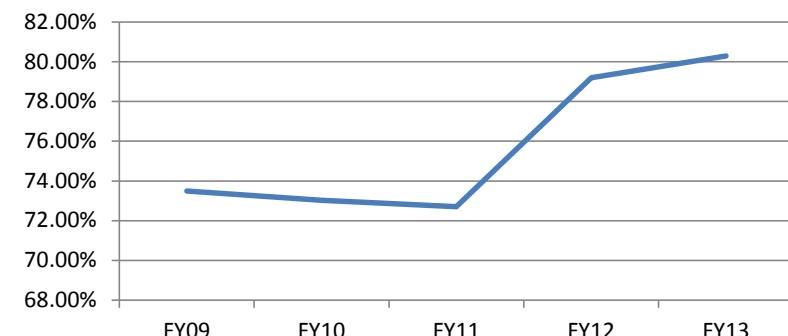
Graduation Rates

FY09	FY10	FY11	FY12	FY13
73.50%	73.03%	72.70%	79.20%	80.30%

Drop Out Rates



Graduation Rates



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

SUPPORT STAFFING FORMULA 2013-14

12/10/12

School	AREA SQ. FEET	Custodian Formula	CUSTODIAN Allocation	Secretary Formula	SECRETARY Allocation	BOOKKEEPER Preschool	BOOKKEEPER Formula	COUNSELING Assistant	LIBRARY AIDES	INSTRUCTIONAL AIDES	NURSES (Hrs/Day)	POOL MANAGERS	THEATER TECHS	
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED 1.0 FTE PER 250 ADM	1.0 FTE PER 250 ADM	ROUNDED 1.0 PER SCHOOL	NA	5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	N/A	1 HR/DAY PER 150 ADM	1.00/SCHOOL WITH POOL			
Homel HS	158200	5.22	5.00	1.63	1.50	1.00	1.00	0.44	2.71	0.34	1.00	1.50		
KCHS	189957	6.50	6.50	2.22	2.00	1.00	1.00	0.44	3.04	0.46	1.00	N/A		
Nth-H	119424	4.27	4.00	1.56	1.50	1.00	0.50	0.44	2.58	0.32	N/A	1.00		
Seward HS	75373	2.41	2.50	0.70	0.50	1.00	0.80	0.44	1.17	0.15	1.00	0.50		
SKYVIEW	18031	4.04	4.00	1.36	1.50	1.00	1.00	0.44	2.27	0.28	1.00	1.00		
SOH	154637	5.41	5.50	1.90	2.00	1.00	1.00	0.44	3.17	0.40	1.00	1.00		
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED 1.0 FTE PER 200 ADM	ROUNDED 1.0 FTE PER 200 ADM	ROUNDED 1.0 PER SCHOOL	NA	5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	N/A	1 HR/DAY PER 90 ADM	FTE	N/A		
Home Middle	65566	2.21	2.00	0.90	1.00	0.00	0.00	0.44	1.99	0.25				
Keal Middle	68426	3.42	3.50	1.82	2.00	0.00	0.50	0.44	4.03	0.50				
Sold Middle	91475	3.55	3.50	1.85	2.00	0.00	0.50	0.44	4.10	0.51				
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED 1.0 FTE PER 200 ADM	ROUNDED ADM<=275=1.0 FTE ADM>275=1.0 FTE/275	ROUNDED ADM	NA	50 FTE IF ADM >250 AND PRESCHOOL PROGRAM	N/A	N/A	38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A	
Chapman	27288	1.21	1.00	1.00	1.00	0.00	0.00	0.38	1.75	0.22				
K-Beach	50775	3.14	3.00	1.36	1.50	0.50	0.50	0.44	6.25	0.78				
McNeil Can	32750	1.48	1.50	1.00	1.00	0.00	0.00	0.38	2.22	0.28				
Mt. View	52880	3.49	3.50	1.57	1.50	0.50	0.50	0.44	7.22	0.50				
Nikki El/North Star	50000	2.98	3.00	1.25	1.00	0.00	0.00	0.44	5.75	0.72				
