

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

2011-2012



SOLDOTNA, ALASKA
www.kpbsd.k12.ak.us

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2011
and Ending June 30, 2012

Dr. Steve Atwater, Superintendent of Schools

Prepared by the Finance Department

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**Kenai Peninsula Borough School District
2011 - 2012 Budget**

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 BUDGET**

**INTRODUCTORY
SECTION**



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

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June 7, 2011

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 2012. 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 was undertaken 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 2011. The Kenai Peninsula Borough School District is proud to be one of only 123 recipients nationally and the only Alaskan district to have been awarded the MBA.

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 44 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, and one of our schools is located in a correctional facility to provide educational resources to students adjudicated as adults and incarcerated in the prison.

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.

<p style="text-align: center;"><u>Board of Education</u></p> <p style="text-align: center;">Mr. Joe Arness, President Ms. Liz Downing, Vice President Ms. Sammy Crawford, Clerk Ms. Sunni Hilts, Treasurer Mr. Marty Anderson, Member Ms. Lynn Hohl, Member Mr. Bill Holt, Member Mr. Tim Navarre, Member Ms. Penny Vadla, Member Miss Julie Rang, Student Representative</p>
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<p style="text-align: center;"><u>Administrative Cabinet</u></p> <p style="text-align: center;">Dr. Steve Atwater, Superintendent Mr. Sean Dusek, Assistant Superintendent of Instruction Mr. Dave Jones, Assistant Superintendent of Instructional Support</p>
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Budget Process

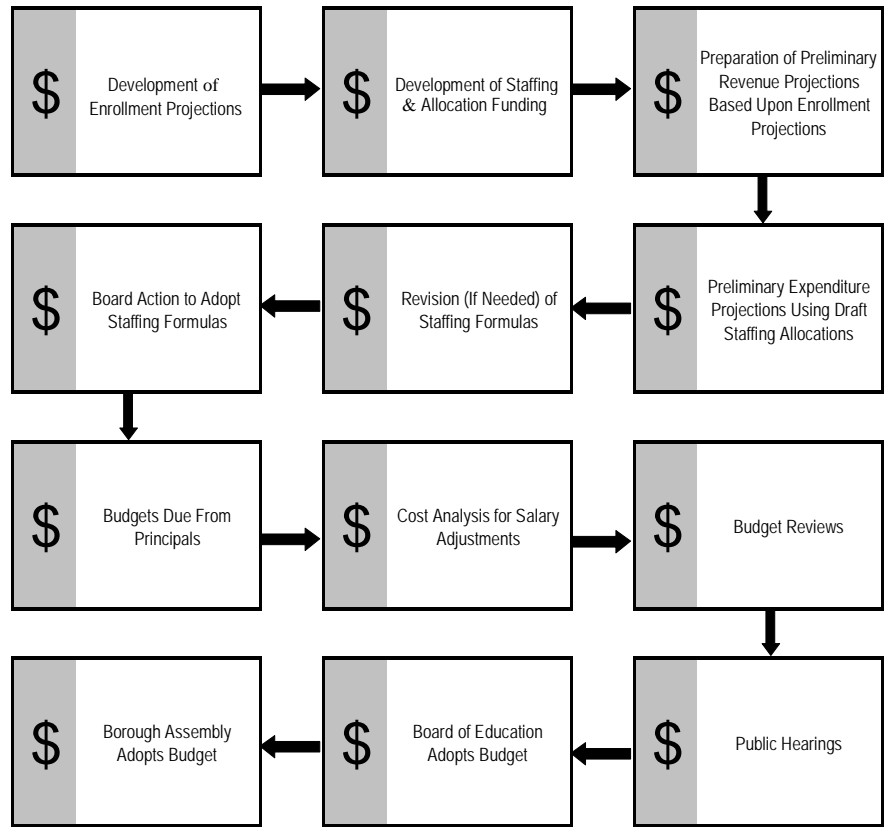
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phase began with building administrators submitting their enrollment forecasts for the FY12 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 FY12. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2010. It is important to note that in October 2010, the district reported 8,953 students enrolled, which was under the projection for FY10 of 9,075. That drop in FY10 brought the total loss in enrollment to 1,443 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 2011. 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, Kenai, Nikiski, 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 and April, 2011.

The initial budget was approved by the School Board on April 4, 2011. 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.

**Kenai Peninsula Borough School District
Budget Process**



Implementation of the budget is effective on July 1, 2011, marking the beginning of fiscal year 2012, which will run through June 30, 2012. The evaluation phase will begin in August 2012 with the arrival of our independent auditors.

FY12 Budget Development Calendar

September 2010						
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 2010						
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

November 2010						
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				

- 5th - FY10-11 Actual Enrollment Report to DOEED
- 5th - FY11-12 Projected Enrollment Report to DOEED
- 8th - Staffing Projections and Site Budget Formulation Begins
- 10th - Budget Development Committee Meeting

December 2010						
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
- 6th - Revision to Board

January 2011						
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					

February 2011						
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					

- 21st - School Board Meeting - Budget Work Session, Preliminary Budget
- 21st - School Board Meeting – Presentation of Preliminary Budget
- 24th - Public Budget Meeting, Homer High Library, 6:00 p.m.

March 2011						
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 – Public Budget Meeting, Soldotna High Library, 6:00 p.m.
- 1st – Borough Assembly, Joint Work Session, 2:00 p.m.
- 3rd – Public Budget Meeting, Seward High Library, 6:00 p.m.

April 2011						
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 – School Board Meeting – Present Budget for Approval
- 19th – Final KPBSD Budget Information to Borough Assembly

May 2011						
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				

3rd - Ordinance Introduced at Borough Assembly
 17th - Borough Assembly Resolution

June 2011						
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		

7th - 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 the limit of the amount to be raised from local sources under an equalization section of the formula.

For many years, the School District was the only large District in the state that was consistently funded to the maximum allowed by the local governmental entity (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 final local funding being below the cap for FY10. In FY11, the Borough provided a small increase in funding over the FY10 amount, however, the final FY11 Borough funding was still below the cap. In FY12 budgeting, the Borough provided the same amount of funding as in FY11 and the FY12 funding was again below the cap. Discussions about future funding between the School Board and Borough Assembly are continuing.

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.

Enrollment Projections

The process used to project the FY12 enrollment is based on a straight-line projection for most schools as of October 22, 2010. The steps involved in formulating the enrollment projection of 9,086 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, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY10 and FY11 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$133,787,196 and use of fund balance in the amount of \$3,524,030 totaling \$137,311,226 was developed based on the enrollment projection of 9,086 students and the scheduled FY12 funding formula increase to the district cost factor of 1.151. The base student allocation \$5,680 and an intensive needs factor of 13 were unchanged from FY11.

This budget projection included the same level of local effort funding in FY12 that the Borough provided for FY11. With this amount of local effort funding approved by the Borough Assembly, an allocation of fund balance is anticipated in the amount of \$3,524,030 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 amounts were spelled out for FY09, FY10 and FY11. Incremental increases were seen in each of these fiscal years to the base student allocation, intensive needs funding and the district cost factors

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Base Student Allocation Increase	\$100	\$100	\$0
Base Student Allocation	\$5,580	\$5,680	\$5,680
District Cost Factor	1.109	1.130	1.151
Intensive Needs Factor	11	13	13

The substantial State funding increases in FY09, FY10 and FY11 were unprecedented in Alaska in the previous 15 years. The State increases have resulted in corresponding increases to the local maximum contribution, which led to the movement away from “at the cap” funding.

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.

In February 2009, our nation's lawmakers enacted the American Recovery and Reinvestment Act (ARRA), also known as the federal stimulus act. While the intent of this funding is to help save jobs and support States and school districts, it also creates an historic opportunity to advance reforms and improvements by providing one-time funds to help school districts develop curriculum and assessments, provide mentoring and evaluation systems and modernize schools. The Kenai Peninsula Borough School District was awarded over \$10 million in stimulus funds, which will be completely expended as of September 30, 2011.

The District hopes to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement 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 \$137,311,226 is based on the enrollment projection of 9,086 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 FY12 budget was developed based on the following significant elements:

- Addition of 30.68 FTE Intensive Needs Aides and 2.25 FTE Intensive Needs Teachers with associated salaries and benefits to the General Fund budget to provide required services for students.
- Salary and benefit accounts have been adjusted per the enrollment projection. Programmatic staffing implemented in FY09 is included in the FY12 budget. 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.
- Reduction in Unallocated category of teacher positions by 6.0 FTE.
- 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 only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

Small School Custodian

Average of
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

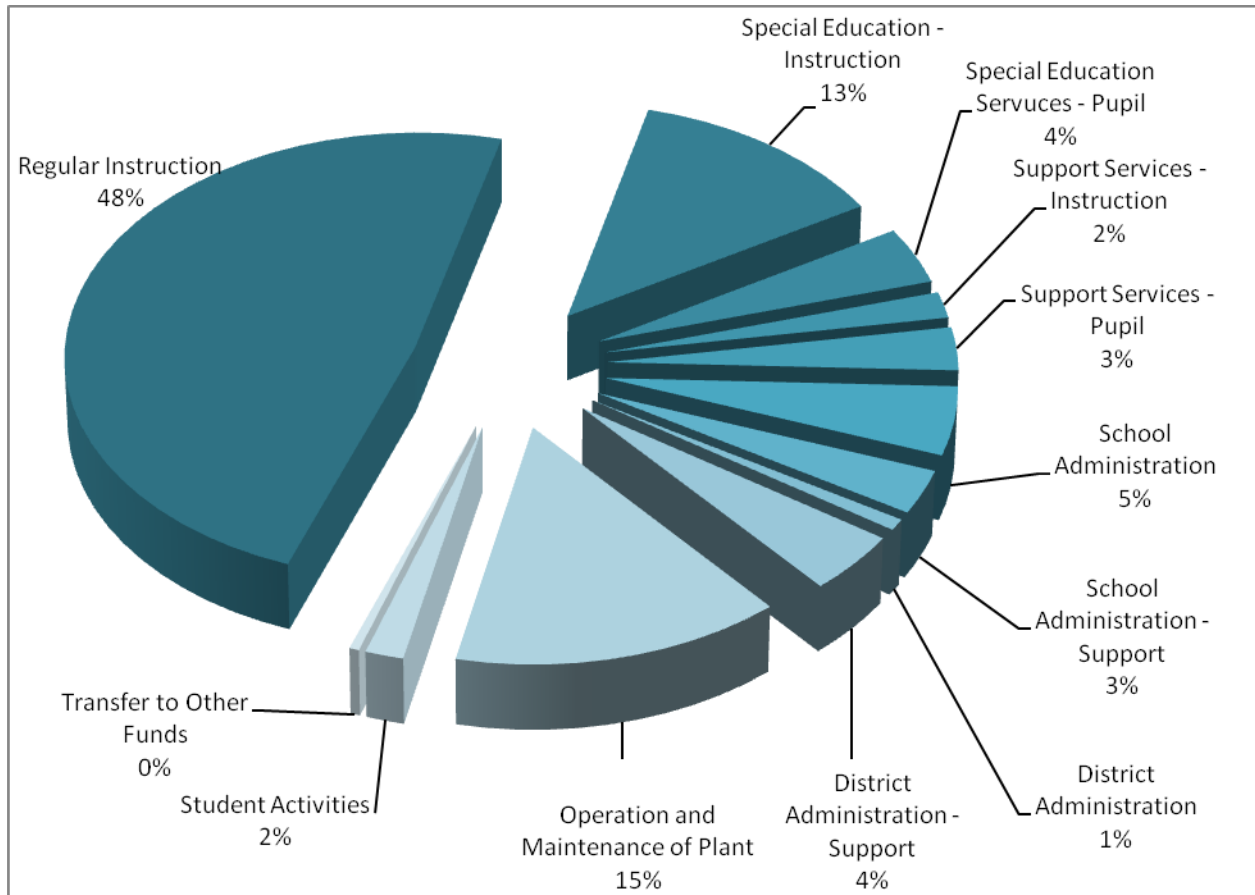
- Health care costs increased an average of over 13% annually in recent years. The FY12 Budget includes an increase to the employer-paid amount per covered employee to \$13,332. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 10% of the budget and 13% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. Language Arts curriculum is slated for review in FY12.
- 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 reduction in liability insurance recognized in FY11.
- A fund transfer has been included for the Student Nutrition program in the amount of \$600,000. Bids submitted in response to a Request for Proposal for Transportation services are currently under review. Depending on the results of that process, there could be additional adjustments to the FY12 budget.
- Equipment budgets for FY12 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

Other

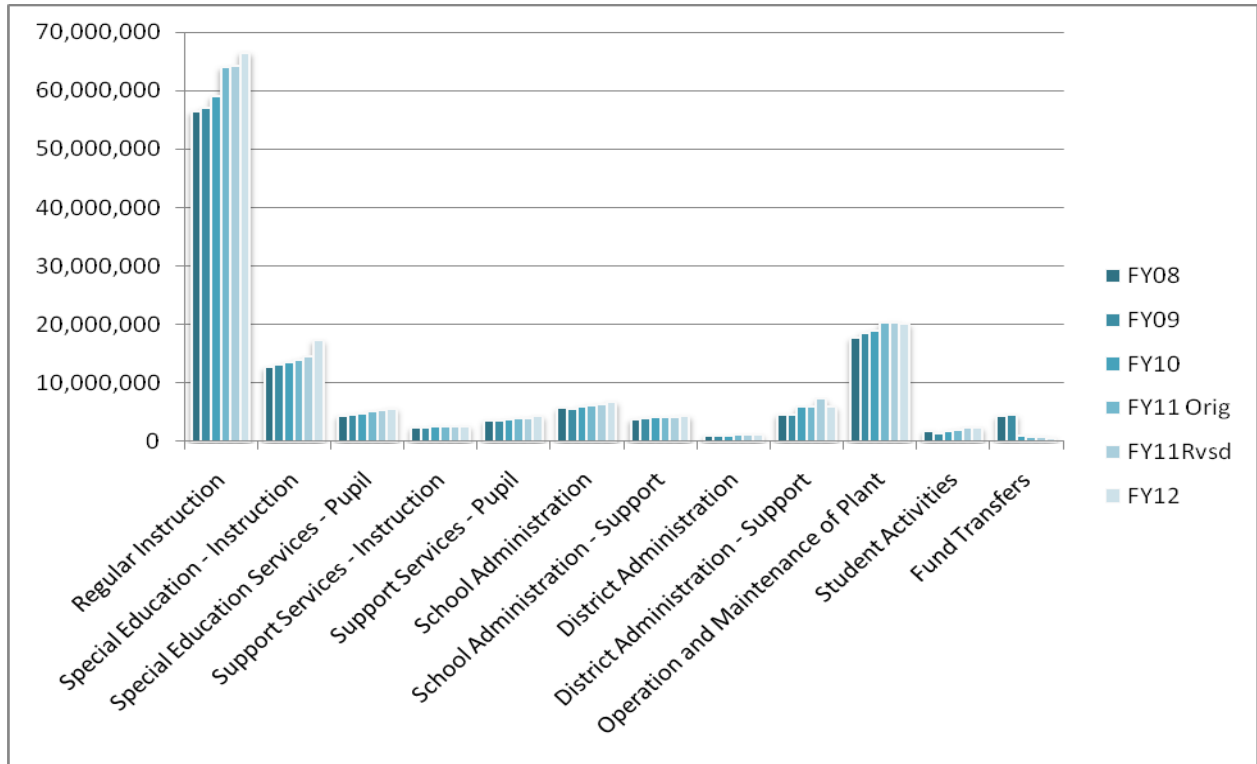
This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be instruction as 75% of the budget dedicated to instructional activities, with the remaining 25% dedicated to instructional support.

<u>FY12 Expenditure Budget by Function</u>	<u>Original 2010-11 Budget</u>	<u>Revised 2010-11 Budget</u>	<u>2011-12 Budget</u>
Regular Instruction	\$ 63,958,794	\$ 64,172,044	\$ 66,466,587
Special Education - Instruction	13,979,928	14,404,295	17,240,482
Special Education Services - Pupil	5,048,451	5,243,122	5,610,091
Support Services - Pupil	3,897,350	4,009,091	4,263,353
Support Services - Instruction	2,539,245	2,438,875	2,573,574
School Administration	6,201,487	6,247,062	6,784,636
School Administration - Support	4,062,210	4,154,026	4,321,138
District Administration	1,048,904	1,066,353	1,111,410
District Administration - Support	5,902,655	7,234,414	5,910,020
Operation and Maintenance of Plant	20,232,273	20,370,441	20,090,334
Student Activities	1,980,010	2,282,907	2,339,601
Transfer to Other Funds	<u>765,531</u>	<u>765,531</u>	<u>600,000</u>
Total General Fund Expenditures	<u>129,616,838</u>	<u>132,388,161</u>	<u>137,311,226</u>

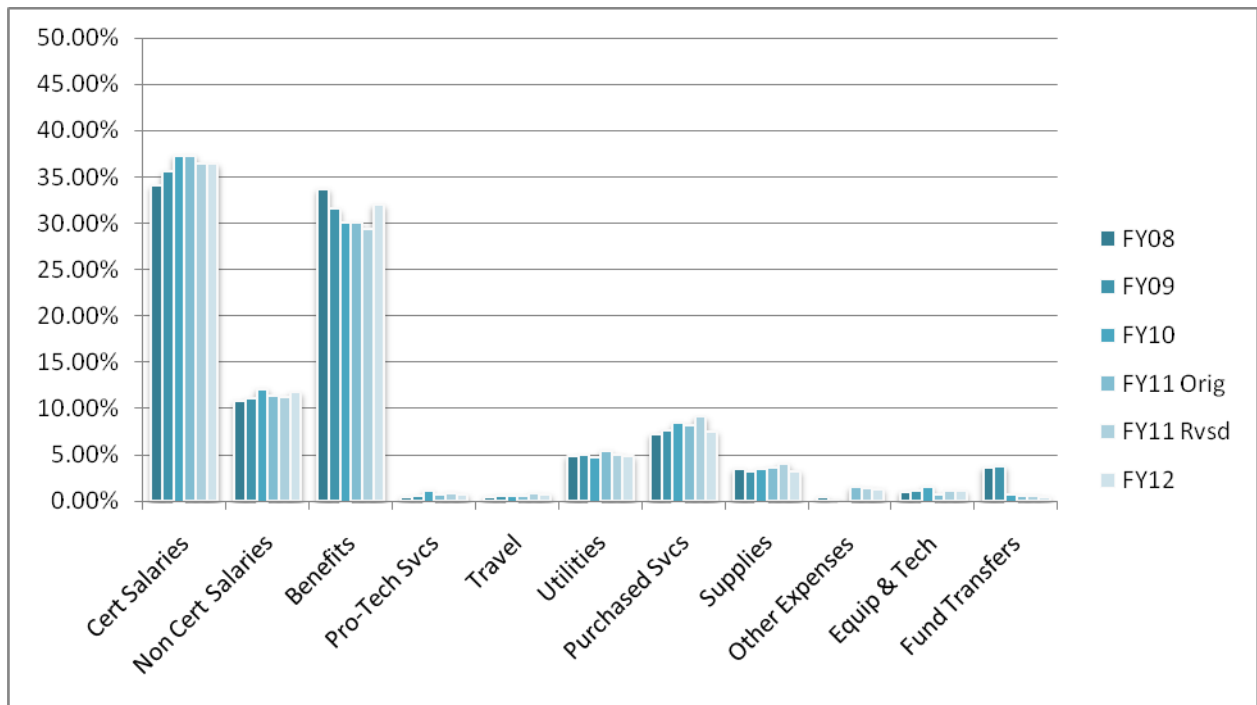
The following graph depicts the functional allocation of the FY12 general fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



The following chart is an historical look at expenditures by functional category.



The following chart is an historical look at expenditures by object categories.



FY12 Budget by Object and Function

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	32,930,285	2,410,343	23,696,414	152,465	236,961	18,248	1,047,371	3,498,658	1,161,542	1,314,300		66,466,587
	% of Object	65.89%	14.96%	53.97%	14.99%	23.08%	0.27%	10.14%	78.27%	65.25%	91.10%		48.41%
	% of Function	49.54%	3.63%	35.65%	0.23%	0.36%	0.03%	1.58%	5.26%	1.75%	1.98%		100.00%
Special Education Instruction	Sum of Amount	6,503,240	3,411,367	7,040,019	9,568	49,897		2,811	82,967	140,613			17,240,482
	% of Object	13.01%	21.18%	16.03%	0.94%	4.86%		0.03%	1.86%	7.90%			12.56%
	% of Function	37.72%	19.79%	40.83%	0.06%	0.29%		0.02%	0.48%	0.82%			100.00%
Special Education Services Pupil	Sum of Amount	2,644,642	331,584	1,913,317	587,186	80,627	4,938	8,871	35,714	3,212			5,610,091
	% of Object	5.29%	2.06%	4.36%	57.75%	7.85%	0.07%	0.09%	0.80%	0.18%			4.09%
	% of Function	47.14%	5.91%	34.10%	10.47%	1.44%	0.09%	0.16%	0.64%	0.06%			100.00%
Support Services Instruction	Sum of Amount	894,025	483,835	894,650	28,212	38,079	9,064	42,004	174,855	6,850	2,000		2,573,574
	% of Object	1.79%	3.00%	2.04%	2.77%	3.71%	0.14%	0.41%	3.91%	0.38%	0.14%		1.87%
	% of Function	34.74%	18.80%	34.76%	1.10%	1.48%	0.35%	1.63%	6.79%	0.27%	0.08%		100.00%
Support Services Pupil	Sum of Amount	996,260	1,436,103	1,718,041	4,000	56,272	2,622	8,240	33,967	7,848			4,263,353
	% of Object	1.99%	8.92%	3.91%	0.39%	5.48%	0.04%	0.08%	0.76%	0.44%			3.10%
	% of Function	23.37%	33.68%	40.30%	0.09%	1.32%	0.06%	0.19%	0.80%	0.18%			100.00%
School Administration	Sum of Amount	4,342,571	14,724	2,301,421	650	65,375	500		13,540	32,855	13,000		6,784,636
	% of Object	8.69%	0.09%	5.24%	0.06%	6.37%	0.01%		0.30%	1.85%	0.90%		4.94%
	% of Function	64.01%	0.22%	33.92%	0.01%	0.96%	0.01%		0.20%	0.48%	0.19%		100.00%
School Administration Support	Sum of Amount		2,086,948	1,608,855	1,500	4,775	514,820	12,090	64,486	19,864	7,800		4,321,138
	% of Object		12.96%	3.66%	0.15%	0.47%	7.74%	0.12%	1.44%	1.12%	0.54%		3.15%
	% of Function		48.30%	37.23%	0.03%	0.11%	11.91%	0.28%	1.49%	0.46%	0.18%		100.00%
District Administration	Sum of Amount	271,069	202,036	324,647	104,130	76,773	19,483	13,470	20,675	79,127			1,111,410
	% of Object	0.54%	1.25%	0.74%	10.24%	7.48%	0.29%	0.13%	0.46%	4.45%			0.81%
	% of Function	24.39%	18.18%	29.21%	9.37%	6.91%	1.75%	1.21%	1.86%	7.12%			100.00%
District Administration Support	Sum of Amount	252,680	2,225,447	1,443,125	128,384	97,038	44,778	1,154,834	211,069	247,041	105,624		5,910,020
	% of Object	0.51%	13.82%	3.29%	12.63%	9.45%	0.67%	11.18%	4.72%	13.88%	7.32%		4.30%
	% of Function	4.28%	37.66%	24.42%	2.17%	1.64%	0.76%	19.54%	3.57%	4.18%	1.79%		100.00%
Operation and Maintenance of Plant	Sum of Amount		3,300,931	2,419,770		15,400	6,040,332	7,950,392	322,927	40,582			20,090,334
	% of Object		20.49%	5.51%		1.50%	90.77%	76.96%	7.22%	2.28%			14.63%
	% of Function		16.43%	12.04%		0.08%	30.07%	39.57%	1.61%	0.20%			100.00%
Student Activities	Sum of Amount	1,139,306	204,685	546,655	750	305,634	83	90,800	11,123	40,565			2,339,601
	% of Object	2.28%	1.27%	1.25%	0.07%	29.76%	0.00%	0.88%	0.25%	2.28%			1.70%
	% of Function	48.70%	8.75%	23.37%	0.03%	13.06%	0.00%	3.88%	0.48%	1.73%			100.00%
Fund Transfers	Sum of Amount											600,000	600,000
	% of Object											100.00%	0.44%
	% of Function											100.00%	100.00%
Total Sum of Amount		49,974,078	16,108,003	43,906,914	1,016,845	1,026,831	6,654,868	10,330,883	4,469,981	1,780,099	1,442,724	600,000	137,311,226
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		36.39%	11.73%	31.98%	0.74%	0.75%	4.85%	7.52%	3.26%	1.30%	1.05%	0.44%	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, in partnership with its richly diverse communities, is to develop creative, productive learners who demonstrate skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. The School Board annually defines definitive goals using the following:

Guiding Principles

Our guiding principles consider the ideal educational experience for all students to be one in which:

- Each person can learn and be successful
- Learning becomes a lifelong process
- Each individual is recognized as unique, valuable, and is treated with respect and dignity
- Prevention of academic difficulties is preferred to intervention
- Education is the accepted responsibility of the entire community
- The educational environment is physically and psychologically safe and healthy
- Cultural diversity is recognized and respected
- High standards and expectations are essential elements
- Positive change is embraced
- Decisions are student-centered, data-driven, and made collaboratively
- High quality programs, personnel, and practices supporting the mission and vision of the district and developed and nurtured
- There is recognition that all students are gifted in some way and at risk at some time
- Learning experiences/opportunities are equivalent in range and quality to all students regardless of where they live and/or their economic status

Board of Education Goals

Board goals for FY12 will be set at the June 7, 2011 board planning session. Board goals for FY11 are:

- 1) The Board will support the 2010-11 District Goals:
 - Increase student achievement by being responsive to individual student needs through structured collaborative practices Districtwide (and in our richly diverse communities).
 - Increase student engagement by implementing quality instructional practices with embedded, 21st Century skills Districtwide.
- 2) The Board will support and participate in the District Communication Strategic Plan
- 3) The Board will develop a long-term funding strategy for stability and adequacy
- 4) The Board will review and respond to the Curriculum Audit Report

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

	Actual FTE FY11	Projected FTE FY12	Difference
Regular Instruction	546.82	554.66	7.84
Special Education - Instruction	178.06	213.08	35.02
Special Education Services - Pupil	45.08	45.08	0.00
Support Services - Pupil	45.34	45.58	0.24
Support Services - Instruction	24.61	25.36	0.75
School Administration	39.80	40.90	1.10
School Administration - Support	55.32	54.51	-0.81
District Administration	5.00	5.00	0.00
District Administration - Support	37.50	36.50	-1.00
Operation and Maintenance of Plant	85.57	85.44	-0.13
Student Activities	2.93	2.93	0.00
	<u>1066.03</u>	<u>1109.04</u>	<u>43.01</u>

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 come as a result of the "Foundation" program jointly funded by the State of Alaska and the Kenai Peninsula 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, 2011, the Borough recorded \$28,465,000 in general obligation school debt.

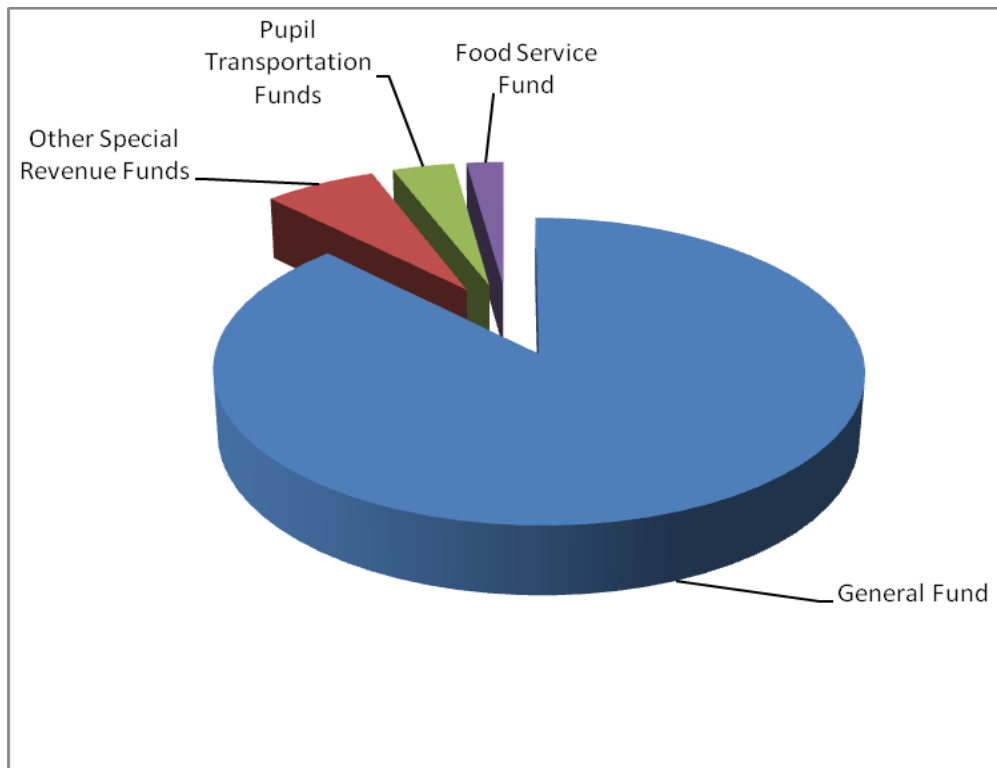
Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund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

**All Governmental Revenues and Expenditures
Budget FY12**

Revenue	\$152,543,792
Other Financing Sources-Transfers In	600,000
Total Revenue and Other Financing Sources	<u>\$153,143,792</u>
Expenditures	\$157,465,639
Operating Transfers out	600,000
Total Expenditures and Other Financing Uses	<u>\$158,065,639</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,921,847)</u>
Fund Balance, Beginning of Year	<u>\$21,314,834</u>
Fund Balance, End of Year	<u>\$16,392,987</u>

Total Revenue Budget for all Governmental Funds

<u>FY11</u>	Category	<u>FY12</u>
\$ 127,641,984	General Fund	\$ 133,787,196
16,213,952	Other Special Revenue Funds	10,002,183
5,484,200	Pupil Transportation Fund	5,490,936
3,160,000	Food Service Fund	3,263,477
<u>\$ 152,500,136</u>		<u>\$ 152,543,792</u>



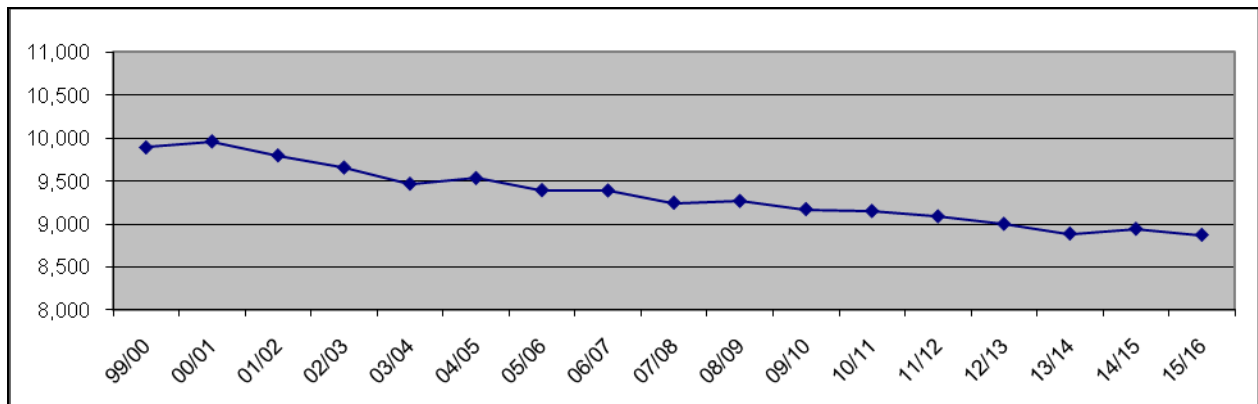
Informational Component

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
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,893	
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.71%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
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	-1.97%
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	0	667	666	677	670	676	664	650	706	716	764	726	743	761	9,086	-0.68%
12/13	0	673	669	648	683	667	675	663	640	706	748	769	726	731	8,998	-0.97%
13/14	0	672	675	672	583	680	666	674	645	640	737	753	769	718	8,884	-1.27%
14/15	0	672	673	678	681	663	679	665	662	645	669	742	753	757	8,939	0.62%
15/16	0	674	673	677	680	678	662	678	642	662	675	674	742	753	8,869	-0.78%

District annual enrollment change: FY00 through FY16



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 is a good indicator.

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 \$1.25 million in additional maintenance support for the school district for FY12. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities

Generator and associated hardware upgrades	\$ 100,000
Area-wide Fire Marshal safety upgrades	125,000
Area-wide doors and entries	125,000
Area-wide playground upgrades	125,000
Area-wide flooring replacement upgrades	125,000
Area-wide electrical and lighting upgrades	100,000
Portable classrooms/outbuildings	100,000
Area-wide asphalt and sidewalk repair	120,000
Area-wide elevator upgrades	75,000
Soldotna high school home economics room upgrade	75,000
Homer high school pool filter upgrade	80,000
Homer high school front entry upgrade	<u>100,000</u>
Total	<u>\$1,250,000</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 FY12 is 8.40 mills. The approved tax rate for FY12 is 4.50 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. Although the Borough has historically provided the maximum operating fund revenue permissible to the District, which changed in FY10 and the trend continues into FY12. 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 increased in both FY10 and FY11. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2003	26,370,536	25,879,204	98.137%	487,835	26,367,039	99.987%
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	29,651,635	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	28,826,502	99.832%
2011	29,058,274	28,630,610	98.528%	-	28,630,610	98.528%

Performance Results

The District was able to add approximately 40 full time-equivalent positions in FY09. 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 Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), 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 FY11 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.

Terra Nova (CAT/6) – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2011. It is a state-mandated assessment in the areas of Reading, Language Arts, and Mathematics.

The Terra Nova, a norm referenced test, is designed to be used with a national student audience so that test scores for a fifth-grade student in our district can be compared to the scores of fifth-graders throughout the country.

The districtwide group scores and the individual student scores are reported as percentile scores. Both group and individual percentile scores are based upon the number of right answers in each section of the test. For example, a student with a score in the 69th percentile indicates that the student answered more questions correctly than 68 out of 100 students taking the test. A percentile of 50 is the average score.

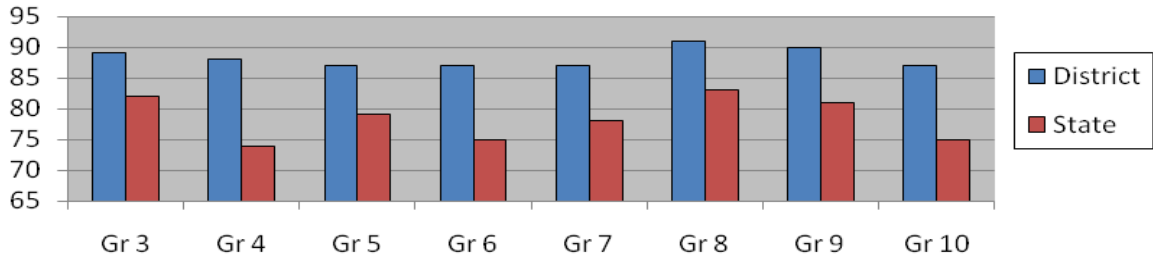
Grade	Reading	Language Arts	Math
5	53	60	59
7	65	63	68

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.

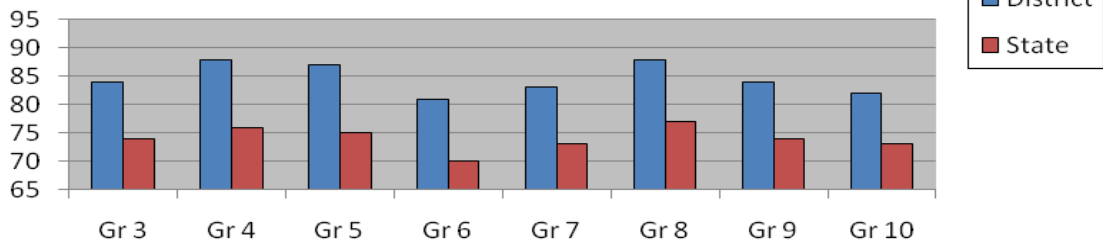
% Advanced/Proficient for Spring 2011

Grade	Reading	Writing	Math
3	89	84	83
4	88	88	86
5	87	87	82
6	87	81	83
7	87	83	80
8	91	88	82
9	90	84	72
10	87	82	70

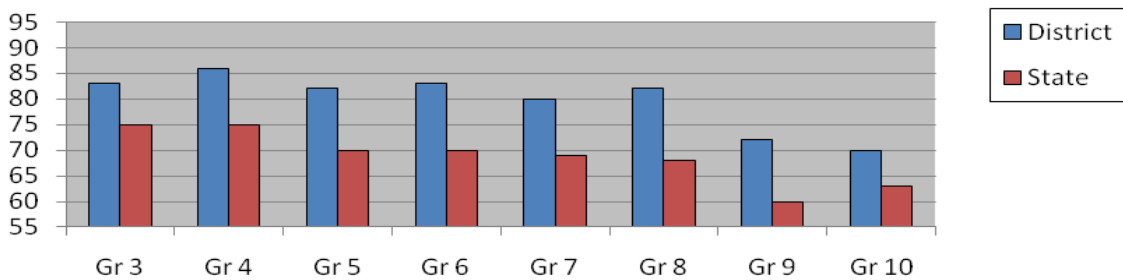
FY11 Standards Based Assessment Reading



FY11 Standards Based Assessment Writing



FY11 Standards Based Assessment Math



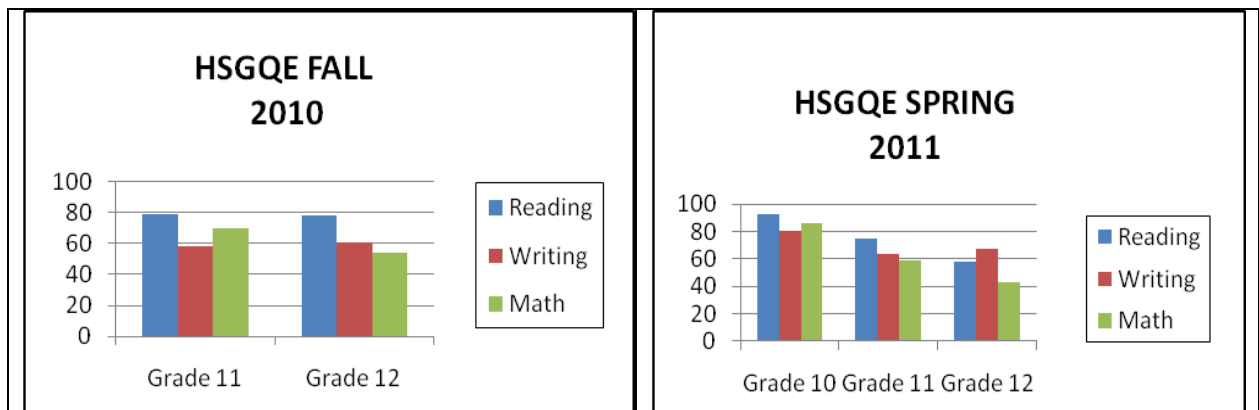
Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions 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 2010

	Reading	Writing	Math
HSGQE Retest Grade 11	79	58	70
HSGQE Retest Grade 12	78	61	54

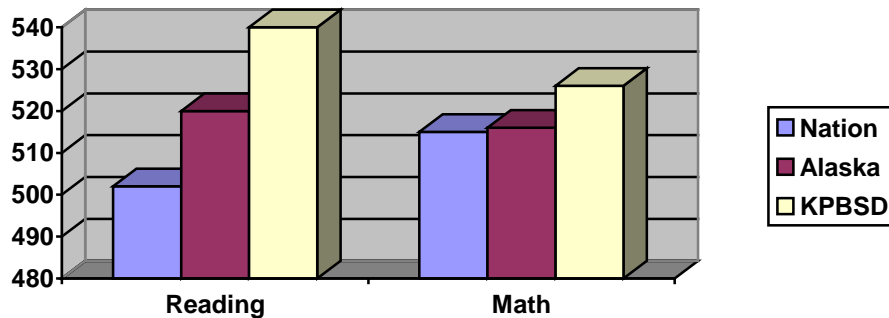
% Proficient for Spring 2011

	Reading	Writing	Math
HSGQE Grade 10	93	80	86
HSGQE Retest Grade 11	75	64	59
HSGQE Retest Grade 12	58	67	43



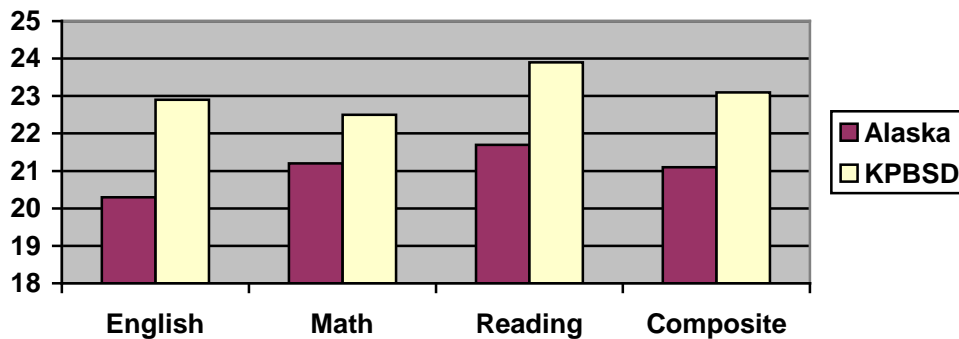
SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY10, 218 students took the SAT test.

SAT SY 2010



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 FY10, 123 students took the ACT test.

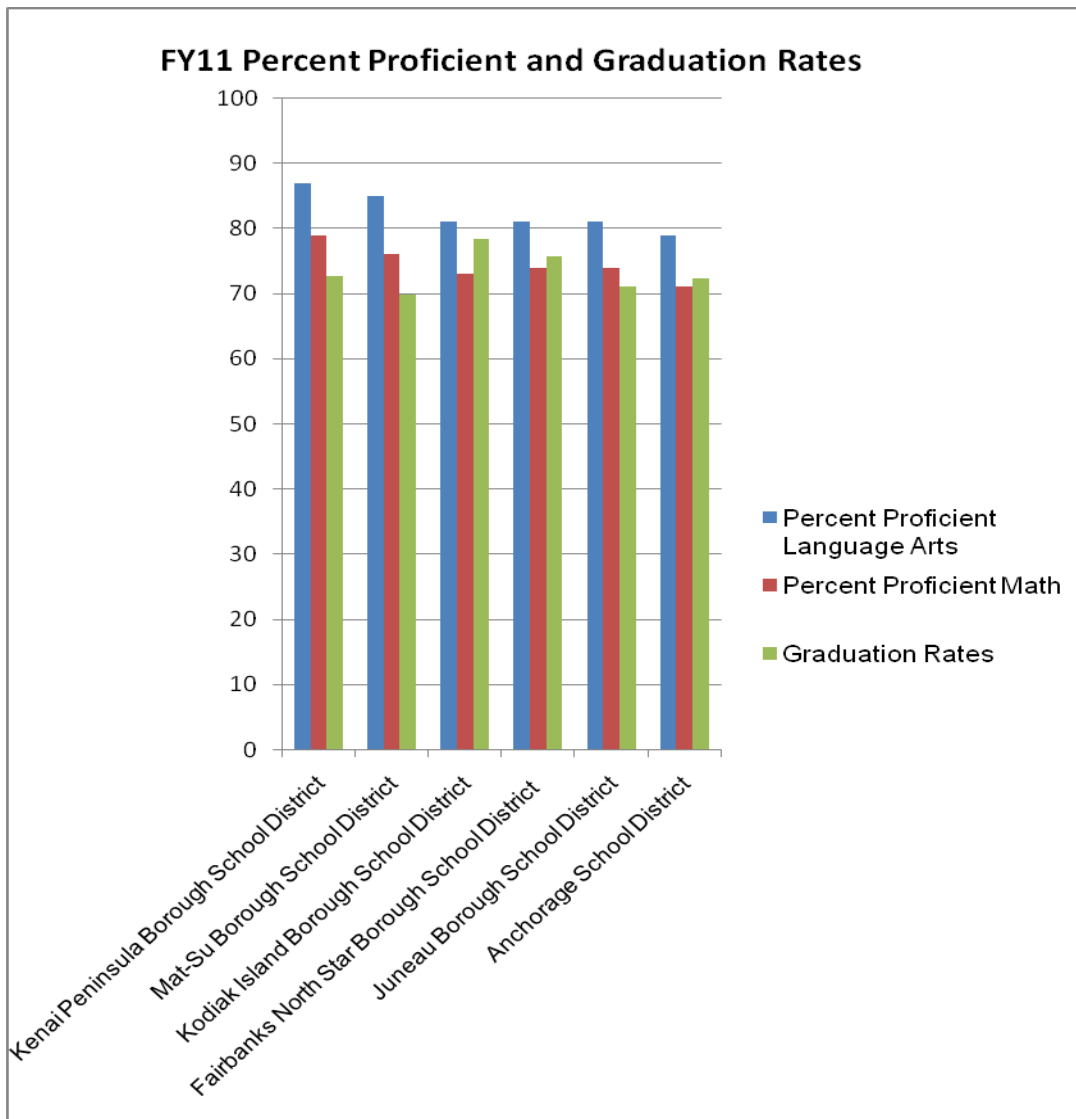
ACT SY 2010



*FY11 Information is not available at this time.

