



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

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January 27, 2009

MEMORANDUM

TO: Board of Education

THROUGH: Dr. Donna Peterson, Superintendent *Donna Peterson*

FROM: Melody Douglas, CFO *Melody Douglas*

SUBJECT: FY09 Budget Revision

PURPOSE:

The District annually reviews and revises the general fund budget to reflect the salary and benefit account changes for employees hired for the current school year. It is important to make the changes resulting from these and other adjustments at this time so that comparison of the current year budget to the FY10 preliminary budget is relevant.

In addition to general fund changes, the District has received increased special revenue funding (special purpose grants). This additional funding exceeds the estimated total approved in the FY09 budget for special revenue funds. Consequently, approval by the Board of Education and the Kenai Peninsula Borough Assembly is required per AS 14.14.060.

Detailed information regarding these changes is provided in this memo.

RECOMMENDATION:

The administration recommends the Board of Education approve changes to the FY09 general fund revenue and expenditure budgets as outlined below. The revised FY09 general fund amount is \$120,377,796 and \$20,036,324 for special revenue funds for a total for all funds of \$140,414,120.

PERTINENT INFORMATION – GENERAL FUND:

Revenue Budget

Actual Enrollment

The FY09 budget was developed and approved based on an enrollment projection of 9,053. The District's actual OASIS enrollment per the Department of Education and Early Development (EED) is 9,255.77. Please note this enrollment is not expected to change, however, we won't receive the final foundation calculation from EED for another month or so. In the unlikely event that the final enrollment changes, it will be necessary to revise the FY09 revenue budget.

State Revenue

This increased enrollment generated an additional \$1,130,688 in Foundation funding from the State of Alaska. This increase changes total Foundation revenue from \$61,187,238 to \$62,317,926.

The Quality School portion of State revenue also increased from \$239,561 to \$245,599, a difference of \$6,308.

Local Effort

Per the education funding formula this increased enrollment allows for a maximum local effort of \$41,146,945 which is \$260,059 over the amount of \$ 40,886,886 included in Kenai Peninsula Borough Ordinance 2008-19. It will be necessary to request additional funding from the Kenai Peninsula Borough Assembly once the revised FY09 budget is approved by the Board of Education.

Fund Balance

Use of fund balance for on-going operations is not a recommended practice. Once fund balance is used for operations, there comes a day of reckoning when fund balance is ultimately exhausted. The best use of fund balance is for one-time funding needs since these expenditures don't require on-going financial support. With the additional revenue from state and local sources, it is recommended that use of fund balance be reduced by \$1,228,245 leaving the amount needed for FY09 operations at \$440,627.

Expenditure Budget

Staff Costs

The annual budget adjustment to reflect the salaries and benefits of those actually hired for FY09 has been completed. The net difference of these adjustments represents an approximate .2% budget increase of \$271,183 over the original budget. Basically, we hired staff at slightly higher placement on the salary schedules than those employees leaving the District.

Supply and Copy Budget Allocations

The supply and copy budget allocations have been reviewed per administrator request; it has been over 15 years since these formulas have been modified. However, current allocation formulas will remain in effect for the time being. Schools encountering increased enrollment have been recalculated based on EED's OASIS student count. The total increase for supplies (both instructional and custodial) is \$33,978 and the increase for copy-costs is \$9,400.

Charter School Budget Changes

The following charter school budget changes are recommended based on the EED OASIS enrollment information. The net reduction to the general fund budget is \$146,021.