Paul Banks	38294	1.72	1.50	1.00	1.00	0.00	0.00	0.38	2.72	0.34				
Redoubt	47569	3.11	3.00	1.40	1.50	0.50	0.50	0.44	6.42	0.80				
Seward El	52196	2.91	3.00	1.17	1.00	0.50	0.50	0.44	5.35	0.67				
Sold El	54177	2.58	2.50	1.00	1.00	0.00	0.00	0.38	4.42	0.55				
Sterling	35764	1.84	2.00	1.00	1.00	0.00	0.00	0.38	3.17	0.40				
Tustumena	48679	1.94	2.00	1.00	1.00	0.00	0.00	0.38	2.58	0.32				
West Homer El	52500	2.50	2.50	1.00	1.00	0.00	0.00	0.38	3.95	0.49				
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED 25 minimum	88 FTE PER SCHOOL	NA	NA	NA	NA	K-8 and K-12 SCHOOLS WITH 1 TEACHER 38 FTE IF ADM 15-18 38 FTE IF ADM 19-22	5 DAY PER WEEK	FTE	100/SCHOOL WITH POOL		
Cooper L	924	0.33	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Home Flex	5405	0.33	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Home	13500	0.45	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Kehl Alt	14122	0.82	1.00	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
K. Silo	5768	0.48	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Moose Pass	6889	0.34	0.50	0.88	0.88	0.88	0.88	0.44	0.88	0.10				
Navarlek	14832	0.81	1.00	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Nikolaiyak	24282	1.01	1.00	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
River City Academy	12568	0	na	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Pt. Graham	12568	0.46	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Razdolna	39010	0.49	0.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Seward Middle	37560	1.43	1.50	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
S.B. Engi.	56208	1.86	2.00	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
Tebughna	25976	0.89	1.00	0.88	0.88	0.88	0.88	0.44	0.80	0.10				
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED 25 minimum	ADM<225=1.5 FTE ADM>225=1.5 FTE	NA	NA	NA	NA	1 HR/DAY PER 80 ADM	FTE	100/SCHOOL WITH POOL			
Ninilchik Voronezka	55277	2.24	2.00	1.00	1.00	1.00	1.00	1.76	1.76	0.22	1.00			
8080	0.71	0.50	0.71	0.71	0.71	0.71	0.71	1.21	1.21	0.16				
TOTALS	1868595	78.50	78.71	29.68	41.82	3.00	6.00	6.32	91.61	11.45	7.00	5.00		
													IF 3.00 < .30 IF BETWEEN .31 AND .79 = .50 IF .8 OR > 1.00	