Comparing Percent Proficient on 2011 SBA Exams and Graduation Rates

District	Percent Proficient Language Arts	Percent Proficient Math	Graduation Rates
Kenai Peninsula Borough School District	87	79	72.7
Mat-Su Borough School District	85	76	69.8
Kodiak Island Borough School District	81	73	78.3
Fairbanks North Star Borough School District	81	74	75.7
Juneau Borough School District	81	74	71.1
Anchorage School District	79	71	72.4



Source: State of Alaska, Department of Education and Early Development

Future Year General Fund Projections

Forecasting the budget for future years requires making assumptions about many variable factors. Most of these variables are outside the District's ability to control. Collective bargaining agreements are in force through FY12. Salary and benefit estimates for FY13 are less reliable considering that year will be affected by the next round of collective bargaining.

Estimates for future years are based on continued fiscal conservatism and targeting sustainability of current staffing formulas, which provides sustainability 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 2011.
- 4) The only change currently known beyond FY12 is the District Cost Factor increases to state and local funding as shown on the following table. These projections show FY11 enrollment figures into FY12 and FY13 for consistency.

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.

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

Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data
3/11/2011

			FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
			Actual	Actual	Actual	Estimate	Estimate*	Estimate*	Estimate*	Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,402.83	8,362.17	8,185.86	8,137.13	8,219.00	8,219.00	8,219.00	8,219.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,633.13	10,658.00	10,429.91	10,445.14	10,568.59	10,568.59	10,568.59	10,568.59
Step #3	District Cost Factor	AS 14.17.460	1.004	1.088	1.109	1.130	1.151	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		10,675.66	11,595.90	11,566.77	11,803.01	12,164.45	12,375.82	12,375.82	12,375.82
Step #4	Special Needs Factor	AS 17.17.420	1.2	1.2	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		12,810.79	13,915.08	13,880.12	14,163.61	14,597.34	14,850.98	14,850.98	14,850.98
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	455	720	990	1,586	1,586	1,586	1,586	1,586
	Total After Adjustment for Special Education Intensive Services		13,265.79	14,635.08	14,870.12	15,749.61	16,183.34	16,436.98	16,436.98	16,436.98
Step #5.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)						1.01	1.01	1.01	1.01
	Total After Adjustment for High School Voc Ed Factor						16,345.17	16,601.35	16,601.35	16,601.35
Step #6	Correspondence (Correspondence ADM * .80)	AS 14.17.430	677.5	714.88	767.05	710.34	711.144	711.144	711.144	711.144
	Total District Adjusted ADM		13,943.29	15,349.96	15,637.17	16,459.95	17,056.31	17,312.50	17,312.50	17,312.50
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,380	\$ 5,480	\$ 5,580	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680
Step #8	Basic Need		75,014,900	84,117,781	87,255,409	93,492,516	96,879,863	98,334,980	98,334,980	98,334,980
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	20,447,690	21,799,855	23,192,450	24,369,165	24,075,846	24,075,846	24,075,846	24,075,846
Step #10	Regular State Aid		54,567,210	62,317,926	64,062,959	69,123,351	72,804,017	74,259,134	74,259,134	74,259,134
	State Increase From Prior Year		\$ -	\$ 7,750,716	\$ 1,745,033	\$ 5,060,392	\$ 3,680,666	\$ 1,455,117	\$ -	\$ -
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 5,111,922,605	\$ 5,449,963,625	\$ 5,798,112,605	\$ 6,092,291,300	\$ 6,018,961,460	\$ 6,018,961,460	\$ 6,018,961,460	\$ 6,018,961,461
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	20,447,690	21,799,855	23,192,450	24,369,165	24,075,846	24,075,846	24,075,846	24,075,846
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	17,253,427	19,347,090	20,068,744	21,503,279	22,282,368	22,617,045	22,617,045	22,617,045
Step #4	Local Cap Calculation		37,701,117	41,146,945	43,261,194	45,872,444	46,358,214	46,692,891	46,692,891	46,692,891
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ -	\$ 3,445,828	\$ 2,114,249	\$ 2,611,250	\$ 485,771	\$ 334,677	\$ -	\$ 0
	Actual Funding from Local Effort		\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,134				
	Difference Between Local Effort Allowed and Local Contribution		\$ -	\$ -	\$ (277,818)	\$ (2,621,310)				

Assumptions:

- FY11 actual figures not available at time document was prepared
- FY12 based on estimates made for FY12 budget
- FY13, FY14 and FY15 based on no change in assessed valuation, other revenues or enrollment from FY12

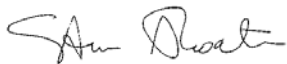
Acknowledgments

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. We would also like to acknowledge the student efforts, particularly Craig Hills a student at River City Academy for designing the cover of this document for the second year in a row.

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. This budget has been submitted to ASBO for award review and consideration.

Similarly, ASBO has a program to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of ASBO Certificate of Excellence in Financial Reporting awards consecutively 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 system budget
for the Fiscal Year 2010-2011.

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

A handwritten signature in cursive script, appearing to read "Chuck Lindman".

President

A handwritten signature in cursive script, appearing to read "John D. Russo".

Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 – 2012 BUDGET**

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools; estimated enrollment for FY12 is 9,086 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.

Mission Statement

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

Major Goals and Objectives

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

Guiding Principles

Guiding Principles:

Our guiding principles consider the ideal educational experience for all students to be one in which:

- Each person can learn and be successful
- Learning becomes a lifelong process
- Each individual is recognized as unique, valuable, and is treated with respect and dignity
- Prevention of academic difficulties is preferred to intervention
- Education is the accepted responsibility of the entire community
- The educational environment is physically and psychologically safe and healthy
- Cultural diversity is recognized and respected
- High standards and expectations are essential elements
- Positive change is embraced
- Decisions are student-centered, data-driven, and made collaboratively
- High quality programs, personnel, and practices supporting the mission and vision of the district and developed and nurtured
- There is recognition that all students are gifted in some way and at risk at some time
- Learning experiences/opportunities are equivalent in range and quality to all students regardless of where they live and/or their economic status

Board of Education Goals

Board goals for FY12 will be set at the June 7, 2011 board planning session. Board goals for FY11 are:

- 1) The Board will support the 2010-11 District Goals:
 - Increase student achievement by being responsive to individual student needs through structured collaborative practices Districtwide (and in our richly diverse communities).
 - Increase student engagement by implementing quality instructional practices with embedded, 21st Century skills Districtwide.
- 2) The Board will support and participate in the District Communication Strategic Plan
- 3) The Board will develop a long-term funding strategy for stability and adequacy
- 4) The Board will review and respond to the Curriculum Audit Report

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

Board of Education

Superintendent

Assistant Superintendent
Instruction

Assistant Superintendent
Instructional Support

Directors

Directors

Elementary
Education/K-12
Curriculum

Secondary
Education/
Assessment

Pupil Services

Federal Programs/
K-12 Schools

Finance

Planning and
Operations

Human Resources

Information
Services

Supervisors/Managers

Supervisors/Managers

Supervisors/Managers

Health Services

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

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

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

Bilingual Education

Federal Programs

Student Nutrition

Warehouse

Transportation

Professional
Development

District Administration and Management

District Administration 2011 - 2012

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

School Administration and Management

School Administrators 2011 - 2012

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

Budget Administration and Management

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

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

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

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

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

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

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

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

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.

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

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

Budget Supervision and Oversight

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

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

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

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires 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 15 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 FY12 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 FY12. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2010. It is important to note that in October 2010, the district reported 8,953 students enrolled, which was under the projection for FY10 of 9,075. That drop in FY10 brought the total loss in enrollment to 1,443 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 2011. 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, Kenai, Nikiski, 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 and April, 2011.

The preliminary FY12 budget was approved by the School Board on April 4, 2011. 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 FY12 Budget is effective on July 1, 2011, marking the beginning of fiscal year 2012, which will run through June 30, 2012. The evaluation phase will begin in August 2012 with the arrival of our independent auditors.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 – 2012 BUDGET**



FINANCIAL SECTION

**FINANCIAL
SECTION**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2011 – 2012 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.

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 renovations are accounted for by the Kenai Peninsula Borough.

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.

Internal Service Fund – This fund accounts for employee compensated leave.

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.

Included in this document are numerous statistical tables presenting a financial and statistical history of the Kenai Peninsula Borough School District for the last ten years. Some tables present School District data that has been combined with data provided by the Kenai Peninsula Borough to give a consolidated overview of the School District's financial status.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

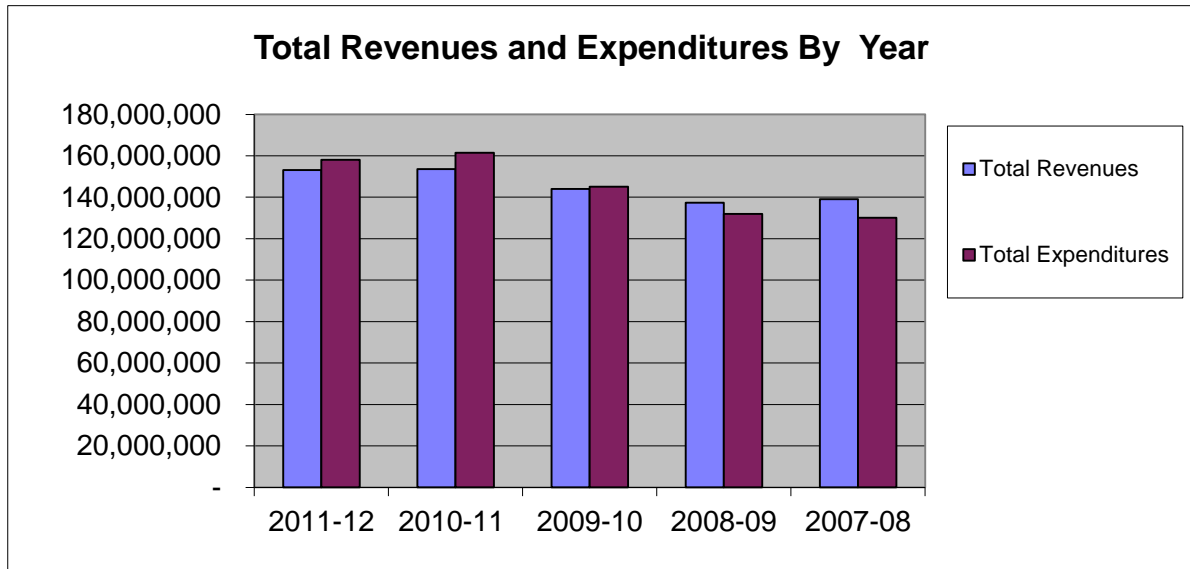
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2011-12
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2011-12	Budget 2010-11	Actual 2009-10	Actual 2008-09	Actual 2007-08
Revenues:							
Intergovernmental - Local	\$ 43,251,135	\$ 297,183	\$ 43,548,318	\$ 43,716,354	\$ 43,167,104	\$ 41,394,126	\$ 37,796,733
Intergovernmental - State	88,360,061	6,143,436	94,503,497	89,372,602	82,984,551	84,413,853	88,981,698
Intergovernmental - Federal	450,000	11,193,135	11,643,135	17,396,760	14,018,593	8,166,115	8,555,158
Food sales	-	980,000	980,000	955,500	905,767	952,018	955,879
E-Rate	646,000	-	646,000	646,000	575,663	426,290	722,224
Interest	1,000,000	-	1,000,000	420,000	1,351,985	1,563,679	1,746,569
Corporate Grants and User fees	-	62,500	62,500	97,329	106,591	163,808	123,135
Other revenues	80,000	110,000	190,000	180,915	109,421	272,504	227,993
Total Revenues	133,787,196	18,786,254	152,573,450	152,785,460	143,219,675	137,352,393	139,109,389
Other financing sources:							
Operating transfers in	-	600,000	600,000	765,531	830,279	-	-
Total other financing sources:	-	600,000	600,000	765,531	830,279	-	-
Total Revenues and Other Financing Sources	133,787,196	19,386,254	153,173,450	153,550,991	144,049,954	137,352,393	139,109,389
Expenditures:							
Instruction	66,466,587	6,875,000	73,341,587	77,903,750	68,929,841	62,067,541	63,488,942
Special Education - Instruction	17,240,482	3,250,000	20,490,482	19,522,442	16,687,607	15,047,687	12,667,079
Special Education Services - Pupil	5,610,091	-	5,610,091	5,243,122	4,709,847	4,567,626	4,357,397
Support Services - Pupil	4,263,353	-	4,263,353	4,009,091	3,828,379	3,569,636	3,649,437
Support Services - Instruction	2,573,574	-	2,573,574	2,438,875	2,608,450	2,374,251	2,391,393
School Administration	6,784,636	467,500	7,252,136	6,733,836	6,414,515	5,894,424	6,051,927
School Administration - Support	4,321,138	-	4,321,138	4,154,026	4,141,233	4,026,857	3,813,704
District Administration	1,111,410	-	1,111,410	1,066,353	855,280	834,584	950,172
District Administration - Support Operation and	5,910,020	-	5,910,020	7,234,414	6,312,937	4,837,284	4,815,586
Maintenance of plant	20,090,334	750,000	20,840,334	20,370,441	19,112,022	18,579,831	17,783,290
Pupil activities	2,339,601	-	2,339,601	2,282,907	1,831,912	1,334,903	1,770,301
Community services	-	42,500	42,500	60,000	58,130	55,605	56,027
Pupil transportation	-	5,490,936	5,490,936	5,484,200	5,492,429	5,586,792	5,405,975
Food service	-	3,908,135	3,908,135	4,137,412	3,231,356	3,243,735	2,973,342
Total Expenditures	136,711,226	20,784,071	157,495,297	160,640,869	144,213,938	132,020,756	130,174,572
Other Financing Uses:							
Operating transfers out	600,000	-	600,000	765,531	830,279	-	-
Total Expenditures and Other Financing Uses	137,311,226	20,784,071	158,095,297	161,406,400	145,044,217	132,020,756	130,174,572
Excess (Deficiency) of Revenues Over Expenditures	(3,524,030)	(1,397,817)	(4,921,847)	(7,855,409)	(994,263)	5,331,637	8,934,817
Fund Balances, Beginning of Year	16,255,188	5,054,397	21,309,585	29,164,994	30,159,257	24,827,620	15,892,803
Fund Balances, End of Year	\$ 12,731,158	\$ 3,656,580	\$ 16,387,738	\$ 21,309,585	\$ 29,164,994	\$ 30,159,257	\$ 24,827,620

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2011-2012 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance**

General Fund

Fiscal Year 2010 - 2011

With Comparative Totals for Prior Years

	<u>Budget 2011-12</u>	<u>Budget 2010-11</u>	<u>Actual 2009-10</u>	<u>Actual 2008-09</u>	<u>Actual 2007-08</u>
Revenues:					
Intergovernmental - Local	\$ 43,251,135	\$ 43,251,135	\$ 42,983,376	\$ 41,146,945	\$ 37,701,117
Intergovernmental - State	88,360,061	82,794,849	76,214,721	77,791,520	82,980,305
Intergovernmental - Federal	450,000	450,000	408,492	288,038	549,257
E-Rate	646,000	646,000	575,663	426,290	722,224
Earnings on Investments	1,000,000	420,000	1,351,985	1,563,679	1,746,569
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>103,379</u>	<u>173,326</u>	<u>227,993</u>
Total Revenues	<u>133,787,196</u>	<u>127,641,984</u>	<u>121,637,616</u>	<u>121,389,798</u>	<u>123,927,465</u>
Other Financing Sources:					
Operating Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>133,787,196</u>	<u>127,641,984</u>	<u>121,637,616</u>	<u>121,389,798</u>	<u>123,927,465</u>
Expenditures by Function:					
Instruction	66,466,587	64,172,044	58,943,232	56,989,399	56,412,077
Special Education: Instruction	17,240,482	14,404,295	13,476,190	13,073,838	12,667,079
Special Education Services: Pupil	5,610,091	5,243,122	4,709,847	4,567,626	4,357,216
Support Services: Pupil	4,263,353	4,009,091	3,726,239	3,568,847	3,561,659
Support Services: Instruction	2,573,574	2,438,875	2,608,450	2,291,024	2,391,393
School Administration	6,784,636	6,247,062	5,946,291	5,478,640	5,636,598
School Administration: Support	4,321,138	4,154,026	4,126,102	3,991,260	3,771,157
District Administration	1,111,410	1,066,353	855,280	834,584	950,172
District Administration: Support Operation and	5,910,020	7,234,414	5,830,732	4,565,726	4,545,472
Maintenance of plant	20,090,334	20,370,441	18,982,117	18,529,532	17,687,432
Pupil activities	<u>2,339,601</u>	<u>2,282,907</u>	<u>1,764,159</u>	<u>1,279,690</u>	<u>1,751,011</u>
Total Expenditures	<u>136,711,226</u>	<u>131,622,630</u>	<u>120,968,639</u>	<u>115,170,166</u>	<u>113,731,266</u>
Other Financing Uses:					
Operating transfers out	<u>600,000</u>	<u>765,531</u>	<u>830,279</u>	<u>4,451,076</u>	<u>4,293,736</u>
Total Expenditures and Other Financing Uses	<u>137,311,226</u>	<u>132,388,161</u>	<u>121,798,918</u>	<u>119,621,242</u>	<u>118,025,002</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(3,524,030)</u>	<u>(4,746,177)</u>	<u>(161,302)</u>	<u>1,768,556</u>	<u>5,902,463</u>
Fund Balances, Beginning of Year	<u>16,255,188</u>	<u>21,001,365</u>	<u>21,162,667</u>	<u>19,394,111</u>	<u>13,491,648</u>
Fund Balances, End of Year	<u>\$ 12,731,158</u>	<u>\$ 16,255,188</u>	<u>\$ 21,001,365</u>	<u>\$ 21,162,667</u>	<u>\$ 19,394,111</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance**

General Fund

Fiscal Year 2011-2012

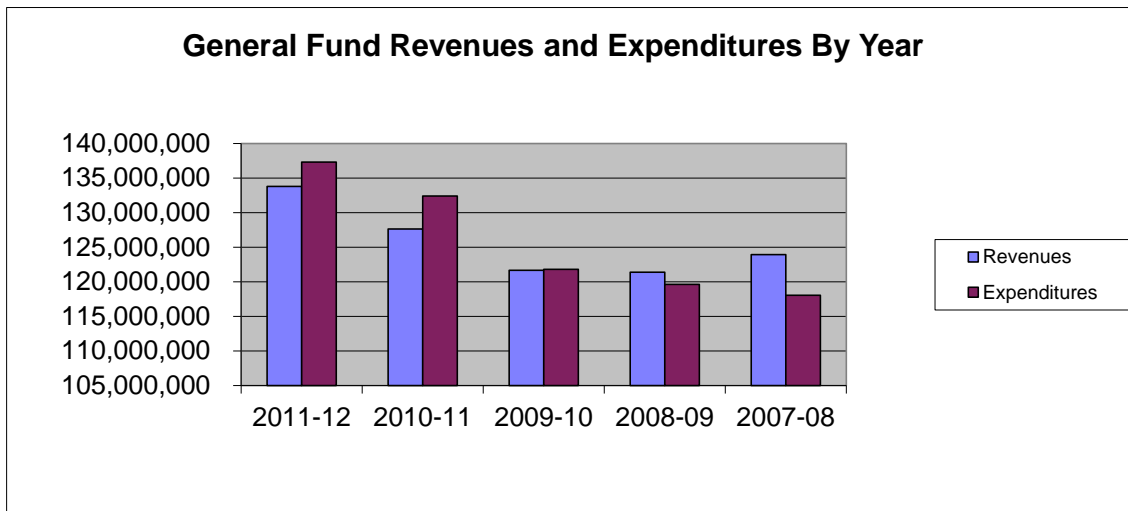
With Comparative Totals for Prior Years

	<u>Budget 2011-12</u>	<u>Budget 2010-11</u>	<u>Actual 2009-10</u>	<u>Actual 2008-09</u>	<u>Actual 2007-08</u>
Revenues:					
Intergovernmental - Local	\$ 43,251,135	\$ 43,251,135	\$ 42,983,376	\$ 41,146,945	\$ 37,701,117
Intergovernmental - State	88,360,061	82,794,849	76,214,721	77,791,520	82,980,305
Intergovernmental - Federal	450,000	450,000	408,492	288,038	549,257
E-Rate	646,000	646,000	575,663	426,290	722,224
Earnings on Investments	1,000,000	420,000	1,351,985	1,563,679	1,746,569
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>103,379</u>	<u>173,326</u>	<u>227,993</u>
Total Revenues	<u>133,787,196</u>	<u>127,641,984</u>	<u>121,637,616</u>	<u>121,389,798</u>	<u>123,927,465</u>
Other Financing Sources:					
Operating Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>133,787,196</u>	<u>127,641,984</u>	<u>121,637,616</u>	<u>121,389,798</u>	<u>123,927,465</u>
Expenditures by Object:					
Certified Salaries	49,974,078	48,214,151	45,394,346	42,506,919	40,169,982
Non-Certified Salaries	16,108,003	14,911,473	14,756,883	13,291,225	12,769,585
Employee Benefits	43,906,914	38,943,497	36,646,243	37,735,618	39,765,510
Professional-Technical Services	1,015,345	1,177,258	1,330,330	654,030	494,286
Staff Travel	697,869	680,136	568,340	588,958	522,675
Student Travel	330,462	348,215	173,041	145,873	27,348
Utility Services	1,011,034	1,141,031	986,626	787,872	843,989
Energy Services	5,643,834	5,557,738	4,810,469	5,160,787	4,902,341
Purchased Services	10,330,883	12,018,855	10,230,083	9,099,037	8,916,798
Supplies and Materials	4,511,981	5,362,829	4,240,890	3,812,623	4,078,988
Other Expenses	1,738,099	1,832,362	(72,628)	62,379	13,131
Equipment	<u>1,442,724</u>	<u>1,435,085</u>	<u>1,904,016</u>	<u>1,324,845</u>	<u>1,226,633</u>
Total Expenditures	<u>136,711,226</u>	<u>131,622,630</u>	<u>120,968,639</u>	<u>115,170,166</u>	<u>113,731,266</u>
Other Financing Uses:					
Operating transfers out	<u>600,000</u>	<u>765,531</u>	<u>830,279</u>	<u>4,451,076</u>	<u>4,293,736</u>
Total Expenditures and Other Financing Uses	<u>137,311,226</u>	<u>132,388,161</u>	<u>121,798,918</u>	<u>119,621,242</u>	<u>118,025,002</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(3,524,030)</u>	<u>(4,746,177)</u>	<u>(161,302)</u>	<u>1,768,556</u>	<u>5,902,463</u>
Fund Balances, Beginning of Year	<u>\$ 16,255,188</u>	21,001,365	21,162,667	19,394,111	13,491,648
Fund Balances, End of Year	<u>\$ 12,731,158</u>	<u>\$ 16,255,188</u>	<u>\$ 21,001,365</u>	<u>\$ 21,162,667</u>	<u>\$ 19,394,111</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2011-2012 Budget
General Fund Revenue**

2007-08 Actual	2008-09 Actual	2009-10 Actual	Revenue Source	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% of Chg
\$ 7,755,139	\$ 8,198,090	\$ 9,170,034	Borough In-Kind	\$ 9,614,831	\$ 9,614,831	\$ 9,394,362	\$ (220,469)	(2)
29,945,978	32,948,855	33,813,342	Borough Appropriation	33,636,304	33,636,304	33,856,773	220,469	1
1,746,568	1,563,679	1,351,985	Earnings on Investments	420,000	420,000	1,000,000	580,000	138
722,224	426,289	575,663	E-Rate	646,000	646,000	646,000	-	-
25,100	33,800	39,600	Rentals	30,000	30,000	30,000	-	-
202,895	139,526	63,779	Other Revenues	50,000	50,000	50,000	-	-
<u>40,397,904</u>	<u>43,310,239</u>	<u>45,014,403</u>	Total Local Revenue	<u>44,397,135</u>	<u>44,397,135</u>	<u>44,977,135</u>	<u>580,000</u>	<u>1</u>
54,567,210	62,317,926	64,062,960	Foundation Program	66,422,006	69,371,083	71,884,803	2,513,720	4
5,955,888	-	-	1/4 ISER per Governor's Budget Proposal	-	-	-	-	-
17,195,551	2,206,037	884,022	PERS On-Behalf Payment	902,078	902,078	1,437,762	535,684	59
2,126,596	13,021,958	11,017,544	TRS On-Behalf Payment	12,265,938	12,265,938	14,767,184	2,501,246	20
223,093	245,599	250,195	Learning Opportunity Grant/Quality Schools	255,750	255,750	270,312	14,562	6
1,517,638	-	-	School Improvement Grant	-	-	-	-	-
1,394,329	-	-	Other State Revenue	-	-	-	-	-
<u>82,980,305</u>	<u>77,791,520</u>	<u>76,214,721</u>	Total State Revenue	<u>79,845,772</u>	<u>82,794,849</u>	<u>88,360,061</u>	<u>5,565,212</u>	<u>7</u>
549,023	288,038	408,492	Medicaid	450,000	450,000	450,000	-	-
233	-	-	Crude Oil Refund	-	-	-	-	-
<u>549,256</u>	<u>288,038</u>	<u>408,492</u>	Total Federal Revenue	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>123,927,465</u>	<u>121,389,797</u>	<u>121,637,616</u>	Total General Fund Revenue	<u>124,692,907</u>	<u>127,641,984</u>	<u>133,787,196</u>	<u>6,145,212</u>	<u>5</u>



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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

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

Actual Expenditures 2007-08	Actual Expenditures 2008-09	Actual Expenditures 2009-10	Original Appropriation 2010-11	Recommended Revised Appropriation 2010-11	Object	Description	Recommended 2011-12	Difference Between 2011-12 and Revised 2010-11 +/-	PCT +/-
\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 132,125	3110	Superintendent	\$ 135,328	3,203	2.42
114,800	106,000	109,430	110,853	110,853	3120	Assistant Superintendent - Certified	113,070	2,217	2.00
3,188,595	3,329,761	3,684,106	3,786,969	3,869,657	3130	Principal/Assistant Principal	4,064,254	194,597	5.03
855,183	870,197	923,812	1,020,610	882,400	3140	Director/Coordinator - Certified	525,794	43,394	9.82
31,143,020	33,194,640	35,618,752	37,647,987	37,415,271	3150	Teachers	38,872,780	1,457,509	3.90
441,775	435,678	611,427	871,346	913,776	3161	Extra-Duty Compensation Certified	913,776	-	-
14,022	51,916	55,817	44,517	79,817	3162	Emolument	50,468	(29,349)	(36.77)
-	-	300	-	-	3163	Prep Time	-	-	-
404,985	405,489	476,062	519,608	532,713	3171	Substitute Certified w/Certificate	526,738	(5,975)	(1.12)
59,421	76,030	88,862	19,700	19,700	3172	Temporary Certified w/Certificate	18,700	(1,060)	(5.36)
399,458	438,630	427,054	364,800	390,551	3173	Long Term Substitute - Certified	403,316	12,765	3.27
3,132,185	3,292,903	3,060,630	3,562,277	3,567,228	3180	Specialists - Certified	3,649,854	82,626	2.32
299,538	169,176	209,094	292,264	300,000	3190	Leave - Certified	300,000	-	-
-	18,000	-	-	-	3191	R Factor - Certified	-	-	-
209,760	216,700	222,906	116,688	116,688	3211	Assistant Superintendent - Support	119,021	2,353	2.02
109,023	104,040	110,323	220,732	220,732	3212	Director/Coordinator Support	225,147	4,415	2.00
746,631	708,235	1,022,699	1,088,618	1,092,945	3220	Specialist - Nurse	1,121,886	28,941	2.65
3,006,214	3,268,177	3,569,353	3,653,970	3,716,637	3230	Tutors/Aides	4,751,010	1,034,373	27.83
4,783,734	5,048,802	5,352,125	5,424,393	5,499,883	3240	Support Staff	5,750,552	250,669	4.56
2,626,593	2,715,978	2,837,915	3,065,456	3,177,095	3250	Maintenance/Custodians	3,036,029	(141,066)	(4.44)
-	2,695	3,502	-	1,000	3272	Activity Bus Driver	1,000	-	-
267,694	258,641	259,683	336,979	344,200	3291	Substitute - Support	367,736	23,536	6.84
314,714	313,715	358,008	177,521	164,083	3292	Extra-Duty Compensation Support	164,083	-	-
31,622	18,872	53,619	35,000	35,000	3293	Long Term Substitute - Support	35,000	-	-
200,780	187,203	221,896	124,354	126,248	3294	Temporary Salaries - Support	121,833	(4,415)	(3.50)
125,472	56,737	61,578	101,155	101,372	3295	Overtime - Support	102,987	1,615	1.59
347,346	391,432	323,522	285,153	285,764	3296	Substitute Certified w/o Certificate	287,519	1,755	0.61
-	-	-	-	1,200	3297	Officials & Score Keepers	1,200	-	-
321,046	258,510	359,754	40,877	23,000	3300	Leave - Support	23,000	-	-
10,093,355	11,921,861	13,529,785	13,450,922	13,462,329	3511	Health Care Costs	14,775,276	1,312,947	9.75
134,577	116,172	94,841	179,405	178,998	3512	Life Insurance	189,182	10,184	5.69
105,887	39,881	117,223	187,910	188,799	3520	Unemployment Insurance	197,143	8,344	4.42
479,384	511,693	559,145	684,603	684,692	3541	FICA Medicare (TRS)	709,636	24,944	3.64
995,201	1,037,102	1,126,411	1,189,314	1,215,582	3542	FICA Contribution	1,292,320	76,738	6.31
22,061,050	18,192,291	16,537,533	18,232,757	18,174,376	3550	TRS Retirement	20,903,710	2,729,334	15.02
4,685,851	4,869,465	3,767,061	3,932,235	3,974,054	3560	PERS Retirement	4,778,494	804,440	20.24
889,163	788,442	914,243	1,061,153	1,061,153	3631	Worker's Compensation	1,061,153	-	-
-	200	-	-	-	3800	Housing Allowance	-	-	-
374,678	557,099	1,262,644	680,811	1,004,795	4100	Professional-Technical Service	859,507	(145,288)	(14.46)
40,500	51,500	45,771	50,000	50,000	4121	In Kind Professional - Technical Audit	50,000	-	-
74,953	44,459	21,268	120,854	118,729	4140	Professional-Technical Legal	100,000	(18,729)	(15.77)
4,154	971	648	5,838	4,638	4150	Professional - Technical Medical	5,838	1,200	25.87
522,675	588,958	568,340	623,692	666,900	4200	Travel	697,869	30,969	4.64
27,347	145,873	173,041	111,501	346,270	4250	Student Travel	330,462	(15,808)	(4.57)
206,107	199,211	217,869	255,836	255,936	4310	Water And Sewage	256,118	182	0.07
94,592	106,777	115,275	176,010	140,753	4320	Garbage	140,753	-	-
74,055	69,228	69,393	76,239	77,601	4331	Postage	75,319	(2,282)	(2.94)
469,238	412,655	584,089	666,836	666,836	4332	Telephone	538,844	(127,992)	(19.19)
56,114	75,458	67,017	78,024	78,024	4350	In Kind Utilities	78,024	-	-
2,572,860	3,049,693	2,677,963	3,334,968	3,059,851	4360	Electricity	3,158,505	98,654	3.22
943,745	947,339	1,082,266	1,249,405	1,243,826	4370	Natural/Bottled Gas	1,245,826	2,000	0.16
1,306,592	1,088,296	983,223	1,226,998	1,176,037	4380	Fuel For Heating	1,161,479	(14,558)	(1.24)
11,092	9,118	14,072	6,155	11,358	4401	Freight Costs	-	-	-
1,226,728	928,403	1,080,397	1,261,028	2,582,236	4402	Purchased Service	1,147,692	(1,434,544)	(55.55)
103,440	109,110	105,719	109,501	109,501	4403	In Kind Custodial	109,501	-	-
5,668,033	6,019,889	6,658,971	6,437,719	6,437,719	4404	In Kind Maintenance	6,437,719	-	-
232,238	233,833	115,976	224,089	221,709	4408	Purchased Service - Copier	117,210	(104,499)	(47.13)
384	480	504	-	-	4409	Purchased Service - Riso	-	-	-
414,454	403,814	433,860	451,311	523,713	4410	Rental	509,626	(14,087)	(2.69)
80,502	144,598	135,822	296,000	224,926	4430	Repair & Maintenance Agreement	279,812	54,886	24.40
1,202,957	1,249,792	1,684,763	1,878,434	1,938,434	4450	Liability Insurance	1,717,965	(220,469)	(11.37)
3,923,191	3,673,779	3,411,097	4,134,504	4,323,370	4501	Supplies	3,812,228	(511,142)	(11.82)
113,785	115,137	120,916	138,310	138,551	4502	Discretionary Material	139,780	1,229	0.89
(5,953)	(115,625)	24,001	-	-	4503	Software	488,998	(329,607)	(40.26)
27,445	32,231	29,957	18,725	29,025	4560	Inventory Adjustment	-	-	-
20,520	29,335	33,600	42,000	42,000	4580	Gas And Oil	28,975	(50)	(0.17)
173,854	188,757	235,983	1,282,540	1,306,358	4850	Stipends	42,000	-	-
68,690	91,593	102,723	151,241	162,466	4901	Other Expenses	1,329,165	22,807	1.75
34,795	33,419	37,043	40,780	41,140	4902	Career Development	163,715	1,249	0.77
18,887	20,169	30,827	39,750	39,750	4903	Professional Dues	41,762	622	1.51
-	-	3,000	66,235	39,582	4904	Physical Exam Reimbursement	35,300	(4,450)	(11.19)
-	-	3,000	3,000	3,000	4905	Other - Contingency	39,582	-	-
(282,775)	(271,559)	(482,204)	300,903	325,110	4906	Moving Expenses	3,000	-	-
418,951	(146,741)	225,384	40,499	422,741	4950	Indirect Costs	125,575	(199,535)	(61.37)
807,681	1,471,586	1,678,632	911,803	931,179	5101	Equipment	25,915	(396,826)	(93.87)
4,293,736	4,451,076	830,279	765,531	765,531	5102	Equipment-Technology	1,416,809	485,630	52.15
#####	\$119,621,242	\$121,798,918	\$129,616,838	\$132,388,161	5500	Transfer To Other	600,000	(165,531)	(21.62)
						Fund Total	\$ 137,311,226	\$ 4,923,065	3.72

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

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

Actual Expenditures 2007-08	Actual Expenditures 2008-09	Actual Expenditures 2009-10	Original Appropriation 2010-11	Recommended Revised Appropriation 2010-11	Description	Recommended 2011-12	Difference Between 2011-12 and Revised 2010-11 +(-)	PCT +/-
1,599,148	2,683,321	1,878,345	1,976,514	2,156,299	65 Aurora Borealis	2,013,246	(143,053)	(7)
1,020,211	991,210	1,087,607	956,688	1,024,352	31 Chapman	1,094,180	69,828	7
3,338,362	3,426,164	3,504,495	4,166,819	4,218,348	80 Connections Program	3,929,574	(288,774)	(7)
204,165	231,561	233,703	224,691	217,765	32 Cooper Landing	239,352	21,587	10
512,484	611,504	663,039	673,271	1,101,590	68 Fireweed Academy	1,789,909	688,319	62
445,224	486,725	550,990	541,965	513,138	66 Homer Flex	535,811	22,673	4
4,058,942	4,259,699	4,361,070	4,168,298	4,378,156	06 Homer High	4,588,425	210,269	5
1,730,563	1,787,700	1,727,116	1,957,155	2,076,667	13 Homer Middle	2,244,521	167,854	8
250,634	229,497	279,999	325,297	270,399	35 Hope	287,903	17,504	6
737,330	864,059	990,916	872,881	905,767	56 Kachemak Selo	859,071	(46,696)	(5)
1,623,062	2,690,311	2,445,615	2,593,643	2,743,559	63 Kaleidoscope Charter	2,580,794	(162,765)	(6)
3,121,445	3,459,757	3,801,286	3,647,429	3,749,403	48 K-Beach	3,919,496	170,093	5
586,475	680,220	767,649	739,355	827,951	67 Kenai Alternative	905,015	77,064	9
4,411,156	4,651,198	5,037,445	5,053,944	5,162,736	07 Kenai Central	5,351,758	189,022	4
2,737,084	2,970,495	3,134,984	3,139,124	3,258,825	11 Kenai Middle	3,508,210	249,385	8
87,237	89,020	103,222	107,426	76,374	15 Marathon	79,911	3,537	5
1,161,508	1,300,949	1,468,750	1,453,072	1,458,468	47 McNeil Canyon	1,440,693	(17,775)	(1)
273,876	369,911	343,151	266,881	279,293	37 Moose Pass	346,723	67,430	24
3,430,769	3,497,879	3,914,764	3,809,467	3,998,245	51 Mountain View	4,220,502	222,257	6
656,387	616,719	850,287	793,953	873,436	34 Nanwalek	998,662	125,226	14
3,271,379	3,480,689	3,675,043	3,700,451	3,755,814	10 Nikiski Jr/Sr	4,176,017	420,203	11
2,949,719	3,005,947	3,078,717	3,085,046	3,216,389	52 Nikiski North Star	3,121,279	(95,110)	(3)
666,704	774,096	899,153	901,748	853,488	38 Nikolaevsk	866,737	13,249	2
1,489,903	1,600,295	1,840,734	1,734,194	1,796,395	02 Niniichik	1,879,139	82,744	5
2,012,757	1,959,975	2,173,923	2,160,389	2,066,501	33 Paul Banks	2,421,446	354,945	17
387,775	383,531	417,734	438,608	416,058	40 Port Graham	508,013	91,955	22
351,855	429,609	457,752	391,923	599,203	49 Razdolna	623,567	24,364	4
2,637,105	2,813,169	2,835,537	2,792,453	2,837,858	46 Redoubt	2,975,823	137,965	5
308,740	368,523	431,363	446,489	556,609	16 River City Academy	479,227	(77,382)	(14)
2,368,139	2,390,964	2,481,636	2,757,156	2,662,215	42 Seward Elem	2,784,572	122,357	5
2,192,815	2,236,401	2,310,286	2,228,017	2,229,072	08 Seward High	2,216,929	(12,143)	(1)
946,663	1,009,668	1,080,680	1,129,186	1,137,177	14 Seward Middle	1,173,160	35,983	3
3,815,824	3,886,307	4,096,051	3,694,222	3,744,899	05 Skyview	3,715,981	(28,918)	(1)
2,315,021	2,632,400	2,592,440	2,523,619	2,785,099	43 Soldotna Elem	3,024,666	239,567	9
4,807,695	5,256,804	5,463,145	5,399,550	5,456,365	09 Soldotna High	5,686,310	229,945	4
3,960,835	3,788,625	3,789,005	3,640,532	3,682,675	12 Soldotna Middle	3,766,381	83,706	2
1,485,273	1,897,416	1,721,130	1,767,972	1,947,285	64 Soldotna Montessori Charter	1,817,822	(129,463)	(7)
256,577	283,409	324,570	406,529	340,021	04 Spring Creek	427,818	87,797	26
1,368,044	1,505,124	1,521,786	1,530,891	1,640,991	44 Sterling	1,770,631	129,640	8
839,677	965,427	982,826	926,294	956,728	03 Susan B. English	920,072	(36,656)	(4)
487,874	565,615	598,585	576,966	549,833	01 Tebughna	528,113	(21,720)	(4)
1,291,133	1,527,865	1,492,065	1,598,254	1,706,496	45 Tustumena	1,773,014	66,518	4
1,156,260	1,179,041	1,423,362	1,166,490	1,310,059	53 Voznesenka	1,347,506	37,447	3
2,103,329	2,218,222	2,297,827	2,285,903	2,445,092	50 West Homer	2,404,397	(40,695)	(2)
270,684	244,053	225,015	321,616	336,032	70 Board of Education	346,888	10,856	3
323,946	281,852	323,554	395,811	397,424	71 Superintendent	398,940	1,516	0
875,693	1,005,435	1,305,632	1,412,680	1,404,140	72 Asst Supt Instructional Services	1,358,887	(45,253)	(3)
320,359	329,187	350,135	426,824	451,584	73 Asst Supt Instruction	463,235	11,651	3
781,091	820,247	779,047	867,320	950,903	74 Director Fiscal Services	892,496	(58,407)	(6)
199,972	298,746	339,028	323,881	327,912	75 Planning and Operations	337,241	9,329	3
300,353	224,916	280,576	708,787	902,775	76 Purchasing/Warehouse	719,601	(183,174)	(20)
873,768	886,537	932,083	1,352,069	1,908,454	77 Director Human Resources	1,366,860	(541,594)	(28)
1,672,022	1,834,265	2,620,334	1,957,054	2,704,500	78 Director Information Services	2,321,997	(382,503)	(14)
477,121	470,488	233,582	646,400	659,750	79 E-Rate Program	956,450	296,700	45
1,606,210	2,466,361	3,258,419	3,488,887	3,524,848	81 Special Services	3,819,032	294,184	8
32,299,097	26,167,544	22,316,183	26,169,561	25,616,075	83 DW - General	27,123,872	1,507,797	6
1,688,941	1,643,863	2,775,029	2,871,071	2,684,848	84 Secondary Curriculum	2,847,184	162,336	6
140,393	141,661	161,678	444,423	399,400	87 DW - Health Services	393,903	(5,497)	(1)
738,516	749,066	768,840	910,946	842,546	92 Grants Administration	994,100	151,554	18
-	-	-	2,568,753	1,293,877	96 Unallocated	1,628,164	334,287	26
#####	\$ 119,621,242	\$ 121,798,918	\$ 129,616,838	\$ 132,388,161	Fund Total	\$ 137,311,226	\$ 4,923,065	4

Fund - 100 General Fund

	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin - Support
65 Aurora Borealis Charter	1,479,712	-	16,317	65,138	-	100,655	103,707
31 Chapman Elem	544,574	138,187	38,701	25,637	18,632	69,043	73,091
80 Connections	3,814,521	99,654	-	-	-	-	-
32 Cooper Landing Elem/High	93,522	-	-	3,137	-	29,663	60,381
68 Fireweed Academy	1,367,107	97,049	13,721	26,074	-	500	56,179
66 Homer Flex	252,884	73,325	-	3,058	-	124,559	53,981
06 Homer High	1,966,305	649,930	57,901	320,060	63,407	274,841	168,785
13 Homer Middle	1,009,746	498,742	500	138,744	23,361	189,905	73,784
35 Hope Elem/High	129,854	-	-	3,295	-	30,463	46,144
56 Kachemak Selo Elem/High	596,579	13,077	15,261	18,211	-	64,463	51,467
63 Kaleidoscope Charter	1,617,804	88,254	84,090	74,563	99,710	130,503	137,680
48 K-Beach Elem	2,120,534	887,726	112,152	66,610	62,297	250,272	110,907
67 Kenai Alternative	481,337	88,052	19,787	14,956	-	120,913	71,651
07 Kenai Central High	2,563,535	639,804	123,455	346,532	79,160	270,254	215,005
11 Kenai Middle	1,917,348	418,321	40,438	211,998	75,200	262,229	140,504
15 Marathon	77,236	-	-	-	-	-	2,675
47 McNeil Canyon	846,244	146,009	65,529	27,455	21,750	76,807	79,692
37 Moose Pass Elem	128,261	41,684	10,902	3,237	-	28,412	61,685
51 Mountain View Elem	2,017,405	1,102,526	271,471	64,848	60,163	246,228	131,034
34 Nanwalek Elem/High	479,791	168,414	31,249	11,210	-	67,612	93,694
10 Nikiski Middle/Senior	2,072,837	536,693	52,329	207,698	62,904	268,447	188,551
52 Nikiski North Star Elem	1,623,565	679,793	199,110	54,525	59,098	127,708	79,370
38 Nikolaevsk Elem/High	423,853	76,898	8,622	14,463	800	101,049	52,716
02 Ninilchik Elem/High	977,638	237,122	61,064	37,367	1,000	137,484	80,017
33 Paul Banks	1,119,430	662,330	109,215	54,425	20,465	133,270	82,371
40 Port Graham Elem/High	167,398	66,859	-	3,979	-	57,501	88,232
49 Razzdolna Elem/High	402,197	17,548	14,172	7,135	500	59,636	48,712
46 Redoubt Elem	1,740,930	342,817	136,883	74,990	67,503	254,841	72,500
16 River City Academy	192,505	81,092	21,352	11,848	-	110,913	58,270
42 Seward Elem	1,280,270	683,592	160,037	66,210	54,120	138,375	93,814
08 Seward High	860,007	219,534	70,424	84,797	26,457	135,027	136,522
14 Seward Middle	470,825	191,388	59,502	38,279	1,850	59,925	84,019
05 Skyview High	1,670,704	394,250	54,741	232,638	69,968	270,738	157,008
43 Soldotna Elem	1,365,867	805,347	342,126	49,990	16,110	135,753	76,279
09 Soldotna High	2,491,656	1,237,323	112,217	335,769	73,835	277,486	208,033
12 Soldotna Middle	2,012,132	567,255	40,438	248,917	50,598	253,302	140,127
64 Soldotna Montessori	1,246,931	202,188	-	28,339	42,882	68,768	63,244
04 Spring Creek	254,765	-	-	-	-	121,913	51,140
44 Sterling Elem	921,523	352,701	98,124	25,764	18,874	127,159	65,856
03 Susan B English Elem/High	298,281	85,401	-	7,879	500	61,951	72,370
01 Tebughna School	186,898	35,725	8,978	5,847	-	62,608	73,778
45 Tustumena Elem	938,039	302,587	70,919	21,940	21,518	122,432	78,033
53 Voznesenka Elem/High	782,438	195,487	14,172	14,965	200	69,881	110,855
50 West Homer Elem	1,214,360	459,241	77,746	45,128	65,607	124,830	79,869
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	178,761	-	-	-	-	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	1,139,826	-	-	-	-	-	-
79 E-Rate & Technology	927,650	-	-	-	-	13,000	7,800
81 Special Services	212,528	1,428,570	2,177,934	-	-	-	-
83 Districtwide Services	12,415,810	2,227,987	818,512	536,861	291,842	1,153,317	278,412
84 Curriculum/Assessment	1,933,066	-	-	-	914,118	-	-
87 Nursing Services	-	-	-	393,903	-	-	-
92 Grants Instruction	535,021	-	-	234,934	209,145	-	-
96 Unallocated	904,577	-	-	-	-	-	61,194
	<u>66,466,587</u>	<u>17,240,482</u>	<u>5,610,091</u>	<u>4,263,353</u>	<u>2,573,574</u>	<u>6,784,636</u>	<u>4,321,138</u>