	<u>OASIS Enrollment</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Difference</u>
Aurora Borealis	184.00	\$1,797,482	\$1,828,481	\$ 30,999
Fireweed	72.75	675,232	547,810	(127,422)
Kaleidoscope	233.00	2,254,710	2,208,212	(46,498)
Soldotna Montessori	161.60	<u>1,657,989</u>	<u>1,654,889</u>	<u>(3,100)</u>
Totals		<u>\$6,385,413</u>	<u>\$6,239,392</u>	<u>(\$146,021)</u>

FY09GENERAL FUND BUDGET REVISION SUMMARY:

Revenue Budget

Approved FY09 Revenue Budget	<u>\$120,209,256</u>
Increased State Revenue	1,130,688
Increased Local Effort	260,059
Increased Quality School Funding	6,038
Decreased Allocation of Fund Balance	<u>(1,228,245)</u>
Total Increased Revenue	<u>168,540</u>
Revised FY09 Revenue Budget	<u>\$120,377,796</u>

Expenditure Budget

Approved FY09 Expenditure Budget	<u>\$120,209,256</u>
Annual Salary and Benefit Adjustment	271,183
Supply Allocation Increase due to Additional Enrollment	33,978
Copy Allocation Increase due to Additional Enrollment	9,400
Charter School Reduction due to Enrollment Changes	<u>(146,021)</u>
Total Increased Expenditures	<u>168,540</u>
Revised FY09 Expenditure Budget	<u>\$120,377,796</u>

PERTINENT INFORMATION – ALL FUNDS

AS 14.14.060 requires the Kenai Peninsula Borough Assembly approve the District’s total budget. This year special revenue funds have been received in differing amounts than those approved by the Board of Education. The recap below notes the changes in grant awards; a brief description of these grants is attached.

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Difference</u>
<u>General Fund</u>	<u>\$120,209,256</u>	<u>\$120,377,796</u>	<u>\$ 168,540</u>
<u>Special Revenue Funds:</u>			
Alaska Works	\$ 245,607	\$ 279,261	\$ 33,654
Carl Perkins Fund	192,032	198,740	6,708
Community Theater Fund	60,000	60,000	0
Legislative Grants	-	825,427	825,427
Food Service Fund	3,581,031	3,591,831	10,800
Miscellaneous Grants Fund	350,000	414,488	64,488
NCLB Fund	3,346,077	4,973,850	1,627,773
Principal Coach	455,500	413,000	(42,500)
Pupil Transportation Fund	5,453,205	5,453,205	-
Statewide Mentorship	370,145	76,436	(293,709)
Title VI-B Fund	2,215,378	3,114,869	899,491
Title VII, Indian Education	310,000	317,861	7,861
Youth First	100,000	100,000	-
Youth in Detention	210,000	217,356	7,356
Sub-Total	<u>\$ 16,888,975</u>	<u>\$ 20,036,324</u>	<u>\$3,147,349</u>
Total	<u>\$137,098,231</u>	<u>\$140,414,120</u>	<u>\$3,315,889</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

1-23-09

**2008- 2009 Budget
General Fund Revenue**

2004-05 Actual	2005-06 Actual	2006-07 Actual	<u>Revenue Source</u>	Current 2008-09 Budget	Estimated OASIS 2008-09 Budget	Change	% of <u>Chg</u>
\$ 6,956,437	\$ 7,386,090	\$ 7,553,047	Borough In-Kind	\$ 8,430,622	\$ 8,430,622	\$ -	-
26,788,170	27,587,592	30,388,629	Borough Appropriation	32,456,264	32,716,323	260,059	1
197,556	494,410	1,067,126	Earnings on Investments	420,000	420,000	-	-
435,323	508,938	657,616	E-Rate	636,320	636,320	-	-
23,701	17,100	16,600	Rentals	30,000	30,000	-	-
294,820	68,292	85,620	Other Revenues	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	1,668,872	440,627	(1,228,245)	100
<u>34,696,007</u>	<u>36,062,422</u>	<u>39,768,638</u>	Total Local Revenue	<u>43,692,078</u>	<u>42,723,892</u>	<u>(968,186)</u>	<u>(2)</u>
46,240,302	49,779,053	59,959,314	Foundation Program	61,187,238	62,317,926	1,130,688	2
			Energy Relief			-	-
			1/4 ISER per Governor's Budget Proposal	-	-	-	-
			PERS/TRS Payment	14,640,379	14,640,379	-	-
			PERS/TRS Payment - Charter Schools	-	-	-	-
227,371	224,126	995,531	Learning Opportunity Grant/Quality Schools	239,561	245,599	6,038	3
-	-	-	School Improvement Grant	-	-	-	-
-	110,355	120,577	Tuition	-	-	-	-
<u>46,467,673</u>	<u>50,113,534</u>	<u>61,075,422</u>	Total State Revenue	<u>76,067,178</u>	<u>77,203,904</u>	<u>1,136,726</u>	<u>1</u>
212,193	526,918	492,697	Medicaid	450,000	450,000	-	-
-	17,250	-	Hurricane Katrina	-	-	-	-
<u>212,193</u>	<u>544,168</u>	<u>492,697</u>	Total Federal Revenue	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>81,375,873</u>	<u>86,720,124</u>	<u>101,336,757</u>	Total General Fund Revenue	<u>120,209,256</u>	<u>120,377,796</u>	<u>168,540</u>	<u>0</u>