CERTIFIED STAFFING FORMULA 2013-14

12/14/2012

School	PRIN	AP	TEACHERS	TEACHERS	COUNS	COUNS	LIB	EL SPEC.	A.D.	SECONDARY STAFFING	SECONDARY STAFFING	PGRM	READ	INTERVENTION	Staff W/O Admin.
HIGH SCHOOL/ MIDDLE SCHOOL	50 IF ADM < 150 5 IF ADM 200-350 1.0 IF ADM > 350	124	ROUNDED	HS 1.0 PER 250 ADM >200 HS 1.0 PER 350 ADM	1.63	0.50	0.50	0.50	1.0 IF ADM >600	N/A	HS ONLY .5 IF >250	2.55	2.50	24.00	22.00
Homer High	1.00	1.00	1.00	16.96	17.00	0.51	0.50	0.00	1.0 IF ADM >250	N/A	1.13	1.00	1.00	11.50	10.50
Homer Middle	1.00	1.00	1.00	7.46	7.50	0.50	0.50	0.50	1.0 IF ADM >150	N/A	3.45	3.50	3.50	31.50	28.50
Kenai Central High	1.00	1.00	1.00	22.75	23.00	2.18	2.00	0.50	1.0 IF ADM >150	N/A	2.25	2.00	2.00	24.50	22.50
Kenai Middle	1.00	1.00	1.00	15.13	15.00	1.04	1.00	0.50	1.0 IF ADM >150	N/A	2.40	2.50	2.50	10.00	9.00
Nikiski Middle/Sr.	1.00	1.00	16.21	16.00	1.37	1.50	0.50	0.50	1.0 IF ADM >150	N/A	1.05	1.00	0.00	4.50	4.00
Seward High	1.00	0.80	7.29	7.00	0.70	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.45	0.50	0.00	20.00	18.50
Seward Middle	0.50	0.50	3.21	3.00	0.22	0.00	0.00	0.00	1.0 IF ADM >150	N/A	2.10	2.00	2.00	28.00	26.00
Skyview High	1.00	0.50	14.17	14.00	1.36	1.50	0.50	0.50	1.0 IF ADM >150	N/A	3.00	3.00	3.00	28.00	26.00
Soldotna High	1.00	1.80	19.79	20.00	1.90	2.00	0.50	0.50	1.0 IF ADM >150	N/A	2.33	2.50	2.50	23.00	21.00
Soldotna Middle	1.00	1.00	15.38	15.50	1.05	1.00	0.50	0.50	1.0 IF ADM >150	N/A	1.00	1.00	0.50	1.00	1.00
ELEMENTARY SCHOOLS	K-6 >=200	1/SCHOOL	1.0 IF ADM >350	K-120	1.3-1.22	ROUNDED	N/A	2.0 IF ADM >270-345	2.5 IF ADM >345-409	N/A	N/A	5 IF ADM 200-350	1.0 IF ADM >350		
K-Beach	1.00	1.00	1.00	16.65	16.50	1.00	1.00	0.50	1.0 IF ADM >410	N/A	2.50	3.00	1.00	22.00	20.00
Mt. View	1.00	1.00	1.00	19.37	19.50	15.56	15.50	1.00	1.0 IF ADM >410	N/A	2.00	2.50	1.00	19.00	18.00
Nikiski North Star	1.00	1.00	1.00	17.08	17.00	14.31	14.31	1.00	1.0 IF ADM >410	N/A	2.00	2.50	1.00	22.50	20.50
Redoubt	1.00	1.00	1.00	11.83	12.00	10.00	10.00	1.00	1.0 IF ADM >410	N/A	1.50	1.50	1.00	18.00	17.00
Seward El.	1.00	1.00	1.00	10.09	10.00	1.00	1.00	1.00	1.0 IF ADM >410	N/A	1.50	1.50	1.00	15.00	14.00
West Homer El.	1.00	1.00	1.00	10.09	10.00	1.00	1.00	1.00	1.0 IF ADM >410	N/A	1.50	1.50	1.00	13.00	12.00
TEACHING OR REGIONAL	1.0 IF ADM >150	N/A	K-6:1:17 *	K-6:1:17 *	1.0 minimum IF ADM >25	ROUNDED	N/A	0 IF ADM <100	1.0 IF ADM >100	N/A	N/A	1.0 IF 7-12: 8-20	1.0 IF 7-12: 21- >40	1.0 IF 7-12: 21- >40	1.0 IF 7-12: 21- >40