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 <u>Operation of Plant</u>	4700 <u>Pupil Activities</u>	4900 <u>Transfers to Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	94,773	117,854	35,090	-	2,013,246
31 Chapman Elem	-	-	163,981	22,334	-	1,094,180
80 Connections	-	-	12,402	2,997	-	3,929,574
32 Cooper Landing Elem/High	-	-	50,024	2,625	-	239,352
68 Fireweed Academy	-	84,259	145,020	-	-	1,789,909
66 Homer Flex	-	-	25,402	2,602	-	535,811
06 Homer High	-	-	860,472	226,724	-	4,588,425
13 Homer Middle	-	-	278,696	31,043	-	2,244,521
35 Hope Elem/High	-	-	75,214	2,933	-	287,903
56 Kachemak Selo Elem/High	-	-	97,974	2,039	-	859,071
63 Kaleidoscope Charter	-	121,490	226,700	-	-	2,580,794
48 K-Beach Elem	-	-	303,941	5,057	-	3,919,496
67 Kenai Alternative	-	-	105,700	2,619	-	905,015
07 Kenai Central High	-	-	898,217	215,796	-	5,351,758
11 Kenai Middle	-	-	403,552	38,620	-	3,508,210
15 Marathon	-	-	-	-	-	79,911
47 McNeil Canyon	-	-	174,253	2,954	-	1,440,693
37 Moose Pass Elem	-	-	70,684	1,858	-	346,723
51 Mountain View Elem	-	-	321,438	5,389	-	4,220,502
34 Nanwalek Elem/High	-	-	138,144	8,548	-	998,662
10 Nikiski Middle/Senior	-	-	607,928	178,630	-	4,176,017
52 Nikiski North Star Elem	-	-	293,351	4,759	-	3,121,279
38 Nikolaevsk Elem/High	-	-	148,928	39,408	-	866,737
02 Niinilchik Elem/High	-	-	288,034	59,413	-	1,879,139
33 Paul Banks	-	-	238,018	1,922	-	2,421,446
40 Port Graham Elem/High	-	-	121,294	2,750	-	508,013
49 Razdolna Elem/High	-	-	71,669	1,998	-	623,567
46 Redoubt Elem	-	-	280,579	4,780	-	2,975,823
16 River City Academy	-	-	1,477	1,770	-	479,227
42 Seward Elem	-	-	303,511	4,643	-	2,784,572
08 Seward High	-	-	521,936	162,225	-	2,216,929
14 Seward Middle	-	-	239,076	28,296	-	1,173,160
05 Skyview High	-	-	665,147	200,787	-	3,715,981
43 Soldotna Elem	-	-	228,551	4,643	-	3,024,666
09 Soldotna High	-	-	708,264	241,727	-	5,686,310
12 Soldotna Middle	-	-	391,655	61,957	-	3,766,381
64 Soldotna Montessori	-	85,573	79,897	-	-	1,817,822
04 Spring Creek	-	-	-	-	-	427,818
44 Sterling Elem	-	-	156,990	3,640	-	1,770,631
03 Susan B English Elem/High	-	-	348,928	44,762	-	920,072
01 Tebughna School	-	-	148,524	5,755	-	528,113
45 Tustumena Elem	-	-	213,925	3,621	-	1,773,014
53 Voznesenka Elem/High	-	-	141,218	18,290	-	1,347,506
50 West Homer Elem	-	-	333,289	4,327	-	2,404,397
70 Board of Education	346,888	-	-	-	-	346,888
71 Office of Superintendent	398,940	-	-	-	-	398,940
72 Asst Supt Instructional Services	-	1,089,246	269,641	-	-	1,358,887
73 Asst Supt Instruction	271,827	-	-	12,647	-	463,235
74 Fiscal Services	-	892,496	-	-	-	892,496
75 Planning & Operations	-	308,407	17,951	10,883	-	337,241
76 Purchasing & Warehouse	-	608,209	111,392	-	-	719,601
77 Human Resources	-	1,067,893	298,967	-	-	1,366,860
78 Information Services	-	1,182,171	-	-	-	2,321,997
79 E-Rate & Technology	-	8,000	-	-	-	956,450
81 Special Services	-	-	-	-	-	3,819,032
83 Districtwide Services	93,755	258,040	7,822,596	626,740	600,000	27,123,872
84 Curriculum/Assessment	-	-	-	-	-	2,847,184
87 Nursing Services	-	-	-	-	-	393,903
92 Grants Instruction	-	-	15,000	-	-	994,100
96 Unallocated	-	109,463	552,930	-	-	1,628,164
	<u>1,111,410</u>	<u>5,910,020</u>	<u>20,090,334</u>	<u>2,339,601</u>	<u>600,000</u>	<u>137,311,226</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Regular Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 856,235	\$ 95,457	\$ 349,505	\$ 10,000	\$ 6,284	\$ 10,000			\$ 10,000	\$ 61,800	\$ 79,131	\$ 1,300	\$ 1,479,712
31 Chapman Elem.	395,116	2,442	137,726						1,367	7,923			544,574
80 Connections	769,077	321,262	466,376	26,965	4,500		16,700		262,043	1,371,300	2,298	574,000	3,814,521
32 Cooper Landing Elem.	67,967	330	23,266						486	1,473			93,522
68 Fireweed Academy	411,772	47,469	181,034						100	13,150	713,582		1,367,107
66 Homer Flex	183,508	1,073	63,488		100				573	4,142			252,884
06 Homer High	1,282,688	109,760	516,792						8,551	48,117	397		1,966,305
13 Homer Middle	704,154	16,949	269,283						3,159	16,201			1,009,746
35 Hope Elem./High	60,807	26,460	40,729						337	1,458	63		129,854
56 Kachemak Selo Elem./High	320,577	75,513	168,934		19,800				1,368	10,387			596,579
63 Kaleidoscope Charter	960,530	84,384	388,557	26,000	16,700	5,000			37,706	38,050	60,877		1,617,804
48 K-Beach Elem.	1,544,967	9,197	525,979	500					5,404	34,427	60		2,120,534
67 Kenai Alternative	318,813	1,799	109,929	40,000					1,070	9,726			481,337
07 Kenai Central High	1,786,966	58,980	644,158						12,146	59,309	1,976		2,563,535
11 Kenai Middle	1,379,126	19,049	477,910			1,577			5,145	34,541			1,917,348
15 Marathon	54,005	360	21,227						124	1,520			77,236
47 McNeil Canyon Elem.	617,685	3,498	210,254						1,628	13,179			846,244
37 Moose Pass Elem.	69,253	19,405	37,101						474	2,028			128,261
51 Mountain View Elem.	1,444,838	10,890	524,440						5,677	31,560			2,017,405
34 Nanwalek Elem/High	323,926	9,107	126,140	300	5,000				5,419	9,799	100		479,791
10 Nikiski Mid./Sr.	1,460,460	20,549	542,073						7,183	42,572			2,072,837
52 Nikiski North Star Elem.	1,177,604	7,673	402,027						4,174	31,692	395		1,623,565
38 Nikolaevsk Elem./High	277,150	25,848	112,245	600					1,119	6,891			423,853
02 Niniichik Elem./High	645,618	49,635	261,530						3,120	17,735			977,638
33 Paul Banks Elem.	807,171	5,775	284,651						2,460	18,373	1,000		1,119,430
40 Port Graham Elem./High	116,398	792	43,680		2,000				1,911	2,517	100		167,398
49 Razdolna Elem./High	254,650	24,188	114,738						820	7,801			402,197
46 Redoubt Elem.	1,255,305	7,788	443,381						4,747	29,709			1,740,930
16 River City Academy	134,863	1,134	46,383						1,182	8,943			192,505
42 Seward Elem.	921,326	7,079	329,296						3,778	18,701	90		1,280,270
08 Seward High	537,855	69,865	231,903						4,649	15,735			860,007
14 Seward Middle	322,194	14,657	124,787						1,768	7,219	200		470,825
05 Skyview High	1,156,602	41,487	426,355						6,909	38,798	553		1,670,704
43 Soldotna Elem.	995,439	7,088	337,192	500		50			3,591	21,612	395		1,365,867
09 Soldotna High	1,774,715	44,079	608,685						10,458	53,544	175		2,491,656
12 Soldotna Middle	1,457,181	19,613	496,045						5,732	33,561			2,012,132
64 Soldotna Montessori Charter	702,416	139,685	347,874	7,500	5,000	1,500			1,000	36,850	5,106		1,246,931
04 Spring Creek	180,979	1,080	66,451						734	5,521			254,765
44 Sterling Elem.	664,474	4,488	237,074		1,800				2,063	11,624			921,523
03 Susan B English	181,537	25,314	80,416		1,000				3,621	5,768	625		298,281
01 Tebughna School	125,283	858	44,978		10,000				1,922	3,857			186,898
45 Tustumena Elem.	679,746	4,389	239,305		1,800				2,125	10,674			938,039
53 Voznesenka Elem./High	454,341	98,590	216,851						1,320	11,336			782,438
50 West Homer Elem.	891,265	5,478	293,551						3,182	20,634	250		1,214,360
73 Asst Supt Instruction	5,272	2,520	964	3,900	3,300				38,026	64	124,715		178,761
75 Planning & Operations													-
78 Information Services		418,685	220,341		19,500				476,300	5,000			1,139,826
79 E- Rate & Technology									41,000	147,650		739,000	927,650
81 Special Services	148,875	720	48,105	500	8,100	1,500			1,118	3,400	210		212,528
83 Districtwide Services	897,272	187,568	11,208,005		87,665					300	35,000		12,415,810
84 Curriculum/Assessment	545,076	2,916	187,619	35,300	11,345		60		48,372	1,101,127	1,251		1,933,066
92 Federal Programs - Grants	54,798	253,818	203,007	400	13,440		1,488		210	7,360	500		535,021
96 Unallocated	552,410	3,600	214,074							2,000			904,577
	<u>\$32,930,285</u>	<u>\$2,410,343</u>	<u>\$23,696,414</u>	<u>\$ 152,465</u>	<u>\$ 217,334</u>	<u>\$ 19,627</u>	<u>\$ 18,248</u>	<u>\$ -</u>	<u>\$1,047,371</u>	<u>\$3,498,658</u>	<u>\$ 1,161,542</u>	<u>\$1,314,300</u>	<u>\$66,466,587</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 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	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.	\$ 72,307	\$ 23,054	\$ 42,476					\$ 350			\$ 138,187
80 Connections	74,486	720	24,248					200			99,654
68 Fireweed Academy	38,568	23,774	34,557					150			97,049
66 Homer Flex	36,197	14,795	22,233					100			73,325
06 Homer High	308,199	130,949	209,332					1,450			649,930
13 Homer Middle	236,352	96,741	163,549					2,100			498,742
56 Kachemak Selo Elem./High	9,049		3,988					40			13,077
63 Kaleidoscope	65,259		22,495					500			88,254
48 K-Beach Elem.	284,005	290,371	311,550					1,800			887,726
67 Kenai Alternative	34,597	23,054	30,301					100			88,052
07 Kenai Central High	411,087	48,486	177,906					2,325			639,804
11 Kenai Middle	219,023	69,163	127,735					2,400			418,321
47 McNeil Canyon Elem.	83,486		21,971					200			146,009
37 Moose Pass Elem.		23,054	18,580					50			41,684
51 Mountain View Elem.	437,550	289,293	372,183					3,500			1,102,526
34 Nanwalek Elem./High	25,812	75,699	66,823					80			168,414
10 Nikiski Mid./Sr.	305,973	66,126	160,363					4,231			536,693
52 Nikiski North Star Elem.	254,180	192,397	232,416					800			679,793
38 Nikolaevsk Elem./High	55,201		21,397					300			76,898
02 Ninilchik Elem./High	131,544	37,223	67,955					400			237,122
33 Paul Banks Elem.	249,535	184,770	226,925					1,100			662,330
40 Port Graham Elem./High	25,812	18,084	22,883					80			66,859
49 Razdolna Elem./High	12,906		4,552					90			17,548
46 Redoubt Elem.	140,030	92,474	109,913					400			342,817
16 River City Academy	58,947		21,945					200			81,092
42 Seward Elem.	320,079	145,759	216,304					1,450			683,592
08 Seward High	127,617	26,335	64,882					700			219,534
14 Seward Middle	72,393	55,636	63,159					200			191,388
05 Skyview High	181,695	84,840	127,026					689			394,250
43 Soldotna Elem.	259,252	263,092	281,717					1,286			805,347
09 Soldotna High	346,425	435,067	453,631					2,200			1,237,323
12 Soldotna Middle	321,867	76,969	165,119					3,300			567,255
64 Soldotna Montessori Charter	62,118	67,749	72,061					260			202,188
44 Sterling Elem.	115,457	108,315	128,529					400			352,701
03 Susan B English	28,380	26,335	30,386					300			85,401
01 Tebughna School	25,267		10,358					100			35,725
45 Tustumena Elem.	135,578	69,645	95,764					1,600			302,587
53 Voznesenka Elem./High	102,708	31,984	60,285					510			195,487
50 West Homer Elem.	182,796	118,865	155,680					1,900			459,241
81 Special Services	651,503	178,578	350,474	9,568	41,396	8,501	2,811	45,126	140,613		1,428,570
83 Districtwide Services			2,227,987								2,227,987
	<u>\$ 6,503,240</u>	<u>\$3,411,367</u>	<u>\$7,040,019</u>	<u>\$ 9,568</u>	<u>\$ 41,396</u>	<u>\$ 8,501</u>	<u>\$ 2,811</u>	<u>\$ 82,967</u>	<u>\$ 140,613</u>	<u>\$ -</u>	<u>\$17,240,482</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4220 Special Education Support Services - Pupil

Location	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	\$ 9,047	\$ 3,032	\$ 4,238					\$ -			\$ 16,317
31 Chapman Elem.	28,957		9,564					180			38,701
68 Fireweed Academy	10,200		3,491					30			13,721
13 Homer Middle								500			500
06 Homer High	43,436		14,345					120			57,901
56 Kachemak Selo Elem./High	11,688		3,573								15,261
63 Kaleidoscope Charter	47,500		36,090					500			84,090
48 K-Beach Elem.	51,266	24,999	35,717					170			112,152
67 Kenai Alternative	14,938		4,849								19,787
07 Kenai Central High	87,303	6,250	29,712					190			123,455
11 Kenai Middle	29,380		10,958					100			40,438
47 McNeil Canyon Elem.	50,092		15,317			#####		120			65,529
37 Moose Pass Elem.	8,349		2,553								10,902
51 Mountain View Elem.	124,091	60,025	86,415					940			271,471
34 Nanwalek		31,249									31,249
10 Nikiski Mid./Sr.	32,265	4,898	14,596					570			52,329
52 Nikiski North Star Elem.	115,751	27,754	55,305					300			199,110
38 Nikolaevsk	6,342		2,260					20			8,622
02 Ninilchik	45,015		15,909					140			61,064
33 Paul Banks Elem.	83,486		25,529					200			109,215
49 Razdolna	10,853		3,319								14,172
46 Redoubt Elem.	100,542		36,021					320			136,883
16 River City	12,319	3,198	5,835								21,352
14 Seward Middle	44,834		14,548					120			59,502
42 Seward Elem.	119,807		38,835					1,395			160,037
08 Seward High	53,183		17,101					140			70,424
05 Skyview High	32,278	7,107	15,266					90			54,741
43 Soldotna Elem.	216,161	31,249	94,096					620			342,126
09 Soldotna High	53,170	25,230	33,667					150			112,217
12 Soldotna Middle	29,380		10,958					100			40,438
44 Sterling Elem.	72,628		25,276					220			98,124
01 Tebughna School	6,653		2,305					20			8,978
45 Tustumena Elem.	51,979		18,260					680			70,919
53 Voznesenka	10,853		3,319								14,172
50 West Homer Elem.	57,800		19,776					170			77,746
81 Special Services	973,096	106,593	385,802	587,186	80,627	4,938	8,871	27,609	3,212		2,177,934
83 Districtwide Services			818,512								818,512
	<u>\$ 2,644,642</u>	<u>\$ 331,584</u>	<u>\$ 1,913,317</u>	<u>\$ 587,186</u>	<u>\$ 80,627</u>	<u>\$ 4,938</u>	<u>\$ 8,871</u>	<u>\$ 35,714</u>	<u>\$ 3,212</u>	<u>\$ -</u>	<u>\$ 5,610,091</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter		\$ 40,824	\$ 24,014					\$ 300			65,138
31 Chapman Elem.		15,939	9,398					300			25,637
32 Cooper Landing Elem.		1,988	1,124					25			3,137
68 Fireweed Academy		16,865	8,799					410			26,074
66 Homer Flex		1,870	1,088					100			3,058
06 Homer High	150,149	72,812	95,321					1,400	378		320,060
13 Homer Middle	43,297	50,136	44,561					750			138,744
35 Hope Elem./High		1,988	1,124					183			3,295
56 Kachemak Selo Elem./High		11,318	6,693					200			18,211
63 Kaleidoscope		46,180	27,383					1,000			74,563
48 K-Beach Elem.		41,538	24,072					1,000			66,610
67 Kenai Alternative		9,676	5,280								14,956
07 Kenai Central High	158,365	84,918	101,099					2,150			346,532
11 Kenai Middle	81,891	65,882	63,325					900			211,998
47 McNeil Canyon Elem.		17,335	9,820					300			27,455
37 Moose Pass Elem.		1,988	1,124				75	50			3,237
51 Mountain View Elem.		40,110	23,638					1,100			64,848
34 Nanwalek Elem./High		6,870	4,040					300			11,210
10 Nikiski Mid./Sr.	57,256	79,347	70,395					700			207,698
52 Nikiski North Star Elem.		32,567	21,358					600			54,525
38 Nikolaevsk Elem./High		9,066	5,097					300			14,463
02 Ninilchik Elem./High		23,882	12,455					1,030			37,367
33 Paul Banks Elem.		32,567	21,358					500			54,425
40 Port Graham Elem./High		2,477	1,402					100			3,979
49 Razdolna Elem./High		4,448	2,652					35			7,135
46 Redoubt Elem.		48,357	26,133					500			74,990
16 River City Academy		7,612	4,036					200			11,848
42 Seward Elem.		41,538	24,072					600			66,210
08 Seward High	52,838	9,963	20,276					1,200	520		84,797
14 Seward Middle		23,915	14,164					200			38,279
05 Skyview High	73,470	80,793	76,570					1,805			232,638
43 Soldotna Elem.		32,220	17,070					700			49,990
09 Soldotna High	150,402	83,759	98,670				86	2,852			335,769
12 Soldotna Middle	119,114	56,162	72,491					1,150			248,917
64 Soldotna Montessori Charter		18,261	9,678					400			28,339
44 Sterling Elem.		15,883	9,381					500			25,764
03 Susan B English		4,953	2,806					120			7,879
01 Tebughna School		3,532	2,115					200			5,847
45 Tustumena Elem.		13,024	8,516					400			21,940
53 Voznesenka Elem./High		9,290	5,425					250			14,965
50 West Homer Elem.		27,962	16,566					600			45,128
83 Districtwide Services			536,861								536,861
87 Nursing Services		210,000	119,975	4,000	35,772	2,127	8,079	7,000	6,950		393,903
92 Federal Programs - Grants	109,478	36,288	66,616		20,500	495		1,557			234,934
	<u>\$ 996,260</u>	<u>\$1,436,103</u>	<u>\$1,718,041</u>	<u>\$ 4,000</u>	<u>\$ 56,272</u>	<u>\$ 2,622</u>	<u>\$ 8,240</u>	<u>\$ 33,967</u>	<u>\$ 7,848</u>	<u>\$ -</u>	<u>\$ 4,263,353</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.		\$ 9,842	\$ 7,990						\$ 800			\$ 18,632
06 Homer High	29,157	11,071	20,079						3,100			63,407
13 Homer Middle		11,944	9,417						2,000			23,361
63 Kaleidoscope Charter	34,747	18,745	41,018						5,200			99,710
48 K-Beach Elem.	28,160	11,481	20,056						2,600			62,297
07 Kenai Central High	36,197	12,473	21,530						8,960			79,160
11 Kenai Middle	36,197	12,473	21,530						5,000			75,200
47 McNeil Canyon Elem.		11,929	8,621						1,200			21,750
51 Mountain View Elem.	27,366	11,071	19,816						1,910			60,163
10 Nikiski Mid./Sr.	24,490	11,944	19,660						6,810			62,904
52 Nikiski North Star Elem.	26,046	11,944	19,888						1,220			59,098
38 Nikolaevsk Elem./High									800			800
02 Niniichik Elem./High									1,000			1,000
33 Paul Banks Elem.		11,481	8,484						500			20,465
49 Razdolna Elem./High									500			500
46 Redoubt Elem.	29,933	13,393	20,894						3,283			67,503
42 Seward Elem.	22,623	10,299	18,098						3,100			54,120
08 Seward High		11,481	9,276						5,700			26,457
14 Seward Middle									1,850			1,850
05 Skyview High	32,265	11,071	20,532						6,100			69,968
43 Soldotna Elem.		7,432	5,678						3,000			16,110
09 Soldotna High	29,157	14,471	21,107						9,100			73,835
12 Soldotna Middle		24,946	19,152						6,500			50,598
64 Soldotna Montessori Charter		22,713	19,669						500			42,882
44 Sterling Elem.		9,491	7,883						1,500			18,874
03 Susan B English									500			500
45 Tustumena Elem.		11,061	8,357						2,100			21,518
53 Voznesenka Elem./High									200			200
50 West Homer Elem.	30,085	11,944	20,478						3,100			65,607
83 Districtwide Services	2,500		289,342									291,842
84 Curriculum/Assessment	384,240	169,910	173,636	28,212	24,579		7,180	34,489	84,522	5,350	2,000	914,118
92 Federal Programs - Grants	120,862	19,225	42,459		13,000	500	1,884	7,515	2,200	1,500		209,145
	<u>\$ 894,025</u>	<u>\$ 483,835</u>	<u>\$ 894,650</u>	<u>\$ 28,212</u>	<u>\$ 37,579</u>	<u>\$ 500</u>	<u>\$ 9,064</u>	<u>\$ 42,004</u>	<u>\$ 174,855</u>	<u>\$ 6,850</u>	<u>\$ 2,000</u>	<u>\$ 2,573,574</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

	3100	3200	3500	4100	4200	4300	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 90,000		\$ 7,155		\$ 3,000	500				\$ 100,655
31 Chapman Elem.	53,161	180	13,522	400	1,000		100	680		69,043
32 Cooper Landing Elem.	21,177	72	5,647		2,500		40	227		29,663
68 Fireweed Academy					500					500
66 Homer Flex	96,256	360	26,645		400		200	698		124,559
06 Homer High	206,847	720	55,628		6,350		3,900	1,396		274,841
13 Homer Middle	145,875	540	40,492		2,000		300	698		189,905
35 Hope Elem./High	21,177	72	5,647		3,300		40	227		30,463
56 Kachemak Selo Elem./High	50,484	180	12,419		600		100	680		64,463
63 Kaleidoscope Charter	100,600		27,323		1,000		1,000	580		130,503
48 K-Beach Elem.	193,182	720	53,781		750		400	1,439		250,272
67 Kenai Alternative	92,869	360	26,286		500		200	698		120,913
07 Kenai Central High	207,602	720	55,886		4,250		400	1,396		270,254
11 Kenai Middle	203,953	720	55,260		500		400	1,396		262,229
47 McNeil Canyon Elem.	61,062	180	13,785		1,000		100	680		76,807
37 Moose Pass Elem.	21,177	72	5,647		1,250		40	226		28,412
51 Mountain View Elem.	189,701	720	53,428		400		400	1,579		246,228
34 Nanwalek Elem./High	52,088	180	13,046		1,500		100	698		67,612
10 Nikiski Mid./Sr.	207,493	720	55,888		2,200		750	1,396		268,447
52 Nikiski North Star Elem.	98,831	360	26,887		750		200	680		127,708
38 Nikolaevsk Elem./High	77,582	288	20,821		1,500		160	698		101,049
02 Ninilchik Elem./High	106,653	360	28,223		1,350		200	698		137,484
33 Paul Banks Elem.	103,464	360	27,566		1,000		200	680		133,270
40 Port Graham Elem./High	41,123	180	12,168	250	3,000		100	680		57,501
49 Razzdolna Elem./High	45,425	180	12,501		750		100	680		59,636
46 Redoubt Elem.	197,399	720	54,632		500		910	680		254,841
16 River City Academy	84,152	360	25,003		500		200	698		110,913
42 Seward Elem.	107,647	360	28,238		1,250		200	680		138,375
08 Seward High	103,923	360	27,846		2,000		200	698		135,027
14 Seward Middle	46,096	180	12,419		450		100	680		59,925
05 Skyview High	208,768	720	55,608		3,750		400	1,492		270,738
43 Soldotna Elem.	105,775	360	28,238		500		200	680		135,753
09 Soldotna High	214,373	720	56,428		3,950		400	1,615		277,486
12 Soldotna Middle	196,235	720	54,171		250		400	1,526		253,302
64 Soldotna Montessori Charter	63,240		5,028					500		68,768
04 Spring Creek	92,869	360	26,286		1,500		200	698		121,913
44 Sterling Elem.	98,425	360	27,169		325		200	680		127,159
03 Susan B English	43,478	180	12,513		5,000		100	680		61,951
01 Tebughna School	47,417	180	12,481		1,750		100	680		62,608
45 Tustumena Elem.	94,554	360	26,338		300		200	680		122,432
53 Voznesenka Elem./High	54,550	180	13,353		1,000		100	698		69,881
50 West Homer Elem.	95,888	360	26,702		1,000		200	680		124,830
79 E- Rate & Technology									13,000	13,000
83 Curriculum/Assessment			1,153,317							1,153,317
	<u>\$ 4,342,571</u>	<u>\$ 14,724</u>	<u>\$ 2,301,421</u>	<u>\$ 650</u>	<u>\$ 65,375</u>	<u>\$ 500</u>	<u>\$ 13,540</u>	<u>\$ 32,855</u>	<u>\$ 13,000</u>	<u>\$ 6,784,636</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration - Support

	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	\$ 62,265	\$ 33,142			\$ 4,300	\$ 3,000	\$ 1,000			\$ 103,707
31 Chapman Elem.	42,042	25,906			3,728	150	800	465		73,091
32 Cooper Landing Elem.	28,532	20,239			11,410		200			60,381
68 Fireweed Academy	31,168	22,761		50	1,500	500	200			56,179
66 Homer Flex	30,825	20,931			1,800	175	250			53,981
06 Homer High	89,514	60,052		1,000	16,042		1,650	527		168,785
13 Homer Middle	38,083	24,708			6,335	673	3,372	613		73,784
35 Hope Elem./High	23,550	18,731		50	3,625	125		63		46,144
56 Kachemak Selo Elem./High	27,508	19,928		1,200	2,481		275	75		51,467
63 Kaleidoscope Charter	71,499	47,051	1,500		4,200	1,430	12,000			137,680
48 K-Beach Elem.	60,123	37,970			7,714	100	5,000			110,907
67 Kenai Alternative	38,450	24,819			7,957		275	150		71,651
07 Kenai Central High	117,551	75,128		750	13,383	375	4,900	2,918		215,005
11 Kenai Middle	80,041	50,590		525	7,148	750	450	1,000		140,504
15 Marathon					2,675					2,675
47 McNeil Canyon Elem.	43,723	26,415			8,629	250	475	200		79,692
37 Moose Pass Elem.	30,402	20,804			10,316		50	113		61,685
51 Mountain View Elem.	69,875	47,516			6,043	100	6,750	750		131,034
34 Nanwalek Elem./High	26,566	19,643			46,635	150	700			93,694
10 Nikiski Mid./Sr.	97,495	62,465		250	23,514	967	935	2,925		188,551
52 Nikiski North Star Elem.	41,280	25,677			11,233	100	600	480		79,370
38 Nikolaevsk Elem./High	24,464	19,007			7,687	175	600	783		52,716
02 Ninilchik Elem./High	43,723	26,415			8,902		500	477		80,017
33 Paul Banks Elem.	46,356	27,212			7,681	150	500	472		82,371
40 Port Graham Elem./High	23,550	18,731			45,401		450	100		88,232
49 Razdolna Elem./High	26,566	19,643			2,428		75			48,712
46 Redoubt Elem.	39,872	25,251			5,556	150	1,150	521		72,500
16 River City Academy	33,647	21,784		250	1,626	250	250	463		58,270
42 Seward Elem.	46,356	27,212			16,584	307	2,980	375		93,814
08 Seward High	55,994	36,722			41,655		750	1,401		136,522
14 Seward Middle	29,983	20,676			30,650	475	500	1,735		84,019
05 Skyview High	85,766	55,620		400	12,980		2,242			157,008
43 Soldotna Elem.	42,862	26,156			6,035	150	750	326		76,279
09 Soldotna High	115,135	74,396			13,431	481	3,990	600		208,033
12 Soldotna Middle	76,228	49,438		250	10,498	457	2,242	1,014		140,127
64 Soldotna Montessori Charter	37,623	23,821			800		1,000			63,244
04 Spring Creek	27,508	19,928			1,054	250	2,400			51,140
44 Sterling Elem.	31,652	22,764			9,790		1,500	150		65,856
03 Susan B English	39,787	23,642			7,790		500	651		72,370
01 Tebughna School	29,665	20,579			22,934		600			73,778
45 Tustumena Elem.	45,468	26,942		50	4,356	100	750	367		78,033
53 Voznesenka Elem./High	35,568	23,949			51,163		175			110,855
50 West Homer Elem.	46,356	27,212			5,151	300	700	150		79,869
79 E- Rate & Technology									7,800	7,800
83 DistictWide Services	10,407	268,005								278,412
96 Unallocated	41,920	19,274								61,194
	<u>\$2,086,948</u>	<u>\$1,608,855</u>	<u>\$ 1,500</u>	<u>\$ 4,775</u>	<u>\$ 514,820</u>	<u>\$ 12,090</u>	<u>\$ 64,486</u>	<u>\$ 19,864</u>	<u>\$ 7,800</u>	<u>\$ 4,321,138</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Tuition</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>& Stipends</u>	<u>Expenses</u>		
70 Board Of Education		\$ 39,287	\$ 84,923	\$ 100,000	\$ 38,928	\$ 1,500	\$ 5,250	\$ 5,000	\$ 42,000	\$ 30,000		\$ 346,888
71 Office Of Superintendent	146,301	105,362	84,918	4,130	22,345	13,005	5,048	12,351		5,480		398,940
73 Asst Supt Instruction	124,768	57,387	61,051		15,500	4,978	3,172	3,324		1,647		271,827
83 DistictWide Services			93,755									93,755
	<u>\$ 271,069</u>	<u>\$ 202,036</u>	<u>\$ 324,647</u>	<u>\$ 104,130</u>	<u>\$ 76,773</u>	<u>\$ 19,483</u>	<u>\$ 13,470</u>	<u>\$ 20,675</u>	<u>\$ 42,000</u>	<u>\$ 37,127</u>	<u>\$ -</u>	<u>\$ 1,111,410</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	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											\$ 94,773		\$ 94,773
68 Fireweed Academy											84,259		84,259
63 Kaleidoscope Charter											121,490		121,490
64 Soldotna Montessori Charter											85,573		85,573
72 Asst Supt Instructional Svcs		151,895	65,758		9,602	5,649	568	851,996	2,250	1,528			1,089,246
74 Fiscal Services		560,227	292,455	75,634	18,116	14,091	4,918		9,900	2,715	(85,560)		892,496
75 Planning & Operations	120,615	92,045	84,070	500	5,950	807	350		2,478	1,120		472	308,407
76 Purchasing & Warehouse		384,426	214,111		5,565	4,067	16,948		39,966	1,970	(60,844)	2,000	608,209
77 Human Resources	132,065	453,150	257,737	40,250	50,805	8,644	82,543		34,200	48,082	(39,583)		1,067,893
78 Information Services		583,704	270,954	12,000	7,000	11,520	197,511		122,275	1,740	(74,533)	50,000	1,182,171
79 E- Rate & Technology												8,000	8,000
83 Districtwide Services			258,040										258,040
96 Unallocated										64,311		45,152	109,463
	<u>\$ 252,680</u>	<u>\$2,225,447</u>	<u>\$1,443,125</u>	<u>\$ 128,384</u>	<u>\$ 97,038</u>	<u>\$ 44,778</u>	<u>\$ 302,838</u>	<u>\$ 851,996</u>	<u>\$ 211,069</u>	<u>\$ 121,466</u>	<u>\$ 125,575</u>	<u>\$ 105,624</u>	<u>\$ 5,910,020</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other		
Location	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 28,477	\$ 21,817		\$ 1,500	\$ 42,700	\$ 19,360		\$ 4,000			\$ 117,854
31 Chapman Elem.	38,725	24,903		5,975	91,503	175		2,700			163,981
80 Connections	6,607	5,295						500			12,402
32 Cooper Landing Elem.	13,749	10,753		386	23,861	175		1,100			50,024
68 Fireweed Academy	6,550	5,272		1,150	8,386	121,162		2,500			145,020
66 Homer Flex	9,475	6,163		1,350	7,214	100		1,100			25,402
06 Homer High	185,298	121,996	150	33,401	491,404	2,000		26,223			860,472
13 Homer Middle	80,568	50,750		13,880	124,966	600		7,932			278,696
35 Hope Elem./High	15,202	11,194		249	47,057	175		1,337			75,214
56 Kachemak Selo Elem./High	24,887	17,421		3,320	12,596	38,650		1,100			97,974
63 Kaleidoscope Charter	72,415	47,185		3,600	64,000	31,000		8,500			226,700
48 K-Beach Elem.	112,356	80,150		13,706	92,297	500		4,932			303,941
67 Kenai Alternative	33,199	22,310		2,688	45,830	275		1,398			105,700
07 Kenai Central High	243,581	159,410		21,346	439,216	2,000		32,664			898,217
11 Kenai Middle	128,640	85,076	150	8,906	169,821	500		10,459			403,552
47 McNeil Canyon Elem.	46,402	33,820		4,166	86,448	175		3,242			174,253
37 Moose Pass Elem.	17,051	11,752		2,100	38,506	175		1,100			70,684
51 Mountain View Elem.	123,779	83,606	100	5,847	102,466	500		5,140			321,438
34 Nanwalek Elem./High	27,344	21,461	500	2,112	82,209	2,675		1,843			138,144
10 Nikiski Mid./Sr.	176,219	112,655		11,152	288,152	2,000		17,750			607,928
52 Nikiski North Star Elem.	96,641	68,802	250	4,679	117,529	500		4,950			293,351
38 Nikolaevsk Elem./High	40,971	25,583		5,629	73,432	175		2,938	200		148,928
02 Ninilchik Elem./High	90,125	60,237	50	2,154	127,063	500		7,905			288,034
33 Paul Banks Elem.	73,795	48,701		9,048	102,606	275		3,593			238,018
40 Port Graham Elem./High	13,237	10,600		980	84,233	10,325		1,919			121,294
49 Raddolna Elem./High	16,914	13,426		2,812	8,247	29,170		1,100			71,669
46 Redoubt Elem.	106,488	71,780		8,510	88,839	250		4,712			280,579
16 River City Academy				127		250		1,100			1,477
42 Seward Elem.	90,653	60,396	500	6,842	139,702	250		5,168			303,511
08 Seward High	104,042	64,441	500	27,372	310,603	2,000		12,978			521,936
14 Seward Middle	53,923	36,096	225	20,794	123,000	500		4,538			239,076
05 Skyview High	177,635	113,082		11,859	343,464	2,224		16,883			665,147
43 Soldotna Elem.	77,379	56,379		5,399	83,680	350		5,364			228,551
09 Soldotna High	180,231	127,057	50	22,972	348,066	2,275		27,613			708,264
12 Soldotna Middle	122,451	83,204	250	8,955	165,227	500		11,068			391,655
64 Soldotna Montessori Charter	31,139	22,580		1,000	22,000			3,178			79,897
44 Sterling Elem.	44,642	33,288	75	7,036	68,133	275		3,541			156,990
03 Susan B English	66,921	46,622		16,961	208,545	1,037		8,842			348,928
01 Tebughna School	30,690	22,473	250	3,373	84,786	3,380		3,572			148,524
45 Tustumena Elem.	67,678	46,851	50	5,964	88,586	175		4,621			213,925
53 Voznesenka Elem./High	23,494	18,713		5,307	23,104	69,500		1,100			141,218
50 West Homer Elem.	104,268	71,110		12,128	140,385	200		5,198			333,289
72 Asst Supt Instructional Svcs			500		12,716	243,750		11,875	800		269,641
75 Planning & Operations			1,800					16,151			17,951
76 Purchasing & Warehouse	2,100			3,068	103,724			2,500			111,392
77 Human Resources	244,990	43,977	10,000								298,967
83 Districtwide Services	50,000	341,383			78,024	6,547,220	805,969				7,822,596
92 Federal Programs - Grants								15,000			15,000
96 Unallocated				66,695	439,508	7,145			39,582		552,930
	<u>\$3,300,931</u>	<u>\$2,419,770</u>	<u>\$ 15,400</u>	<u>\$ 396,498</u>	<u>\$ 5,643,834</u>	<u>\$ 7,144,423</u>	<u>\$ 805,969</u>	<u>\$ 322,927</u>	<u>\$ 40,582</u>	<u>\$ -</u>	<u>\$20,090,334</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Pupil Activity

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 3,736	\$ 1,568	\$ 562			\$ 26,834		\$ 300	\$ 1,090	\$ 1,000	\$ 35,090
31 Chapman Elem.	17,714	1,945	2,675								22,334
80 Connections										2,997	2,997
32 Cooper Landing Elem.	2,270	30	325								2,625
66 Homer Flex	1,476	98	217							811	2,602
06 Homer High	148,406	25,404	31,115					17,500	120	4,179	226,724
13 Homer Middle	24,611	2,812	3,620								31,043
35 Hope Elem./High	1,411	895	271							356	2,933
56 Kachemak Selo Elem./High	1,538	160	222							119	2,039
48 K-Beach Elem.	3,681	836	540								5,057
67 Kenai Alternative	1,542	164	223							690	2,619
07 Kenai Central High	141,356	25,485	27,377					17,500	80	3,998	215,796
11 Kenai Middle	28,678	5,585	4,357								38,620
47 McNeil Canyon Elem.	2,301	318	335								2,954
37 Moose Pass Elem.	1,591	39	228								1,858
51 Mountain View Elem.	3,835	990	564								5,389
34 Nanwalek Elem/High	6,725	177	964		500					182	8,548
10 Nikiski Mid./Sr.	121,478	18,397	23,054		50			12,500	666	2,485	178,630
52 Nikiski North Star Elem.	3,543	698	518								4,759
38 Nikolaevsk Elem./High	30,276	4,083	4,616							433	39,408
02 Niniichik Elem./High	38,117	13,647	6,439		400					810	59,413
33 Paul Banks Elem.	1,215	525	182								1,922
40 Port Graham Elem./High	2,312	72	331							35	2,750
49 Razdolna Elem./High	1,523	145	220							110	1,998
46 Redoubt Elem.	3,553	708	519								4,780
16 River City Academy	1,378		197							195	1,770
42 Seward Elem.	3,489	644	510								4,643
08 Seward High	102,398	22,144	23,102					12,500	100	1,981	162,225
14 Seward Middle	19,157	5,974	3,165								28,296
05 Skyview High	148,453	6,692	28,346		850			12,500	352	3,594	200,787
43 Soldotna Elem.	3,489	644	510								4,643
09 Soldotna High	153,607	31,683	32,321		1,000			17,500	465	5,151	241,727
12 Soldotna Middle	51,320	3,240	7,397								61,957
44 Sterling Elem.	2,822	408	410								3,640
03 Susan B English	22,852	16,907	4,608							395	44,762
01 Tebughna School	4,904	78	702							71	5,755
45 Tustumena Elem.	2,813	399	409								3,621
53 Voznesenka Elem./High	12,833	2,838	2,046							573	18,290
50 West Homer Elem.	3,343	498	486								4,327
73 Asst Supt Instruction	10,976		1,571							100	12,647
75 Planning & Operations				750	1,000		83	500	8,250	300	10,883
83 Districtwide Services	2,584	7,755	331,401			275,000				10,000	626,740
	<u>\$ 1,139,306</u>	<u>\$ 204,685</u>	<u>\$ 546,655</u>	<u>\$ 750</u>	<u>\$ 3,800</u>	<u>\$ 301,834</u>	<u>\$ 83</u>	<u>\$ 90,800</u>	<u>\$ 11,123</u>	<u>\$ 40,565</u>	<u>\$ 2,339,601</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011-2012 Budget

Summary Of Object Codes By Fund/Function/Location

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

<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districwide Services	600,000	600,000
	<u>\$ 600,000</u>	<u>\$ 600,000</u>

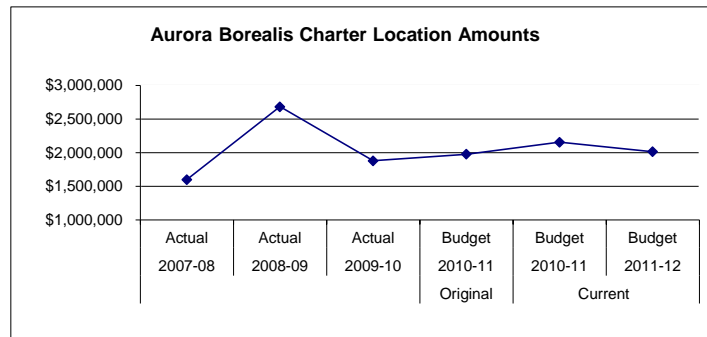
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 65 Aurora Borealis Charter School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 834,511	\$ 836,168	\$ 987,098	3100 Certified Salaries	\$ 947,392	\$ 947,392	\$ 959,018	\$ 11,626	1
155,848	164,059	182,677	3200 Non-Certified Salaries	220,345	221,545	231,623	10,078	5
347,200	353,643	398,487	3500 Employee Benefits	408,708	408,708	440,433	31,725	8
<u>1,337,559</u>	<u>1,353,870</u>	<u>1,568,262</u>	Subtotal - Personnel Services	<u>1,576,445</u>	<u>1,577,645</u>	<u>1,631,074</u>	<u>53,429</u>	<u>3</u>
2,998	300	17,241	4100 Professional-Technical Services	8,000	10,000	10,000	-	-
1,448	1,835	2,193	4200 Travel	4,000	10,484	9,284	(1,200)	(11)
20,320	29,208	31,921	4250 Student Travel	26,000	36,834	36,834	-	-
4,693	3,501	3,817	4300 Utility Services	6,300	6,300	6,300	-	-
39,377	32,610	31,569	4350 Energy	42,700	42,700	42,700	-	-
51,827	43,230	73,289	4400 Purchased Services	13,560	41,840	32,660	(9,180)	(22)
67,037	52,823	53,669	4500 Supplies and Materials	58,650	72,879	68,190	(4,689)	(6)
231	421	90	4900 Other Expenses	156,181	257,159	80,131	(177,028)	(69)
70,910	70,337	88,620	4950 Indirect Costs	84,678	84,678	94,773	10,095	12
<u>258,841</u>	<u>234,265</u>	<u>302,409</u>	Subtotal - Other	<u>400,069</u>	<u>562,874</u>	<u>380,872</u>	<u>(182,002)</u>	<u>(32)</u>
2,748	54,677	7,674	5100 Equipment	-	15,780	1,300	(14,480)	-
-	1,040,509	-	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 1,599,148</u>	<u>\$ 2,683,321</u>	<u>\$ 1,878,345</u>	Location Totals	<u>\$ 1,976,514</u>	<u>\$ 2,156,299</u>	<u>\$ 2,013,246</u>	<u>\$ (143,053)</u>	<u>(7)</u>



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the Kenai Elementary building. Original construction of the building was in 1949 with the most recent renovations being completed in 2001. 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. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 65 Aurora Borealis Charter School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
180.00	184.00	182.00	Enrollment in ADM (K-8)	185.00	183.00	185.00

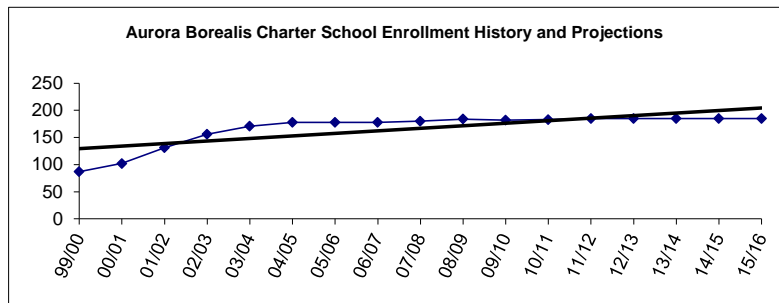
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.50	11.75	Teacher (Includes Quest)	11.75	11.50	11.50
-	0.10	0.15	Specialist*	0.15	0.15	0.15
-	-	-	Special Ed Teacher**	-	-	-
<u>11.99</u>	<u>12.09</u>	<u>12.39</u>	Certified Subtotal	<u>12.39</u>	<u>12.14</u>	<u>12.14</u>
-	-	0.08	Special Ed Aide	-	-	-
2.01	2.26	3.14	Aide	3.22	3.26	3.26
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.25	1.25	1.25	Support	1.25	1.25	1.25
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.14</u>	<u>5.39</u>	<u>6.35</u>	Classified Subtotal	<u>6.35</u>	<u>6.39</u>	<u>6.39</u>
<u>17.13</u>	<u>17.48</u>	<u>18.74</u>	Total	<u>18.74</u>	<u>18.53</u>	<u>18.53</u>