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY FUND/OBJ

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 27341

FOR BEGINNING BALANCE THRU CLOSING ENTRIES, 2009 LEDGER TYPE : 5 - EXPENDITURES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
3110	SUPERINTENDENT	118,500.00	118,500.00	69,125.00	69,125.00	49,375.00	0.00	100
3120	ASST SUPT - CERTIFIED	110,000.00	104,500.00	60,958.33	60,958.33	43,541.67	0.00	100
3130	PRINCIPAL/ASST PRIN	3,289,566.00	3,379,467.00	1,673,429.77	1,673,429.77	1,668,881.98	37,155.25	99
3140	DIRECTOR/CERTIFIED	860,820.00	876,547.00	475,044.78	475,044.78	460,981.58	-59,479.36	107
3150	TEACHERS	35,150,683.00	34,297,252.00	13,291,743.67	13,291,743.67	17,478,323.80	3,527,184.53	90
3161	EXTRA-DUTY COMP CERT	671,158.00	671,158.00	147,520.50	147,520.50	102,607.15	421,030.35	37
3162	EMOLUMENT	40,172.00	43,719.00	7,575.00	7,575.00	0.00	36,144.00	17
3171	SUB CERT W/CERTIFICT	468,701.00	514,943.00	189,822.16	189,822.16	12.50	325,108.34	37
3172	TEMP CERT W/CERTIFCT	15,000.00	15,000.00	18,537.09	18,537.09	15.00	-3,552.09	124
3173	LONG TERM SUB - CERT	322,784.00	335,252.00	111,265.49	111,265.49	0.00	223,986.51	33
3180	SPECIALISTS - CERTFD	3,275,476.00	3,281,127.00	1,380,868.67	1,380,868.67	1,797,113.58	103,144.75	97
3190	LEAVE - CERTIFIED	200,394.00	226,392.00	0.00	0.00	0.00	226,392.00	0
3211	ADMINISTRATOR/CLASS	216,700.00	216,700.00	126,408.33	126,408.33	90,291.67	0.00	100
3212	DIRECTOR/CLASSIFIED	104,040.00	104,040.00	60,690.00	60,690.00	43,350.00	0.00	100
3220	SPECIALIST - NURSE	834,730.00	800,047.00	337,091.15	337,091.15	268,497.77	194,458.08	76
3230	TUTORS/AIDES	3,238,825.00	3,515,167.00	1,624,659.23	1,624,659.23	1,333,482.11	557,025.66	84
3240	SUPPORT STAFF	4,857,925.00	5,109,135.00	2,742,343.98	2,742,343.98	2,251,305.92	115,485.10	98
3250	MAINT/CUSTODIANS	2,942,675.00	2,908,561.00	1,433,512.72	1,433,512.72	1,219,667.32	255,380.96	91
3291	SUBSTITUTE - SUPPORT	318,084.00	339,176.00	133,691.75	133,691.75	140.90	205,343.35	39
3292	EXTRA-DUTY COMP SPPT	156,021.00	156,021.00	120,509.27	120,509.27	97,756.02	-62,244.29	140
3293	LONG TERM SUB - SPPT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	0
3294	TEMP SALARIES - SPPT	124,692.00	124,838.00	108,821.61	108,821.61	22,056.53	-6,040.14	105
3295	OVERTIME - SUPPORT	102,855.00	101,055.00	36,332.63	36,332.63	0.00	64,722.37	36
3296	SUB CERT W/O CERTFCT	260,468.00	279,777.00	193,009.03	193,009.03	96.94	86,671.03	69
3300	LEAVE - SUPPORT	26,766.00	26,766.00	121,777.90	121,777.90	0.00	-95,011.90	455
3511	HEALTH CARE	11,227,950.00	11,655,446.00	6,067,265.38	6,067,265.38	4,896,614.34	691,566.28	94
3512	LIFE INSURANCE	165,112.00	165,112.00	70,493.19	70,493.19	39,766.39	54,852.42	67
3520	UNEMPLOYMENT INS	173,262.00	173,305.00	-75.08	-75.08	0.00	173,380.08	0
3541	FICA MEDICARE (TRS)	633,918.00	619,893.00	210,213.99	210,213.99	245,841.23	163,837.78	74
3542	FICA CONTRIBUTION	1,074,537.00	1,113,553.00	520,828.50	520,828.50	381,771.49	210,953.01	81
3550	TRS RETIREMENT	5,490,778.00	5,369,691.00	1,861,042.49	1,861,042.49	2,320,150.68	1,188,497.83	78
3551	TRS DEFINED CONTR	0.00	0.00	159,610.56	159,610.56	39,566.88	-199,177.44	0