SMALL SCHOOLS <200															1.0 IF 7-12: 21- >40
Chapman	0.50	0.50	5.00	5.00	1.00	1.00	1.00	1.00	1.0 IF ADM >150	N/A	1.00	1.00	1.00	0.50	0.50
Cooper L.	0.20	0.20	1.00	1.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	0.00	0.00
Hope	0.20	0.20	1.00	1.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	1.20	1.00
K. Selo	0.50	0.50	1.88	2.00	1.00	1.00	2.00	2.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	4.50	4.00
McNeil Can.	0.50	0.50	7.82	8.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	10.00	9.50
Moose Pass	0.20	0.20	1.00	1.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	1.20	1.00	1.00	1.20	1.00
Nanwalek	0.50	0.50	2.88	3.00	0.00	0.00	2.00	2.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	5.50	5.00
Nikolski	0.50	0.50	2.24	2.00	0.00	0.00	2.00	2.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	4.50	4.00
Ninilchik	1.00	1.00	4.06	4.00	1.00	1.00	3.74	4.00	1.0 IF ADM >150	N/A	0.50	10.50	9.50	13.50	12.50
Paul Banks	1.00	1.00	9.59	9.50	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	1.00	1.00	1.00	12.00	11.00
Pt. Graham	0.50	0.50	1.00	1.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	2.50	2.00
Razdolna	0.50	0.50	3.06	3.00	0.00	0.00	2.00	2.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	5.50	5.00
Silver City Academy	1.00	0.00	0.00	0.00	0.00	0.00	3.35	4.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	5.00	4.00
Steering	1.00	1.00	11.18	11.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	13.50	12.50
S.B. Engl.	0.50	1.06	1.06	1.00	0.00	0.00	2.00	2.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	3.50	3.00
Tebuhna	0.50	1.24	1.00	1.00	0.00	0.00	1.00	1.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	2.50	2.00
Tustumena	1.00	9.12	9.00	9.00	1.00	1.00	0.00	0.00	1.0 IF ADM >150	N/A	0.00	0.00	0.00	11.50	10.50
Voznesenka	0.50	2.24	2.24	2.00	0.00	0.00	3.00	3.11	1.0 IF ADM >150	N/A	0.00	0.00	0.00	5.50	5.00
PROGRAMS	TEACHING OR REGIONAL	N/A	ALLOCATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.00	3.00
Homer Flex	1.00		2.75											3.75	2.75
Kenai Alt.	1.00		4.75											5.75	4.75
Marathon	0.00		1.00											1.00	1.00
TEACHING OR REGIONAL	N/A	1.85	ROUNDED	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.00	10.00
Connections			10.08											10.50	466.80
TOTALS		36.10	9.50		318.66	329.00	1197	3.50	21.00	2.50	23.79	24.00	20.70	20.50	427.00