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

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

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

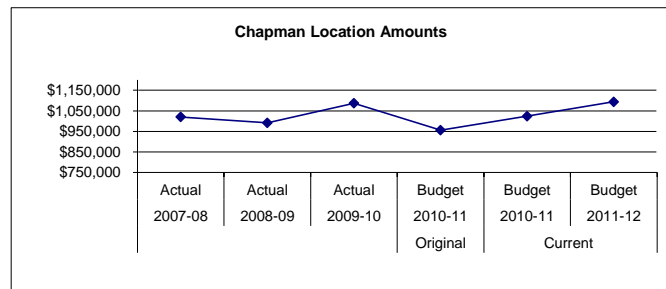


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 547,329	\$ 531,084	\$ 603,767	3100 Certified Salaries	\$ 518,884	\$ 524,267	\$ 567,255	\$ 42,988	8
102,747	105,635	112,997	3200 Non-Certified Salaries	108,098	106,971	134,169	27,198	25
219,652	229,812	259,007	3500 Employee Benefits	224,238	233,358	274,160	40,802	17
869,728	866,531	975,771	Subtotal - Personnel Services	851,220	864,596	975,584	110,988	13
-	250	-	4100 Professional-Technical Services	400	400	400	-	-
1,089	1,644	697	4200 Travel	1,433	1,433	1,000	(433)	(30)
11,472	11,455	10,724	4300 Utility Services	12,601	9,703	9,703	-	-
100,975	92,901	78,516	4350 Energy	73,204	91,503	91,503	-	-
4,609	3,361	2,322	4400 Purchased Services	3,859	4,059	1,692	(2,367)	(58)
31,672	14,209	18,445	4500 Supplies and Materials	12,826	28,974	13,153	(15,821)	(55)
666	680	725	4900 Other Expenses	1,145	1,145	1,145	-	-
150,483	124,499	111,429	Subtotal - Other	105,468	137,217	118,596	(18,621)	(14)
-	179	407	5100 Equipment	-	22,539	-	(22,539)	(100)
<u>\$ 1,020,211</u>	<u>\$ 991,210</u>	<u>\$ 1,087,607</u>	Location Totals	<u>\$ 956,688</u>	<u>\$ 1,024,352</u>	<u>\$ 1,094,180</u>	<u>\$ 69,828</u>	7



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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
92.00	94.00	92.00	Enrollment in ADM (7-12)	93.00	101.00	96.00

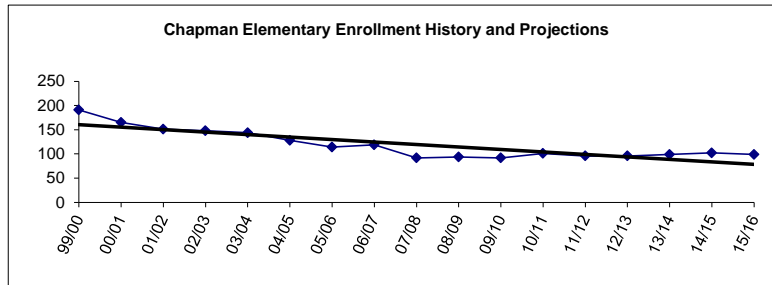
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	6.75	7.50	Teacher (Includes Quest)	5.50	5.50	6.00
1.00	0.60	0.40	Specialist*	0.40	0.40	0.40
1.00	0.50	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.00</u>	<u>8.35</u>	<u>9.40</u>	Certified Subtotal	<u>7.40</u>	<u>7.40</u>	<u>7.90</u>
-	-	-	Special Ed Aide	-	-	0.88
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.30	0.27	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.68</u>	<u>2.65</u>	<u>2.73</u>	Classified Subtotal	<u>2.73</u>	<u>2.73</u>	<u>3.61</u>
<u>11.68</u>	<u>11.00</u>	<u>12.13</u>	Total	<u>10.13</u>	<u>10.13</u>	<u>11.51</u>

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

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

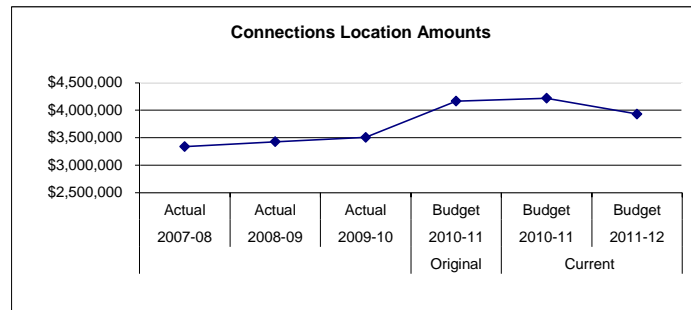


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 667,122	\$ 673,451	\$ 734,330	3100 Certified Salaries	\$ 873,025	\$ 891,750	\$ 843,563	\$ (48,187)	(5)
318,551	313,410	295,621	3200 Non-Certified Salaries	306,764	307,098	328,589	21,491	7
397,427	422,161	430,038	3500 Employee Benefits	471,652	498,759	495,919	(2,840)	(1)
<u>1,383,100</u>	<u>1,409,022</u>	<u>1,459,989</u>	Subtotal - Personnel Services	<u>1,651,441</u>	<u>1,697,607</u>	<u>1,668,071</u>	<u>(29,536)</u>	(2)
30,012	39,520	33,512	4100 Professional-Technical Services	26,965	26,965	26,965	-	-
5,628	8,215	5,868	4200 Travel	4,500	5,300	4,500	(800)	(15)
-	134	-	4250 Student Travel	-	-	-	-	-
28,575	20,619	10,534	4300 Utility Services	44,292	44,292	16,700	(27,592)	(62)
113,253	170,874	227,279	4400 Purchased Services	241,183	241,183	262,043	20,860	9
1,253,913	1,257,948	1,166,909	4500 Supplies and Materials	1,576,550	1,580,106	1,372,000	(208,106)	(13)
3,698	4,028	4,837	4900 Other Expenses	4,288	5,295	5,295	-	-
<u>1,435,079</u>	<u>1,501,338</u>	<u>1,448,939</u>	Subtotal - Other	<u>1,897,778</u>	<u>1,903,141</u>	<u>1,687,503</u>	<u>(215,638)</u>	(11)
520,183	515,804	595,567	5100 Equipment	617,600	617,600	574,000	(43,600)	(7)
<u>\$ 3,338,362</u>	<u>\$ 3,426,164</u>	<u>\$ 3,504,495</u>	Location Totals	<u>\$ 4,166,819</u>	<u>\$ 4,218,348</u>	<u>\$ 3,929,574</u>	<u>\$ (288,774)</u>	(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 1000 students enrolled, with an additional traditional school students 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
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
877.00	947.00	1,062.00	Enrollment in ADM (9-12)	935.00	1,062.00	870.00

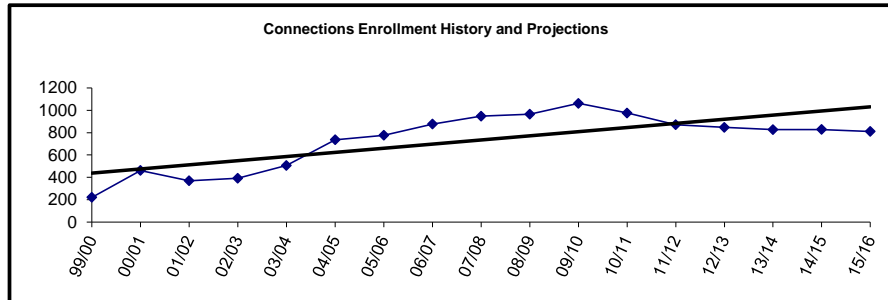
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.25	11.00	10.00	Teacher (Includes Quest)	12.00	11.75	10.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	0.75	1.00
<u>11.25</u>	<u>12.00</u>	<u>11.00</u>	Certified Subtotal	<u>13.00</u>	<u>13.50</u>	<u>12.00</u>
			Special Ed Aide			
0.25	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
10.00	9.50	8.50	Support	8.50	8.50	8.50
	0.25	0.25	Custodian	0.25	0.25	0.25
<u>10.25</u>	<u>9.75</u>	<u>8.75</u>	Classified Subtotal	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>
<u><u>21.50</u></u>	<u><u>21.75</u></u>	<u><u>19.75</u></u>	Total	<u><u>21.75</u></u>	<u><u>22.25</u></u>	<u><u>20.75</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 certified employees.

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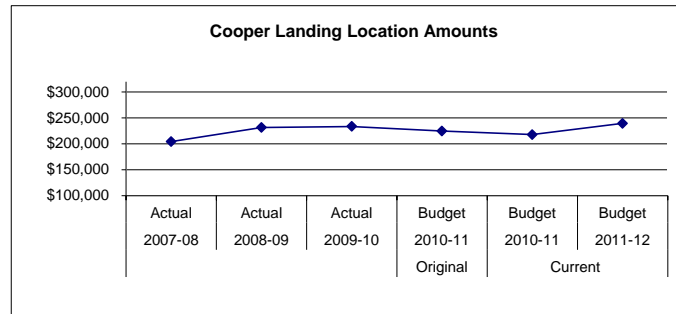


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 72,725	\$ 81,829	\$ 82,741	3100 Certified Salaries	\$ 87,260	\$ 81,167	\$ 91,414	\$ 10,247	13
37,762	41,875	42,108	3200 Non-Certified Salaries	37,269	39,185	44,701	5,516	14
47,895	56,444	63,341	3500 Employee Benefits	51,448	53,753	61,354	7,601	14
<u>158,382</u>	<u>180,149</u>	<u>188,190</u>	Subtotal - Personnel Services	<u>175,977</u>	<u>174,105</u>	<u>197,469</u>	<u>23,364</u>	13
347	2,738	2,131	4200 Travel	2,500	2,500	2,500	-	-
10,683	18,686	20,831	4300 Utility Services	13,969	11,796	11,796	-	-
23,508	22,251	19,567	4350 Energy	28,957	23,861	23,861	-	-
672	648	510	4400 Purchased Services	570	700	661	(39)	(6)
10,437	6,748	2,247	4500 Supplies and Materials	2,491	4,576	2,838	(1,738)	(38)
136	340	227	4900 Other Expenses	227	227	227	-	-
<u>45,783</u>	<u>51,412</u>	<u>45,513</u>	Subtotal - Other	<u>48,714</u>	<u>43,660</u>	<u>41,883</u>	<u>(1,777)</u>	(4)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 204,165</u>	<u>\$ 231,561</u>	<u>\$ 233,703</u>	Location Totals	<u>\$ 224,691</u>	<u>\$ 217,765</u>	<u>\$ 239,352</u>	<u>\$ 21,587</u>	10



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
9.00	11.00	6.00	Enrollment in ADM (K-8)	10.00	10.00	13.00

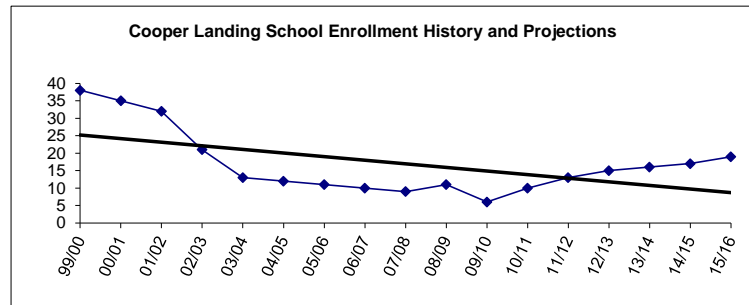
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.13	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	0.10	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.30</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.13</u>	<u>1.20</u>
0.44	-	-	Special Ed Aide	-	-	-
0.02	0.02	0.05	Nurse***	0.05	0.04	0.04
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.25	0.50	0.50	Custodian	0.25	0.38	0.50
<u>1.46</u>	<u>1.40</u>	<u>1.43</u>	Classified Subtotal	<u>1.18</u>	<u>1.30</u>	<u>1.42</u>
<u><u>2.66</u></u>	<u><u>2.70</u></u>	<u><u>2.63</u></u>	Total	<u><u>2.38</u></u>	<u><u>2.43</u></u>	<u><u>2.62</u></u>

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

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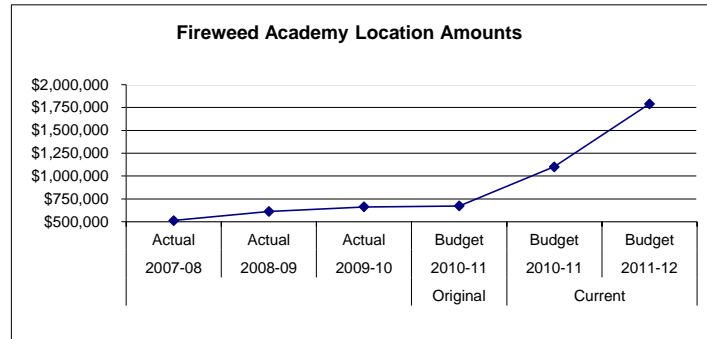


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 253,088	\$ 269,114	\$ 315,684	3100 Certified Salaries	\$ 321,999	\$ 440,952	\$ 460,540	\$ 19,588	4
57,459	77,509	85,664	3200 Non-Certified Salaries	81,754	125,857	125,826	(31)	(0)
119,100	144,969	171,069	3500 Employee Benefits	156,882	249,411	255,914	6,503	3
<u>429,647</u>	<u>491,592</u>	<u>572,417</u>	Subtotal - Personnel Services	<u>560,635</u>	<u>816,220</u>	<u>842,280</u>	<u>26,060</u>	<u>3</u>
536	2,271	2,354	4200 Travel	550	973	550	(423)	(43)
-	-	2,364	4250 Student Travel	-	-	-	-	-
3,318	2,787	3,267	4300 Utility Services	2,650	2,650	2,650	-	-
35,822	25,737	25,637	4350 Energy	8,386	8,386	8,386	-	-
9,652	1,579	10,581	4400 Purchased Services	600	123,122	121,762	(1,360)	(1)
10,834	13,567	13,611	4500 Supplies and Materials	7,230	19,191	16,440	(2,751)	(14)
(50)	-	-	4900 Other Expenses	61,319	81,798	713,582	631,784	772
22,725	24,195	31,278	4950 Indirect Costs	31,901	49,250	84,259	35,009	71
<u>82,837</u>	<u>70,135</u>	<u>89,092</u>	Subtotal - Other	<u>112,636</u>	<u>285,370</u>	<u>947,629</u>	<u>662,259</u>	<u>232</u>
-	500	1,530	5100 Equipment	-	-	-	-	-
-	49,276	-	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 512,484</u>	<u>\$ 611,504</u>	<u>\$ 663,039</u>	Location Totals	<u>\$ 673,271</u>	<u>\$ 1,101,590</u>	<u>\$ 1,789,909</u>	<u>\$ 688,319</u>	<u>62</u>



Fireweed Academy, located in Homer, Alaska, is housed in the West Homer Elementary School campus. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Formerly known as the Homer Charter School, Fireweed Academy enrolls students in grades 3-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
76.00	73.00	75.00	Enrollment in ADM (3-8)	75.00	115.00	150.00

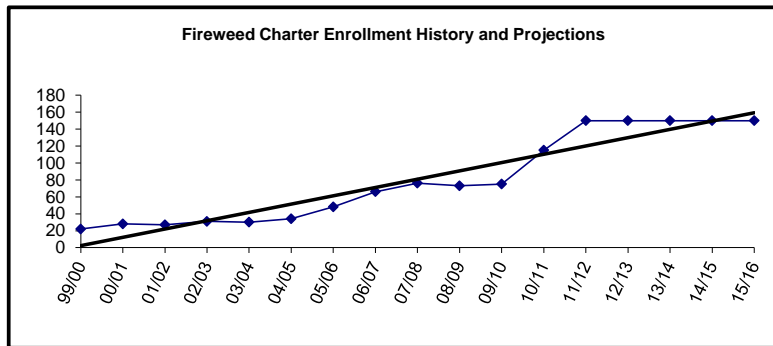
FTE's Included In Current Budget

4.25	4.25	4.75	Teacher (Includes Quest)	4.75	6.35	6.25
-	0.11	0.15	Specialist*	0.15	0.15	0.15
-	0.25	0.25	Special Ed Teacher**	0.25	0.40	0.75
<u>4.25</u>	<u>4.61</u>	<u>5.15</u>	Certified Subtotal	<u>5.15</u>	<u>6.90</u>	<u>7.15</u>
-	-	-	Special Ed Aide	-	-	0.88
0.88	0.88	0.88	Aide	0.88	2.64	1.76
0	0.36	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.44	-	-	Custodian	-	0.25	0.25
<u>2.67</u>	<u>2.24</u>	<u>2.20</u>	Classified Subtotal	<u>2.20</u>	<u>4.21</u>	<u>4.21</u>
<u>6.92</u>	<u>6.85</u>	<u>7.35</u>	Total	<u>7.35</u>	<u>11.11</u>	<u>11.36</u>

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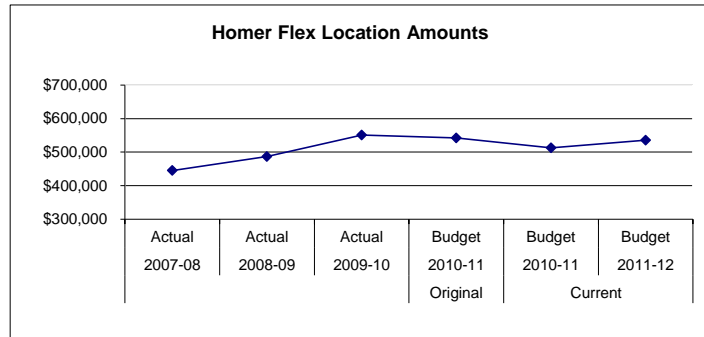


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 259,897	\$ 269,822	\$ 311,892	3100 Certified Salaries	\$ 335,615	\$ 294,456	\$ 317,437	\$ 22,981	8
54,115	63,365	64,852	3200 Non-Certified Salaries	55,600	63,783	58,496	(5,287)	(8)
105,956	116,483	135,217	3500 Employee Benefits	133,006	134,335	140,765	6,430	5
<u>419,968</u>	<u>449,671</u>	<u>511,961</u>	Subtotal - Personnel Services	<u>524,221</u>	<u>492,574</u>	<u>516,698</u>	<u>24,124</u>	<u>5</u>
660	633	261	4200 Travel	645	645	500	(145)	(22)
6,404	5,803	6,211	4300 Utility Services	4,632	3,150	3,150	-	-
7,444	7,183	6,370	4350 Energy	3,658	7,214	7,214	-	-
1,595	2,104	1,180	4400 Purchased Services	1,888	1,888	848	(1,040)	(55)
8,272	20,458	24,151	4500 Supplies and Materials	6,033	6,158	5,892	(266)	(4)
881	872	723	4900 Other Expenses	888	1,509	1,509	-	-
<u>25,256</u>	<u>37,054</u>	<u>38,896</u>	Subtotal - Other	<u>17,744</u>	<u>20,564</u>	<u>19,113</u>	<u>(1,451)</u>	<u>(7)</u>
-	-	133	5100 Equipment	-	-	-	-	-
<u>\$ 445,224</u>	<u>\$ 486,725</u>	<u>\$ 550,990</u>	Location Totals	<u>\$ 541,965</u>	<u>\$ 513,138</u>	<u>\$ 535,811</u>	<u>\$ 22,673</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
33.00	35.00	37.00	Enrollment in ADM (9-12)	29.00	25.00	28.00

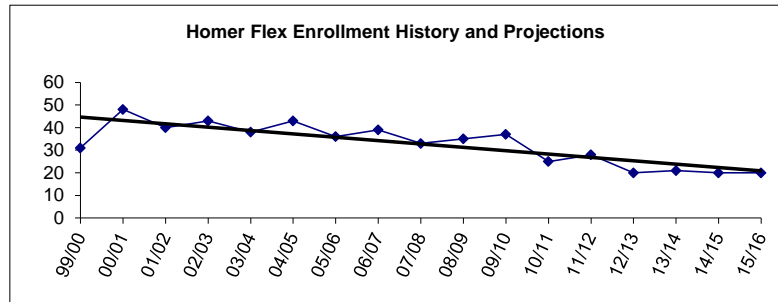
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.25</u>	<u>4.00</u>	<u>4.25</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
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.25	0.50	0.25
<u>1.73</u>	<u>1.86</u>	<u>1.86</u>	Classified Subtotal	<u>1.61</u>	<u>1.86</u>	<u>1.61</u>
<u>5.73</u>	<u>5.86</u>	<u>5.86</u>	Total	<u>5.86</u>	<u>5.86</u>	<u>5.86</u>

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

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

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

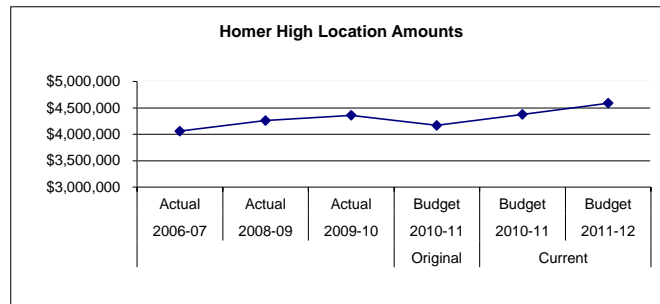


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2006-07 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,842,559	\$ 1,948,631	\$ 1,928,343	3100 Certified Salaries	\$ 2,018,452	\$ 2,068,450	\$ 2,168,882	\$ 100,432	5
605,302	616,402	664,331	3200 Non-Certified Salaries	567,612	581,709	625,528	43,819	8
902,507	974,958	1,033,331	3500 Employee Benefits	975,506	1,035,773	1,124,660	88,887	9
<u>3,350,368</u>	<u>3,539,991</u>	<u>3,626,005</u>	Subtotal - Personnel Services	<u>3,561,570</u>	<u>3,685,932</u>	<u>3,919,070</u>	<u>233,138</u>	6
250	-	-	4100 Pro-Tech	-	-	-	-	-
4,732	10,560	9,245	4200 Travel	4,055	10,355	7,500	(2,855)	(28)
79	-	866	4250 Student Travel	-	-	-	-	-
65,150	60,454	75,907	4300 Utility Services	51,488	49,443	49,443	-	-
484,489	484,017	470,833	4350 Energy	420,381	491,404	491,404	-	-
23,672	21,930	16,313	4400 Purchased Services	42,947	31,169	28,051	(3,118)	(10)
121,861	130,543	107,724	4500 Supplies and Materials	82,344	93,529	86,080	(7,449)	(8)
5,610	5,577	5,313	4900 Other Expenses	5,513	6,877	6,877	-	-
<u>705,843</u>	<u>713,081</u>	<u>686,201</u>	Subtotal - Other	<u>606,728</u>	<u>682,777</u>	<u>669,355</u>	<u>(13,422)</u>	-
<u>2,731</u>	<u>6,627</u>	<u>48,864</u>	5100 Equipment	-	9,447	-	(9,447)	(100)
<u>\$ 4,058,942</u>	<u>\$ 4,259,699</u>	<u>\$ 4,361,070</u>	Location Totals	<u>\$ 4,168,298</u>	<u>\$ 4,378,156</u>	<u>\$ 4,588,425</u>	<u>\$ 210,269</u>	5



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
428.00	407.00	375.00	Enrollment in ADM (9-12)	392.00	376.00	416.00

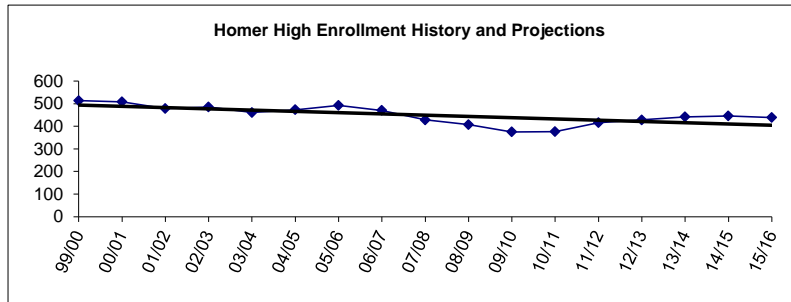
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.50	21.50	20.50	Teacher (Includes Quest)	20.00	20.00	20.50
1.50	2.60	2.60	Specialist*	2.60	3.10	3.10
6.00	6.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>32.00</u>	<u>32.10</u>	<u>30.10</u>	Certified Subtotal	<u>29.60</u>	<u>30.10</u>	<u>30.60</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	4.40
1.94	1.94	1.94	Aide	1.94	0.44	0.44
0.43	0.41	0.45	Nurse***	0.45	0.88	0.88
4.50	4.50	4.52	Support	4.00	5.50	6.00
5.50	5.50	5.50	Custodian	5.00	5.00	5.00
<u>15.89</u>	<u>15.87</u>	<u>15.93</u>	Classified Subtotal	<u>14.91</u>	<u>15.34</u>	<u>16.72</u>
<u>47.89</u>	<u>47.97</u>	<u>46.03</u>	Total	<u>44.51</u>	<u>45.44</u>	<u>47.32</u>

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

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

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

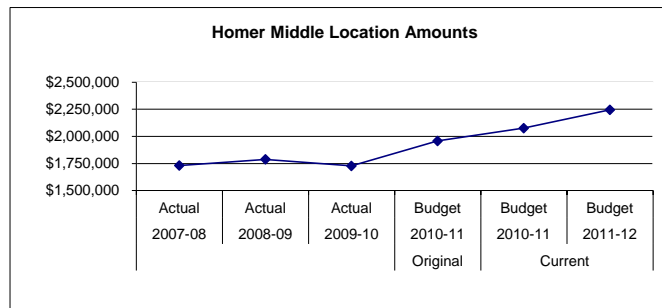


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 845,656	\$ 944,237	\$ 865,300	3100 Certified Salaries	\$ 980,089	\$ 1,071,032	\$ 1,154,289	\$ 83,257	8
242,401	223,768	244,869	3200 Non-Certified Salaries	253,480	256,486	297,773	41,287	16
398,972	421,742	452,457	3500 Employee Benefits	481,770	538,849	606,380	67,531	13
<u>1,487,029</u>	<u>1,589,746</u>	<u>1,562,626</u>	Subtotal - Personnel Services	<u>1,715,339</u>	<u>1,866,367</u>	<u>2,058,442</u>	<u>192,075</u>	<u>10</u>
500	-	-	4100 Professional-Technical Services	-	-	-	-	-
401	598	752	4200 Travel	1,050	1,187	2,000	813	68
15,100	10,450	13,162	4300 Utility Services	22,911	20,215	20,215	-	-
130,933	131,301	111,616	4350 Energy	173,004	124,966	124,966	-	-
43,643	6,353	3,673	4400 Purchased Services	10,127	10,780	4,432	(6,348)	(59)
52,181	48,343	34,506	4500 Supplies and Materials	33,276	51,541	33,155	(18,386)	(36)
776	649	698	4900 Other Expenses	1,448	1,311	1,311	-	-
<u>243,534</u>	<u>197,693</u>	<u>164,407</u>	Subtotal - Other	<u>241,816</u>	<u>210,000</u>	<u>186,079</u>	<u>(23,921)</u>	<u>(11)</u>
-	261	83	5100 Equipment	-	300	-	(300)	(100)
<u>\$ 1,730,563</u>	<u>\$ 1,787,700</u>	<u>\$ 1,727,116</u>	Location Totals	<u>\$ 1,957,155</u>	<u>\$ 2,076,667</u>	<u>\$ 2,244,521</u>	<u>\$ 167,854</u>	<u>8</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
197.00	183.00	202.00	Enrollment in ADM (7-8)	208.00	215.00	202.00

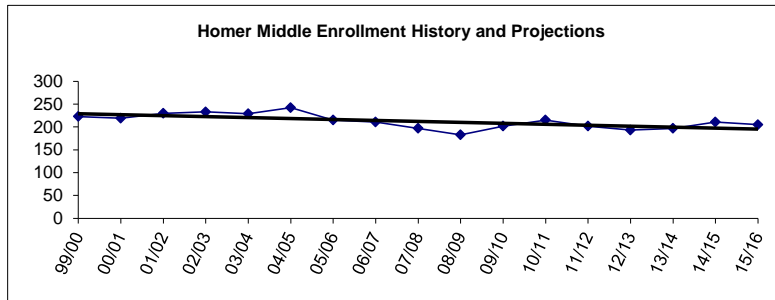
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.50	1.00	1.50
8.20	10.00	10.75	Teacher (Includes Quest)	11.25	11.75	11.75
2.00	2.00	0.50	Specialist*	1.00	0.50	0.50
2.00	2.00	2.00	Special Ed Teacher**	2.00	4.00	4.00
<u>13.20</u>	<u>15.00</u>	<u>14.25</u>	Certified Subtotal	<u>15.75</u>	<u>17.25</u>	<u>17.75</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	3.52
0.88	0.69	0.44	Aide	0.44	0.88	0.88
0.81	0.81	0.75	Nurse***	0.75	0.75	0.75
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.00	2.50	Custodian	2.50	2.50	2.00
<u>6.95</u>	<u>6.26</u>	<u>6.45</u>	Classified Subtotal	<u>6.95</u>	<u>7.39</u>	<u>8.65</u>
<u>20.15</u>	<u>21.26</u>	<u>20.70</u>	Total	<u>22.70</u>	<u>24.64</u>	<u>26.40</u>

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

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

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

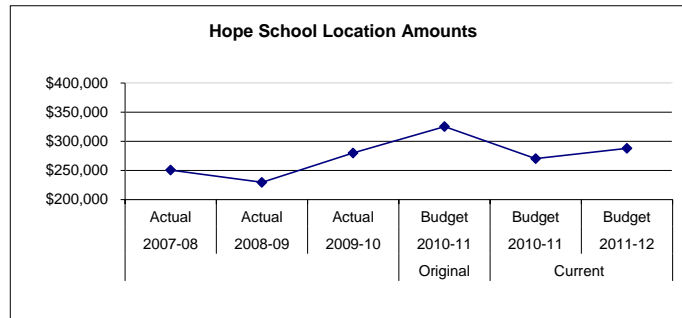


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 85,329	\$ 71,442	\$ 75,324	3100 Certified Salaries	\$ 129,862	\$ 73,139	\$ 83,395	\$ 10,256	14
42,856	36,952	65,622	3200 Non-Certified Salaries	41,342	64,204	68,167	3,963	6
56,297	51,076	73,021	3500 Employee Benefits	72,465	71,395	77,696	6,301	9
<u>184,482</u>	<u>159,470</u>	<u>213,967</u>	Subtotal - Personnel Services	<u>243,669</u>	<u>208,738</u>	<u>229,258</u>	<u>20,520</u>	10
-	-	1,100	4100 Professional-Technical Services	-	-	-	-	-
1,735	4,803	3,967	4200 Travel	4,000	3,350	3,350	-	-
12,053	11,691	11,623	4300 Utility Services	3,851	3,874	3,874	-	-
41,910	48,081	43,389	4350 Energy	68,082	47,057	47,057	-	-
200	1,837	112	4400 Purchased Services	1,074	941	637	(304)	(32)
9,813	2,942	4,184	4500 Supplies and Materials	3,863	5,730	3,018	(2,712)	(47)
441	673	579	4900 Other Expenses	758	709	709	-	-
<u>66,152</u>	<u>70,028</u>	<u>64,954</u>	Subtotal - Other	<u>81,628</u>	<u>61,661</u>	<u>58,645</u>	<u>(3,016)</u>	(5)
-	-	1,078	5100 Equipment	-	-	-	-	-
<u>\$ 250,634</u>	<u>\$ 229,498</u>	<u>\$ 279,999</u>	Location Totals	<u>\$ 325,297</u>	<u>\$ 270,399</u>	<u>\$ 287,903</u>	<u>\$ 17,504</u>	6



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
8.00	10.00	17.00	Enrollment in ADM (K-12)	16.00	13.00	11.00

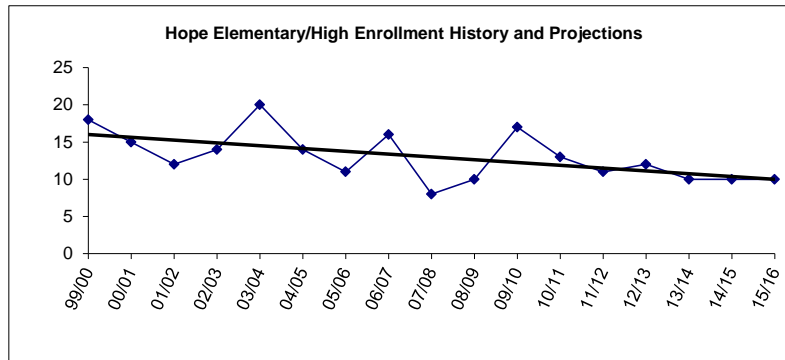
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.13	0.20
1.00	1.00	1.10	Teacher (Includes Quest)	2.10	1.10	1.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.20</u>	<u>1.30</u>	Certified Subtotal	<u>2.30</u>	<u>1.23</u>	<u>1.30</u>
0.44	-	-	Special Ed Aide	-	-	-
0.03	0.04	0.05	Nurse***	0.05	0.04	0.04
-	-	0.88	Aide	-	0.88	0.88
0.75	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>1.72</u>	<u>1.42</u>	<u>2.31</u>	Classified Subtotal	<u>1.43</u>	<u>2.30</u>	<u>2.30</u>
<u><u>2.92</u></u>	<u><u>2.62</u></u>	<u><u>3.61</u></u>	Total	<u><u>3.73</u></u>	<u><u>3.53</u></u>	<u><u>3.60</u></u>

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

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

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



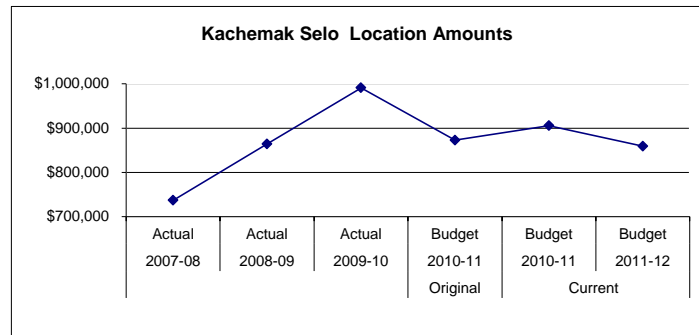
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 56 Kachemak Selo Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 342,445	\$ 417,913	\$ 481,679	3100 Certified Salaries	\$ 443,084	\$ 433,704	\$ 393,336	\$ (40,368)	(9)
116,027	120,361	134,664	3200 Non-Certified Salaries	126,417	134,450	139,566	5,116	4
182,629	221,379	253,108	3500 Employee Benefits	218,578	241,845	233,178	(8,667)	(4)
<u>641,101</u>	<u>759,653</u>	<u>869,451</u>	Subtotal - Personnel Services	<u>788,079</u>	<u>809,999</u>	<u>766,080</u>	<u>(43,919)</u>	(5)
16,434	21,024	21,650	4200 Travel	21,600	22,045	21,600	(445)	(2)
4,382	3,924	3,909	4300 Utility Services	5,875	5,801	5,801	-	-
10,004	14,465	11,518	4350 Energy	4,043	12,596	12,596	-	-
40,505	41,185	41,665	4400 Purchased Services	40,841	40,841	40,018	(823)	(2)
24,224	23,126	41,639	4500 Supplies and Materials	11,313	13,611	12,102	(1,509)	(11)
680	682	1,084	4900 Other Expenses	1,130	874	874	-	-
<u>96,229</u>	<u>104,406</u>	<u>121,465</u>	Subtotal - Other	<u>84,802</u>	<u>95,768</u>	<u>92,991</u>	<u>(2,777)</u>	(3)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 737,330</u>	<u>\$ 864,059</u>	<u>\$ 990,916</u>	Location Totals	<u>\$ 872,881</u>	<u>\$ 905,767</u>	<u>\$ 859,071</u>	<u>\$ (46,696)</u>	(5)



Kachemak Selo is a quiet, remote village 28 miles east of Homer, beyond the end of East End Road. The school facilities are in two separate locations and in three buildings leased from the Village of Kachemak Selo. Kindergarten and pre-school have their own building, with grades 2-5 and the main office next door. Grades 6-12 are approximately 1/4 mile away in the newest building. Graduation rates have steadily increased and student population has remained relatively constant. The community has approximately 250 people who are mostly employed in the fishing and construction industries. Villages are members of a Russian Orthodox sect called "Old Believers". The students are bilingual and fluent in both Russian and English. They tend to be artistically talented and have won numerous art contests over the years. Students are usually well represented in the "Battle of the Books" each year, as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 56 Kachemak Selo Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
94.00	93.00	89.00	Enrollment in ADM (K-12)	86.00	91.00	90.00

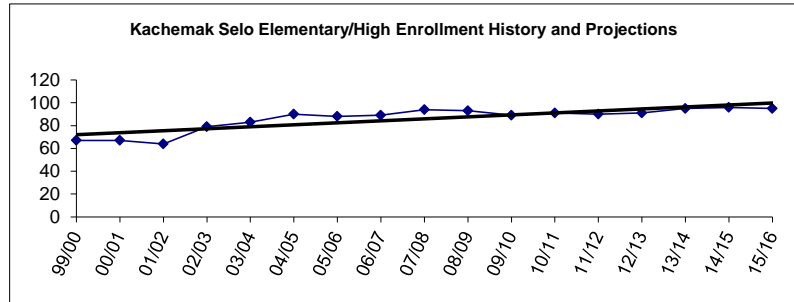
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	5.60	5.70	Teacher (Includes Quest)	5.20	6.00	5.00
-	0.14	0.14	Specialist*	0.14	0.14	0.14
0.25	0.25	0.20	Special Ed Teacher**	0.20	0.20	0.20
<u>5.25</u>	<u>6.49</u>	<u>6.54</u>	Certified Subtotal	<u>6.04</u>	<u>6.84</u>	<u>5.84</u>
-	-	-	Special Ed Aide	-	-	-
2.51	2.51	2.51	Aide	2.51	2.51	2.51
0.20	0.20	0.20	Nurse***	0.20	0.25	0.25
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.50	0.75	0.75
<u>4.21</u>	<u>4.34</u>	<u>4.34</u>	Classified Subtotal	<u>4.09</u>	<u>4.39</u>	<u>4.39</u>
<u>9.46</u>	<u>10.83</u>	<u>10.88</u>	Total	<u>10.13</u>	<u>11.23</u>	<u>10.23</u>

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

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

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

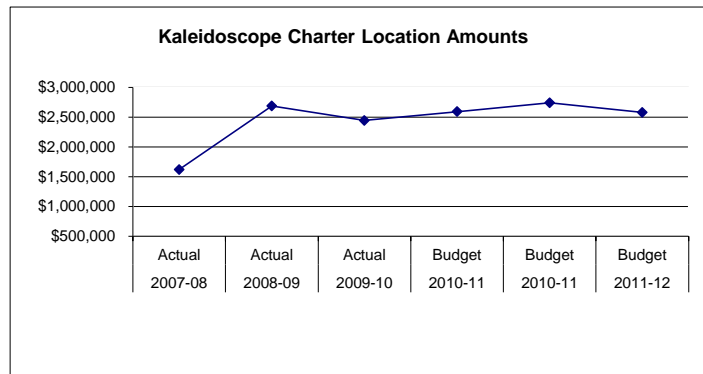


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 773,800	\$ 946,573	\$ 1,136,675	3100 Certified Salaries	\$ 1,121,376	\$ 1,174,920	\$ 1,208,636	\$ 33,716	3
180,043	228,604	295,856	3200 Non-Certified Salaries	261,857	284,425	293,223	8,798	3
355,960	414,385	530,797	3500 Employee Benefits	569,971	547,388	637,102	89,714	16
<u>1,309,803</u>	<u>1,589,562</u>	<u>1,963,328</u>	Subtotal - Personnel Services	<u>1,953,204</u>	<u>2,006,733</u>	<u>2,138,961</u>	<u>132,228</u>	<u>7</u>
12,224	33,930	44,959	4100 Professional-Technical Services	25,500	50,670	26,000	(24,670)	-
4,777	27,992	9,072	4200 Travel	3,800	24,100	19,200	(4,900)	-
-	10,761	10,861	4250 Student Travel	-	7,000	5,000	(2,000)	-
5,311	5,200	5,679	4300 Utility Services	9,650	6,900	7,800	900	13
55,524	63,845	59,778	4350 Energy	40,795	60,000	64,000	4,000	7
82,932	16,594	13,794	4400 Purchased Services	26,000	75,990	70,136	(5,854)	(8)
72,555	82,658	164,153	4500 Supplies and Materials	76,050	115,943	66,750	(49,193)	(42)
581	580	-	4900 Other Expenses	326,676	260,937	61,457	(199,480)	(76)
71,970	83,648	115,342	4950 Indirect Costs	106,218	113,076	121,490	8,414	7
<u>305,874</u>	<u>325,208</u>	<u>423,638</u>	Subtotal - Other	<u>614,689</u>	<u>714,616</u>	<u>441,833</u>	<u>(248,113)</u>	<u>(35)</u>
<u>7,385</u>	<u>11,364</u>	<u>58,649</u>	5100 Equipment	<u>25,750</u>	<u>22,210</u>	<u>-</u>	<u>(22,210)</u>	<u>(100)</u>
<u>-</u>	<u>764,177</u>	<u>-</u>	5500 Transfer to Other Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,623,062</u>	<u>\$ 2,690,311</u>	<u>\$ 2,445,615</u>	Location Totals	<u>\$ 2,593,643</u>	<u>\$ 2,743,559</u>	<u>\$ 2,580,794</u>	<u>\$ (162,765)</u>	<u>(6)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 63 Kaleidoscope Charter School

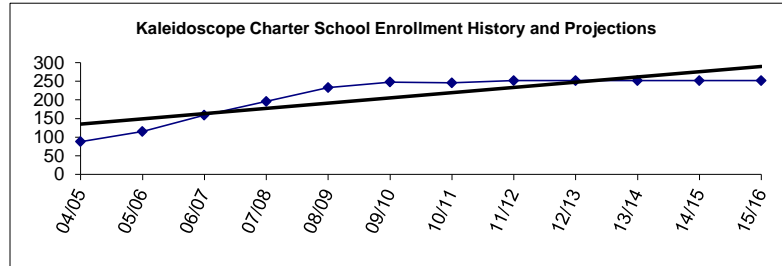
2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
196.00	233.00	248.00	Enrollment in ADM (1 - 3)	248.00	246.00	252.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
0.49	0.49	0.49	Administrator	0.49	0.49	0.49
10.50	11.50	13.50	Teacher (Includes Quest)	13.50	13.60	13.60
1.00	1.50	2.00	Specialist*	2.00	1.00	1.00
0.50	0.50	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>12.49</u>	<u>13.99</u>	<u>16.99</u>	Certified Subtotal	<u>16.99</u>	<u>16.09</u>	<u>16.09</u>
2.32	3.39	4.38	Aide	4.38	3.76	3.76
0.88	0.81	0.88	Nurse***	0.88	0.88	0.88
1.25	1.38	1.63	Support	1.94	1.94	1.94
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.45</u>	<u>7.58</u>	<u>8.89</u>	Classified Subtotal	<u>9.20</u>	<u>8.58</u>	<u>8.58</u>
<u>18.94</u>	<u>21.57</u>	<u>25.88</u>	Total	<u>26.19</u>	<u>24.67</u>	<u>24.67</u>

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

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

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

Charter school staffing is not determined by district staffing formulae

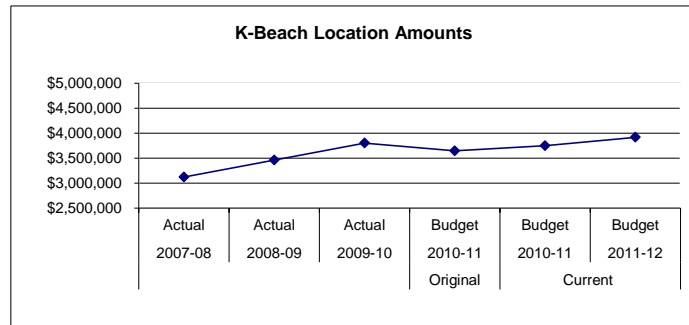


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,721,457	\$ 1,832,017	\$ 2,096,087	3100 Certified Salaries	\$ 2,033,170	\$ 2,080,578	\$ 2,105,261	\$ 24,683	1
421,246	503,645	499,780	3200 Non-Certified Salaries	489,480	456,671	551,621	94,950	21
793,549	916,689	1,035,192	3500 Employee Benefits	960,524	996,928	1,089,815	92,887	9
<u>2,936,252</u>	<u>3,252,351</u>	<u>3,631,059</u>	Subtotal - Personnel Services	<u>3,483,174</u>	<u>3,534,177</u>	<u>3,746,697</u>	<u>212,520</u>	<u>6</u>
978	2,060	427	4100 Professional-Technical Services	3,796	796	500	(296)	(37)
787	-	-	4200 Travel	566	566	750	184	33
8,063	8,571	8,631	4300 Utility Services	21,959	21,420	21,420	-	-
76,212	94,216	86,642	4350 Energy	75,180	92,297	92,297	-	-
9,984	10,762	5,663	4400 Purchased Services	12,046	12,446	6,004	(6,442)	(52)
88,266	91,057	66,045	4500 Supplies and Materials	49,209	78,211	50,329	(27,882)	(36)
903	740	1,439	4900 Other Expenses	1,499	1,499	1,499	-	-
<u>185,193</u>	<u>207,406</u>	<u>168,847</u>	Subtotal - Other	<u>164,255</u>	<u>207,235</u>	<u>172,799</u>	<u>(34,436)</u>	<u>(17)</u>
-	-	1,380	5100 Equipment	-	7,991	-	(7,991)	(100)
<u>\$ 3,121,445</u>	<u>\$ 3,459,757</u>	<u>\$ 3,801,286</u>	Location Totals	<u>\$ 3,647,429</u>	<u>\$ 3,749,403</u>	<u>\$ 3,919,496</u>	<u>\$ 170,093</u>	<u>5</u>