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY FUND/OBJ

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 27341

3552	TRS DC HEALTH REIMB	0.00	0.00	77,647.33	77,647.33	19,999.84	-97,647.17	0
3553	TRS DC RETIREE MED	0.00	0.00	22,588.85	22,588.85	5,595.88	-28,184.73	0
3554	TRS DC OCCUP D&D	0.00	0.00	14,146.70	14,146.70	3,504.56	-17,651.26	0
3556	TRS DBUL	0.00	0.00	14,477.66	14,477.66	3,082.43	-17,560.09	0
3559	TRS ON-BEHALF	12,112,811.00	12,112,811.00	0.00	0.00	0.00	12,112,811.00	0
3560	PERS RETIREMENT	2,715,922.00	2,827,008.00	1,203,415.52	1,203,415.52	963,109.52	660,482.96	77
3561	PERS DEFINED CONTR	0.00	0.00	44,234.23	44,234.23	12,636.56	-56,870.79	0
3562	PERS DC HEALTH REIM	0.00	0.00	47,779.00	47,779.00	16,008.00	-63,787.00	0
3563	PERS DC RETIREE MED	0.00	0.00	8,758.30	8,758.30	2,501.98	-11,260.28	0
3564	PERS DC OCCUP D&D	0.00	0.00	5,131.18	5,131.18	1,465.90	-6,597.08	0
3566	PERS DBUL	0.00	0.00	89,082.27	89,082.27	23,175.01	-112,257.28	0
3569	PERS ON-BEHALF	1,523,293.00	1,523,293.00	0.00	0.00	0.00	1,523,293.00	0
3631	WORKERS' COMP	889,163.00	889,163.00	0.00	0.00	0.00	889,163.00	0
3800	HOUSNG ALLOW	0.00	0.00	200.00	200.00	0.00	-200.00	0
4100	PROFESS-TECH SERVICE	592,005.00	948,379.50	247,164.04	247,164.04	179,369.57	521,845.89	45
4121	IN KIND PRO-TEC AUDT	27,500.00	27,500.00	0.00	0.00	0.00	27,500.00	0
4140	PROF-TECH LEGAL	120,854.00	120,854.00	20,634.70	20,634.70	0.00	100,219.30	17
4150	PROF-TECH MEDICAL	5,938.00	5,938.00	546.44	546.44	0.00	5,391.56	9
4200	STAFF TRAVEL	612,864.00	322,057.49	15,787.05	15,787.05	520.00	305,750.44	5
4201	MEALS	0.00	33,144.00	23,198.22	23,198.22	0.00	9,945.78	70
4202	MILEAGE	0.00	147,636.00	117,096.09	117,096.09	10,400.00	20,139.91	86
4203	OTHR TRAVL	0.00	103,140.50	133,214.23	133,214.23	4,301.95	-34,375.68	133
4250	STUDENT TRAVEL	116,500.00	112,135.00	25.00	25.00	109.00	112,001.00	0
4310	WATER AND SEWAGE	255,836.00	255,836.00	105,252.46	105,252.46	0.00	150,583.54	41
4320	GARBAGE	175,110.00	175,110.00	50,666.01	50,666.01	0.00	124,443.99	29
4331	POSTAGE	74,547.00	76,306.57	35,524.54	35,524.54	169.00	40,613.03	47
4332	TELEPHONE	694,818.00	694,818.00	205,771.13	205,771.13	0.00	489,046.87	30
4350	IN KIND UTILITIES	63,745.00	63,745.00	0.00	0.00	0.00	63,745.00	0
4360	ELECTRICITY	4,007,939.00	3,818,846.00	1,440,575.22	1,440,575.22	0.00	2,378,270.78	38
4370	NATURAL/BOTTLED GAS	1,404,138.00	1,404,138.00	404,314.30	404,314.30	0.00	999,823.70	29
4380	FUEL FOR HEATING	1,398,087.00	1,398,087.00	801,754.29	801,754.29	0.00	596,332.71	57
4401	FREIGHT COSTS	6,225.00	5,625.00	6,133.21	6,133.21	0.00	-508.21	109
4402	PURCHASED SERVICES	1,340,590.00	2,088,891.62	529,179.39	529,179.39	581,005.09	978,707.14	53
4403	IN KIND CUSTODIAL	106,765.00	106,765.00	0.00	0.00	0.00	106,765.00	0
4404	IN KIND MAINTENANCE	5,936,415.00	5,936,415.00	0.00	0.00	0.00	5,936,415.00	0
4408	PCHSD SVC - COPIES	222,255.00	232,055.00	162,839.94	162,839.94	0.00	69,215.06	70
4409	PCHSD SVC - RISO	42,800.00	35,560.00	480.00	480.00	0.00	35,080.00	1
4410	RENTAL	398,339.00	416,603.00	234,306.24	234,306.24	6,975.00	175,321.76	58
4430	REPAIR & MAINT AGRMT	217,316.00	238,830.18	121,191.39	121,191.39	6,175.26	111,463.53	53