IF 3 OR <= .00
IF BETWEEN .31 AND .69 = .50
IF .70 OR > = 1.00

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 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	14.16	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	6.11	5.89	6.14	0.25
06	Homer High School	48.96	47.89	47.97	46.03	45.44	44.44	48.58	48.08	(0.50)
13	Homer Middle School	21.52	20.15	21.26	20.70	24.64	23.40	23.98	23.48	(0.50)
35	Hope Elementary/High School	2.98	2.92	2.62	3.61	3.53	2.72	3.36	3.36	-
56	Kachemak Selo Elementary/High School	9.07	9.46	10.83	10.88	11.23	9.74	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	39.94	40.14	39.74	(0.40)
67	Kenai Alternative School	10.18	7.43	8.18	8.11	8.31	8.31	8.74	8.99	0.25
07	Kenai Central High School	46.82	49.42	49.23	51.10	52.30	51.07	52.96	54.26	1.30
11	Kenai Middle School	31.52	32.80	34.84	33.98	34.14	39.61	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	3.02	2.92	3.80	0.88
51	Mountain View Elementary School	23.02	43.98	44.95	49.54	50.74	51.70	52.57	52.07	(0.50)
34	Nanwalek Elementary/High School	7.45	7.01	7.86	8.64	10.19	10.09	10.69	10.69	-
10	Nikiski Middle/Senior High School	37.49	38.78	39.48	39.96	40.59	45.75	46.23	45.23	(1.00)
52	Nikiski North Star Elementary School	35.23	37.10	37.14	36.67	38.13	35.72	37.77	37.77	-
38	Nikolaevsk Elementary/High School	8.33	7.03	8.53	9.16	8.79	8.19	8.76	8.76	-
02	Ninilchik Elementary/High School	18.43	17.68	19.06	20.08	19.48	19.66	20.44	18.94	(1.50)
33	Paul Banks Elementary School	23.90	25.40	24.81	25.66	24.54	30.44	27.30	26.80	(0.50)
40	Port Graham Elementary/High School	3.87	4.16	4.81	4.52	3.96	3.81	4.01	5.01	1.00
49	Razdolna Elementary/High School	4.51	4.64	5.92	5.62	7.75	7.71	8.08	8.58	0.50
46	Redoubt Elementary School	35.34	33.59	34.77	34.06	33.56	35.46	38.39	38.79	0.40
16	River City Academy	-	3.75	4.28	5.21	6.74	5.24	7.68	7.68	-
41	Sears Elementary School	25.42	-	-	-	-	-	-	-	-
42	Seward Elementary School	32.19	30.94	30.60	31.42	30.70	31.20	33.17	34.57	1.40
08	Seward High School	24.66	24.01	23.10	22.94	21.15	20.77	21.40	21.90	0.50
14	Seward Middle	9.10	10.27	11.05	10.75	11.92	11.77	11.15	10.16	(0.99)
05	Skyview High School	45.10	44.85	44.23	45.18	39.59	37.29	37.59	37.39	(0.20)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY11 Actual	Current FY12 Budget	Projected FY13 Budget	Change FY12 Current To FY13
43	Soldotna Elementary School	28.65	30.98	33.49	31.19	32.80	36.97	36.68	36.18	(0.50)
09	Soldotna High School	54.87	58.87	61.88	61.20	60.19	60.10	59.39	59.89	0.50
12	Soldotna Middle School	47.96	48.56	45.63	42.25	39.84	42.10	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	-	-	-	-
44	Sterling Elementary School	18.01	18.34	19.71	18.21	19.59	21.15	23.15	24.85	1.70
03	Susan B. English School	9.80	8.50	10.64	10.39	8.86	8.36	8.49	8.86	0.37
01	Tebughna School	6.35	5.33	5.96	6.51	5.56	4.93	6.46	5.46	(1.00)
45	Tustumena Elementary School	15.79	15.79	18.94	17.29	18.67	20.20	21.06	21.06	-
53	Voznesenka Elementary/High School	14.65	14.04	14.25	16.90	14.53	12.89	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	9.10	0.97	9.00	8.03
TOTALS		976.72	996.30	1,043.67	1,071.78	1,067.36	1,084.50	1,109.03	1,120.84	11.81

Kenai Peninsula Borough School District
Staff - All Funds

	Budget											
	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Non-Certificated 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
Data Processing	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
Total Non-Certificated Staff	423.71	405.19	396.29	419.41	425.45	422.52	451.10	472.58	497.64	513.19	509.71	512.29
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	514.77	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 Certificated Staff	41.75	39.75	35.70	30.10	29.77	28.00	31.50	31.50	30.45	26.00	26.50	26.60
Total Certificated Staff	737.36	686.94	655.20	693.64	688.98	677.00	710.85	734.27	738.85	736.45	731.81	740.28
Total Staff	1,161.07	1,092.13	1,051.49	1,113.05	1,114.43	1,099.52	1,161.95	1,206.85	1,236.49	1,249.64	1,241.52	1,252.57

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 Nikolaevsk	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
TOTAL	4,700	1,309	2,864	8,873	\$ 309,712	\$ 117,961	\$ 313,729	\$ 741,402

* 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	150 Copies	Copies	-4408 Object
		Enrollment	Per Month	Per Year	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.²⁸⁷

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2013-14 Budget Capital Spending and Major Projects

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY14 budget includes funding for the following projects: \$150,000 Propane tank separation and re-piping at Nanwalek School; \$75,000 Area-wide auditorium lighting upgrades; \$175,000 Area-wide flooring replacement upgrades; \$75,000 Area-wide asbestos removal and repair; \$100,000 Area-wide electrical and lighting upgrades; \$75,000 Area-wide playground upgrades; \$75,000 Area-wide HVAC upgrades and repairs; \$75,000 Area-wide locker replacement; \$50,000 Area-wide Fire Marshal/safety upgrades; and \$100,000 Area-wide generator and associated hardware upgrades; Area-wide door and entries \$100,000; Area-wide asphalt and sidewalk repair \$175,000.