Kalifornsky Beach Elementary School is located in Soldotna, Alaska and is one of the larger elementary schools in the Kenai Peninsula School District. Our teachers, students and community work to promote academic achievement, healthy choices, self-esteem, communication skills, positive relationships, responsible decision making, and an enthusiasm for learning. Real world learning takes place at K-Beach Elementary. The students have worked on a corridor for caribou migration, adopted Slikok Creek, a flourishing salmon spawning bed where students hike a mile in all seasons to perform water quality tests, collect aquatic insects and trap salmon fry to monitor populations. K-Beach is dedicated to provide all our students the necessary instruction and curriculum so that they will succeed academically and socially. K-Beach also has many teachers nominated for awards and grants throughout the year. Our dedication to teaching has shown in the progress of our students, with the school having met Adequate Yearly Progress each and every year. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
441.00	422.00	433.00	Enrollment in ADM (K-6)	433.00	427.00	423.00

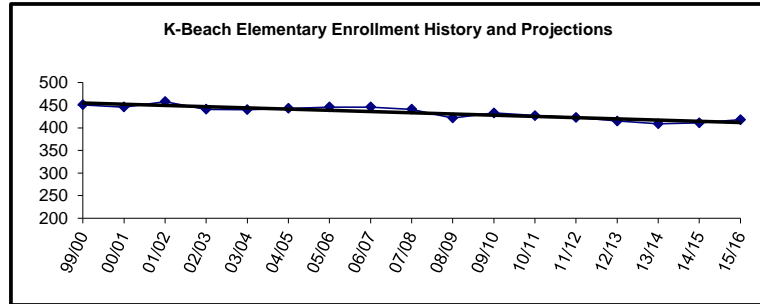
FTE's Included In Current Budget

1.00	1.00	2.00	Administrator	2.00	2.00	2.00
22.00	23.50	24.52	Teacher (Includes Quest)	22.52	23.52	22.52
2.50	2.40	1.35	Specialist*	1.35	1.35	1.35
3.00	3.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>28.50</u>	<u>29.90</u>	<u>31.87</u>	Certified Subtotal	<u>29.87</u>	<u>30.87</u>	<u>29.87</u>
7.27	8.63	8.44	Special Ed Aide	8.44	7.59	10.48
0.44	1.19	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	2.00	1.50	Support	1.50	1.50	1.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>13.59</u>	<u>16.20</u>	<u>14.76</u>	Classified Subtotal	<u>14.76</u>	<u>13.91</u>	<u>16.80</u>
<u>42.09</u>	<u>46.10</u>	<u>46.63</u>	Total	<u>44.63</u>	<u>44.78</u>	<u>46.67</u>

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

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

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



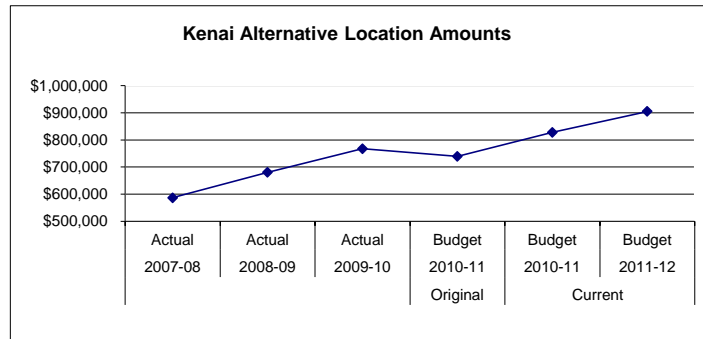
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 67 Kenai Alternative High School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 347,091	\$ 355,053	\$ 398,662	3100 Certified Salaries	\$ 415,737	\$ 437,992	\$ 462,759	\$ 24,767	6
51,185	75,844	81,449	3200 Non-Certified Salaries	62,610	82,142	106,702	24,560	30
139,981	160,920	179,155	3500 Employee Benefits	169,563	191,409	223,997	32,588	17
<u>538,257</u>	<u>591,817</u>	<u>659,266</u>	Subtotal - Personnel Services	<u>647,910</u>	<u>711,543</u>	<u>793,458</u>	<u>81,915</u>	<u>12</u>
-	-	34,895	4100 Professional-Technical Services	40,000	40,000	40,000	-	-
(4)	-	100	4200 Travel	562	562	500	(62)	(11)
7,112	7,613	7,015	4300 Utility Services	10,888	10,645	10,645	-	-
26,495	51,776	47,776	4350 Energy	25,232	45,408	45,830	422	1
1,406	1,092	598	4400 Purchased Services	1,792	1,792	1,345	(447)	(25)
11,916	26,001	14,984	4500 Supplies and Materials	11,433	16,463	11,699	(4,764)	(29)
1,293	1,302	1,517	4900 Other Expenses	1,538	1,538	1,538	-	-
<u>48,218</u>	<u>87,784</u>	<u>106,885</u>	Subtotal - Other	<u>91,445</u>	<u>116,408</u>	<u>111,557</u>	<u>(4,789)</u>	<u>(4)</u>
-	619	1,498	5100 Equipment	-	-	-	-	-
<u>\$ 586,475</u>	<u>\$ 680,220</u>	<u>\$ 767,649</u>	Location Totals	<u>\$ 739,355</u>	<u>\$ 827,951</u>	<u>\$ 905,015</u>	<u>\$ 77,126</u>	<u>9</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 67 Kenai Alternative High School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
103.00	101.00	93.00	Enrollment in ADM (9-12)	66.00	106.00	68.00

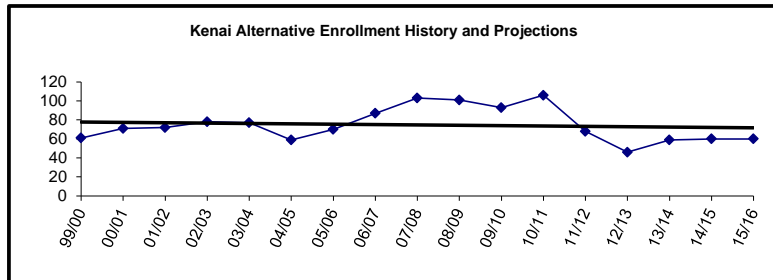
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
-	-	-	Specialist*	-	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	Certified Subtotal	<u>6.25</u>	<u>6.20</u>	<u>6.45</u>
-	-	-	Special Ed Aide	-	-	0.88
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.75	1.00	1.00	Support	0.88	1.00	1.00
0.50	1.00	0.93	Custodian	0.50	0.93	0.93
<u>1.43</u>	<u>2.18</u>	<u>2.11</u>	Classified Subtotal	<u>1.56</u>	<u>2.11</u>	<u>2.99</u>
<u>7.43</u>	<u>8.18</u>	<u>8.11</u>	Total	<u>7.81</u>	<u>8.31</u>	<u>9.44</u>

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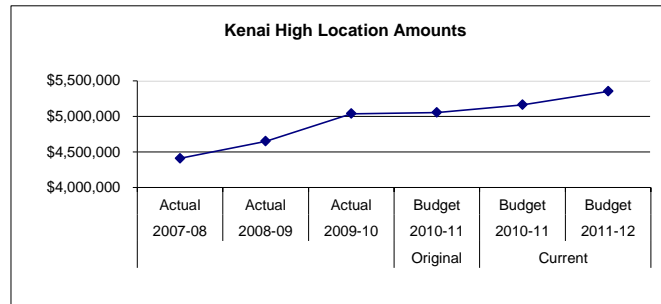


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 2,398,696	\$ 2,387,457	\$ 2,599,563	3100 Certified Salaries	\$ 2,763,232	\$ 2,730,936	\$ 2,828,876	\$ 97,940	4
498,006	531,302	619,408	3200 Non-Certified Salaries	561,802	554,405	598,444	44,039	8
957,075	1,014,474	1,154,129	3500 Employee Benefits	1,177,000	1,210,074	1,292,206	82,132	7
<u>3,853,777</u>	<u>3,933,232</u>	<u>4,373,100</u>	Subtotal - Personnel Services	<u>4,502,034</u>	<u>4,495,415</u>	<u>4,719,526</u>	<u>224,111</u>	-
3,559	4,677	8,424	4200 Travel	3,375	3,375	5,000	1,625	48
40,571	38,106	40,901	4300 Utility Services	41,016	34,729	34,729	-	-
340,436	433,873	435,047	4350 Energy	338,275	439,216	439,216	-	-
24,220	31,111	20,744	4400 Purchased Services	46,817	32,189	32,021	(168)	(1)
141,260	167,178	147,056	4500 Supplies and Materials	110,738	136,726	110,978	(25,748)	(19)
5,152	6,302	6,803	4900 Other Expenses	11,689	10,288	10,288	-	-
<u>555,198</u>	<u>681,246</u>	<u>658,975</u>	Subtotal - Other	<u>551,910</u>	<u>656,523</u>	<u>632,232</u>	<u>(24,291)</u>	(4)
<u>2,181</u>	<u>36,719</u>	<u>5,370</u>	5100 Equipment	-	10,798	-	(10,798)	(100)
<u>\$ 4,411,156</u>	<u>\$ 4,651,198</u>	<u>\$ 5,037,445</u>	Location Totals	<u>\$ 5,053,944</u>	<u>\$ 5,162,736</u>	<u>\$ 5,351,758</u>	<u>\$ 189,022</u>	4



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
495.00	513.00	524.00	Enrollment in ADM (9-12)	556.00	505.00	556.00

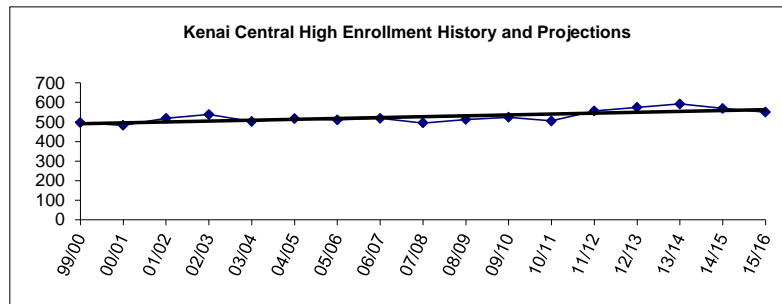
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.40	26.50	25.50	Teacher (Includes Quest)	27.00	26.90	27.00
3.10	3.15	3.70	Specialist*	3.70	3.45	3.45
6.00	4.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>36.50</u>	<u>35.65</u>	<u>37.20</u>	Certified Subtotal	<u>38.70</u>	<u>38.35</u>	<u>38.45</u>
0.88	1.06	1.01	Special Ed Aide	1.01	1.06	1.94
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.60	0.58	0.95	Nurse***	0.95	0.95	0.95
4.50	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>12.92</u>	<u>13.58</u>	<u>13.90</u>	Classified Subtotal	<u>13.90</u>	<u>13.95</u>	<u>14.83</u>
<u>49.42</u>	<u>49.23</u>	<u>51.10</u>	Total	<u>52.60</u>	<u>52.30</u>	<u>53.28</u>

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

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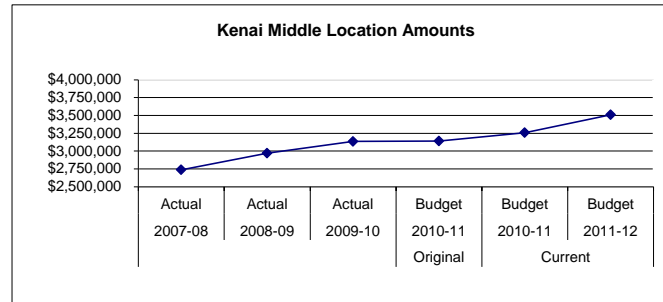


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,525,064	\$ 1,670,642	\$ 1,788,275	3100 Certified Salaries	\$ 1,853,151	\$ 1,862,415	\$ 1,978,248	\$ 115,833	6
308,519	322,363	322,599	3200 Non-Certified Salaries	301,727	316,134	381,553	65,419	21
623,156	714,532	765,790	3500 Employee Benefits	742,060	789,905	896,741	106,836	14
<u>2,456,739</u>	<u>2,707,538</u>	<u>2,876,664</u>	Subtotal - Personnel Services	<u>2,896,938</u>	<u>2,968,454</u>	<u>3,256,542</u>	<u>288,088</u>	10
317	504	2,064	4200 Travel	1,175	1,175	1,175	-	-
-	-	-	4250 Student Travel	-	1,577	1,577	-	-
7,516	8,940	8,948	4300 Utility Services	14,005	16,054	16,054	-	-
136,757	170,380	163,041	4350 Energy	157,371	169,821	169,821	-	-
16,905	9,550	6,716	4400 Purchased Services	15,044	15,119	6,395	(8,724)	(58)
97,706	70,666	71,860	4500 Supplies and Materials	52,195	78,382	54,250	(24,132)	(31)
1,780	1,582	1,510	4900 Other Expenses	2,396	2,396	2,396	-	-
<u>260,981</u>	<u>261,622</u>	<u>254,139</u>	Subtotal - Other	<u>242,186</u>	<u>284,524</u>	<u>251,668</u>	<u>(32,856)</u>	(12)
<u>19,364</u>	<u>1,335</u>	<u>4,181</u>	5100 Equipment	-	5,847	-	(5,847)	(100)
<u>\$ 2,737,084</u>	<u>\$ 2,970,495</u>	<u>\$ 3,134,984</u>	Location Totals	<u>\$ 3,139,124</u>	<u>\$ 3,258,825</u>	<u>\$ 3,508,210</u>	<u>\$ 249,385</u>	8



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
373.00	364.00	360.00	Enrollment in ADM (6-8)	351.00	367.00	374.00

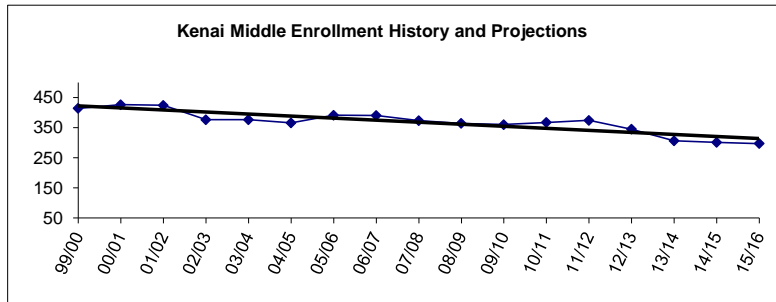
FTE's Included In Current Budget

2.00	1.50	2.00	Administrator	2.00	2.00	2.00
17.00	19.00	19.50	Teacher (Includes Quest)	18.50	19.00	20.00
2.40	2.50	1.96	Specialist*	1.96	2.00	2.00
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>24.40</u>	<u>26.00</u>	<u>26.46</u>	Certified Subtotal	<u>25.46</u>	<u>26.00</u>	<u>27.00</u>
1.76	1.76	0.88	Special Ed Aide	0.88	0.88	2.64
0.44	0.88	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.88	0.88
0.70	0.70	0.70	Nurse***	0.70	0.88	0.88
2.00	2.00	2.00	Support	2.00	2.00	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>8.40</u>	<u>8.84</u>	<u>7.52</u>	Classified Subtotal	<u>7.52</u>	<u>8.14</u>	<u>10.40</u>
<u>32.80</u>	<u>34.84</u>	<u>33.98</u>	Total	<u>32.98</u>	<u>34.14</u>	<u>37.40</u>

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

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

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

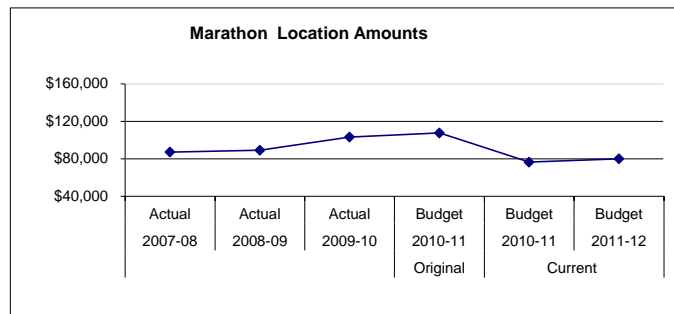


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 15 Marathon

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 65,757	\$ 67,182	\$ 77,799	3100 Certified Salaries	\$ 79,256	\$ 51,430	\$ 54,005	\$ 2,575	-
-	420	493	3200 Non-Certified Salaries	360	360	360	-	6
19,286	20,523	23,660	3500 Employee Benefits	23,284	20,058	21,227	1,169	6
<u>85,043</u>	<u>88,125</u>	<u>101,952</u>	Subtotal - Personnel Services	<u>102,900</u>	<u>71,848</u>	<u>75,592</u>	<u>3,744</u>	5
794	471	439	4300 Utility Services	2,675	2,675	2,675	-	-
176	123	121	4400 Purchased Services	243	243	124	(119)	(49)
<u>1,024</u>	<u>301</u>	<u>710</u>	4500 Supplies and Materials	<u>1,608</u>	<u>1,608</u>	<u>1,520</u>	<u>(88)</u>	(5)
<u>1,994</u>	<u>895</u>	<u>1,270</u>	Subtotal - Other	<u>4,526</u>	<u>4,526</u>	<u>4,319</u>	<u>(207)</u>	(5)
200	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 87,237</u>	<u>\$ 89,020</u>	<u>\$ 103,222</u>	Location Totals	<u>\$ 107,426</u>	<u>\$ 76,374</u>	<u>\$ 79,911</u>	<u>\$ 3,537</u>	5



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 15 Marathon

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
11.00	16.00	7.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

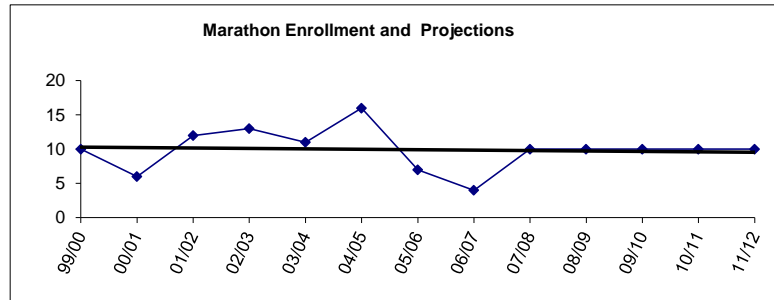
FTE's Included In Current Budget

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

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

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

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

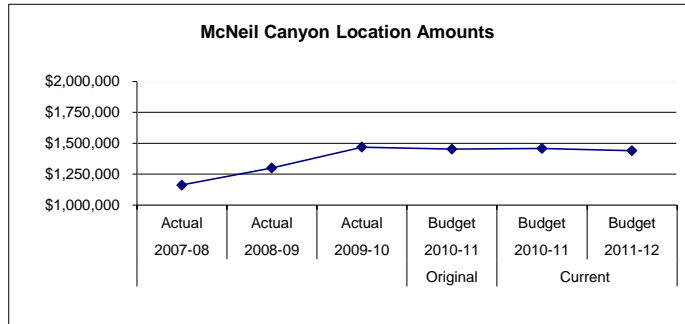


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 639,857	\$ 738,636	\$ 835,925	3100 Certified Salaries	\$ 849,747	\$ 815,162	\$ 814,626	\$ (536)	(0)
121,578	134,032	139,310	3200 Non-Certified Salaries	144,751	135,621	145,356	9,735	7
251,342	310,781	355,032	3500 Employee Benefits	346,226	350,154	358,719	8,565	2
<u>1,012,777</u>	<u>1,183,449</u>	<u>1,330,267</u>	Subtotal - Personnel Services	<u>1,340,724</u>	<u>1,300,937</u>	<u>1,318,701</u>	<u>17,764</u>	1
591	481	881	4200 Travel	964	964	1,000	36	4
8,992	6,431	5,949	4300 Utility Services	14,686	12,795	12,795	-	-
101,975	83,658	70,915	4350 Energy	73,563	86,448	86,448	-	-
3,831	4,630	2,738	4400 Purchased Services	4,969	5,129	2,053	(3,076)	(60)
32,610	21,432	28,342	4500 Supplies and Materials	17,286	37,394	18,816	(18,578)	(50)
732	868	720	4900 Other Expenses	880	880	880	-	-
<u>148,731</u>	<u>117,501</u>	<u>109,545</u>	Subtotal - Others	<u>112,348</u>	<u>143,610</u>	<u>121,992</u>	<u>(21,618)</u>	(15)
-	-	28,938	5100 Equipment	-	13,921	-	(13,921)	(100)
<u>\$ 1,161,508</u>	<u>\$ 1,300,949</u>	<u>\$ 1,468,750</u>	Location Totals	<u>\$ 1,453,072</u>	<u>\$ 1,458,468</u>	<u>\$ 1,440,693</u>	<u>\$ (17,775)</u>	(1)



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 225 students and currently serves 133 students in grades K-6. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, about 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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
108.00	137.00	136.00	Enrollment in ADM (K-6)	133.00	120.00	125.00

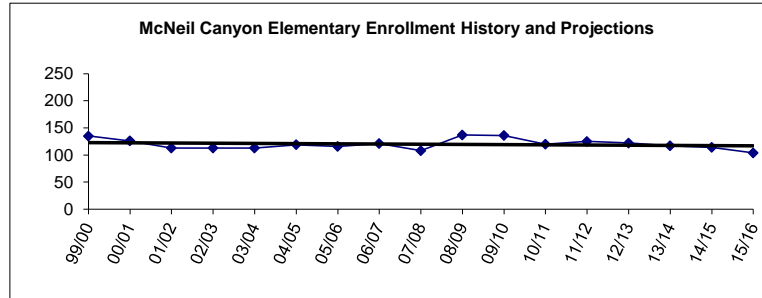
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	8.30	9.60	Teacher (Includes Quest)	9.60	9.50	9.00
1.00	0.60	0.60	Specialist*	0.60	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.00</u>	<u>10.40</u>	<u>11.70</u>	Certified Subtotal	<u>11.70</u>	<u>11.60</u>	<u>11.10</u>
-	0.31	0.62	Special Ed Aide	0.62	0.62	0.62
0.31	0.82	0.38	Aide	0.38	0.38	0.38
0.63	0.25	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>3.44</u>	<u>3.88</u>	<u>3.85</u>	Classified Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>
<u>12.44</u>	<u>14.28</u>	<u>15.55</u>	Total	<u>15.55</u>	<u>15.45</u>	<u>14.95</u>

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

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

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

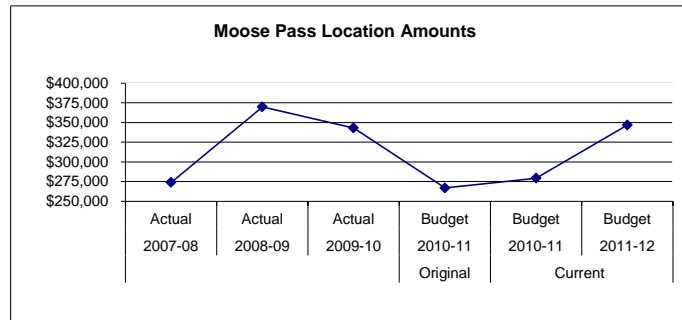


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 80,543	\$ 128,727	\$ 119,960	3100 Certified Salaries	\$ 96,918	\$ 90,611	\$ 100,370	\$ 9,759	11
56,643	78,245	65,111	3200 Non-Certified Salaries	49,473	58,337	92,011	33,674	58
72,297	100,252	94,804	3500 Employee Benefits	58,743	69,552	97,789	28,237	41
<u>209,483</u>	<u>307,224</u>	<u>279,875</u>	Subtotal - Personnel Services	<u>205,134</u>	<u>218,500</u>	<u>290,170</u>	<u>71,670</u>	<u>33</u>
956	1,389	2,863	4200 Travel	975	975	1,250	275	28
12,604	19,937	21,569	4300 Utility Services	12,690	12,416	12,416	-	-
37,672	35,510	32,491	4350 Energy	43,282	38,506	38,506	-	-
833	797	-	4400 Purchased Services	1,127	1,127	724	(403)	(36)
12,308	5,034	4,105	4500 Supplies and Materials	3,334	7,430	3,318	(4,112)	(55)
20	20	326	4900 Other Expenses	339	339	339	-	-
<u>64,393</u>	<u>62,687</u>	<u>61,354</u>	Subtotal - Other	<u>61,747</u>	<u>60,793</u>	<u>56,553</u>	<u>(4,240)</u>	<u>(7)</u>
-	-	1,922	5100 Equipment	-	-	-	-	-
<u>\$ 273,876</u>	<u>\$ 369,911</u>	<u>\$ 343,151</u>	Location Totals	<u>\$ 266,881</u>	<u>\$ 279,293</u>	<u>\$ 346,723</u>	<u>\$ 67,430</u>	<u>24</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
27.00	29.00	15.00	Enrollment in ADM (K-8)	18.00	16.00	18.00

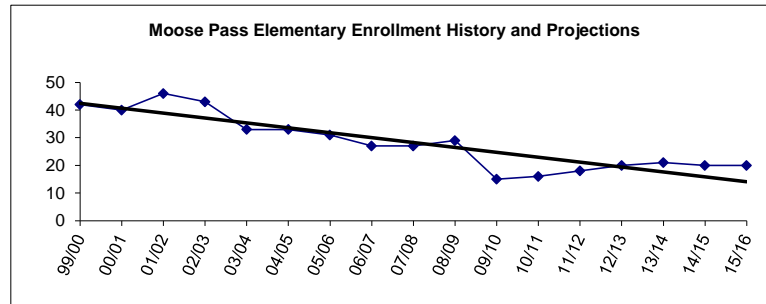
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.14	0.20
1.50	2.00	1.70	Teachers (includes Quest)	1.20	1.20	1.20
-	0.20	0.10	Specialists*	0.10	0.10	0.10
-	-	-	Special Ed Teachers**	-	-	-
<u>1.70</u>	<u>2.40</u>	<u>2.00</u>	Certified Subtotal	<u>1.50</u>	<u>1.44</u>	<u>1.50</u>
0.50	0.50	-	Special Ed Aides	-	-	0.88
-	0.75	0.75	Aide	-	0.75	0.75
0.05	0.05	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.80</u>	<u>2.55</u>	<u>2.04</u>	Classified Subtotal	<u>1.42</u>	<u>2.04</u>	<u>3.05</u>
<u>3.50</u>	<u>4.95</u>	<u>4.04</u>	Total	<u>2.92</u>	<u>3.48</u>	<u>4.55</u>

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

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

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

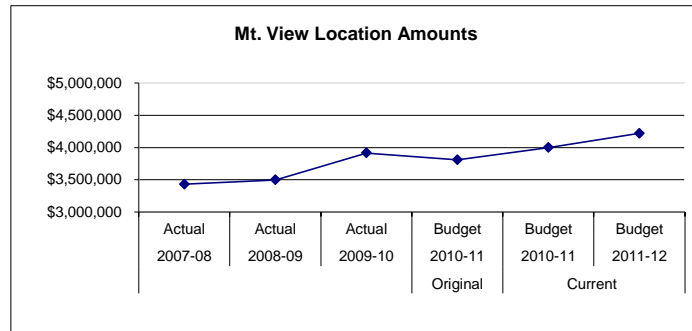


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,975,424	\$ 1,937,888	\$ 2,152,941	3100 Certified Salaries	\$ 2,132,576	\$ 2,189,041	\$ 2,227,381	\$ 38,340	2
439,638	470,716	503,474	3200 Non-Certified Salaries	485,994	499,354	606,753	107,399	22
828,657	898,648	1,054,861	3500 Employee Benefits	1,007,968	1,099,780	1,211,606	111,826	10
<u>3,243,719</u>	<u>3,307,253</u>	<u>3,711,276</u>	Subtotal - Personnel Services	<u>3,626,538</u>	<u>3,788,175</u>	<u>4,045,740</u>	<u>257,565</u>	7
330	249	-	4200 Travel	525	525	500	(25)	(5)
8,249	6,561	7,874	4300 Utility Services	12,260	11,890	11,890	-	-
87,385	102,536	95,212	4350 Energy	104,983	102,466	102,466	-	-
8,981	8,623	7,864	4400 Purchased Services	13,030	13,030	6,277	(6,753)	(52)
78,357	66,334	68,454	4500 Supplies and Materials	49,802	71,584	51,300	(20,284)	(28)
2,844	750	1,455	4900 Other Expenses	2,329	2,329	2,329	-	-
<u>186,146</u>	<u>185,054</u>	<u>180,859</u>	Subtotal - Other	<u>182,929</u>	<u>201,824</u>	<u>174,762</u>	<u>(27,062)</u>	(13)
<u>904</u>	<u>5,573</u>	<u>22,629</u>	5100 Equipment	-	8,246	-	(8,246)	(100)
<u>\$ 3,430,769</u>	<u>\$ 3,497,879</u>	<u>\$ 3,914,764</u>	Location Totals	<u>\$ 3,809,467</u>	<u>\$ 3,998,245</u>	<u>\$ 4,220,502</u>	<u>\$ 222,257</u>	6



Mountain View Elementary School, located in Kenai, Alaska, was constructed in 1987. The facility was originally built to house 440 students in grades K-5. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
426.00	437.00	431.00	Enrollment in ADM (K-5)	434.00	453.00	445.00

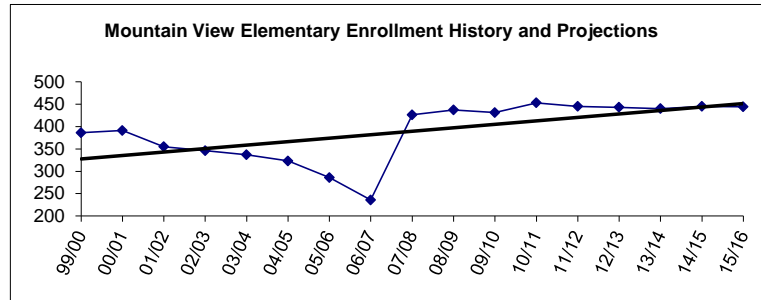
FTE's Included In Current Budget

1.00	1.00	2.00	Administrator	2.00	2.00	2.00
20.50	22.50	24.50	Teacher (Includes Quest)	23.00	24.50	23.50
4.50	2.72	2.30	Specialist *	2.30	2.50	2.50
5.00	5.00	6.00	Special Ed Teacher **	6.00	7.00	7.00
<u>31.00</u>	<u>31.22</u>	<u>34.80</u>	Certified Subtotal	<u>33.30</u>	<u>36.00</u>	<u>35.00</u>
7.04	7.69	7.92	Special Ed Aide	7.92	7.92	11.44
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	0.60	0.88	Nurse ***	0.88	0.88	0.88
1.50	2.00	2.00	Support	1.50	2.00	2.00
3.00	3.00	3.50	Custodian	3.50	3.50	3.50
<u>12.98</u>	<u>13.73</u>	<u>14.74</u>	Classified Subtotal	<u>14.24</u>	<u>14.74</u>	<u>18.26</u>
<u>43.98</u>	<u>44.95</u>	<u>49.54</u>	Total	<u>47.54</u>	<u>50.74</u>	<u>53.26</u>

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

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

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

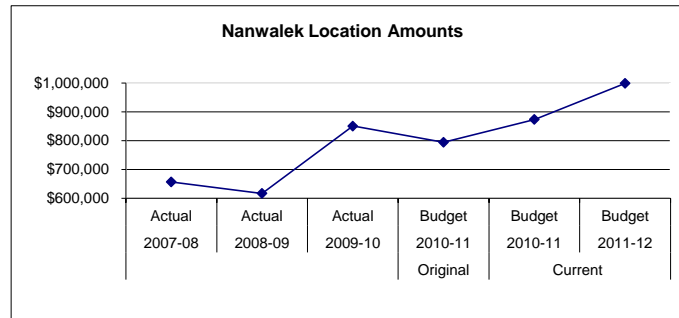


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 246,703	\$ 288,240	\$ 314,640	3100 Certified Salaries	\$ 335,604	\$ 391,718	\$ 408,551	\$ 16,833	4
64,443	74,085	109,567	3200 Non-Certified Salaries	118,331	119,482	177,192	57,710	48
119,729	150,763	190,026	3500 Employee Benefits	170,080	198,565	252,117	53,552	27
<u>430,875</u>	<u>513,088</u>	<u>614,233</u>	Subtotal - Personnel Services	<u>624,015</u>	<u>709,765</u>	<u>837,860</u>	<u>128,095</u>	18
-	500	-	4100 Professional-Technical Services	300	300	300	-	-
10,091	8,366	7,782	4200 Travel	4,500	4,500	7,500	3,000	67
39,676	29,702	71,694	4300 Utility Services	48,747	48,747	48,747	-	-
116,087	30,753	70,080	4350 Energy	85,763	82,209	82,209	-	-
15,009	13,446	16,736	4400 Purchased Services	16,698	7,423	8,244	821	11
36,899	19,786	60,779	4500 Supplies and Materials	12,457	19,512	12,822	(6,690)	(34)
966	1,080	859	4900 Other Expenses	1,473	980	980	-	-
<u>218,728</u>	<u>103,632</u>	<u>227,930</u>	Subtotal - Other	<u>169,938</u>	<u>163,671</u>	<u>160,802</u>	<u>(2,869)</u>	(2)
6,784	-	8,124	5100 Equipment	-	-	-	-	-
<u>\$ 656,387</u>	<u>\$ 616,719</u>	<u>\$ 850,287</u>	Location Totals	<u>\$ 793,953</u>	<u>\$ 873,436</u>	<u>\$ 998,662</u>	<u>\$ 125,226</u>	14



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 34 Nanwalek Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
63.00	70.00	74.00	Enrollment in ADM (K-12)	77.00	80.00	78.00

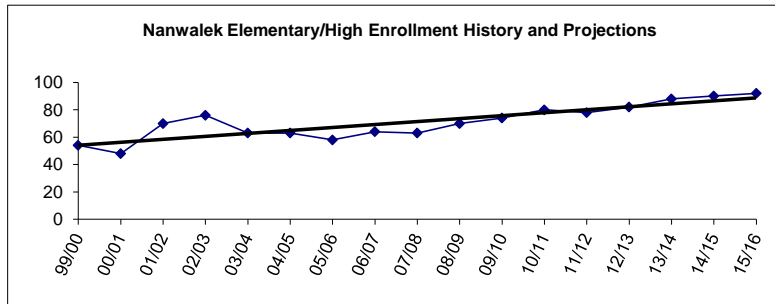
FTE's Included In Current Budget

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
3.50	5.00	4.50	Teacher (Includes Quest)	4.50	5.50	5.50
-	-	-	Specialist*	-	-	-
0.75	-	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.75</u>	<u>5.50</u>	<u>5.40</u>	Certified Subtotal	<u>5.40</u>	<u>6.40</u>	<u>6.40</u>
0.88	0.88	1.76	Special Ed Aide	1.76	1.76	3.52
0.13	0.10	0.10	Nurse***	0.10	0.15	0.15
-	-	-	Aide	-	0.25	0.25
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	1.00	0.75	1.00
<u>2.26</u>	<u>2.36</u>	<u>3.24</u>	Classified Subtotal	<u>3.74</u>	<u>3.79</u>	<u>5.80</u>
<u>7.01</u>	<u>7.86</u>	<u>8.64</u>	Total	<u>9.14</u>	<u>10.19</u>	<u>12.20</u>

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

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

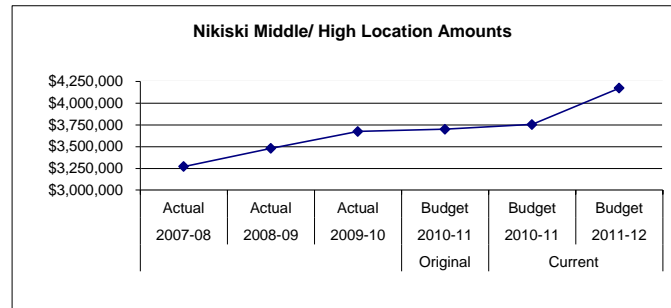


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,689,221	\$ 1,789,718	\$ 1,934,751	3100 Certified Salaries	\$ 1,995,082	\$ 1,967,440	\$ 2,209,415	\$ 241,975	12
452,543	412,821	441,572	3200 Non-Certified Salaries	415,238	419,207	475,695	56,488	13
725,472	789,348	888,606	3500 Employee Benefits	874,700	913,612	1,061,149	147,537	16
<u>2,867,236</u>	<u>2,991,887</u>	<u>3,264,929</u>	Subtotal - Personnel Services	<u>3,285,020</u>	<u>3,300,259</u>	<u>3,746,259</u>	<u>446,000</u>	14
1,855	3,206	2,016	4200 Travel	3,138	3,396	2,500	(896)	(26)
403	26,602	44	4250 Student Travel	-	-	-	-	-
15,193	12,827	14,434	4300 Utility Services	35,847	34,666	34,666	-	-
258,317	289,068	258,187	4350 Energy	265,426	288,152	288,152	-	-
12,947	14,481	7,834	4400 Purchased Services	36,407	28,837	22,650	(6,187)	(21)
105,988	112,838	102,661	4500 Supplies and Materials	68,442	85,200	74,984	(10,216)	(12)
4,231	3,779	4,354	4900 Other Expenses	6,171	6,208	6,806	598	-
<u>398,934</u>	<u>462,802</u>	<u>389,530</u>	Subtotal - Other	<u>415,431</u>	<u>446,459</u>	<u>429,758</u>	<u>(16,701)</u>	(4)
<u>5,209</u>	<u>26,000</u>	<u>20,584</u>	5100 Equipment	-	9,096	-	(9,096)	(100)
<u>\$ 3,271,379</u>	<u>\$ 3,480,689</u>	<u>\$ 3,675,043</u>	Location Totals	<u>\$ 3,700,451</u>	<u>\$ 3,755,814</u>	<u>\$ 4,176,017</u>	<u>\$ 420,203</u>	11



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
374.00	363.00	351.00	Enrollment in ADM (7-12)	372.00	370.00	432.00

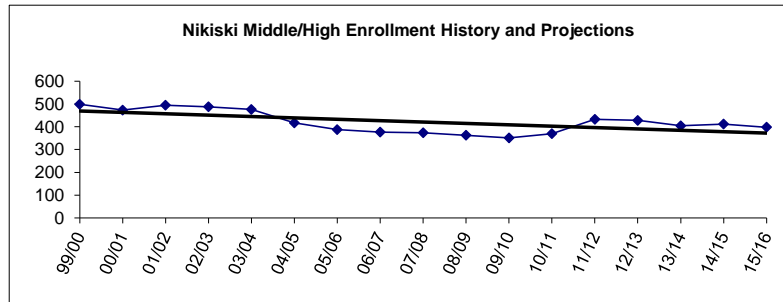
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
19.40	20.25	21.00	Teacher (Includes Quest)	20.25	20.75	24.25
1.60	2.10	2.00	Specialist*	2.50	2.00	2.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>28.00</u>	<u>29.35</u>	<u>30.00</u>	Certified Subtotal	<u>29.75</u>	<u>29.75</u>	<u>33.25</u>
2.64	2.06	1.89	Special Ed Aide	1.89	2.33	2.77
0.44	0.88	0.44	Aide	0.44	0.88	0.44
0.70	0.44	0.88	Nurse***	0.88	0.88	0.88
3.00	2.75	2.75	Support	3.00	2.75	3.50
4.00	4.00	4.00	Custodian	4.00	4.00	4.50
<u>10.78</u>	<u>10.13</u>	<u>9.96</u>	Classified Subtotal	<u>10.21</u>	<u>10.84</u>	<u>12.09</u>
<u>38.78</u>	<u>39.48</u>	<u>39.96</u>	Total	<u>39.96</u>	<u>40.59</u>	<u>45.34</u>

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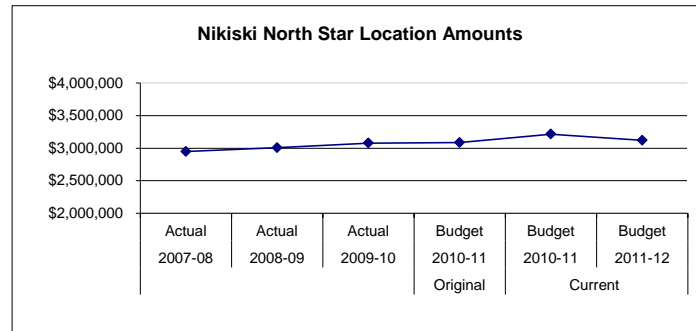
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 52 Nikiski North Star Elementary

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,722,043	\$ 1,740,010	\$ 1,691,392	3100 Certified Salaries	\$ 1,754,449	\$ 1,817,152	\$ 1,675,955	\$ (141,197)	(8)
327,735	345,477	375,690	3200 Non-Certified Salaries	369,113	346,302	411,314	65,012	19
696,258	733,316	803,428	3500 Employee Benefits	795,307	842,818	852,878	10,060	1
<u>2,746,036</u>	<u>2,818,803</u>	<u>2,870,510</u>	Subtotal - Personnel Services	<u>2,918,869</u>	<u>3,006,272</u>	<u>2,940,147</u>	<u>(66,125)</u>	(2)
1,212	757	420	4200 Travel	1,250	1,250	1,000	(250)	(20)
9,557	8,077	8,627	4300 Utility Services	15,570	16,312	15,912	(400)	(2)
98,813	117,814	108,877	4350 Energy	94,156	117,529	117,529	-	-
8,316	8,610	4,977	4400 Purchased Services	11,062	9,547	4,774	(4,773)	(50)
83,802	50,786	58,748	4500 Supplies and Materials	42,584	64,404	40,362	(24,042)	(37)
1,025	1,100	849	4900 Other Expenses	1,555	1,075	1,555	480	45
<u>202,725</u>	<u>187,144</u>	<u>182,498</u>	Subtotal - Other	<u>166,177</u>	<u>210,117</u>	<u>181,132</u>	<u>(28,985)</u>	(14)
958	-	25,709	5100 Equipment	-	-	-	-	-
<u>\$ 2,949,719</u>	<u>\$ 3,005,947</u>	<u>\$ 3,078,717</u>	Location Totals	<u>\$ 3,085,046</u>	<u>\$ 3,216,389</u>	<u>\$ 3,121,279</u>	<u>\$ (95,110)</u>	(3)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 52 Nikiski North Star Elementary

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
406.00	383.00	403.00	Enrollment in ADM (K-6)	368.00	417.00	324.00

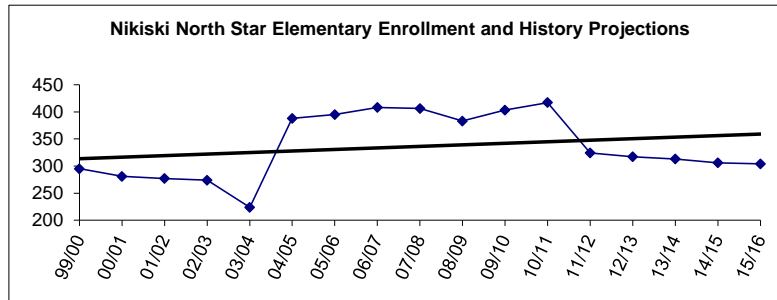
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.60	1.00
20.00	19.75	20.25	Teacher (Includes Quest)	20.55	21.25	17.25
2.50	2.30	1.70	Specialist*	1.70	2.00	2.00
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	4.00
<u>26.50</u>	<u>27.05</u>	<u>25.95</u>	Certified Subtotal	<u>26.25</u>	<u>27.85</u>	<u>24.25</u>
4.40	4.27	4.90	Special Ed Aide	4.90	4.46	7.10
0.82	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	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.60</u>	<u>10.09</u>	<u>10.72</u>	Classified Subtotal	<u>10.72</u>	<u>10.28</u>	<u>12.42</u>
<u>37.10</u>	<u>37.14</u>	<u>36.67</u>	Total	<u>36.97</u>	<u>38.13</u>	<u>36.67</u>

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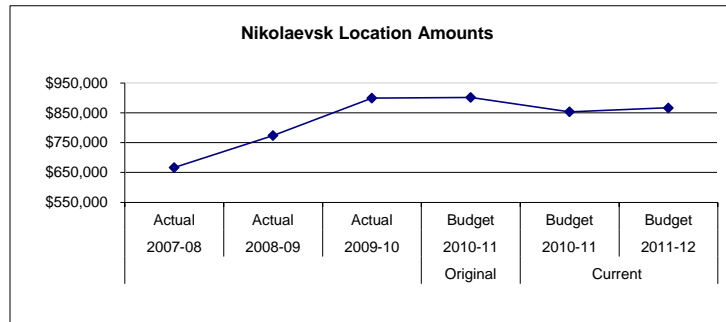
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 38 Nikolaevsk Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 291,849	\$ 400,785	\$ 460,394	3100 Certified Salaries	\$ 488,051	\$ 433,953	\$ 446,551	\$ 12,598	3
108,519	98,155	109,967	3200 Non-Certified Salaries	101,523	102,449	104,720	2,271	2
135,495	172,667	206,151	3500 Employee Benefits	205,782	201,519	211,026	9,507	5
<u>535,863</u>	<u>671,607</u>	<u>776,512</u>	Subtotal - Personnel Services	<u>795,356</u>	<u>737,921</u>	<u>762,297</u>	<u>24,376</u>	3
-	-	-	4100 Professional-Technical Services	600	600	600	-	-
1,133	1,247	685	4200 Travel	1,500	1,500	1,500	-	-
9,852	9,089	5,501	4300 Utility Services	15,072	13,316	13,316	-	-
85,585	66,633	63,185	4350 Energy	71,679	73,432	73,432	-	-
1,336	3,742	1,023	4400 Purchased Services	3,181	3,181	1,469	(1,712)	(54)
30,655	20,555	40,703	4500 Supplies and Materials	12,319	21,354	12,009	(9,345)	(44)
1,150	1,223	1,099	4900 Other Expenses	2,041	2,114	2,114	-	-
<u>129,711</u>	<u>102,489</u>	<u>112,196</u>	Subtotal - Other	<u>106,392</u>	<u>115,497</u>	<u>104,440</u>	<u>(11,057)</u>	(10)
1,130	-	10,445	5100 Equipment	-	70	-	(70)	(100)
<u>\$ 666,704</u>	<u>\$ 774,096</u>	<u>\$ 899,153</u>	Location Totals	<u>\$ 901,748</u>	<u>\$ 853,488</u>	<u>\$ 866,737</u>	<u>\$ 13,249</u>	2