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY FUND/OBJ

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 27341

4450	LIABILITY INSURANCE	1,130,352.00	1,130,352.00	0.00	0.00	0.00	1,130,352.00	0
4501	SUPPLIES	3,630,835.00	4,416,751.04	2,092,790.51	2,092,790.51	162,525.83	2,161,434.70	51
4502	DISCRETIONAL MATERIA	134,542.00	136,430.00	66,018.72	66,018.72	0.00	70,411.28	48
4503	SOFTWARE	0.00	95,519.00	66,225.60	66,225.60	11,415.54	17,877.86	81
4580	GAS AND OIL	17,825.00	18,725.00	20,451.93	20,451.93	0.00	-1,726.93	109
4850	STIPENDS	20,520.00	20,520.00	15,335.00	15,335.00	0.00	5,185.00	75
4901	OTHER EXPENSES	1,427,564.00	1,258,081.00	118,492.37	118,492.37	107.12	1,139,481.51	9
4902	CAREER DEVELOPMENT	132,482.00	132,482.00	50,272.05	50,272.05	0.00	82,209.95	38
4903	PROFESSIONAL DUES	38,515.00	38,015.00	31,076.00	31,076.00	0.00	6,939.00	82
4904	PHYSICAL EXAM REIMB	39,750.00	39,750.00	15,870.60	15,870.60	0.00	23,879.40	40
4905	OTHER - CONTINGENCY	100,000.00	76,384.00	0.00	0.00	0.00	76,384.00	0
4950	INDIRECT COSTS	300,903.00	300,903.00	816.38	816.38	0.00	300,086.62	0
5101	EQUIPMENT	25,000.00	56,648.15	25,361.87	25,361.87	5,690.15	25,596.13	55
5102	EQUIPMENT-TECHNOLOGY	1,020,570.00	1,112,889.10	111,278.15	111,278.15	572,654.89	428,956.06	61
5500	TRANSFER TO OTHER FD	621,031.00	621,031.00	0.00	0.00	0.00	621,031.00	0
TOTALS:	Fund: 100 - OPERATING FUND	120,209,256.00	122,252,311.15	42,151,221.20	42,151,221.20	37,443,706.53	42,657,383.42	65
TOTALS:	Ledger Type: 5 - Expenditures	120,209,256.00	122,252,311.15	42,151,221.20	42,151,221.20	37,443,706.53	42,657,383.42	65

Valid
Encumbrances at
6/30/08

(1,874,515.15)

**Total Revised
General Fund
Budget**

\$ 120,377,796.00

KENAI SCHOOL DISTRICT
EXPENDITURE SUMMARY BY FUND AND FUNC

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 27342

FOR BEGINNING BALANCE THRU CLOSING ENTRIES, 2009
LEDGER TYPE : 5 - EXPENDITURES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	REQUISITION / ENCUMBRANCE	UNENCUMBERED BALANCE	PERCENT ENCMBRD
Fund : 100 - OPERATING FUND								
4100	REGULAR INSTRUCTION	52,706,056.00	52,658,326.90	16,871,816.65	16,871,816.65	17,615,078.62	18,171,431.63	65
4120	BILINGUAL INSTRUCTIO	913,724.00	904,504.00	376,630.35	376,630.35	323,327.70	204,545.95	77