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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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	Student Transportation	261	Title IA, ARRA	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	356	Gear Up
217	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	Legis Equipment Fund	267	Title VI-B, ARRA	375	Equipment Fund
221	AK Works	268	SFSF, ARRA	379	School Incentive
222	Legis Equipment Fund	272	Upward Bound/UAF	500	Capital Project
255	Food Service	281	Migrant Education	710	Student 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 and Delinquent	295	School Improvement		
260	Title II-A, Training and Recruiting	298	Title I-D, Delinquent		

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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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 and 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	District wide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Elementary Ed/Curriculum
14	Seward Middle	53	Voznesenka Elem/High	85	Secondary Ed/Student 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 and 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

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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FUNCTION CODES

FUNCTION describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

4100	Instruction	4511	Board of Education
4120	Bilingual/Bicultural Instruction	4512	Office of the Superintendent
4130	Gifted/Talented Instruction	4513	Asst Supt Instruction
4140	Alternative Instruction	4515	Public Relations
4160	Vocational Instruction	4551	Fiscal Services
4200	Special Education Instruction	4552	Internal Services
4220	Special Ed Support Services-Students	4553	Asst Supt Human Resources
4320	Guidance Services	4555	Data Processing Services
4330	Health Services	4556	Asst Supt Operations and Business
4350	Support Services-Instruction	4600	Operations and Maintenance of Plant
4352	Library Services	4700	Student Activities
4354	Inservice	4760	Student Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support Services	4790	Food Services

FUNCTION CODES AND DESCRIPTIONS

4100 INSTRUCTION

Activities dealing with the teaching of students and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence student functions are not classified under the instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

4130

GIFTED/TALENTED INSTRUCTION

Activities dealing with the teaching of students 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 students when the primary medium of instruction is written communication between the instructor at one physical location and the student 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 students, 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 students 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 (District wide 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 - STUDENT

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 (District wide Inservice).

4320

GUIDANCE SERVICES

Activities designed to help students assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist students in increasing their understanding of educational and career opportunities; and aid students 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 student 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, Non-Certificated 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.

4450

SCHOOL ADMINISTRATION SUPPORT SERVICES

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, Non-Certificated staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600

OPERATIONS 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

STUDENT ACTIVITY

Used in the School Operating Fund and Student 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

STUDENT 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.

4780

COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for students 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, Non-Certificated 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.

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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 STUDENT ACTIVITY REVENUE

0211 STUDENT ACTIVITY GATE RECEIPTS

0212 STUDENT ACTIVITY PICTURE RECEIPTS

0214 STUDENT ACTIVITY PARTICIPATION FEES

0215 STUDENT ACTIVITY FUND RAISING REVENUE

0216 STUDENT ACTIVITY FEE

0220 STUDENT 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)

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>		<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent	3293	Long Term Sub - Non-Certificated	4332	Telephone	
3120	Asst. Supt - TRS	3294	Temporary Salaries-Non-Certificated	4350	In-Kind Utilities	
3130	Principal/Asst. Principal	3295	Overtime- Non-Certificated	4360	Electricity	
3140	Director/Coordinator - TRS	3296	Substitute-Certificated w/o certificate	4380	Fuel for Heating	
3150	Teachers	3297	Officials	4401	Freight Costs	
3161	Extra-Duty Compensation	3300	Leave - Non-Certificated	4402	Purchased Services	
3162	Emolument	3511	Health Care Costs	4408	Purchased Services - Copier	
3171	Substitute-Certificated w/certificate	3512	Life Insurance	4409	Purchased Services - Riso	
3172	Tem-Certificated w/Certificate	3520	Unemployment Insurance	4410	Rentals	
3173	Long Term Sub - Certificated	3541	Medicare-Certificated	4430	Equip. Repair and Maintenance	
3180	Specialists - Certificated	3542	FICA Contribution	4501	Supplies	
3190	Leave - Certificated	3550	Teachers Retirement - TRS	4502	Discretional Material	
3211	Asst. Supt - Non-Certificated	3560	Support Retirement - PERS	4503	Software	
3212	Director/Coordinator - Non-Cert.	4100	Professional and Technical Svcs	4580	Gas and Oil	
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food	
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk	
3240	Non-Certificated 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 and Sewage	4950	Indirect Costs	
3291	Substitute-Non-Certificated	4320	Garbage	5101	Equipment-General	
3292	Extra-Duty Compensation-Non-Certificated	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 from 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 - Certificated