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
55.00	74.00	70.00	Enrollment in ADM (K-12)	74.00	70.00	72.00

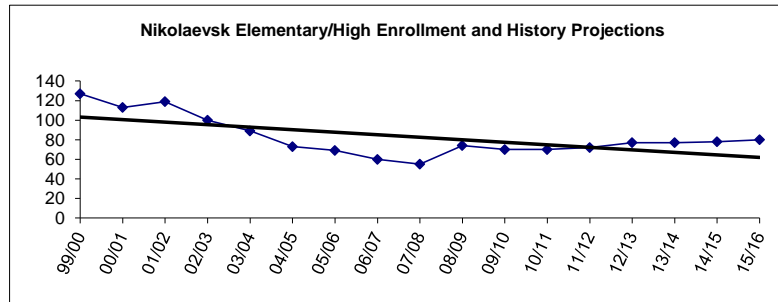
FTE's Included In Current Budget

0.50	0.50	0.75	Administrator	0.50	0.80	0.80
3.00	4.75	4.75	Teacher (Includes Quest)	5.00	4.20	4.20
-	0.25	0.10	Specialist*	0.10	0.10	0.10
0.75	0.50	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>4.25</u>	<u>6.00</u>	<u>6.60</u>	Certified Subtotal	<u>6.60</u>	<u>6.10</u>	<u>6.10</u>
-	-	-	Special Ed Aide	-	-	-
0.88	0.50	0.50	Aide	0.50	0.63	0.63
0.15	0.15	0.18	Nurse***	0.18	0.18	0.18
0.75	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.78</u>	<u>2.53</u>	<u>2.56</u>	Classified Subtotal	<u>2.56</u>	<u>2.69</u>	<u>2.69</u>
<u>7.03</u>	<u>8.53</u>	<u>9.16</u>	Total	<u>9.16</u>	<u>8.79</u>	<u>8.79</u>

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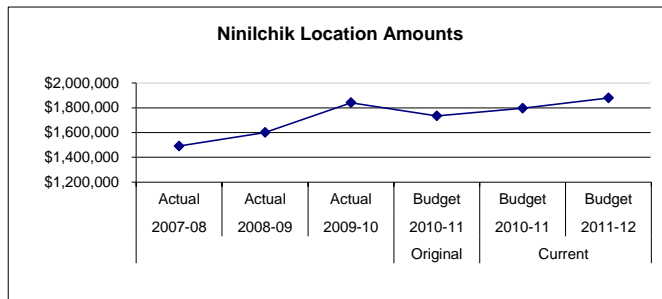
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 02 Ninilchik Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 766,065	\$ 818,321	\$ 916,819	3100 Certified Salaries	\$ 935,878	\$ 928,480	\$ 966,947	\$ 38,467	4
199,079	209,399	241,747	3200 Non-Certified Salaries	227,171	227,590	258,595	31,005	14
341,156	382,746	447,316	3500 Employee Benefits	426,536	442,828	479,163	36,335	8
<u>1,306,300</u>	<u>1,410,466</u>	<u>1,605,882</u>	Subtotal - Personnel Services	<u>1,589,585</u>	<u>1,598,898</u>	<u>1,704,705</u>	<u>105,807</u>	7
1,916	3,086	2,844	4200 Travel	1,556	1,556	1,800	244	16
9,635	4,241	2,931	4300 Utility Services	11,386	11,056	11,056	-	-
102,377	126,767	121,700	4350 Energy	93,577	127,063	127,063	-	-
5,813	3,743	2,733	4400 Purchased Services	7,192	7,438	3,620	(3,818)	(51)
59,286	49,966	95,422	4500 Supplies and Materials	28,107	34,751	28,910	(5,841)	(17)
1,863	2,027	2,034	4900 Other Expenses	2,791	1,985	1,985	-	-
<u>180,890</u>	<u>189,830</u>	<u>227,664</u>	Subtotal - Other	<u>144,609</u>	<u>183,849</u>	<u>174,434</u>	<u>(9,415)</u>	(5)
2,713	-	7,188	5100 Equipment	-	13,648	-	(13,648)	(100)
<u>\$ 1,489,903</u>	<u>\$ 1,600,295</u>	<u>\$ 1,840,734</u>	Location Totals	<u>\$ 1,734,194</u>	<u>\$ 1,796,395</u>	<u>\$ 1,879,139</u>	<u>\$ 82,744</u>	5



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
177.00	164.00	171.00	Enrollment in ADM (K-12)	169.00	186.00	176.00

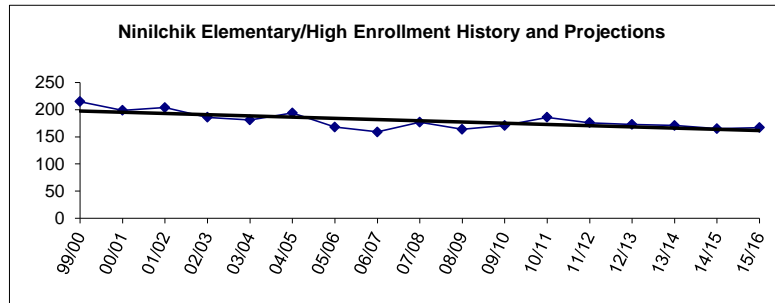
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	10.50	11.00	Teacher (Includes Quest)	10.50	10.50	10.50
1.00	0.60	0.80	Specialist*	0.80	0.70	0.70
1.75	1.75	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.75</u>	<u>13.85</u>	<u>14.80</u>	Certified Subtotal	<u>14.30</u>	<u>14.20</u>	<u>14.20</u>
0.38	0.38	0.38	Special Ed Aide	0.38	0.38	0.82
0.30	0.33	0.40	Nurse***	0.40	0.40	0.40
1.75	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>4.93</u>	<u>5.21</u>	<u>5.28</u>	Classified Subtotal	<u>5.28</u>	<u>5.28</u>	<u>5.72</u>
<u>17.68</u>	<u>19.06</u>	<u>20.08</u>	Total	<u>19.58</u>	<u>19.48</u>	<u>19.92</u>

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

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

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

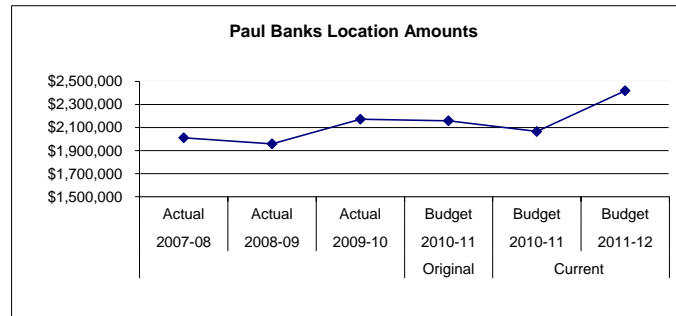


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,133,788	\$ 1,046,015	\$ 1,128,162	3100 Certified Salaries	\$ 1,141,371	\$ 1,029,791	\$ 1,244,871	\$ 215,080	21
240,864	265,874	311,997	3200 Non-Certified Salaries	316,532	321,277	355,629	34,352	11
469,236	478,873	574,002	3500 Employee Benefits	558,732	551,378	670,608	119,230	22
<u>1,843,888</u>	<u>1,790,762</u>	<u>2,014,161</u>	Subtotal - Personnel Services	<u>2,016,635</u>	<u>1,902,446</u>	<u>2,271,108</u>	<u>368,662</u>	19
-	-	1,000	4100 Professional-Technical Services	-	-	-	-	-
750	1,007	862	4200 Travel	1,000	1,000	1,000	-	-
14,322	13,714	14,448	4300 Utility Services	19,447	16,729	16,729	-	-
102,463	104,138	99,365	4350 Energy	87,979	102,606	102,606	-	-
5,952	5,946	3,808	4400 Purchased Services	6,803	6,991	2,885	(4,106)	(59)
43,985	42,447	35,871	4500 Supplies and Materials	26,345	34,577	24,966	(9,611)	(28)
780	780	780	4900 Other Expenses	2,180	2,152	2,152	-	-
<u>168,252</u>	<u>168,031</u>	<u>156,134</u>	Subtotal - Other	<u>143,754</u>	<u>164,055</u>	<u>150,338</u>	<u>(13,717)</u>	(8)
<u>617</u>	<u>1,181</u>	<u>3,628</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,012,757</u>	<u>\$ 1,959,975</u>	<u>\$ 2,173,923</u>	Location Totals	<u>\$ 2,160,389</u>	<u>\$ 2,066,501</u>	<u>\$ 2,421,446</u>	<u>\$ 354,945</u>	17



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
219.00	213.00	228.00	Enrollment in ADM (PS-2)	210.00	185.00	192.00

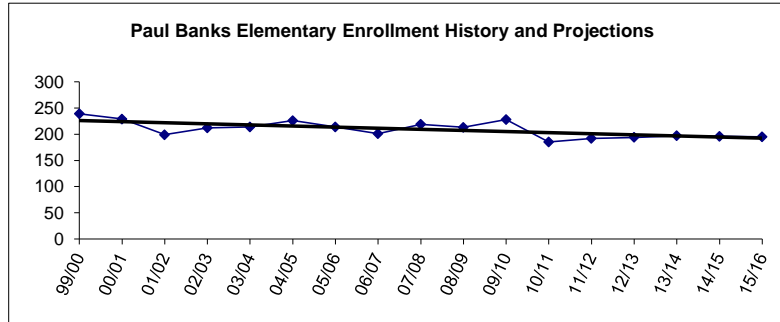
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	12.00	12.00	Teacher (Includes Quest)	12.00	10.00	12.50
3.50	2.00	1.00	Specialist*	1.00	1.00	1.00
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	4.00
<u>18.50</u>	<u>18.00</u>	<u>17.00</u>	Certified Subtotal	<u>17.00</u>	<u>15.00</u>	<u>18.50</u>
2.64	2.64	4.40	Special Ed Aide	4.40	5.28	6.16
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.79	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.90</u>	<u>6.81</u>	<u>8.66</u>	Classified Subtotal	<u>8.66</u>	<u>9.54</u>	<u>10.42</u>
<u>25.40</u>	<u>24.81</u>	<u>25.66</u>	Total	<u>25.66</u>	<u>24.54</u>	<u>28.92</u>

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

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

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



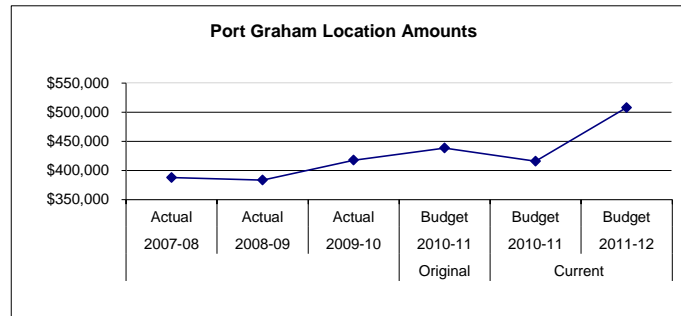
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 40 Port Graham Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 111,167	\$ 133,354	\$ 131,174	3100 Certified Salaries	\$ 113,619	\$ 127,406	\$ 185,645	\$ 58,239	46
43,602	51,641	42,675	3200 Non-Certified Salaries	69,620	53,945	58,392	4,447	8
65,181	88,443	88,873	3500 Employee Benefits	88,010	83,577	109,795	26,218	31
<u>219,950</u>	<u>273,437</u>	<u>262,722</u>	Subtotal - Personnel Services	<u>271,249</u>	<u>264,928</u>	<u>353,832</u>	<u>88,904</u>	<u>34</u>
-	-	-	4100 Professional-Technical Services	250	250	250	-	-
11,409	4,532	4,742	4200 Travel	2,471	2,471	5,000	2,529	102
-	2,903	868	4200 Student Travel					
33,234	23,897	39,651	4300 Utility Services	46,381	46,381	46,381	-	-
87,274	65,142	84,709	4350 Energy	109,403	84,233	84,233	-	-
3,033	1,698	2,735	4400 Purchased Services	3,258	9,158	12,236	3,078	34
26,405	9,744	15,865	4500 Supplies and Materials	4,391	7,722	5,166	(2,556)	(33)
679	849	113	4900 Other Expenses	1,205	915	915	-	-
<u>162,034</u>	<u>108,765</u>	<u>148,683</u>	Subtotal - Other	<u>167,359</u>	<u>151,130</u>	<u>154,181</u>	<u>3,051</u>	<u>2</u>
5,791	1,329	6,329	5100 Equipment	-	-	-	-	-
<u>\$ 387,775</u>	<u>\$ 383,531</u>	<u>\$ 417,734</u>	Location Totals	<u>\$ 438,608</u>	<u>\$ 416,058</u>	<u>\$ 508,013</u>	<u>\$ 91,955</u>	<u>22</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 40 Port Graham Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
25.00	20.00	15.00	Enrollment in ADM (K-12)	16.00	20.00	21.00

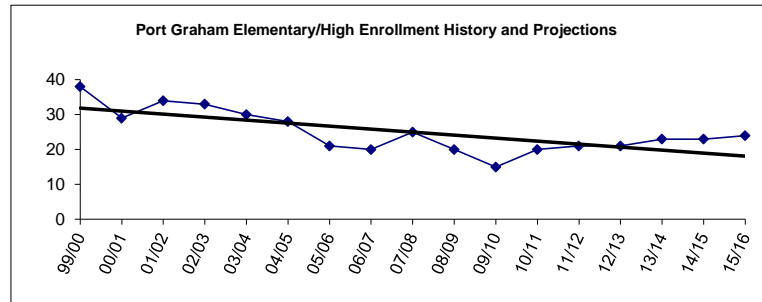
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
1.50	2.00	1.50	Teacher (Includes Quest)	1.00	1.00	2.00
-	-	-	Specialist*	-	-	-
-	-	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>2.00</u>	<u>2.50</u>	<u>2.40</u>	Certified Subtotal	<u>1.90</u>	<u>1.90</u>	<u>2.90</u>
0.88	0.88	0.63	Special Ed Aide	1.07	0.63	0.63
-	-	0.44	Aide	-	-	-
0.03	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.88	0.75	Support	0.88	0.88	0.88
0.50	0.50	0.25	Custodian	0.50	0.50	0.50
<u>2.16</u>	<u>2.31</u>	<u>2.12</u>	Classified Subtotal	<u>2.50</u>	<u>2.06</u>	<u>2.06</u>
<u>4.16</u>	<u>4.81</u>	<u>4.52</u>	Total	<u>4.40</u>	<u>3.96</u>	<u>4.96</u>

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

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

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



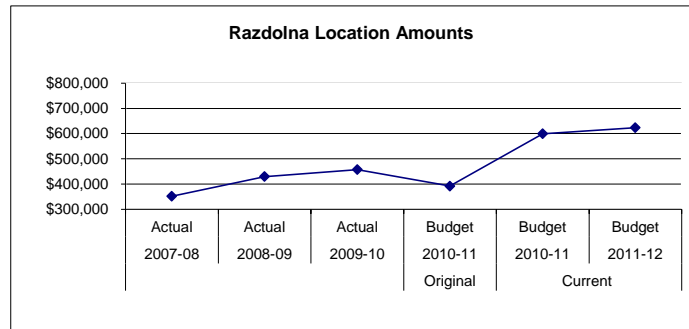
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 49 Razdolna Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 166,644	\$ 219,527	\$ 204,518	3100 Certified Salaries	\$ 193,682	\$ 311,812	\$ 325,357	\$ 13,545	4
52,917	55,509	67,797	3200 Non-Certified Salaries	61,033	69,370	72,441	3,071	4
84,338	108,415	124,404	3500 Employee Benefits	102,279	162,003	171,051	9,048	6
<u>303,899</u>	<u>383,451</u>	<u>396,719</u>	Subtotal - Personnel Services	<u>356,994</u>	<u>543,185</u>	<u>568,849</u>	<u>25,664</u>	<u>5</u>
434	337	1,070	4200 Travel	652	652	750	98	15
4,332	3,440	2,386	4300 Utility Services	5,166	5,240	5,240	-	-
6,651	9,085	7,826	4350 Energy	6,304	8,247	8,247	-	-
15,161	14,983	22,038	4400 Purchased Services	15,296	30,104	29,990	(114)	(0)
20,698	16,283	26,713	4500 Supplies and Materials	6,521	10,558	9,701	(857)	(8)
680	680	1,000	4900 Other Expenses	990	790	790	-	-
<u>47,956</u>	<u>44,808</u>	<u>61,033</u>	Subtotal - Other	<u>34,929</u>	<u>55,591</u>	<u>54,718</u>	<u>(873)</u>	<u>(2)</u>
-	1,350	-	5100 Equipment	-	427	-	(427)	(100)
<u>\$ 351,855</u>	<u>\$ 429,609</u>	<u>\$ 457,752</u>	Location Totals	<u>\$ 391,923</u>	<u>\$ 599,203</u>	<u>\$ 623,567</u>	<u>\$ 24,364</u>	<u>4</u>



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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
39.00	49.00	37.00	Enrollment in ADM (K-12)	44.00	63.00	66.00

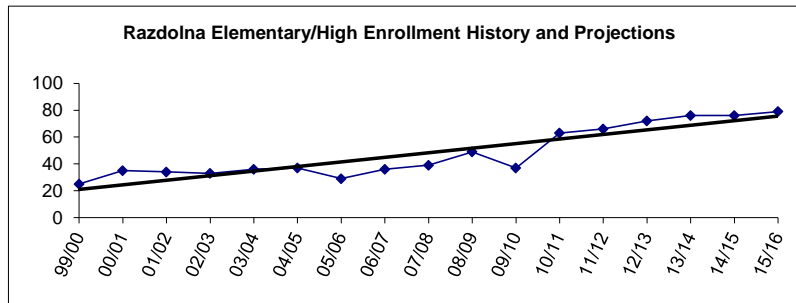
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.00	3.00	2.50	Teacher (Includes Quest)	2.00	4.50	4.50
-	0.13	0.13	Specialist*	0.13	0.13	0.13
0.25	0.25	0.20	Special Ed Teacher**	0.20	0.20	0.20
<u>2.75</u>	<u>3.88</u>	<u>3.33</u>	Certified Subtotal	<u>2.83</u>	<u>5.33</u>	<u>5.33</u>
0.81	0.81	0.81	Aide	0.81	0.81	0.81
0.08	0.10	0.10	Nurse***	0.10	0.10	0.10
0.75	0.88	0.88	Support	0.88	0.88	0.88
0.25	0.25	0.50	Custodian	0.25	0.63	0.63
<u>1.89</u>	<u>2.04</u>	<u>2.29</u>	Classified Subtotal	<u>2.04</u>	<u>2.42</u>	<u>2.42</u>
<u>4.64</u>	<u>5.92</u>	<u>5.62</u>	Total	<u>4.87</u>	<u>7.75</u>	<u>7.75</u>

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

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

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

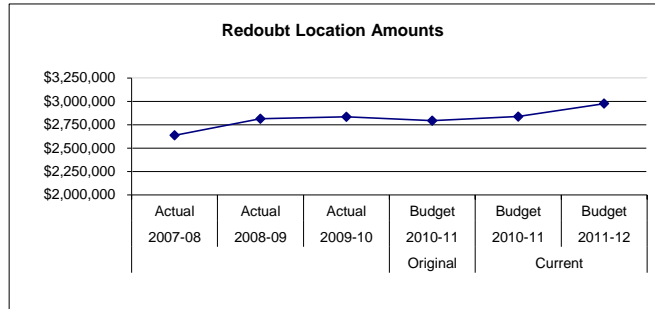


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,502,982	\$ 1,568,259	\$ 1,588,706	3100 Certified Salaries	\$ 1,600,915	\$ 1,595,781	\$ 1,726,762	\$ 130,981	8
325,934	369,439	330,526	3200 Non-Certified Salaries	326,492	319,737	309,800	(9,937)	(3)
636,294	701,999	741,573	3500 Employee Benefits	720,339	745,577	788,524	42,947	6
<u>2,465,210</u>	<u>2,639,697</u>	<u>2,660,805</u>	Subtotal - Personnel Services	<u>2,647,746</u>	<u>2,661,095</u>	<u>2,825,086</u>	<u>163,991</u>	6
147	265	-	4200 Travel	500	500	500	-	-
6,448	6,162	9,388	4300 Utility Services	13,745	14,066	14,066	-	-
72,536	85,358	86,834	4350 Energy	75,111	88,839	88,839	-	-
12,776	7,876	6,000	4400 Purchased Services	11,682	10,682	5,147	(5,535)	(52)
79,292	69,702	63,342	4500 Supplies and Materials	42,468	58,657	40,984	(17,673)	(30)
696	680	740	4900 Other Expenses	1,201	1,201	1,201	-	-
<u>171,895</u>	<u>170,043</u>	<u>166,304</u>	Subtotal - Other	<u>144,707</u>	<u>173,945</u>	<u>150,737</u>	<u>(23,208)</u>	(13)
-	3,429	8,428	5100 Equipment	-	2,818	-	(2,818)	(100)
<u>\$ 2,637,105</u>	<u>\$ 2,813,169</u>	<u>\$ 2,835,537</u>	Location Totals	<u>\$ 2,792,453</u>	<u>\$ 2,837,858</u>	<u>\$ 2,975,823</u>	<u>\$ 137,965</u>	5



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
367.00	378.00	371.00	Enrollment in ADM (K-6)	372.00	393.00	354.00

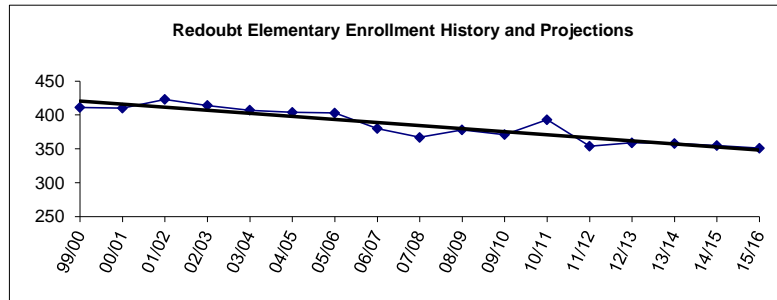
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	2.00
18.50	19.50	20.50	Teacher (Includes Quest)	20.00	20.00	19.50
2.50	2.30	2.10	Specialist*	2.10	2.10	2.10
2.50	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>24.50</u>	<u>24.80</u>	<u>25.60</u>	Certified Subtotal	<u>25.10</u>	<u>25.10</u>	<u>25.60</u>
3.27	4.15	2.64	Special Ed Aide	2.64	2.64	2.64
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	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>9.09</u>	<u>9.97</u>	<u>8.46</u>	Classified Subtotal	<u>8.46</u>	<u>8.46</u>	<u>7.96</u>
<u>33.59</u>	<u>34.77</u>	<u>34.06</u>	Total	<u>33.56</u>	<u>33.56</u>	<u>33.56</u>

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

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

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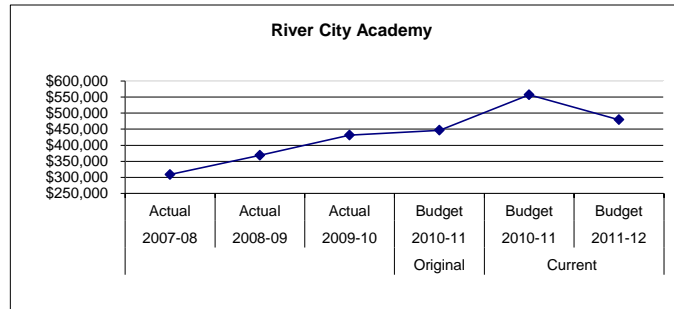


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 195,787	\$ 211,397	\$ 252,591	3100 Certified Salaries	\$ 258,438	\$ 331,281	\$ 291,659	\$ (39,622)	(21)
24,379	43,585	45,530	3200 Non-Certified Salaries	57,004	58,252	45,951	(12,301)	(16)
72,470	92,167	108,047	3500 Employee Benefits	113,522	149,144	125,183	(23,961)	(16)
<u>292,636</u>	<u>347,148</u>	<u>406,168</u>	Subtotal - Personnel Services	<u>428,964</u>	<u>538,677</u>	<u>462,793</u>	<u>(75,884)</u>	<u>(14)</u>
692	1,078	1,066	4200 Travel	810	810	750	(60)	(7)
649	1,220	380	4300 Utility Services	1,626	1,753	1,753	-	-
1,070	1,480	498	4400 Purchased Services	5,146	5,246	1,682	(3,564)	(68)
8,008	16,914	22,287	4500 Supplies and Materials	8,587	8,767	10,893	2,126	24
973	682	964	4900 Other Expenses	1,356	1,356	1,356	-	-
<u>11,392</u>	<u>21,375</u>	<u>25,195</u>	Subtotal - Other	<u>17,525</u>	<u>17,932</u>	<u>16,434</u>	<u>(1,498)</u>	<u>(8)</u>
4,712	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 308,740</u>	<u>\$ 368,523</u>	<u>\$ 431,363</u>	Location Totals	<u>\$ 446,489</u>	<u>\$ 556,609</u>	<u>\$ 479,227</u>	<u>\$ (77,382)</u>	<u>(14)</u>



River City Academy is an innovative alternative program that combines the best research-based educational modules to provide a relevant, hands-on learning opportunity for students. High drop-out rates, disengaged students and a need to improve academic as well as social competitiveness have fueled the development of this model. At River City Academy, students take responsibility for their own learning through interdisciplinary projects and internships. The stakeholders maintain a shared vision of high expectations through a competency-based curriculum relevant to today's world, student centered learning through individual learning plans, core values supported through personal, social, service learning and a family centered learning environment. The educational program is delivered through six key processes: individualization, basic studies, project based units, community immersion, technological literacy and advisory. Students focus on themes of current relevance, tying historical and scientific studies to each. Block scheduling provides additional opportunities for students in math and science.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
34.00	37.00	56.00	Enrollment in ADM (7-12)	56.00	64.00	75.00

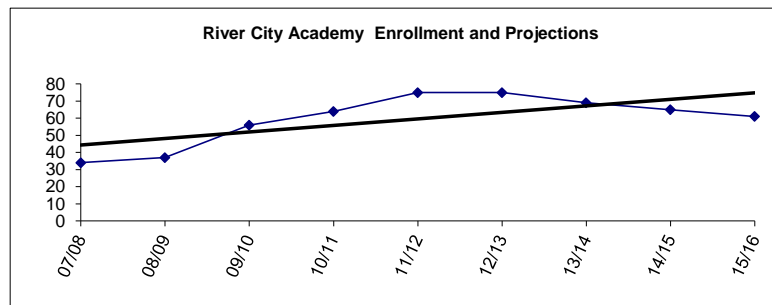
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.00	2.00	2.60	Teacher	2.00	3.00	2.00
-	-	-	Specialist*	-	0.15	0.15
-	0.10	0.60	Special Ed Teacher**	0.60	1.00	1.00
<u>3.00</u>	<u>3.10</u>	<u>4.20</u>	Certified Subtotal	<u>3.60</u>	<u>5.15</u>	<u>4.15</u>
-	-	-	Special Ed Aide	-	0.08	0.08
-	0.05	0.13	Nurse***	0.13	0.13	0.13
0.50	0.88	0.88	Support	0.88	0.88	0.88
0.25	0.25	-	Custodian	0.50	0.50	-
<u>0.75</u>	<u>1.18</u>	<u>1.01</u>	Classified Subtotal	<u>1.51</u>	<u>1.59</u>	<u>1.09</u>
<u>3.75</u>	<u>4.28</u>	<u>5.21</u>	Totals	<u>5.11</u>	<u>6.74</u>	<u>5.24</u>

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

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

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

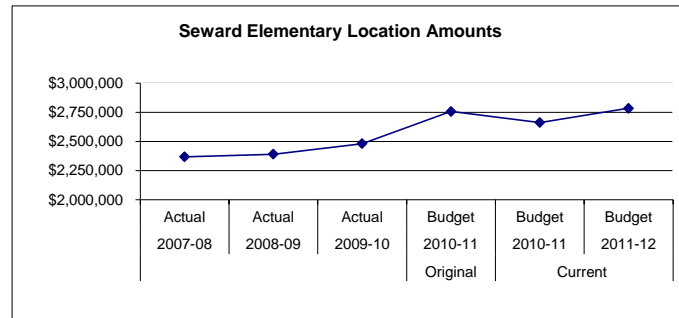


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,275,242	\$ 1,291,968	\$ 1,311,673	3100 Certified Salaries	\$ 1,534,472	\$ 1,417,127	\$ 1,494,971	\$ 77,844	5
291,869	282,662	301,180	3200 Non-Certified Salaries	305,083	311,934	342,688	30,754	10
562,305	607,580	646,380	3500 Employee Benefits	695,318	681,725	742,961	61,236	9
<u>2,129,416</u>	<u>2,182,209</u>	<u>2,259,233</u>	Subtotal - Personnel Services	<u>2,534,873</u>	<u>2,410,786</u>	<u>2,580,620</u>	<u>169,834</u>	<u>7</u>
2,098	5,956	1,746	4200 Travel	1,925	1,925	1,750	(175)	(9)
18,581	22,043	25,544	4300 Utility Services	24,624	23,426	23,426	-	-
147,678	131,722	128,065	4350 Energy	150,015	139,702	139,702	-	-
6,901	8,670	3,541	4400 Purchased Services	9,844	10,004	4,335	(5,669)	(57)
62,725	39,540	53,410	4500 Supplies and Materials	34,750	65,161	33,594	(31,567)	(48)
740	823	788	4900 Other Expenses	1,125	1,145	1,145	-	-
<u>238,723</u>	<u>208,754</u>	<u>213,094</u>	Subtotal - Other	<u>222,283</u>	<u>241,363</u>	<u>203,952</u>	<u>(37,411)</u>	<u>(15)</u>
-	-	9,309	5100 Equipment	-	10,066	-	(10,066)	(100)
<u>\$ 2,368,139</u>	<u>\$ 2,390,964</u>	<u>\$ 2,481,636</u>	Location Totals	<u>\$ 2,757,156</u>	<u>\$ 2,662,215</u>	<u>\$ 2,784,572</u>	<u>\$ 122,357</u>	<u>5</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
263.00	264.00	276.00	Enrollment in ADM (PS-6)	281.00	278.00	272.00

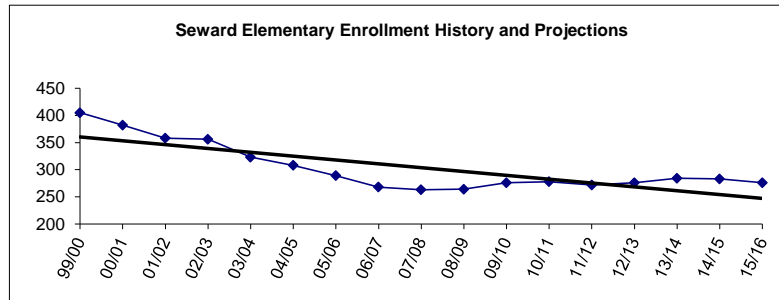
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	15.00	13.75	Teacher (Includes Quest)	15.10	14.20	14.60
3.75	1.41	3.42	Specialist*	3.42	2.10	2.10
3.75	4.75	4.75	Special Ed Teacher**	4.75	4.75	4.75
<u>22.50</u>	<u>22.16</u>	<u>22.92</u>	Certified Subtotal	<u>24.27</u>	<u>22.05</u>	<u>22.45</u>
3.83	3.83	3.83	Special Ed Aide	3.83	3.83	4.71
0.38	0.38	0.44	Aide	0.44	0.44	0.38
0.73	0.73	0.73	Nurse***	0.73	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>8.44</u>	<u>8.44</u>	<u>8.50</u>	Classified Subtotal	<u>8.50</u>	<u>8.65</u>	<u>9.47</u>
<u>30.94</u>	<u>30.60</u>	<u>31.42</u>	Total	<u>32.77</u>	<u>30.70</u>	<u>31.92</u>

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

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

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

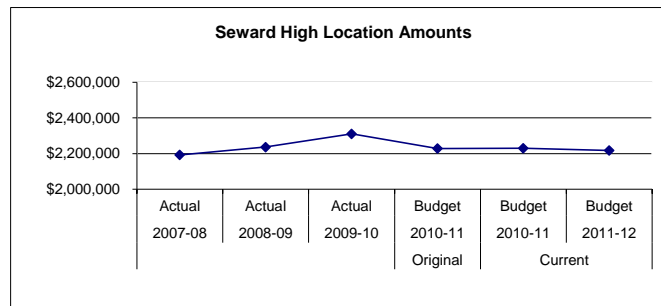


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 975,754	\$ 951,346	\$ 1,018,946	3100 Certified Salaries	\$ 974,616	\$ 978,066	\$ 977,814	\$ (252)	(0)
279,548	317,814	329,182	3200 Non-Certified Salaries	312,206	299,443	300,184	741	0
445,947	472,132	518,087	3500 Employee Benefits	475,723	490,593	495,549	4,956	1
<u>1,701,249</u>	<u>1,741,292</u>	<u>1,866,215</u>	Subtotal - Personnel Services	<u>1,762,545</u>	<u>1,768,102</u>	<u>1,773,547</u>	<u>5,445</u>	<u>0</u>
-	-	89	4100 Pro-tech	-	-	-	-	-
3,756	4,437	3,017	4200 Travel	1,526	1,526	2,500	974	64
74,535	78,608	89,294	4300 Utility Services	67,802	69,027	69,027	-	-
333,428	332,714	261,370	4350 Energy	334,697	310,603	310,603	-	-
2,741	5,319	3,358	4400 Purchased Services	19,332	19,612	19,149	(463)	(2)
69,435	64,832	60,087	4500 Supplies and Materials	37,796	56,102	37,503	(18,599)	(33)
4,700	3,399	3,979	4900 Other Expenses	4,319	4,100	4,600	500	12
<u>488,595</u>	<u>489,308</u>	<u>421,194</u>	Subtotal - Other	<u>465,472</u>	<u>460,970</u>	<u>443,382</u>	<u>(17,588)</u>	<u>(4)</u>
<u>2,971</u>	<u>5,800</u>	<u>22,877</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,192,815</u>	<u>\$ 2,236,401</u>	<u>\$ 2,310,286</u>	Location Totals	<u>\$ 2,228,017</u>	<u>\$ 2,229,072</u>	<u>\$ 2,216,929</u>	<u>\$ (12,143)</u>	<u>(1)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
205.00	187.00	178.00	Enrollment in ADM (9-12)	175.00	165.00	173.00

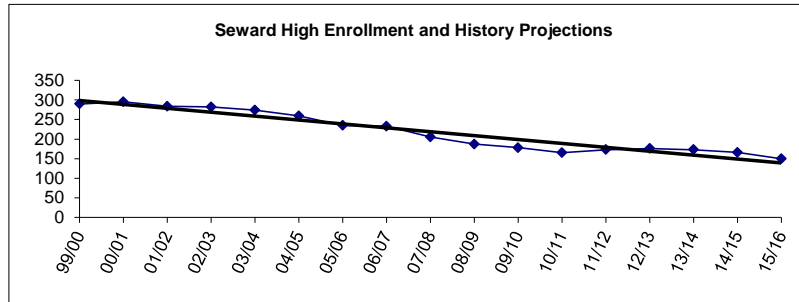
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.50	10.35	Teacher (Includes Quest)	8.50	9.10	9.00
1.50	2.03	1.90	Specialist*	1.90	1.70	1.20
3.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>16.50</u>	<u>15.53</u>	<u>15.25</u>	Certified Subtotal	<u>13.40</u>	<u>13.80</u>	<u>13.20</u>
1.32	1.38	1.38	Special Ed Aide	1.38	0.88	0.88
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.25	0.25	0.37	Nurse***	0.37	0.22	0.22
3.00	3.00	3.00	Support	3.00	3.31	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.51</u>	<u>7.57</u>	<u>7.69</u>	Classified Subtotal	<u>7.69</u>	<u>7.35</u>	<u>7.04</u>
<u>24.01</u>	<u>23.10</u>	<u>22.94</u>	Total	<u>21.09</u>	<u>21.15</u>	<u>20.24</u>

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

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

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

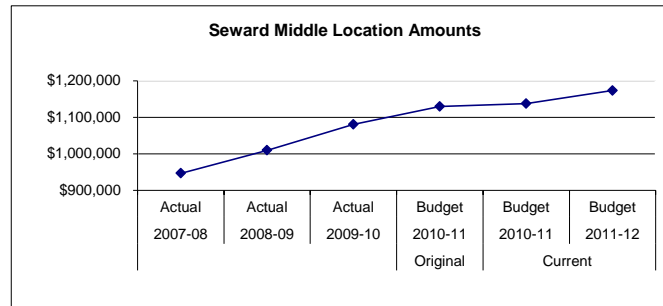


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 407,175	\$ 447,488	\$ 454,499	3100 Certified Salaries	\$ 471,977	\$ 491,349	\$ 504,674	\$ 13,325	3
112,614	140,786	175,552	3200 Non-Certified Salaries	152,019	168,164	184,268	16,104	10
192,512	228,847	253,748	3500 Employee Benefits	237,159	268,341	289,014	20,673	8
<u>712,301</u>	<u>817,121</u>	<u>883,799</u>	Subtotal - Personnel Services	<u>861,155</u>	<u>927,854</u>	<u>977,956</u>	<u>50,102</u>	<u>5</u>
1,532	2,143	1,908	4200 Travel	675	1,075	675	(400)	(37)
38,318	42,607	50,001	4300 Utility Services	52,769	51,444	51,444	-	-
136,105	112,520	110,749	4350 Energy	192,368	123,000	123,000	-	-
37,806	(3,564)	1,445	4400 Purchased Services	4,554	4,554	2,743	(1,811)	(40)
18,934	35,670	23,472	4500 Supplies and Materials	15,050	27,835	14,727	(13,108)	(47)
756	752	1,529	4900 Other Expenses	2,615	1,415	2,615	1,200	85
<u>233,451</u>	<u>190,127</u>	<u>189,104</u>	Subtotal - Other	<u>268,031</u>	<u>209,323</u>	<u>195,204</u>	<u>(14,119)</u>	<u>(7)</u>
911	2,419	7,777	5100 Equipment	-	-	-	-	-
<u>\$ 946,663</u>	<u>\$ 1,009,668</u>	<u>\$ 1,080,680</u>	Location Totals	<u>\$ 1,129,186</u>	<u>\$ 1,137,177</u>	<u>\$ 1,173,160</u>	<u>\$ 35,983</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
88.00	89.00	91.00	Enrollment in ADM (7-12)	86.00	94.00	82.00

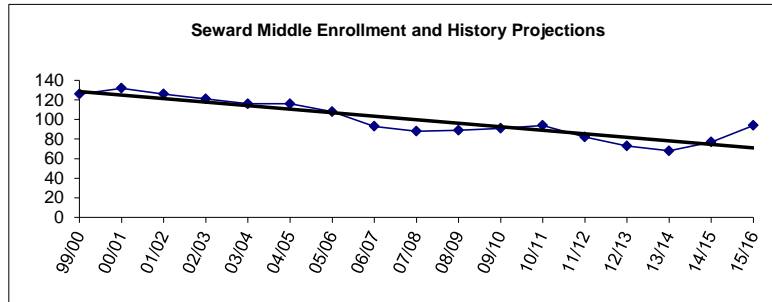
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.00	5.15	5.10	Teacher (Includes Quest)	5.10	5.15	5.10
-	0.25	0.08	Specialist*	0.08	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.50</u>	<u>6.90</u>	<u>6.68</u>	Certified Subtotal	<u>6.68</u>	<u>7.25</u>	<u>7.20</u>
1.32	1.32	1.32	Special Ed Aide	1.32	1.32	1.70
-	0.25	-	Aide	-	0.44	0.44
0.20	0.20	0.37	Nurse***	0.37	0.53	0.53
0.75	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>3.77</u>	<u>4.15</u>	<u>4.07</u>	Classified Subtotal	<u>4.07</u>	<u>4.67</u>	<u>5.05</u>
<u>10.27</u>	<u>11.05</u>	<u>10.75</u>	Totals	<u>10.75</u>	<u>11.92</u>	<u>12.25</u>

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

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

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

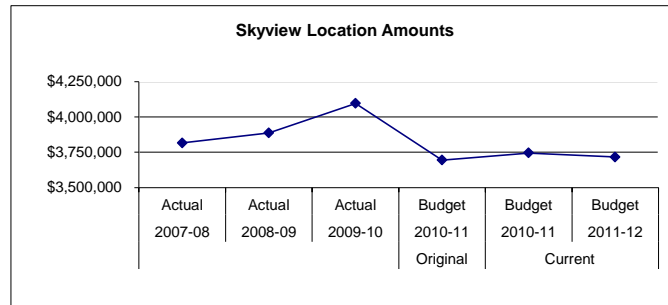


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 2,013,224	\$ 1,948,924	\$ 1,990,028	3100 Certified Salaries	\$ 1,915,482	\$ 1,872,955	\$ 1,833,531	\$ (39,424)	(2)
502,839	524,920	596,888	3200 Non-Certified Salaries	466,152	470,146	496,111	25,965	-
849,319	886,323	993,416	3500 Employee Benefits	870,905	904,686	918,405	13,719	2
<u>3,365,382</u>	<u>3,360,167</u>	<u>3,580,332</u>	Subtotal - Personnel Services	<u>3,252,539</u>	<u>3,247,787</u>	<u>3,248,047</u>	<u>260</u>	<u>0</u>
4,462	5,466	7,443	4200 Travel	5,426	5,813	5,000	(813)	(14)
14,279	13,384	16,410	4300 Utility Services	24,095	25,196	24,839	(357)	(1)
283,700	350,208	324,786	4350 Energy	296,743	343,464	343,464	-	-
20,211	12,751	9,766	4400 Purchased Services	37,759	22,640	21,633	(1,007)	(4)
120,033	117,107	103,003	4500 Supplies and Materials	69,341	81,635	67,359	(14,276)	(17)
5,024	4,918	5,817	4900 Other Expenses	8,319	5,606	5,639	33	
<u>447,709</u>	<u>503,834</u>	<u>467,225</u>	Subtotal - Other	<u>441,683</u>	<u>484,354</u>	<u>467,934</u>	<u>(16,420)</u>	<u>-</u>
<u>2,733</u>	<u>22,306</u>	<u>48,494</u>	5100 Equipment	<u>-</u>	<u>12,758</u>	<u>-</u>	<u>(12,758)</u>	<u>(100)</u>
<u>\$ 3,815,824</u>	<u>\$ 3,886,307</u>	<u>\$ 4,096,051</u>	Location Totals	<u>\$ 3,694,222</u>	<u>\$ 3,744,899</u>	<u>\$ 3,715,981</u>	<u>\$ (28,918)</u>	<u>(1)</u>



Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways, lies ten miles inland from Cook Inlet and borders the Kenai River. Skyview High School is located three miles south of Soldotna on the Sterling Highway. The school is a leader in technology and is on the forefront of the latest technology in education. Skyview is passionate about student involvement. Our community awareness program, through the social studies department, requires all sophomores, juniors and seniors to perform a fixed number of volunteer hours of service to the community via a variety of outlets. Along with the wide array of academic and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. Teachers get to know their students and their interests to tailor education towards their needs and interests.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
459.00	450.00	377.00	Enrollment in ADM (9-12)	372.00	333.00	355.00

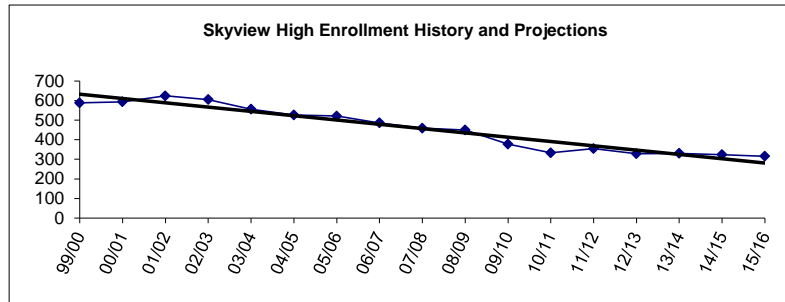
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.60	22.00	22.50	Teacher (Includes Quest)	19.00	20.00	18.00
3.00	3.10	3.10	Specialist*	2.60	2.45	2.45
4.00	4.00	3.40	Special Ed Teacher**	3.40	3.00	3.00
<u>32.60</u>	<u>31.10</u>	<u>31.00</u>	Certified Subtotal	<u>27.00</u>	<u>27.45</u>	<u>25.45</u>
1.76	2.64	2.99	Special Ed Aide	2.99	2.82	2.82
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.55	0.75	Nurse***	0.75	0.88	0.88
4.50	4.50	5.00	Support	4.00	4.00	4.00
5.00	5.00	5.00	Custodians	4.00	4.00	4.50
<u>12.25</u>	<u>13.13</u>	<u>14.18</u>	Classified Subtotal	<u>12.18</u>	<u>12.14</u>	<u>12.64</u>
<u>44.85</u>	<u>44.23</u>	<u>45.18</u>	Total	<u>39.18</u>	<u>39.59</u>	<u>38.09</u>