4130	GIFTED/TALENTED INST	652,782.00	647,473.00	280,100.30	280,100.30	339,927.23	27,445.47	96
4140	ALTNTV (CONNECTIONS)	3,534,448.00	3,803,218.80	1,618,373.50	1,618,373.50	1,437,995.61	746,849.69	80
4160	VOCATIONAL EDUCATION	1,528,422.00	1,476,991.00	647,650.98	647,650.98	763,882.18	65,457.84	96
4200	SPED INSTRUCTION	12,656,362.00	12,963,919.11	5,294,449.64	5,294,449.64	5,256,920.15	2,412,549.32	81
4220	SPED SVCS - STUDENT	4,426,259.00	4,963,132.55	1,796,448.81	1,796,448.81	1,980,173.00	1,186,510.74	76
4300	SUPPORT SERV-PUPILS	513,154.00	513,154.00	0.00	0.00	0.00	513,154.00	0
4320	GUIDANCE SERVICES	1,605,244.00	1,687,267.00	795,893.58	795,893.58	866,793.69	24,579.73	99
4330	HEALTH SERVICES	1,420,549.00	1,390,972.60	621,307.73	621,307.73	422,366.25	347,298.62	75
4350	SUPPORT SVCES/INSTRC	1,260,108.00	1,435,126.68	515,814.58	515,814.58	304,738.65	614,573.45	57
4352	LIBRARY SERVICE	1,150,928.00	1,087,603.40	493,623.21	493,623.21	417,101.91	176,878.28	84
4400	SCHOOL ADMINSTRATION	5,430,301.00	5,455,500.99	2,139,774.40	2,139,774.40	1,987,790.03	1,327,936.56	76
4450	SCH ADMIN - SUPPORT	3,716,377.00	4,083,190.57	1,853,925.01	1,853,925.01	1,264,930.95	964,334.61	76
4510	DISTRICT ADMINISTRTN	82,775.00	82,775.00	0.00	0.00	0.00	82,775.00	0
4511	BOARD OF EDUCATION	317,712.00	314,744.00	113,385.14	113,385.14	32,996.45	168,362.41	47
4512	OFF OF SUPERINTENDEN	349,525.00	368,061.40	150,950.30	150,950.30	82,582.32	134,528.78	63
4513	ASST SUPT/INSTRUCTN	238,561.00	233,879.88	130,950.79	130,950.79	87,036.12	15,892.97	93
4550	DIST ADMIN SPPT SVCS	802,006.00	802,006.00	43,791.12	43,791.12	0.00	758,214.88	5
4551	FISCAL SERVICES	821,282.00	900,286.75	613,655.59	613,655.59	413,967.63	-127,336.47	114
4552	INTERNAL SERVICES	747,142.00	714,453.81	451,761.35	451,761.35	290,771.76	-28,079.30	104
4553	STAFF SERVICES	882,354.00	930,544.95	490,776.74	490,776.74	308,711.68	131,056.53	86
4555	DATA PROCESSING SVCS	1,035,440.00	1,532,069.90	582,006.97	582,006.97	791,044.88	159,018.05	90
4556	OPERATIONS	652,102.00	651,719.00	146,648.47	146,648.47	79,810.38	425,260.15	35
4557	INDIRECT COST POOL	300,903.00	300,903.00	0.00	0.00	0.00	300,903.00	0
4600	OPERATION OF PLANT	20,175,333.00	20,032,267.86	5,636,460.89	5,636,460.89	2,015,855.21	12,379,951.76	38
4700	PUPIL ACTIVITY	1,668,376.00	1,697,188.00	485,025.10	485,025.10	359,904.13	852,258.77	50