Assists superintendents in district wide 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.

3140 DIRECTOR/COORDINATOR - Certificated

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or district wide 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 - Certificated

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 certificated employees for services outside the instructional day.

3171 SUBSTITUTES - Certificated with Certificate

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

3172 TEMPORARY - Certificated w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certificated

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certificated

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and student 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 student support: social workers, attendance officers, counselors, and librarians.

3190 LEAVE – Certificated

Leave for certificated employees requesting leave cash-outs per the negotiated agreement.

3211 ADMINISTRATOR – Non-Certificated

Assistant Superintendents in District wide administrative duties. May act as chief administrator of district in superintendent's absence.

3212 DIRECTOR/COORDINATOR - Non-Certificated

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer district wide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

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 NON-CERTIFICATED 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 – Non-Certificated Staff

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

3292 EXTRA DUTY COMPENSATION - Non-Certificated

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

3293 LONG TERM SUB – Non-Certificated

Substitutes for Non-Certificated employees on long-term leave.

3294 TEMPORARY SALARIES – Non-Certificated

This category is used for support staff who perform duties on a short-term basis.

3295 OVERTIME – Non-Certificated

Overtime for Non-Certificated staff is recorded in this account.

3296 SUBSTITUTES - Certificated 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 – Non-Certificated

Leave for Non-Certificated 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>
3511	Health Care Costs	\$14,724/employee	\$16,200/employee
	<u>CERTIFICATED</u>	<u>FY13</u>	<u>FY14</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certificated)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

NON-CERTIFICATED STAFF

3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>

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.

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 and 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, umpires and referees for games (when paid through an association), and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

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 and 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, student 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.

4503 SOFTWARE

Computer software, licenses, and software upgrades.

4580 GAS and OIL

This expenditure code is used for food service delivery, student 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 students in a private home or other facility when such students 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.

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

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Accounting System	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.
Account Number	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
Accrual Basis	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.
Activity	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.
ADM	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
Adopted Budget	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.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
Appropriation	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.
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	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.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	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.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	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**Budget Document**

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.

Budget Process

The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.

CAFR

Comprehensive Annual Financial Report

Capital Improvements

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.

Capital Outlay

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.

Career Development

These are expenses related to negotiated agreements with employee groups.

Categorical Aid

Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)

Component Unit

A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report

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.

Discretionary Material

Teachers are allocated \$225 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.

Emolument

Stipends for certificated employees for services outside the instructional day.

Employee Benefits

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.

Encumbrances

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.

Exemption

Removal of property from the tax base.

Expenditure

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.

Extra-Duty Compensation

Contract addenda for co-curricular activity coaches or club sponsors.

Fiscal Year

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.

Foundation Level

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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Full Time Equivalency (FTE)	The number of employees divided by the number of hours that would be considered a full-time assignment.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	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.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	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.
Generally Accepted Accounting Principles (GAAP)	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.
Governmental Fund Types	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.
Grants	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.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

Measurement Focus	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).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Millage Rate	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.
Modified Accrual Basis of Accounting	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.
Operating Budget	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.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	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.
Other Expenses	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.
Oversight Responsibility	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
Performance Measures	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.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
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, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

RTI	Response to Intervention
School District Administration	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.
Revenue	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.
RIP	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.
SFSF	State Fiscal Stabilization Fund
Single Audit	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.
Special Revenue Fund	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.
Specialists	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
Support Staff	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
Teachers	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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