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

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

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

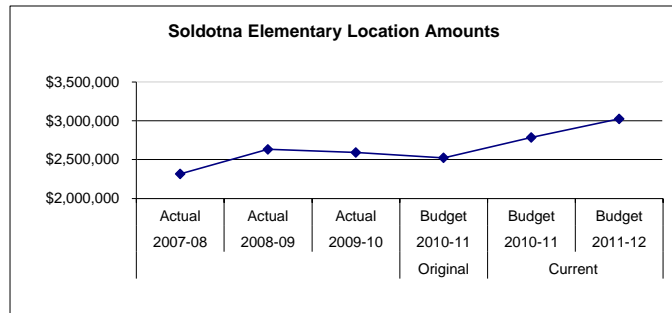


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,184,424	\$ 1,425,522	\$ 1,357,880	3100 Certified Salaries	\$ 1,347,348	\$ 1,471,067	\$ 1,580,116	\$ 109,049	7
387,797	375,515	385,499	3200 Non-Certified Salaries	359,684	386,414	462,326	75,912	20
594,481	686,624	711,375	3500 Employee Benefits	652,095	738,429	847,036	108,607	15
<u>2,166,702</u>	<u>2,487,660</u>	<u>2,454,754</u>	Subtotal - Personnel Services	<u>2,359,127</u>	<u>2,595,910</u>	<u>2,889,478</u>	<u>293,568</u>	11
-	-	500	4100 Professional-Technical Services	500	500	500	-	-
460	1,034	225	4200 Travel	846	846	500	(346)	(41)
-	-	100	4250 Student Travel	-	50	50	-	-
8,875	8,322	7,459	4300 Utility Services	11,712	11,434	11,434	-	-
70,415	83,736	77,190	4350 Energy	107,287	83,680	83,680	-	-
9,155	8,748	6,455	4400 Purchased Services	11,934	12,034	4,091	(7,943)	(66)
57,565	39,253	41,192	4500 Supplies and Materials	30,812	60,749	33,532	(27,217)	(45)
730	952	770	4900 Other Expenses	1,401	1,401	1,401	-	-
<u>147,200</u>	<u>142,046</u>	<u>133,891</u>	Subtotal - Other	<u>164,492</u>	<u>170,694</u>	<u>135,188</u>	<u>(35,506)</u>	(21)
<u>1,119</u>	<u>2,693</u>	<u>3,795</u>	5100 Equipment	-	18,495	-	(18,495)	(100)
<u>\$ 2,315,021</u>	<u>\$ 2,632,400</u>	<u>\$ 2,592,440</u>	Location Totals	<u>\$ 2,523,619</u>	<u>\$ 2,785,099</u>	<u>\$ 3,024,666</u>	<u>\$ 239,567</u>	9



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
264.00	275.00	266.00	Enrollment in ADM (PS-6)	244.00	286.00	269.00

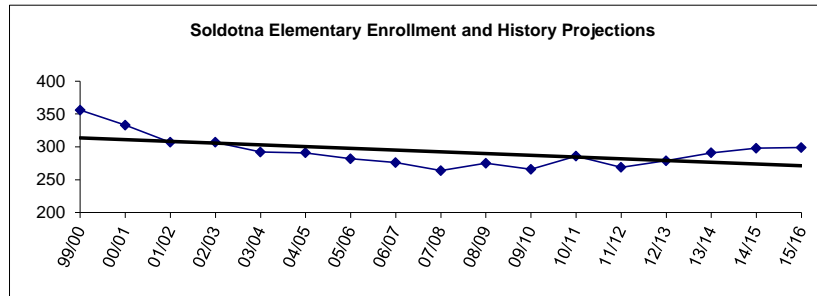
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	13.65	13.53	Teacher (Includes Quest)	13.38	13.53	14.38
2.00	3.10	1.50	Specialist*	1.50	3.10	3.10
4.00	5.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>19.00</u>	<u>22.75</u>	<u>20.03</u>	Certified Subtotal	<u>19.88</u>	<u>21.63</u>	<u>22.48</u>
7.54	6.23	5.78	Special Ed Aide	5.78	6.66	9.30
0.38	0.45	1.32	Aide (ELL tutor budgeted @ Loc. 92)	0.25	0.45	0.26
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.98</u>	<u>10.74</u>	<u>11.16</u>	Classified Subtotal	<u>10.09</u>	<u>11.17</u>	<u>13.62</u>
<u>30.98</u>	<u>33.49</u>	<u>31.19</u>	Total	<u>29.97</u>	<u>32.80</u>	<u>36.10</u>

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

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

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

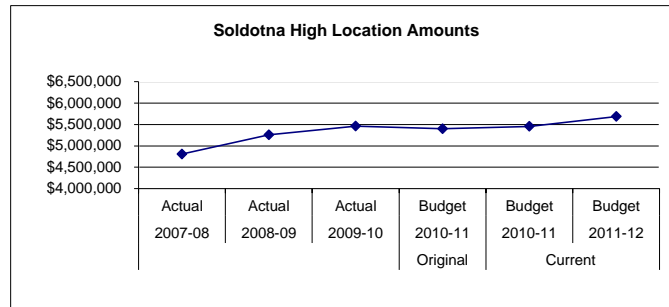


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 2,343,034	\$ 2,610,504	\$ 2,721,048	3100 Certified Salaries	\$ 2,711,465	\$ 2,665,327	\$ 2,721,849	\$ 56,522	2
819,624	759,531	802,174	3200 Non-Certified Salaries	843,362	831,555	930,375	98,820	12
1,133,994	1,259,497	1,386,457	3500 Employee Benefits	1,340,168	1,380,129	1,505,962	125,833	9
<u>4,296,652</u>	<u>4,629,532</u>	<u>4,909,679</u>	Subtotal - Personnel services	<u>4,894,995</u>	<u>4,877,011</u>	<u>5,158,186</u>	<u>281,175</u>	<u>6</u>
1,250	1,250	-	4100 Professional-Technical Services					
7,015	7,991	8,654	4200 Travel	4,808	4,463	5,000	537	12
-	77	-	4250 Student Travel	-	-	-	-	-
26,612	25,449	27,121	4300 Utility Services	34,714	36,403	36,403	-	-
291,865	359,617	315,469	4350 Energy	314,275	348,066	348,066	-	-
22,582	25,138	18,278	4400 Purchased Services	41,873	29,968	30,800	832	3
141,195	169,688	157,723	4500 Supplies and Materials	99,480	148,388	100,314	(48,074)	(32)
6,162	6,397	7,199	4900 Other Expenses	9,405	7,541	7,541	-	-
<u>496,681</u>	<u>595,607</u>	<u>534,444</u>	Subtotal - Other	<u>504,555</u>	<u>574,829</u>	<u>528,124</u>	<u>(46,705)</u>	<u>(8)</u>
14,362	31,666	19,022	5100 Equipment	-	4,525	-	(4,525)	(100)
<u>\$ 4,807,695</u>	<u>\$ 5,256,804</u>	<u>\$ 5,463,145</u>	Location Totals	<u>\$ 5,399,550</u>	<u>\$ 5,456,365</u>	<u>\$ 5,686,310</u>	<u>\$ 229,945</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
538.00	529.00	534.00	Enrollment in ADM (9-12)	506.00	508.00	504.00

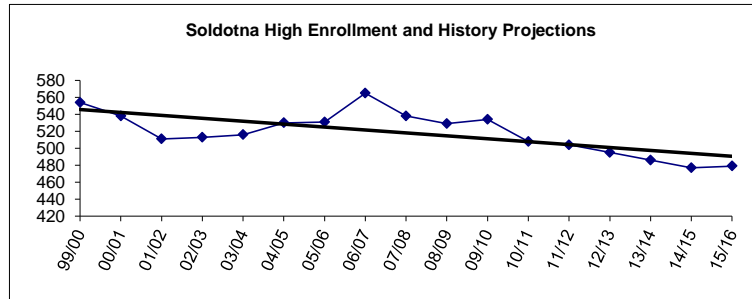
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.00	27.00	26.00	Teacher (Includes Quest)	25.00	25.50	25.00
2.00	3.50	3.30	Specialist*	3.30	3.25	3.25
7.00	7.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>36.00</u>	<u>39.50</u>	<u>37.30</u>	Certified Subtotal	<u>36.30</u>	<u>36.75</u>	<u>36.25</u>
11.88	11.00	12.41	Special Ed Aide	12.41	11.62	15.14
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.44	0.55	Nurse***	0.55	0.88	0.88
4.50	5.00	5.00	Support	5.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>22.87</u>	<u>22.38</u>	<u>23.90</u>	Classified Subtotal	<u>23.90</u>	<u>23.44</u>	<u>26.96</u>
<u>58.87</u>	<u>61.88</u>	<u>61.20</u>	Total	<u>60.20</u>	<u>60.19</u>	<u>63.21</u>

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

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

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

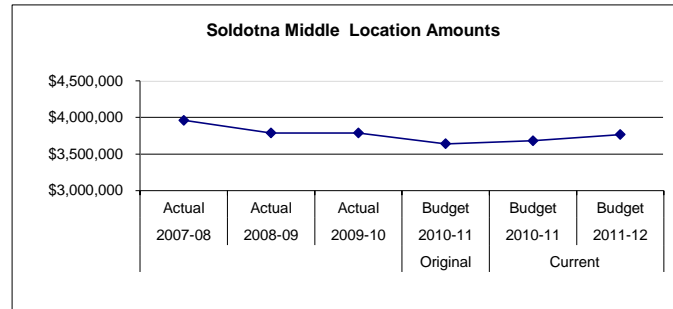


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 2,312,155	\$ 2,185,747	\$ 2,092,255	3100 Certified Salaries	\$ 2,089,773	\$ 2,099,265	\$ 2,175,097	\$ 75,832	4
420,761	402,922	459,354	3200 Non-Certified Salaries	397,945	371,232	380,329	9,097	2
938,526	928,059	967,042	3500 Employee Benefits	890,830	912,289	957,975	45,686	5
<u>3,671,442</u>	<u>3,516,728</u>	<u>3,518,651</u>	Subtotal - Personnel Services	<u>3,378,548</u>	<u>3,382,786</u>	<u>3,513,401</u>	<u>130,615</u>	<u>4</u>
84	78	265	4200 Travel	675	933	750	(183)	(20)
13,197	10,896	9,741	4300 Utility Services	22,640	19,453	19,453	-	-
149,848	157,333	150,507	4350 Energy	160,260	165,227	165,227	-	-
15,516	11,347	10,259	4400 Purchased Services	17,507	17,582	6,689	(10,893)	(62)
109,003	86,320	76,673	4500 Supplies and Materials	58,362	93,405	58,321	(35,084)	(38)
1,576	1,540	1,691	4900 Other Expenses	2,540	2,540	2,540	-	-
<u>289,224</u>	<u>267,515</u>	<u>249,136</u>	Subtotal - Other	<u>261,984</u>	<u>299,140</u>	<u>252,980</u>	<u>(46,160)</u>	<u>(15)</u>
<u>169</u>	<u>4,383</u>	<u>21,218</u>	5100 Equipment	-	749	-	(749)	(100)
<u>\$ 3,960,835</u>	<u>\$ 3,788,625</u>	<u>\$ 3,789,005</u>	Location Totals	<u>\$ 3,640,532</u>	<u>\$ 3,682,675</u>	<u>\$ 3,766,381</u>	<u>\$ 83,706</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
455.00	443.00	412.00	Enrollment in ADM (7-8)	388.00	371.00	381.00

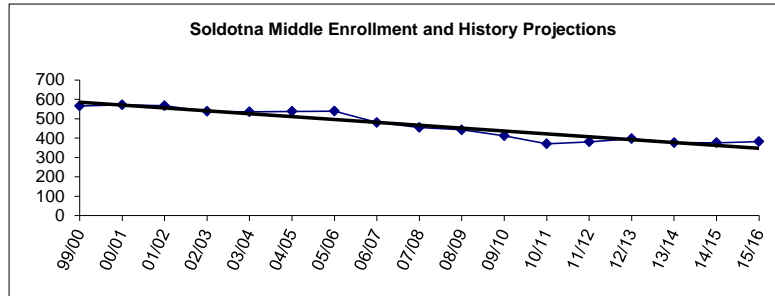
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.50	24.50	21.50	Teacher (Includes Quest)	20.30	20.50	20.50
3.60	2.40	1.97	Specialist*	2.17	2.00	2.00
8.00	5.00	5.00	Special Ed Teacher**	5.00	4.50	4.50
<u>37.10</u>	<u>33.90</u>	<u>30.47</u>	Certified Subtotal	<u>29.47</u>	<u>29.00</u>	<u>29.00</u>
2.64	2.72	3.52	Special Ed Aide	3.52	2.64	2.64
0.44	1.63	0.88	Aide	0.44	1.32	1.32
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.50	3.00	3.00	Support	2.50	2.50	2.50
<u>4.00</u>	<u>3.50</u>	<u>3.50</u>	Custodian	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>11.46</u>	<u>11.73</u>	<u>11.78</u>	Classified Subtotal	<u>10.84</u>	<u>10.84</u>	<u>10.84</u>
<u>48.56</u>	<u>45.63</u>	<u>42.25</u>	Total	<u>40.31</u>	<u>39.84</u>	<u>39.84</u>

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

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

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



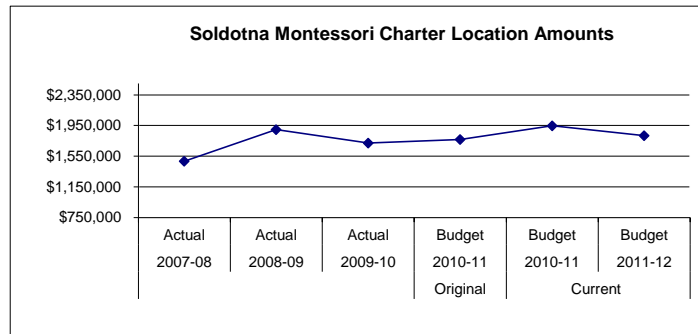
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 64 Soldotna Montessori Charter School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 664,347	\$ 623,520	\$ 767,482	3100 Certified Salaries	\$ 753,061	\$ 753,061	\$ 827,774	\$ 74,713	10
219,954	218,559	265,022	3200 Non-Certified Salaries	259,503	259,503	317,170	57,667	22
354,325	337,782	402,458	3500 Employee Benefits	385,480	385,480	500,711	115,231	30
<u>1,238,626</u>	<u>1,179,861</u>	<u>1,434,962</u>	Subtotal - Personnel Services	<u>1,398,044</u>	<u>1,398,044</u>	<u>1,645,655</u>	<u>247,611</u>	<u>18</u>
12,162	26,172	57,159	4100 Professional-Technical Services	20,000	32,000	7,500	(24,500)	-
15,173	29,937	37,379	4200 Travel	20,000	20,000	5,000	(15,000)	(75)
-	-	48,302	4250 Student Travel	-	15,308	1,500	(13,808)	-
4,563	3,607	3,155	4300 Utility Services	4,518	4,518	1,800	(2,718)	(60)
28,399	33,772	31,132	4350 Energy	40,326	40,326	22,000	(18,326)	(45)
60,583	9,260	4,931	4400 Purchased Services	1,496	3,076	1,000	(2,076)	(67)
51,703	80,697	20,045	4500 Supplies and Materials	157,489	121,305	42,188	(79,117)	(65)
1,067	1,455	2,893	4900 Other Expenses	47,993	230,506	5,606	(224,900)	(98)
65,861	62,208	81,172	4950 Indirect Costs	78,106	78,106	85,573	7,467	10
<u>239,511</u>	<u>247,107</u>	<u>286,168</u>	Subtotal - Other	<u>369,928</u>	<u>545,145</u>	<u>172,167</u>	<u>(372,978)</u>	<u>(68)</u>
7,136	2,027	-	5100 Equipment	-	4,096	-	(4,096)	100
-	468,421	-	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 1,485,273</u>	<u>\$ 1,897,416</u>	<u>\$ 1,721,130</u>	Location Totals	<u>\$ 1,767,972</u>	<u>\$ 1,947,285</u>	<u>\$ 1,817,822</u>	<u>\$ (129,463)</u>	<u>(7)</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the Soldotna city limits. Soldotna Montessori Charter School has an enrollment of approximately 160 students in grades K-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 64 Soldotna Montessori Charter School

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
161.00	161.00	160.00	Enrollment in ADM (K-8)	160.00	160.00	160.00

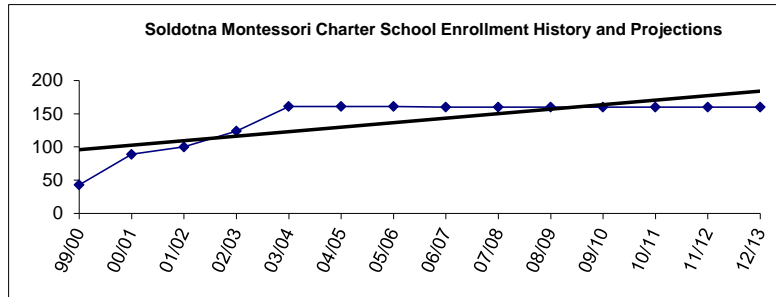
FTE's Included In Current Budget

0.35	0.35	0.35	Administrator	0.35	0.35	0.35
10.00	10.35	9.45	Teacher (Includes Quest)	9.45	10.45	10.45
-	-	-	Specialist*	-	-	-
0.50	0.50	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.85</u>	<u>11.20</u>	<u>10.80</u>	Certified Subtotal	<u>10.80</u>	<u>11.80</u>	<u>11.80</u>
-	-	-	Special Ed Aide	1.32	2.83	2.20
6.41	6.34	6.79	Aide	5.47	5.24	5.87
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>8.73</u>	<u>8.66</u>	<u>9.11</u>	Classified Subtotal	<u>9.11</u>	<u>10.39</u>	<u>10.39</u>
<u><u>19.58</u></u>	<u><u>19.86</u></u>	<u><u>19.91</u></u>	Total	<u><u>19.91</u></u>	<u><u>22.19</u></u>	<u><u>22.19</u></u>

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

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

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

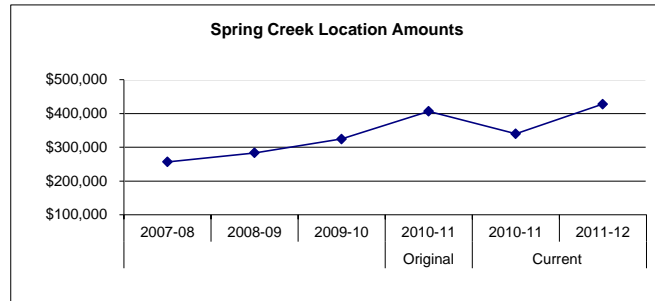


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 162,158	\$ 173,576	\$ 203,528	3100 Certified Salaries	\$ 264,356	\$ 213,738	\$ 273,848	\$ 60,110	28
19,481	23,929	25,198	3200 Non-Certified Salaries	27,346	27,346	28,948	1,602	6
65,354	73,359	86,220	3500 Employee Benefits	102,937	87,097	112,665	25,568	29
<u>246,993</u>	<u>270,864</u>	<u>314,946</u>	Subtotal - Personnel Services	<u>394,639</u>	<u>328,181</u>	<u>415,461</u>	<u>87,280</u>	<u>27</u>
427	463	642	4200 Travel	629	1,029	1,500	471	46
268	217	184	4300 Utility Services	1,054	1,054	1,054	-	-
287	770	493	4400 Purchased Services	1,388	1,388	984	(404)	(29)
7,956	9,724	7,607	4500 Supplies and Materials	8,121	7,671	8,121	450	6
646	662	698	4900 Other Expenses	698	698	698	-	-
<u>9,584</u>	<u>11,836</u>	<u>9,624</u>	Subtotal - Other	<u>11,890</u>	<u>11,840</u>	<u>12,357</u>	<u>517</u>	<u>4</u>
-	709	-	5100 Equipment	-	-	-	-	-
<u>\$ 256,577</u>	<u>\$ 283,409</u>	<u>\$ 324,570</u>	Location Totals	<u>\$ 406,529</u>	<u>\$ 340,021</u>	<u>\$ 427,818</u>	<u>\$ 87,797</u>	<u>26</u>



The Spring Creek School provides educational services for students in grades 9 through 12 who are incarcerated at the Spring Creek Correctional Center, Seward, Alaska. The school is part of the Youthful Offender Program (YOP), a rehabilitation program designed specifically for youthful offenders from across the State of Alaska. The school's mission is to provide in depth, individualized instruction to students working to complete high school graduation requirements. Opportunities for vocational and post-secondary education are coordinated with the UAA Tech Prep Program through the Department of Corrections (DOC) education coordinator. Mental health services and substance abuse/life skills classes are provided as part of the YOP program. The combined Spring Creek School and YOP program has become a model of education/rehabilitation for youthful offender programs around the globe. A reduced recidivism rate demonstrates the program's success when compared to recidivism rates of similar youthful offender programs nationwide.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
34.00	28.00	21.00	Enrollment in ADM (9-12)	55.00	55.00	55.00

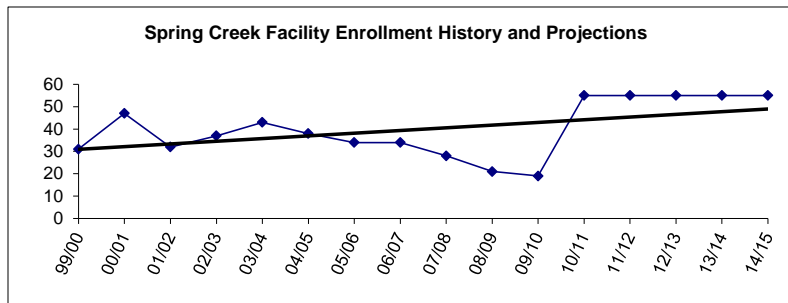
FTE's Included In Current Budget

0.80	0.80	1.00	Administrator	1.00	1.00	1.00
2.00	2.00	2.00	Teacher (Includes Quest)	3.00	2.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.80</u>	<u>2.80</u>	<u>3.00</u>	Certified Subtotal	<u>4.00</u>	<u>3.00</u>	<u>4.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.75	0.88	0.88	Support	0.88	0.88	0.88
<u>0.75</u>	<u>0.88</u>	<u>0.88</u>	Classified Subtotal	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
<u><u>3.55</u></u>	<u><u>3.68</u></u>	<u><u>3.88</u></u>	Total	<u><u>4.88</u></u>	<u><u>3.88</u></u>	<u><u>4.88</u></u>

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

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

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

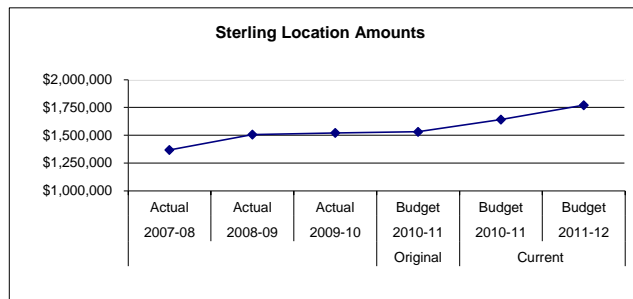


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 780,685	\$ 842,629	\$ 857,115	3100 Certified Salaries	\$ 858,731	\$ 915,652	\$ 953,806	\$ 38,154	4
153,809	173,996	160,875	3200 Non-Certified Salaries	157,206	159,918	215,239	55,321	35
316,180	368,435	397,110	3500 Employee Benefits	377,502	424,954	491,774	66,820	16
<u>1,250,674</u>	<u>1,385,059</u>	<u>1,415,100</u>	Subtotal - Personnel Services	<u>1,393,439</u>	<u>1,500,524</u>	<u>1,660,819</u>	<u>160,295</u>	11
-	1,800	2,190	4200 Travel	2,200	2,200	2,200	-	-
-	160	-	4250 Student Travel	-	-	-	-	-
12,401	12,711	10,550	4300 Utility Services	18,581	16,826	16,826	-	-
56,243	68,811	63,414	4350 Energy	90,937	68,133	68,133	-	-
4,321	5,540	2,745	4400 Purchased Services	6,931	6,931	2,338	(4,593)	(66)
43,779	30,362	23,763	4500 Supplies and Materials	17,973	28,569	19,485	(9,084)	(32)
544	680	680	4900 Other Expenses	830	830	830	-	-
<u>117,288</u>	<u>120,065</u>	<u>103,342</u>	Subtotal - Other	<u>137,452</u>	<u>123,489</u>	<u>109,812</u>	<u>(13,677)</u>	(11)
82	-	3,344	5100 Equipment	-	16,978	-	(16,978)	(100)
<u>\$ 1,368,044</u>	<u>\$ 1,505,124</u>	<u>\$ 1,521,786</u>	Location Totals	<u>\$ 1,530,891</u>	<u>\$ 1,640,991</u>	<u>\$ 1,770,631</u>	<u>\$ 129,640</u>	8



Sterling Elementary School is located in Sterling, Alaska, 12 miles east of Soldotna. The building was constructed in 1958, renovated in 1983, and currently serves students in grades K-6. Since 2004, all teachers and teacher's aides have met the highly qualified requirements in accordance with federal regulations under No Child Left Behind. In 2005, Sterling Elementary was chosen as a NASA Explorer School and this designation has allowed Sterling students and staff to benefit from many NASA resources which enhance the classroom delivery of science, math and technology instruction. The school continues to benefit from its participation in Rural CAP's AmeriCorps program, allowing the school to be open in the evenings for healthy adult activities which have included sewing, hallwalking, volleyball, basketball, and computer time. Students in the Sterling community benefit from a variety of children's activities including band, vocal music, physical education, student council, Battle of the Books, forensics, 4-H, Girl Scouts, Boy Scouts and Boys & Girls Club sports. The school has shown positive growth in continuing to meet the Adequate Yearly Progress goals while also increasing the number of students proficient in math and language arts.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
169.00	160.00	134.00	Enrollment in ADM (K-6)	134.00	154.00	148.00

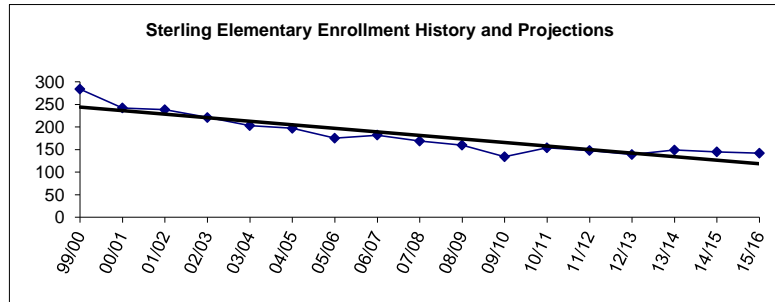
FTE's Included In Current Budget

0.80	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	11.00	10.00	Teacher (Includes Quest)	9.50	10.50	10.50
3.00	0.80	0.70	Specialist*	0.70	1.10	1.10
1.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.80</u>	<u>14.80</u>	<u>13.70</u>	Certified Subtotal	<u>13.20</u>	<u>14.60</u>	<u>14.60</u>
0.88	1.63	1.28	Special Ed Aide	1.28	1.76	3.96
0.76	0.38	0.38	Aide	0.38	0.38	0.38
0.40	0.40	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>4.54</u>	<u>4.91</u>	<u>4.51</u>	Classified Subtotal	<u>4.51</u>	<u>4.99</u>	<u>7.19</u>
<u>18.34</u>	<u>19.71</u>	<u>18.21</u>	Total	<u>17.71</u>	<u>19.59</u>	<u>21.79</u>

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

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

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

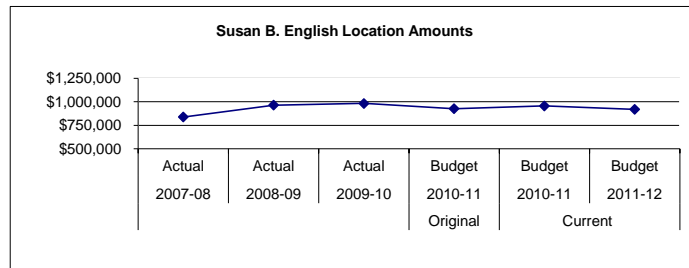


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 230,762	\$ 312,278	\$ 295,391	3100 Certified Salaries	\$ 268,409	\$ 293,177	\$ 276,247	\$ (16,930)	(6)
158,770	165,271	184,616	3200 Non-Certified Salaries	204,375	175,154	180,397	5,243	3
164,167	202,119	221,020	3500 Employee Benefits	201,353	201,459	200,993	(466)	(0)
<u>553,699</u>	<u>679,668</u>	<u>701,027</u>	Subtotal - Personnel Services	<u>674,137</u>	<u>669,790</u>	<u>657,637</u>	<u>(12,153)</u>	(2)
1,700	1,500	1,277	4100 Pro-Tech	-	-	-	-	-
3,175	5,127	7,049	4200 Travel	3,000	3,000	6,000	3,000	100
31,561	31,210	26,507	4300 Utility Services	25,805	24,751	24,751	-	-
214,046	216,009	187,560	4350 Energy	201,875	208,545	208,545	-	-
4,956	4,853	3,956	4400 Purchased Services	3,869	5,144	4,658	(486)	(9)
28,360	23,003	38,458	4500 Supplies and Materials	15,257	31,864	16,130	(15,734)	(49)
1,357	1,236	1,131	4900 Other Expenses	2,351	2,351	2,351	-	-
<u>285,155</u>	<u>282,938</u>	<u>265,938</u>	Subtotal - Other	<u>252,157</u>	<u>275,655</u>	<u>262,435</u>	<u>(13,220)</u>	(5)
823	2,821	15,861	5100 Equipment	-	11,283	-	(11,283)	(100)
<u>\$ 839,677</u>	<u>\$ 965,427</u>	<u>\$ 982,826</u>	Location Totals	<u>\$ 926,294</u>	<u>\$ 956,728</u>	<u>\$ 920,072</u>	<u>\$ (36,656)</u>	(4)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
62.00	59.00	45.00	Enrollment in ADM (K-12)	43.00	46.00	50.00

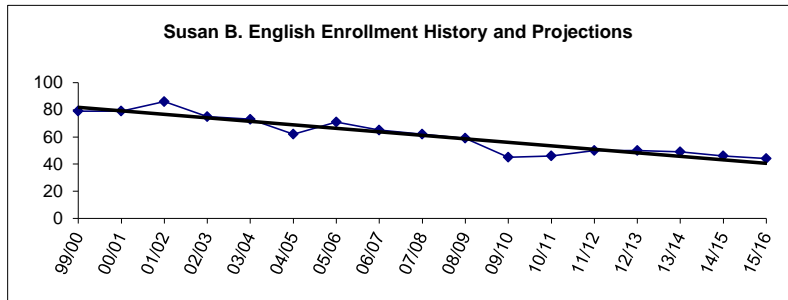
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	4.50	4.25	Teacher (Includes Quest)	3.00	3.50	3.00
-	-	-	Specialist*	-	-	-
0.75	0.75	0.75	Special Ed Teacher**	0.75	0.50	0.50
<u>4.25</u>	<u>5.75</u>	<u>5.50</u>	Certified Subtotal	<u>4.25</u>	<u>4.50</u>	<u>4.00</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.12	0.13	0.13	Nurse***	0.13	0.10	0.10
1.25	1.88	1.88	Support	1.88	1.38	1.38
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.25</u>	<u>4.89</u>	<u>4.89</u>	Classified Subtotal	<u>4.89</u>	<u>4.36</u>	<u>4.36</u>
<u>8.50</u>	<u>10.64</u>	<u>10.39</u>	Total	<u>9.14</u>	<u>8.86</u>	<u>8.36</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 certified employees.

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

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

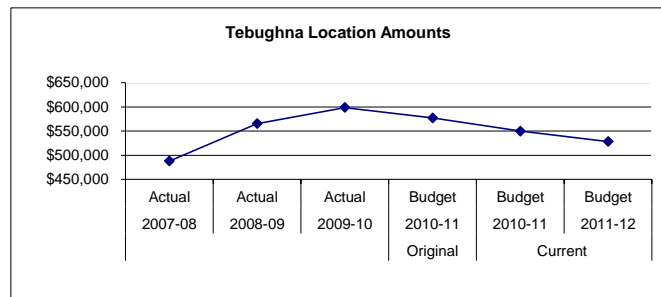


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 183,645	\$ 220,737	\$ 255,295	3100 Certified Salaries	\$ 230,146	\$ 227,371	\$ 209,524	\$ (17,847)	(8)
59,226	68,021	58,966	3200 Non-Certified Salaries	62,803	63,004	65,003	1,999	3
98,941	114,574	125,906	3500 Employee Benefits	115,194	120,188	115,991	(4,197)	(3)
<u>341,812</u>	<u>403,333</u>	<u>440,167</u>	Subtotal - Personnel Services	<u>408,143</u>	<u>410,563</u>	<u>390,518</u>	<u>(20,045)</u>	(5)
9,313	13,721	11,967	4200 Travel	7,000	9,885	12,000	2,115	21
25,120	25,437	24,282	4300 Utility Services	26,307	26,307	26,307	-	-
79,538	92,438	74,072	4350 Energy	113,148	84,786	84,786	-	-
3,716	10,810	7,260	4400 Purchased Services	12,881	4,226	5,302	1,076	25
26,589	16,557	33,803	4500 Supplies and Materials	7,954	13,297	8,449	(4,848)	(36)
986	715	730	4900 Other Expenses	1,533	769	751	(18)	(2)
<u>145,262</u>	<u>159,679</u>	<u>152,114</u>	Subtotal - Other	<u>168,823</u>	<u>139,270</u>	<u>137,595</u>	<u>(1,675)</u>	(1)
800	2,604	6,304	5100 Equipment	-	-	-	-	-
<u>\$ 487,874</u>	<u>\$ 565,615</u>	<u>\$ 598,585</u>	Location Totals	<u>\$ 576,966</u>	<u>\$ 549,833</u>	<u>\$ 528,113</u>	<u>\$ (21,720)</u>	(4)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
32.00	36.00	30.00	Enrollment in ADM (K-12)	32.00	35.00	34.00

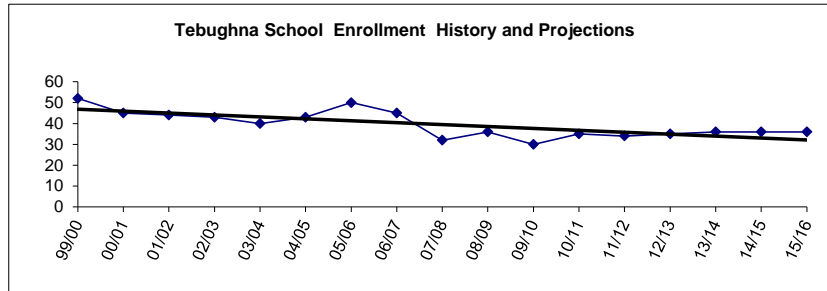
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.50	3.00	3.50	Teacher (Includes Quest)	2.50	2.50	2.00
-	-	0.07	Specialist *	0.07	0.10	0.10
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.50</u>	<u>4.00</u>	<u>4.57</u>	Certified Subtotal	<u>3.57</u>	<u>3.60</u>	<u>3.10</u>
0.08	0.08	0.06	Nurse ***	0.06	0.08	0.08
0.75	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.83</u>	<u>1.96</u>	<u>1.94</u>	Classified Subtotal	<u>1.94</u>	<u>1.96</u>	<u>1.96</u>
<u>5.33</u>	<u>5.96</u>	<u>6.51</u>	Total	<u>5.51</u>	<u>5.56</u>	<u>5.06</u>

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

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

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

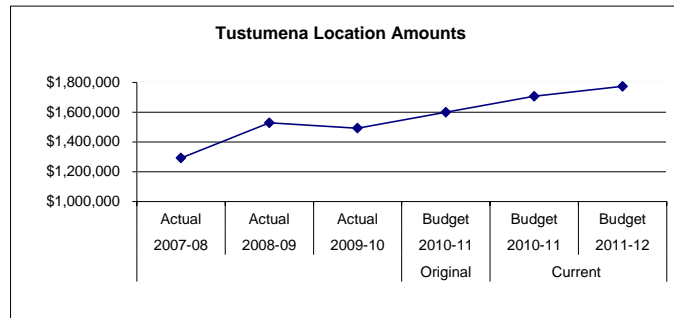


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 696,997	\$ 852,177	\$ 825,313	3100 Certified Salaries	\$ 900,390	\$ 906,973	\$ 964,670	\$ 57,697	6
164,246	173,318	178,016	3200 Non-Certified Salaries	180,118	205,386	212,024	6,638	3
289,337	360,223	372,377	3500 Employee Benefits	397,126	437,983	470,742	32,759	7
<u>1,150,580</u>	<u>1,385,718</u>	<u>1,375,706</u>	Subtotal - Personnel Services	<u>1,477,634</u>	<u>1,550,342</u>	<u>1,647,436</u>	<u>97,094</u>	<u>6</u>
314	1,821	1,880	4200 Travel	2,400	2,400	2,200	(200)	(8)
7,526	7,591	7,274	4300 Utility Services	12,059	10,320	10,320	-	-
77,125	91,100	77,108	4350 Energy	79,250	88,586	88,586	-	-
4,330	3,442	1,763	4400 Purchased Services	5,471	5,546	2,400	(3,146)	(57)
43,110	33,049	23,977	4500 Supplies and Materials	20,393	31,840	21,025	(10,815)	(34)
544	680	680	4900 Other Expenses	1,047	1,047	1,047	-	-
<u>132,949</u>	<u>137,683</u>	<u>112,682</u>	Subtotal - Other	<u>120,620</u>	<u>139,739</u>	<u>125,578</u>	<u>(14,161)</u>	<u>(10)</u>
7,604	4,463	3,677	5100 Equipment	-	16,415	-	(16,415)	(100)
<u>\$ 1,291,133</u>	<u>\$ 1,527,865</u>	<u>\$ 1,492,065</u>	Location Totals	<u>\$ 1,598,254</u>	<u>\$ 1,706,496</u>	<u>\$ 1,773,014</u>	<u>\$ 66,518</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
157.00	154.00	150.00	Enrollment in ADM (K-6)	149.00	157.00	153.00

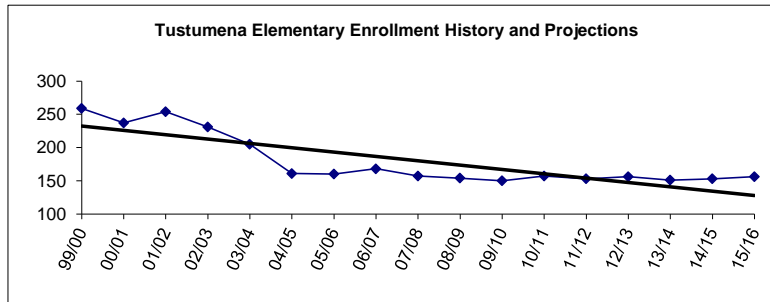
FTE's Included In Current Budget

0.80	1.00	1.00	Administrator	1.00	1.00	1.00
8.00	10.00	9.50	Teacher (Includes Quest)	10.50	10.00	10.50
-	0.95	0.80	Specialist*	0.80	0.80	0.80
2.00	2.00	1.00	Special Ed Teacher**	1.00	1.00	2.00
<u>10.80</u>	<u>13.95</u>	<u>12.30</u>	Certified Subtotal	<u>13.30</u>	<u>12.80</u>	<u>14.30</u>
1.26	1.26	1.26	Special Ed Aide	1.26	2.14	2.14
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
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.99</u>	<u>4.99</u>	<u>4.99</u>	Classified Subtotal	<u>4.99</u>	<u>5.87</u>	<u>5.87</u>
<u>15.79</u>	<u>18.94</u>	<u>17.29</u>	Total	<u>18.29</u>	<u>18.67</u>	<u>20.17</u>

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

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

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



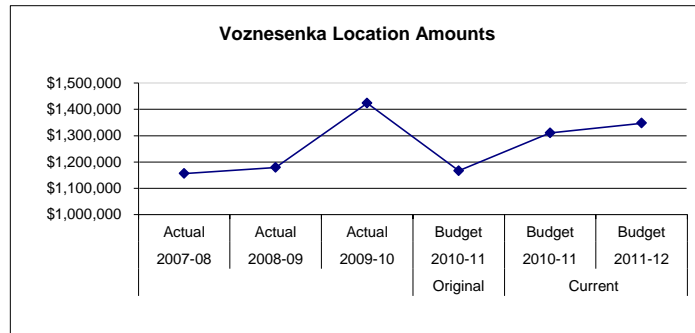
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 53 Voznesenka Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 512,507	\$ 518,179	\$ 667,087	3100 Certified Salaries	\$ 529,895	\$ 610,871	\$ 635,285	\$ 24,414	4
188,468	193,064	203,939	3200 Non-Certified Salaries	192,981	196,012	201,944	5,932	3
271,718	294,458	362,465	3500 Employee Benefits	282,855	327,007	343,941	16,934	5
<u>972,693</u>	<u>1,005,701</u>	<u>1,233,491</u>	Subtotal - Personnel Services	<u>1,005,731</u>	<u>1,133,890</u>	<u>1,181,170</u>	<u>47,280</u>	4
1,020	979	600	4200 Travel	1,000	1,000	1,000	-	-
73,319	71,590	45,126	4300 Utility Services	56,351	56,470	56,470	-	-
22,352	24,701	20,303	4350 Energy	20,496	23,104	23,104	-	-
51,834	51,925	67,234	4400 Purchased Services	68,559	72,137	70,820	(1,317)	(2)
33,931	23,056	54,509	4500 Supplies and Materials	12,970	22,187	13,671	(8,516)	(38)
1,111	1,089	1,274	4900 Other Expenses	1,383	1,271	1,271	-	-
<u>183,567</u>	<u>173,340</u>	<u>189,046</u>	Subtotal - Other	<u>160,759</u>	<u>176,169</u>	<u>166,336</u>	<u>(9,833)</u>	(6)
-	-	825	5100 Equipment	-	-	-	-	-
<u>\$ 1,156,260</u>	<u>\$ 1,179,041</u>	<u>\$ 1,423,362</u>	Location Totals	<u>\$ 1,166,490</u>	<u>\$ 1,310,059</u>	<u>\$ 1,347,506</u>	<u>\$ 37,447</u>	3



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 53 Voznesenka Elementary / High

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
115.00	117.00	100.00	Enrollment in ADM (K-12)	95.00	104.00	100.00

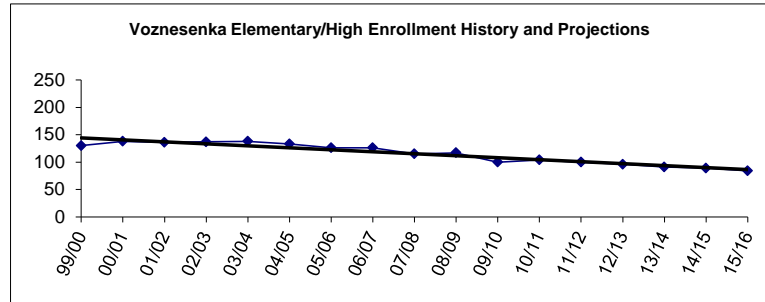
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.00	7.10	8.70	Teacher (Includes Quest)	5.20	6.50	6.50
-	0.13	0.13	Specialist*	0.13	0.13	0.13
0.75	0.75	1.80	Special Ed Teacher**	1.80	1.80	1.80
<u>8.25</u>	<u>8.48</u>	<u>11.13</u>	Certified Subtotal	<u>7.63</u>	<u>8.93</u>	<u>8.93</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.63	2.64
0.27	0.25	0.25	Nurse***	0.25	0.21	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	0.50	0.88	0.88
<u>5.79</u>	<u>5.77</u>	<u>5.77</u>	Classified Subtotal	<u>5.27</u>	<u>5.60</u>	<u>5.60</u>
<u>14.04</u>	<u>14.25</u>	<u>16.90</u>	Total	<u>12.90</u>	<u>14.53</u>	<u>14.53</u>

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

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

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

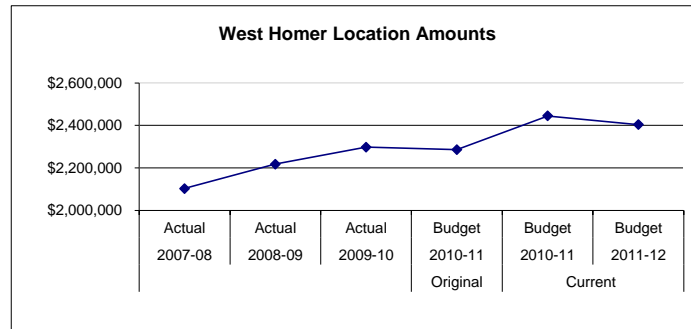


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 1,139,437	\$ 1,230,595	\$ 1,268,236	3100 Certified Salaries	\$ 1,266,352	\$ 1,338,914	\$ 1,261,177	\$ (77,737)	(6)
238,716	259,762	262,603	3200 Non-Certified Salaries	282,209	269,581	315,731	46,150	17
481,075	542,784	583,972	3500 Employee Benefits	574,117	621,603	631,561	9,958	2
<u>1,859,228</u>	<u>2,033,141</u>	<u>2,114,811</u>	Subtotal - Personnel Services	<u>2,122,678</u>	<u>2,230,098</u>	<u>2,208,469</u>	<u>(21,629)</u>	(1)
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
772	767	697	4200 Travel	700	700	1,000	300	43
12,308	11,119	13,117	4300 Utility Services	19,877	17,279	17,279	-	-
168,698	124,686	119,946	4350 Energy	100,942	140,385	140,385	-	-
9,164	9,866	5,536	4400 Purchased Services	8,740	8,840	3,682	(5,158)	(58)
51,997	37,499	39,552	4500 Supplies and Materials	31,886	45,145	32,502	(12,643)	(28)
1,027	964	859	4900 Other Expenses	1,080	1,080	1,080	-	-
<u>243,966</u>	<u>184,901</u>	<u>179,707</u>	5100 Equipment	<u>163,225</u>	<u>213,429</u>	<u>195,928</u>	<u>(17,501)</u>	(8)
<u>135</u>	<u>180</u>	<u>3,309</u>	Subtotal - Equipment	<u>-</u>	<u>1,565</u>	<u>-</u>	<u>(1,565)</u>	(100)
<u>\$ 2,103,329</u>	<u>\$ 2,218,222</u>	<u>\$ 2,297,827</u>	Location Totals	<u>\$ 2,285,903</u>	<u>\$ 2,445,092</u>	<u>\$ 2,404,397</u>	<u>\$ (40,695)</u>	(2)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
240.00	256.00	236.00	Enrollment in ADM (3-6)	261.00	242.00	228.00