KENAI SCHOOL DISTRICT

EXPENDITURE SUMMARY BY FUND AND FUNC

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 27342

4904	TRANS FD-FOOD SERVIC	621,031.00	621,031.00	0.00	0.00	0.00	621,031.00	0
TOTALS:	Fund: 100 - OPERATING FUND	120,209,256.00	122,252,311.15	42,151,221.20	42,151,221.20	37,443,706.53	42,657,383.42	65
TOTALS:	Ledger Type: 5 - Expenditures	120,209,256.00	122,252,311.15	42,151,221.20	42,151,221.20	37,443,706.53	42,657,383.42	65

Valid
Encumbrances at
6/30/08

(1,874,515.15)

**Total Revised
General Fund
Budget**

\$ 120,377,796.00

SPECIAL REVENUE FUNDS

Associated General Contractors – AK Works grant is an Alaska Department of Labor funded project that supports our District's after school construction academies.

Carl Perkins - Basic programs provide improved vocational education for economically disadvantaged, physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

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

Food Service programs provide for daily lunches to students and staff.

Legislative Equipment Fund SB46 awarded direct funding for schools to be used for equipment, curriculum, critical incident supplies and other items needed for school programs.

Miscellaneous Grant Funds these funds include McKinney-Vento homeless grant, Gear up, Staff development mini grants, Title I-D, delinquent and at risk, Upward bound and corporate grants.

NCLB Fund No Child Left Behind is a stated 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.

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

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

Title IV, Safe & Drug-Free Schools: Provides drug and alcohol education at the elementary level and intervention and counseling for secondary students.

Title V, Part A: Recruitment and professional development of teachers to increase student achievement.

Principal Coach is a program funded by EED, for superintendents and school-site administrators new to the profession or new to the state with less than two years experience in Alaska.

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

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

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

Title VII, Indian Education programs provide math, reading, writing, and study skills tutorials to eligible Alaska Native and/or Native American students.

Youth First is a grant funded by Alaska Department of Labor to support vocational courses provided through the Workforce Development Center.

Youth in Detention grant provides the additional funding for the extended instructional, administrative, and operational activities associated with a year-round school program for incarcerated students.