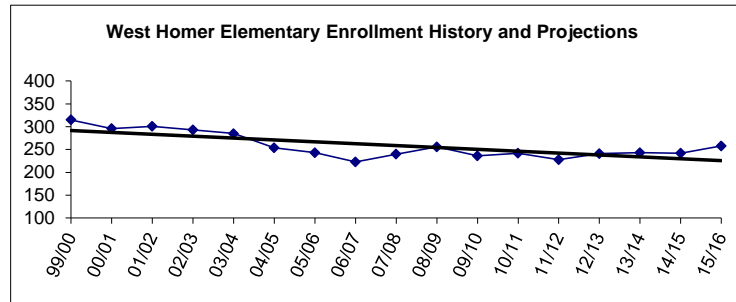
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	13.00	13.75	Teacher (Includes Quest)	13.25	14.75	12.25
2.50	2.39	1.35	Specialist*	1.35	1.35	1.35
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>19.50</u>	<u>19.39</u>	<u>19.10</u>	Certified Subtotal	<u>18.60</u>	<u>20.10</u>	<u>17.60</u>
1.76	2.64	2.64	Special Ed Aide	2.64	2.64	4.02
0.38	0.82	0.38	Aide	0.44	0.44	0.44
0.65	0.56	0.61	Nurse***	0.61	0.62	0.62
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.94	2.94	Custodian	3.00	3.00	3.00
<u>6.29</u>	<u>7.96</u>	<u>7.57</u>	Classified Subtotal	<u>7.69</u>	<u>7.70</u>	<u>9.08</u>
<u>25.79</u>	<u>27.35</u>	<u>26.67</u>	Total	<u>26.29</u>	<u>27.80</u>	<u>26.68</u>

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

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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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 34,442	\$ 35,018	\$ 37,665	3200 Non-Certified Salaries	\$ 37,791	\$ 37,650	\$ 39,287	\$ 1,637	4
57,857	51,285	56,708	3500 Employee Benefits	53,019	67,576	84,923	17,347	26
<u>92,299</u>	<u>86,303</u>	<u>94,373</u>	Subtotal - Personnel Services	<u>90,810</u>	<u>105,226</u>	<u>124,210</u>	<u>18,984</u>	
74,715	44,459	22,130	4100 Professional-Technical Services	119,354	118,729	100,000	(18,729)	(16)
38,021	42,439	38,120	4200 Travel	35,017	35,017	38,928	3,911	11
968	597	599	4300 Utility Services	1,500	1,500	1,500	-	-
4,695	5,636	4,021	4400 Purchased Services	5,250	5,250	5,250	-	-
9,705	7,588	4,324	4500 Supplies and Materials	5,000	5,000	5,000	-	-
20,520	29,335	33,600	4800 Tuition and Stipends	42,000	42,000	42,000	-	-
23,391	27,696	27,848	4900 Other Expenses	22,685	22,685	30,000	-	-
<u>172,015</u>	<u>157,751</u>	<u>130,642</u>	Subtotal - Other	<u>230,806</u>	<u>230,181</u>	<u>222,678</u>	<u>(14,818)</u>	(6)
6,370	-	-	5100 Equipment	-	625	-	-	-
<u>\$ 270,684</u>	<u>\$ 244,053</u>	<u>\$ 225,015</u>	Location Totals	<u>\$ 321,616</u>	<u>\$ 336,032</u>	<u>\$ 346,888</u>	<u>\$ 4,166</u>	1

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
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 certified employees.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 128,896	\$ 137,626	\$ 129,988	3100 Certified Salaries	\$ 143,098	\$ 143,098	\$ 146,301	\$ 3,203	2
71,389	50,847	83,110	3200 Non-Certified Salaries	103,464	103,089	105,362	2,273	2
62,627	45,258	67,916	3500 Employee Benefits	79,290	81,278	84,918	3,640	4
<u>262,912</u>	<u>233,730</u>	<u>281,014</u>	Subtotal - Personnel Services	<u>325,852</u>	<u>327,465</u>	<u>336,581</u>	<u>9,116</u>	3
-	4,859	1,245	4100 Professional-Technical Services	11,730	11,055	4,130	(6,925)	(63)
25,745	13,122	12,337	4200 Travel	22,345	22,345	22,345	-	-
13,717	9,559	9,366	4300 Utility Services	13,005	13,005	13,005	-	-
750	1,444	565	4400 Purchased Services	5,048	5,048	5,048	-	-
16,468	15,430	12,444	4500 Supplies and Materials	12,351	12,351	12,351	-	-
3,314	2,474	3,512	4900 Other Expenses	5,480	5,480	5,480	-	-
<u>59,994</u>	<u>46,887</u>	<u>39,469</u>	Subtotal - Other	<u>69,959</u>	<u>69,284</u>	<u>62,359</u>	<u>(6,925)</u>	(10)
<u>1,040</u>	<u>1,235</u>	<u>3,071</u>	5100 Equipment	<u>-</u>	<u>675</u>	<u>-</u>	<u>(675)</u>	-
<u>\$ 323,946</u>	<u>\$ 281,852</u>	<u>\$ 323,554</u>	Location Totals	<u>\$ 395,811</u>	<u>\$ 397,424</u>	<u>\$ 398,940</u>	<u>\$ 1,516</u>	0

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

Major long-term issues and concerns: Encourage and support district-wide focus on Quality Learning methods to promote student success, encourage increased collaboration between all staff and use of quality processes to promote efficiencies. Re-evaluate and re-apply for APEX (Alaska Performance Excellence) Award.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	Total	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 72 Assistant Superintendent Instructional Support

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 180	\$ -	\$ 8,000	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
118,936	134,531	146,250	3200 Non-Certified Salaries	148,433	148,294	151,895	3,601	2
46,518	55,264	64,187	3500 Employee Benefits	62,263	63,487	65,758	2,271	4
<u>165,634</u>	<u>189,794</u>	<u>218,437</u>	Subtotal - Personnel Services	<u>210,696</u>	<u>211,781</u>	<u>217,653</u>	<u>5,872</u>	3
44,528	53,251	51,849	4100 Professional-Technical Services	50,000	50,000	-	(50,000)	-
8,536	8,562	7,290	4200 Travel	10,102	10,102	10,102	-	-
5,621	3,955	4,060	4300 Utility Services	5,649	5,649	5,649	-	-
11,811	11,510	11,392	4350 Energy	23,421	12,716	12,716	-	-
244,391	240,463	240,302	4400 Purchased Services	244,318	244,318	244,318	-	-
388,913	486,447	764,975	4450 Insurance Premiums	851,996	851,996	851,996	-	-
5,637	11,411	7,137	4500 Supplies and Materials	14,170	14,625	14,125	(500)	(3)
887	40	190	4900 Other Expenses	2,328	2,328	2,328	-	-
<u>710,324</u>	<u>815,640</u>	<u>1,087,195</u>	Subtotal - Other	<u>1,201,984</u>	<u>1,191,734</u>	<u>1,141,234</u>	<u>(50,500)</u>	(4)
(265)	-	-	5100 Equipment	-	625	-	(625)	-
<u>\$ 875,693</u>	<u>\$ 1,005,434</u>	<u>\$ 1,305,632</u>	Location Totals	<u>\$ 1,412,680</u>	<u>\$ 1,404,140</u>	<u>\$ 1,358,887</u>	<u>\$ (45,253)</u>	(3)

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 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 72 Assistant Superintendent Instructional Support

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
1.00	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	-	-	Certified Subtotal	-	-	-
-	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
0.50	1.50	1.50	Classified Subtotal	1.50	1.50	1.50
1.50	1.50	1.50	Total	1.50	1.50	1.50

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

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 73 Assistant Superintendent Instruction

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 130,685	\$ 125,620	\$ 136,649	3100 Certified Salaries	\$ 125,196	\$ 132,848	\$ 141,016	\$ 8,168	6
47,216	48,607	52,748	3200 Non-Certified Salaries	57,839	57,640	59,907	2,267	4
49,828	52,934	58,729	3500 Employee Benefits	57,637	59,836	63,586	3,750	6
<u>227,729</u>	<u>227,161</u>	<u>248,126</u>	Subtotal - Personnel Services	<u>240,672</u>	<u>250,324</u>	<u>264,509</u>	<u>14,185</u>	6
350	3,575	-	4100 Professional-Technical Services	3,900	3,900	3,900	-	-
13,060	15,547	4,024	4200 Travel	18,800	18,800	18,800	-	-
5,149	3,591	3,820	4300 Utility Services	4,978	4,978	4,978	-	-
14,248	459	66	4400 Purchased Services	41,198	41,198	41,198	-	-
5,215	2,002	6,227	4500 Supplies and Materials	3,188	7,171	3,388	(3,783)	(53)
53,885	76,852	87,872	4900 Other Expenses	114,088	125,213	126,462	1,249	1
<u>91,907</u>	<u>102,026</u>	<u>102,009</u>	Subtotal - Other	<u>186,152</u>	<u>201,260</u>	<u>198,726</u>	<u>(2,534)</u>	(1)
<u>723</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 320,359</u>	<u>\$ 329,187</u>	<u>\$ 350,135</u>	Location Totals	<u>\$ 426,824</u>	<u>\$ 451,584</u>	<u>\$ 463,235</u>	<u>\$ 11,651</u>	3

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 73 Assistant Superintendent Instruction

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 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>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 74 Fiscal Services

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 240	\$ -	\$ 10,788	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
605,554	588,806	628,287	3200 Non-Certified Salaries	498,308	537,033	560,227	23,194	4
251,252	281,950	292,291	3500 Employee Benefits	243,638	277,915	292,455	14,540	5
<u>857,046</u>	<u>870,756</u>	<u>931,366</u>	Subtotal - Personnel Services	<u>741,946</u>	<u>814,948</u>	<u>852,682</u>	<u>37,734</u>	5
40,500	62,521	55,826	4100 Professional-Technical Services	81,034	85,384	75,634	(9,750)	(11)
9,579	14,890	20,577	4200 Travel	12,716	18,116	18,116	-	-
15,560	15,560	14,789	4300 Utility Services	14,091	14,091	14,091	-	-
2,654	9,235	10,011	4400 Purchased Services	4,918	5,283	4,918	(365)	(7)
8,540	12,132	10,503	4500 Supplies and Materials	11,300	9,620	9,900	280	3
2,870	2,414	2,180	4900 Other Expenses	1,315	2,715	2,715	-	-
(171,414)	(170,649)	(266,205)	4950 Indirect Costs	-	-	(85,560)	(85,560)	-
<u>(91,711)</u>	<u>(53,897)</u>	<u>(152,319)</u>	Subtotal - Other	<u>125,374</u>	<u>135,209</u>	<u>39,814</u>	<u>(95,395)</u>	(71)
15,756	3,389	-	5100 Equipment	-	746	-	(746)	-
<u>\$ 781,091</u>	<u>\$ 820,247</u>	<u>\$ 779,047</u>	Location Totals	<u>\$ 867,320</u>	<u>\$ 950,903</u>	<u>\$ 892,496</u>	<u>\$ (58,407)</u>	(6)

Function: To provide excellent customer service in support of the classroom; 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 is also actively involved in Legislative education relative to school funding issues. There are nine individuals supporting this level of the Kenai Peninsula Borough School District. The Finance Department's primary internal customers are school secretaries and bookkeepers who support building administrators.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.50	8.50	8.50	Support	8.50	8.50	8.50
8.50	9.50	9.50	Classified Subtotal	9.50	9.50	9.50
<u>8.50</u>	<u>9.50</u>	<u>9.50</u>	Total	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 107,426	\$ 109,330	\$ 119,235	3100 Certified Salaries	\$ 118,364	\$ 118,364	\$ 120,615	\$ 2,251	2
30,717	88,003	96,151	3200 Non-Certified Salaries	88,349	88,140	92,045	3,905	4
42,564	65,805	79,134	3500 Employee Benefits	77,730	80,187	84,070	3,883	5
<u>180,707</u>	<u>263,138</u>	<u>294,520</u>	Subtotal - Personnel Services	<u>284,443</u>	<u>286,691</u>	<u>296,730</u>	<u>10,039</u>	4
1,500	325	26,819	4100 Professional-Technical Services	1,250	1,050	1,250	200	19
8,952	11,875	9,046	4200 Travel	8,927	8,577	8,750	173	2
205	78	124	4300 Utility Services	890	890	890	-	-
424	50	-	4400 Purchased Services	850	850	850	-	-
8,135	23,131	7,661	4500 Supplies and Materials	26,451	27,356	26,879	(477)	(2)
49	149	140	4900 Other Expenses	1,070	1,420	1,420	-	-
<u>19,265</u>	<u>35,609</u>	<u>43,790</u>	Subtotal - Other	<u>39,438</u>	<u>40,143</u>	<u>40,039</u>	<u>(104)</u>	(0)
-	-	718	5100 Equipment	-	1,078	472	(606)	-
<u>\$ 199,972</u>	<u>\$ 298,746</u>	<u>\$ 339,028</u>	Location Totals	<u>\$ 323,881</u>	<u>\$ 327,912</u>	<u>\$ 337,241</u>	<u>\$ 9,329</u>	3

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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 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>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	2.00	Support	2.00	2.00	2.00
<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</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 certified employees.

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 342,206	\$ 338,884	\$ 413,190	3200 Non-Certified Salaries	\$ 363,437	\$ 364,653	\$ 386,526	\$ 21,873	6
166,904	171,863	200,317	3500 Employee Benefits	196,307	202,975	214,111	11,136	5
<u>509,110</u>	<u>510,747</u>	<u>613,507</u>	Subtotal - Personnel Services	<u>559,744</u>	<u>567,628</u>	<u>600,637</u>	<u>33,009</u>	6
2,851	2,879	2,653	4200 Travel	3,365	3,365	5,565	2,200	65
4,155	5,083	4,678	4300 Utility Services	7,135	7,135	7,135	-	-
86,135	105,350	99,709	4350 Energy	86,293	103,724	103,724	-	-
10,743	8,309	11,844	4400 Purchased Services	22,873	18,058	16,948	(1,110)	(6)
27,606	(71,052)	67,250	4500 Supplies and Materials	27,407	42,566	42,466	(100)	(0)
810	1,385	1,498	4900 Other Expenses	1,970	1,970	1,970	-	-
<u>(342,827)</u>	<u>(341,298)</u>	<u>(532,410)</u>	4950 Indirect Costs	<u>-</u>	<u>-</u>	<u>(60,844)</u>	<u>(60,844)</u>	-
<u>(210,527)</u>	<u>(289,344)</u>	<u>(344,778)</u>	Subtotal - Other	<u>149,043</u>	<u>176,818</u>	<u>116,964</u>	<u>(59,854)</u>	(34)
<u>1,770</u>	<u>3,513</u>	<u>11,847</u>	5100 Equipment	<u>-</u>	<u>158,329</u>	<u>2,000</u>	<u>(156,329)</u>	(99)
<u>\$ 300,353</u>	<u>\$ 224,916</u>	<u>\$ 280,576</u>	Location Totals	<u>\$ 708,787</u>	<u>\$ 902,775</u>	<u>\$ 719,601</u>	<u>\$ (183,174)</u>	(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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
6.50	6.50	7.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
6.50	6.50	7.50	Classified Subtotal	7.50	7.50	7.50
<u>6.50</u>	<u>6.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 77 Human Resources

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 107,366	\$ 125,028	\$ 126,502	3100 Certified Salaries	\$ 127,814	\$ 127,814	\$ 132,065	\$ 4,251	3
433,277	378,881	410,865	3200 Non-Certified Salaries	703,760	872,776	698,140	(174,636)	(20)
196,647	207,704	231,120	3500 Employee Benefits	286,338	349,875	301,714	(48,161)	(14)
<u>737,290</u>	<u>711,613</u>	<u>768,487</u>	Subtotal - Personnel Services	<u>1,117,912</u>	<u>1,350,465</u>	<u>1,131,919</u>	<u>(218,546)</u>	<u>(16)</u>
18,035	15,484	40,304	4100 Professional-Technical Services	29,250	102,466	40,250	(62,216)	(61)
36,957	28,241	31,785	4200 Travel	45,955	45,955	60,805	14,850	32
8,570	4,864	5,192	4300 Utility Services	8,603	8,644	8,644	-	-
30,274	38,377	46,336	4400 Purchased Services	82,584	332,543	82,543	(250,000)	(75)
14,629	67,931	11,136	4500 Supplies and Materials	19,183	20,299	34,200	13,901	68
23,254	19,294	28,014	4900 Other Expenses	48,582	48,082	48,082	-	-
-	-	-	4950 Indirect Costs	-	-	(39,583)	(39,583)	-
<u>131,719</u>	<u>174,190</u>	<u>162,767</u>	Subtotal - Other	<u>234,157</u>	<u>557,989</u>	<u>234,941</u>	<u>(323,048)</u>	<u>(58)</u>
4,759	734	829	5100 Equipment	-	-	-	-	-
<u>\$ 873,768</u>	<u>\$ 886,537</u>	<u>\$ 932,083</u>	Location Totals	<u>\$ 1,352,069</u>	<u>\$ 1,908,454</u>	<u>\$ 1,366,860</u>	<u>\$ (541,594)</u>	<u>(28)</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 77 Human Resources

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 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>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	7.00	7.00
<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	Classified Subtotal	<u>6.50</u>	<u>7.00</u>	<u>7.00</u>
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</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 certified employees.

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ -	\$ -	\$ 8,882	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
797,135	848,950	923,644	3200 Non-Certified Salaries	934,568	990,189	1,002,389	\$ 12,200	1
347,888	372,409	418,892	3500 Employee Benefits	429,783	472,308	491,295	18,987	4
<u>1,145,023</u>	<u>1,221,359</u>	<u>1,351,418</u>	Subtotal - Personnel Services	<u>1,364,351</u>	<u>1,462,497</u>	<u>1,493,684</u>	<u>31,187</u>	<u>2</u>
232	6,231	6,926	4100 Professional-Technical Services	6,000	2,990	12,000	9,010	301
25,509	46,285	50,506	4200 Travel	22,000	22,000	26,500	4,500	20
2,226	1,379	136,758	4300 Utility Services	11,520	11,520	11,520	-	-
435,372	518,532	316,574	4400 Purchased Services	502,593	1,137,893	673,811	(464,082)	(41)
72,782	54,966	110,789	4500 Supplies and Materials	30,650	51,100	127,275	76,175	149
-	300	300	4900 Other Expenses	940	-	1,740	1,740	-
-	-	-	4950 Indirect Costs	-	-	(74,533)	(74,533)	-
<u>536,121</u>	<u>627,693</u>	<u>621,853</u>	Subtotal - Other	<u>573,703</u>	<u>1,225,503</u>	<u>778,313</u>	<u>(447,190)</u>	<u>(36)</u>
(9,122)	(14,788)	647,063	5100 Equipment	19,000	16,500	50,000	33,500	-
<u>\$ 1,672,022</u>	<u>\$ 1,834,264</u>	<u>\$ 2,620,334</u>	Location Totals	<u>\$ 1,957,054</u>	<u>\$ 2,704,500</u>	<u>\$ 2,321,997</u>	<u>\$ (382,503)</u>	<u>(14)</u>

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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	11.00	Support	12.00	13.00	13.00
11.75	11.75	12.00	Classified Subtotal	13.00	14.00	14.00
11.75	11.75	12.00	Total	13.00	14.00	14.00

* "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 certified employees.

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
-	-	-	3200 Non-Certified Salaries	-	-	-	-	-
-	-	-	3500 Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
2,812	-	-	4200 Travel	-	-	-	-	-
1,585	-	62	4300 Utility Services	100,000	100,000	-	(100,000)	(100)
66,305	50,852	30,817	4400 Purchased Services	21,400	21,400	41,000	19,600	92
75,726	79,691	13,125	4500 Supplies and Materials	280,200	293,550	147,650	(145,900)	(50)
-	-	-	4900 Other Expenses	-	-	-	-	-
146,428	130,543	44,004	Subtotal - Other	401,600	414,950	188,650	(226,300)	(55)
330,693	339,945	189,578	5100 Equipment	244,800	244,800	767,800	523,000	214
<u>\$ 477,121</u>	<u>\$ 470,488</u>	<u>\$ 233,582</u>	Location Totals	<u>\$ 646,400</u>	<u>\$ 659,750</u>	<u>\$ 956,450</u>	<u>\$ 296,700</u>	45

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 FY09, the district has received over 5.9 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 support to all our children. Since E-Rate revenue alone is not enough to continue to support the Technology Plan, additional funding must be provided to keep the district at the level we enjoy today.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 81 Pupil Services

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 504,704	\$ 999,290	\$ 1,290,235	3100 Certified Salaries	\$ 1,720,799	\$ 1,588,194	\$ 1,773,474	\$ 185,280	12
261,029	309,238	403,788	3200 Non-Certified Salaries	289,787	280,628	285,891	5,263	2
277,514	484,092	584,505	3500 Employee Benefits	721,045	720,377	784,381	64,004	9
<u>1,043,247</u>	<u>1,792,620</u>	<u>2,278,528</u>	Subtotal - Personnel Services	<u>2,731,631</u>	<u>2,589,199</u>	<u>2,843,746</u>	<u>254,547</u>	10
247,855	344,244	635,354	4100 Professional-Technical Services	379,254	570,924	597,254	26,330	5
122,179	101,380	113,322	4200 Travel	135,123	130,244	130,123	(121)	(0)
1,594	1,028	2,414	4250 Student Travel	10,001	10,001	10,001	-	-
8,259	5,034	4,716	4300 Utility Services	4,938	4,938	4,938	-	-
7,313	7,855	5,590	4400 Purchased Services	12,905	12,800	12,800	-	-
66,709	51,613	66,961	4500 Supplies and Materials	71,210	62,707	76,135	13,428	21
97,423	146,437	142,159	4900 Other Expenses	143,825	144,035	144,035	-	-
<u>551,332</u>	<u>657,591</u>	<u>970,516</u>	Subtotal - Other	<u>757,256</u>	<u>935,649</u>	<u>975,286</u>	<u>39,637</u>	4
<u>11,631</u>	<u>16,151</u>	<u>9,375</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,606,210</u>	<u>\$ 2,466,361</u>	<u>\$ 3,258,419</u>	Location Total	<u>\$ 3,488,887</u>	<u>\$ 3,524,848</u>	<u>\$ 3,819,032</u>	<u>\$ 294,184</u>	8

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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	2.00	3.00	Coordinator	3.00	3.00	3.00
-	-	1.50	Teacher (Includes Quest)	-	2.00	2.00
2.25	3.44	10.00	Specialist*	10.00	9.10	9.55
7.56	11.90	9.00	Special Ed Teacher**	10.50	8.55	9.10
<u>12.81</u>	<u>18.34</u>	<u>24.50</u>	Certified Subtotal	<u>24.50</u>	<u>23.65</u>	<u>24.65</u>
4.46	8.04	5.94	Special Ed Aide	5.94	5.96	5.96
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>7.46</u>	<u>11.04</u>	<u>8.94</u>	Classified Subtotal	<u>8.94</u>	<u>8.96</u>	<u>8.96</u>
<u>20.27</u>	<u>29.38</u>	<u>33.44</u>	Total	<u>33.44</u>	<u>32.61</u>	<u>33.61</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 165,590	\$ 24,369	\$ (6,766)	3100 Certified Salaries	\$ 1,128,026	\$ 1,081,114	\$ 902,356	(178,758)	(17)
268,286	187,729	166,932	3200 Non-Certified Salaries	254,046	245,724	255,730	10,006	4
19,630,251	15,753,550	12,336,193	3500 Employee Benefits	14,628,833	13,562,563	16,465,455	2,902,892	21
889,163	788,442	914,243	3631 Worker Compensation	1,061,153	1,061,153	1,061,153	-	-
<u>20,953,290</u>	<u>16,754,089</u>	<u>13,410,602</u>	Subtotal - Personnel Services	<u>17,072,058</u>	<u>15,950,554</u>	<u>18,684,694</u>	<u>2,734,140</u>	17
158	-	-	4100 Professional-Technical Services	-	-	-	-	-
20,105	(320)	-	4200 Travel	100,000	85,665	87,665	2,000	-
-	75,000	75,302	4250 Student Travel	75,000	275,000	275,000	-	-
(1,211)	-	-	4300 Utility Services	-	-	-	-	-
56,114	75,458	67,017	4350 In Kind Utilities	78,024	78,024	78,024	-	-
6,056,608	6,178,509	6,972,600	4400 Purchased Services	6,875,198	7,247,351	6,547,220	(700,131)	(10)
741,439	763,345	919,788	4450 Insurance Premiums	1,026,438	1,026,438	805,969	(220,469)	(21)
(77,774)	(418)	-	4500 Supplies and Materials	95,819	96,019	300	(95,719)	(100)
21,111	(16,558)	40,595	4900 Other Expenses	81,493	91,493	45,000	(46,493)	(51)
<u>6,816,550</u>	<u>7,075,016</u>	<u>8,075,302</u>	Subtotal - Other	<u>8,331,972</u>	<u>8,899,990</u>	<u>7,839,178</u>	<u>(1,060,812)</u>	(12)
235,521	209,745	-	5100 Equipment	-	-	-	-	-
<u>4,293,736</u>	<u>2,128,693</u>	<u>830,279</u>	5500 Transfer to Other Fund	<u>765,531</u>	<u>765,531</u>	<u>600,000</u>	<u>(165,531)</u>	(22)
<u>\$ 32,299,097</u>	<u>\$ 26,167,543</u>	<u>\$ 22,316,183</u>	Totals	<u>\$ 26,169,561</u>	<u>\$ 25,616,075</u>	<u>\$ 27,123,872</u>	<u>\$ 1,673,328</u>	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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
3.59	4.21	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.59</u>	<u>4.21</u>	<u>1.50</u>	Certified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
0.32	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.75	4.63	4.25	Support	4.25	4.25	4.25
0.50	-	-	Custodian	-	-	-
<u>5.57</u>	<u>4.63</u>	<u>4.25</u>	Classified Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
<u>9.16</u>	<u>8.84</u>	<u>5.75</u>	Total	<u>5.75</u>	<u>5.75</u>	<u>5.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum/ Assessment

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 746,889	\$ 729,628	\$ 1,018,376	3100 Certified Salaries	\$ 1,036,590	\$ 922,149	\$ 929,316	7,167	1
157,815	172,425	191,471	3200 Non-Certified Salaries	212,085	170,152	172,826	2,674	2
265,871	294,619	400,107	3500 Employee Benefits	410,835	347,981	361,255	13,274	4
<u>1,170,575</u>	<u>1,196,671</u>	<u>1,609,954</u>	Subtotal - Personnel Services	<u>1,659,510</u>	<u>1,440,282</u>	<u>1,463,397</u>	<u>23,115</u>	2
4,138	13,100	298,045	4100 Professional-Technical Services	45,100	71,012	63,512	(7,500)	(11)
37,011	43,427	35,975	4200 Travel	32,374	37,924	35,924	(2,000)	(5)
8,989	7,545	7,936	4300 Utility Services	7,240	7,240	7,240	-	-
151,568	167,501	254,072	4400 Purchased Services	105,836	83,263	82,861	(402)	(0)
314,955	200,371	562,849	4500 Supplies and Materials	1,015,910	1,015,854	1,185,649	169,795	17
1,290	1,483	1,852	4900 Other Expenses	5,101	6,601	6,601	-	-
<u>517,951</u>	<u>433,428</u>	<u>1,160,729</u>	Subtotal - Other	<u>1,211,561</u>	<u>1,221,894</u>	<u>1,381,787</u>	<u>159,893</u>	13
415	13,764	4,346	5100 Equipment	-	22,672	2,000	(20,672)	(91)
<u>\$ 1,688,941</u>	<u>\$ 1,643,863</u>	<u>\$ 2,775,029</u>	Location Totals	<u>\$ 2,871,071</u>	<u>\$ 2,684,848</u>	<u>\$ 2,847,184</u>	<u>\$ 162,336</u>	6

Curriculum/Elementary Education

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.

Assessment/Secondary Education

Function: The Assessment Department coordinates all assessment and provides data analysis of test results for stakeholders. The Secondary Education Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development to supplement other secondary education programs in an effort to continue to reduce the drop-out rate and increase the graduation rate.

Major long-term issues and concerns: Continue to develop and refine the Personalized Education Plan (PEP) for grades 7 - 12 and prepare for online implementation. Continue to refine the Analytic Writing Assessment (AWA) process as it pertains to the teaching of writing. Continue to develop Distance Ed opportunities and plan for increased staffing needs as programs expand.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum/ Assessment

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
2.00	3.00	3.00	Director	3.00	2.00	2.00
7.00	7.00	11.00	Teacher (Includes Quest)	11.00	9.10	9.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>9.00</u>	<u>10.00</u>	<u>14.00</u>	Certified Subtotal	<u>14.00</u>	<u>11.10</u>	<u>11.10</u>
-	-	-	Nurse ***	-	-	-
<u>3.50</u>	<u>4.50</u>	<u>4.00</u>	Support	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
<u>3.50</u>	<u>4.50</u>	<u>4.00</u>	Classified Subtotal	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
<u>12.50</u>	<u>14.50</u>	<u>18.00</u>	Total	<u>18.00</u>	<u>14.10</u>	<u>14.10</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 67,363	\$ 62,804	\$ 77,102	3200 Non-Certified Salaries	\$ 253,251	\$ 215,779	\$ 210,000	(5,779)	(3)
36,948	38,141	46,651	3500 Employee Benefits	143,221	121,339	119,975	(1,364)	(1)
<u>104,311</u>	<u>100,946</u>	<u>123,753</u>	Subtotal - Personnel Services	<u>396,472</u>	<u>337,118</u>	<u>329,975</u>	<u>(7,143)</u>	(2)
100	100	100	4100 Professional-Technical Services	3,920	2,270	4,000	1,730	76
17,287	24,866	28,469	4200 Travel	24,462	24,462	35,772	11,310	46
798	578	524	4300 Utility Services	2,127	2,127	2,127	-	-
1,423	2,086	1,630	4400 Purchased Services	6,527	4,527	8,079	3,552	78
13,235	4,853	6,952	4500 Supplies and Materials	8,410	18,418	7,000	(11,418)	(62)
150	6,092	250	4900 Other Expenses	2,505	5,505	6,950	1,445	26
<u>32,993</u>	<u>38,575</u>	<u>37,925</u>	Subtotal - Other	<u>47,951</u>	<u>57,309</u>	<u>63,928</u>	<u>6,619</u>	12
<u>3,089</u>	<u>2,140</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>4,973</u>	<u>-</u>	<u>(4,973)</u>	-
<u>\$ 140,393</u>	<u>\$ 141,661</u>	<u>\$ 161,678</u>	Function Totals	<u>\$ 444,423</u>	<u>\$ 399,400</u>	<u>\$ 393,903</u>	<u>\$ (5,497)</u>	(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
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.65	2.50	4.87	Nurse***	4.87	3.73	3.48
0.80	0.88	1.00	Support	1.00	0.88	0.88
2.45	3.38	5.87	Classified Subtotal	5.87	4.61	4.36
2.45	3.38	5.87	Total	5.87	4.61	4.36

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/07/11

Location: 92 Federal Programs - Grants

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ 291,857	\$ 297,346	\$ 251,487	3100 Certified Salaries	\$ 267,332	\$ 267,652	\$ 285,138	17,486	7
188,602	190,455	238,660	3200 Non-Certified Salaries	300,755	230,133	309,331	79,198	34
199,890	208,386	232,296	3500 Employee Benefits	275,477	265,405	312,082	46,677	18
<u>680,349</u>	<u>696,188</u>	<u>722,443</u>	Subtotal - Personnel Services	<u>843,564</u>	<u>763,190</u>	<u>906,551</u>	<u>143,361</u>	19
100	400	-	4100 Professional-Technical Services	400	400	400	-	-
35,459	40,554	34,134	4200 Travel	26,044	39,384	46,940	7,556	19
-	-	-	4250 Student Travel	500	500	500	-	-
2,787	1,688	1,814	4300 Utility Services	3,792	3,792	3,867	75	2
7,293	2,673	329	4400 Purchased Services	7,725	7,725	7,725	-	-
9,322	6,890	7,473	4500 Supplies and Materials	28,721	25,102	26,117	1,015	4
1,406	673	1,610	4900 Other Expenses	200	200	2,000	1,800	900
<u>56,367</u>	<u>52,878</u>	<u>45,360</u>	Subtotal - Other	<u>67,382</u>	<u>77,103</u>	<u>87,549</u>	<u>10,446</u>	14
1,800	-	1,037	5100 Equipment	-	2,253	-	(2,253)	-
<u>\$ 738,516</u>	<u>\$ 749,066</u>	<u>\$ 768,840</u>	Location Totals	<u>\$ 910,946</u>	<u>\$ 842,546</u>	<u>\$ 994,100</u>	<u>\$ 151,554</u>	18

Function: Provide quality, timely, and collaborative academic support to enhance the success of targeted students, schools and parents in an ethical manner and in compliance with KPBSD policies, federal regulations and state statutes.

Major long-term issues and concerns: Current issues: Utilizing ARRA funds efficiently while meeting the parameters of the Federal Programs in which they reside. Continued compliance with federal regulations in the midst of dissatisfaction with compliance documentation and decreased flexibility. Elimination of programs at the Federal level and reauthorization of the Elementary and Secondary Education Act (ESEA).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
1.00	1.00	1.00	Assistant Director/Coordinator	1.00	-	-
-	-	-	Teacher (Includes Quest)	-	0.50	1.00
1.50	1.50	1.50	Specialist*	1.50	2.00	2.00
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>4.00</u>
7.49	7.87	7.43	Aide	7.43	7.49	7.74
<u>2.00</u>	<u>2.00</u>	<u>1.63</u>	Support	<u>1.75</u>	<u>1.75</u>	<u>1.75</u>
<u>9.49</u>	<u>9.87</u>	<u>9.06</u>	Classified Subtotal	<u>9.18</u>	<u>9.24</u>	<u>9.49</u>
<u>12.99</u>	<u>13.37</u>	<u>12.56</u>	Total	<u>12.68</u>	<u>12.74</u>	<u>13.49</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 771,450	\$ 383,797	\$ 552,410	\$ 168,613	-
-	-	-	3200 Non-Certified Salaries	3,239	42,807	45,520	2,713	-
-	-	-	3500 Employee Benefits	288,089	191,310	233,348	42,038	-
-	-	-	Subtotal - Personnel Services	1,062,778	617,914	831,278	213,364	-
-	-	-	4300 Utility Services	65,160	66,695	66,695	-	-
-	-	-	4350 Energy	928,544	339,508	439,508	100,000	29
-	-	-	4400 Purchased Services	-	7,145	7,145	-	-
-	-	-	4500 Supplies and Materials	3,000	1,380	2,000	620	-
-	-	-	4900 Other Expenses	464,119	216,083	236,386	-	-
-	-	-	Subtotal - Other	1,460,823	630,811	751,734	100,620	16
-	-	-	5100 Equipment	45,152	45,152	45,152	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 2,568,753	\$ 1,293,877	\$ 1,628,164	\$ 313,984	24
<u>\$ 118,025,324</u>	<u>\$ 119,621,241</u>	<u>\$ 121,798,918</u>	Fund Totals	<u>\$ 129,616,838</u>	<u>\$ 132,388,161</u>	<u>\$ 137,311,226</u>	<u>\$ 4,923,065</u>	4

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	1.00	1.00
-	-	8.94	Teacher (Includes Quest)	15.00	5.90	9.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	8.94	Certified Subtotal	15.00	6.90	10.00
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	2.88	Support	-	0.88	0.50
-	-	0.56	Custodian	-	0.25	-
-	-	3.44	Classified Subtotal	-	1.13	0.50
-	-	12.38	Total	15.00	8.03	10.50

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

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

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

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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 2011-2012
With Comparative Totals for Prior Years**

	AGC AK Works	ASDN Leadership	Building Trades	Carl Perkins Basic	Community Theater
Revenues:					
Intergovernmental - Local	\$ 195,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	32,500	-	-	-
Intergovernmental - Federal	-	-	-	225,000	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	42,500
Other revenues	-	-	-	-	-
Total Revenues	195,000	32,500	-	225,000	42,500
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	195,000	32,500	-	225,000	42,500
Expenditures:					
Current:					
Regular Instruction	195,000	-	-	225,000	-
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	32,500	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	42,500
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	195,000	32,500	-	225,000	42,500
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	195,000	32,500	-	225,000	42,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	15,642	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
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 2011-2012
With Comparative Totals for Prior Years**

	Corporate Grants	Equipment Replacement	Food Service	Food Service - FFVP	Gear Up Kenai
Revenues:					
Intergovernmental - Local	\$ -	\$ 102,183	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	2,203,135	15,000	100,000
Food sales	-	-	980,000	-	-
Corporate Grants and User fees	20,000	-	-	-	-
Other revenues	-	-	110,000	-	-
Total Revenues	20,000	102,183	3,293,135	15,000	100,000
Other financing sources:					
Operating transfers in	-	-	600,000	-	-
Total Revenues and Other Financing Sources	20,000	102,183	3,893,135	15,000	100,000
Expenditures:					
Current:					
Regular Instruction	20,000	750,000	-	-	100,000
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	750,000	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	3,893,135	15,000	-
Total Expenditures	20,000	1,500,000	3,893,135	15,000	100,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	20,000	1,500,000	3,893,135	15,000	100,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(1,397,817)	-	-	-
Fund Balances, Beginning of Year	-	3,658,870	600,313	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ 2,261,053	\$ 600,313	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2011-2012
With Comparative Totals for Prior Years**

	Governor's Alternative	McKinney-Vento Grant	Migrant Education	NCLB	Principal Coach
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	435,000
Intergovernmental - Federal	7,500	15,000	2,500	4,750,000	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	7,500	15,000	2,500	4,750,000	435,000
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	7,500	15,000	2,500	4,750,000	435,000
Expenditures:					
Current:					
Regular Instruction	7,500	15,000	2,500	4,750,000	-
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	435,000
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	7,500	15,000	2,500	4,750,000	435,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	7,500	15,000	2,500	4,750,000	435,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
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 2011-2012
With Comparative Totals for Prior Years**

	<u>Pupil Transportation</u>	<u>School Improvement</u>	<u>Staff Development</u>	<u>Statewide Mentorship</u>	<u>Title ID Delinquent</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	5,490,936	-	-	100,000	-
Intergovernmental - Federal	-	15,000	7,500	-	20,000
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>5,490,936</u>	<u>15,000</u>	<u>7,500</u>	<u>100,000</u>	<u>20,000</u>
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	<u>5,490,936</u>	<u>15,000</u>	<u>7,500</u>	<u>100,000</u>	<u>20,000</u>
Expenditures:					
Current:					
Regular Instruction	-	15,000	7,500	100,000	20,000
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	5,490,936	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	<u>5,490,936</u>	<u>15,000</u>	<u>7,500</u>	<u>100,000</u>	<u>20,000</u>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	<u>5,490,936</u>	<u>15,000</u>	<u>7,500</u>	<u>100,000</u>	<u>20,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses					
	-	-	-	-	-
Fund Balances, Beginning of Year	<u>779,572</u>	-	-	-	-
Residual Equity Transfers In - Operating Fund					
	-	-	-	-	-
Fund Balances, End of Year	<u>\$ 779,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2011-2012
With Comparative Totals for Prior Years**

	Title VI-B	Title VII Indian Education	Upward Bound	Youth First	Youth in Detention
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	85,000	-
Intergovernmental - Federal	3,250,000	350,000	22,500	-	210,000
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	3,250,000	350,000	22,500	85,000	210,000
Other financing sources:	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	3,250,000	350,000	22,500	85,000	210,000
Expenditures:					
Current:					
Regular Instruction	-	350,000	22,500	85,000	210,000
Special Education - Instruction	3,250,000	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	3,250,000	350,000	22,500	85,000	210,000
Other Financing Uses:	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	3,250,000	350,000	22,500	85,000	210,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
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 2011-2012
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2011-12	Current Budget 2010-11	Actual 2009-10	Actual 2008-09	Actual 2007-08
Revenues:					
Intergovernmental - Local	\$ 297,183	\$ 465,219	\$ 183,728	\$ 247,181	\$ 95,616
Intergovernmental - State	6,143,436	6,577,753	6,769,831	6,622,333	6,001,393
Intergovernmental - Federal	11,193,135	16,946,760	13,610,101	7,878,078	8,012,326
Food sales	980,000	955,500	905,767	952,018	955,879
Corporate Grants and User fees	62,500	97,329	106,591	163,808	116,710
Other revenues	110,000	100,915	6,041	99,178	-
Total Revenues	18,786,254	25,143,476	21,582,059	15,962,596	15,181,924
Other financing sources:					
Operating transfers in	600,000	765,531	830,279	4,451,076	4,293,736
Total Revenues and Other Financing Sources	19,386,254	25,909,007	22,412,338	20,413,672	19,475,660
Expenditures:					
Current:					
Regular Instruction	6,875,000	13,731,706	9,986,609	5,078,143	7,333,965
Special Education - Instruction	3,250,000	5,118,147	3,211,417	1,973,849	-
Support Services - Pupil	-	-	102,140	789	-
Support Services - Instruction	-	-	-	83,227	-
School Administration	467,500	486,774	468,224	415,784	590,275
School Administration - Support	-	-	15,131	35,597	-
District Administration - Support	-	-	482,205	271,558	-
Pupil Activity	-	-	67,753	55,213	-
Community services	42,500	60,000	58,130	55,605	56,027
Operation and Maintenance of Plant	750,000	-	129,905	50,299	95,858
Pupil transportation	5,490,936	5,484,200	5,492,429	5,586,792	5,393,839
Food service	3,908,135	4,137,412	3,231,356	3,243,735	2,973,342
Total Expenditures	20,784,071	29,018,239	23,245,299	16,850,591	16,443,306
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	20,784,071	29,018,239	23,245,299	16,850,591	16,443,306
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(1,397,817)	(3,109,232)	(832,961)	3,563,081	3,032,354
Fund Balances, Beginning of Year	5,054,397	8,163,629	8,996,590	5,433,509	2,401,155
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ 3,656,580	\$ 5,054,397	\$ 8,163,629	\$ 8,996,590	\$ 5,433,509

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 227 Alaska Association of School Boards - Laptop Initiative

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 112,000	\$ -	0050	Intergovernmental - State <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
-	76,133	-	0250	Transfer From Other Funds	-	-	-	-	-
-	188,133	-		Total Revenue	-	-	-	\$ -	-
<u>Expenditure</u>									
-	480	-	3100	Certified Salaries	-	-	-	-	-
-	1,200	-	3200	Non-Certified Salaries	-	-	-	-	-
-	129	-	3500	Employee Benefits	-	-	-	-	-
-	1,809	-		Subtotal - Personnel Services	-	-	-	-	-
-	88,800	-	4100	Professional-Technical Services	-	-	-	-	-
-	1,568	-	4200	Staff Travel	-	-	-	-	-
-	1,050	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	8,667	-	4500	Supplies and Materials	-	-	-	-	-
-	100,085	-		Subtotal - Other	-	-	-	-	-
-	86,239	-	5100	Equipment	-	-	-	-	-
-	188,133	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards provided funding as part of the organizations' Community of Digital Learners project to purchase Laptops at two of our schools, Nikiski Jr/Sr high and Razdolna.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 221 Associated General Contractors - AK Works

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 95,616	\$ 247,181	\$ 183,728	0040	Other Local Revenue	\$ 194,822	\$ 194,822	\$ 195,000	\$ 178	0
<u>Expenditure</u>									
15,000	39,499	41,398	3100	Certified Salaries	32,875	32,875	32,000	(875)	(3)
13,927	29,071	34,765	3200	Non-Certified Salaries	29,100	29,100	3,500	(25,600)	(33)
13,644	29,005	29,540	3500	Employee Benefits	23,028	23,028	41,000	17,972	78
42,571	97,575	105,703		Subtotal - Personnel Services	85,003	85,003	76,500	(8,503)	(10)
-	-	-	4100	Professional-Technical Services	15,268	15,268	4,500		
1,040	2,137	2,164	4200	Travel	6,000	6,000	3,000	(3,000)	(50)
-	-	-	4250	Student Travel	3,000	3,000	2,000	(1,000)	(33)
44,092	106,747	57,327	4500	Supplies and Materials	68,902	68,902	55,000	(13,902)	(20)
-	-	-	4900	Other Expenses	-	-	-	-	-
4,240	10,418	8,144	4950	Indirect Costs	8,824	8,824	9,000	176	2
49,372	119,302	67,635		Subtotal - Other	101,994	101,994	73,500	(28,494)	(28)
3,673	30,304	10,390	5100	Equipment	7,825	7,825	45,000	37,175	475
95,616	247,181	183,728		Fund Total	194,822	194,822	195,000	178	0
-	-	-		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 wilding through out the district. Students may earn high school credit in careet and technical educaiton courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 235 Artists in Schools

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ 4,115	\$ 5,915	\$ -	\$ (5,915)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	90	-	(90)	(100)
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	7	-	(7)	(100)
-	-	-		Subtotal - Personnel Services	-	97	-	(97)	(100)
-	-	-	4100	Professional-Technical Services	3,515	4,871	-	(4,871)	
-	-	-	4300	Utility Services	-	33	-	-	
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4900	Other Expenses	600	914	-	(914)	(100)
-	-	-		Subtotal - Other	4,115	5,818	-	(5,818)	(100)
-	-	-	5100	Equipment	-	-	-	-	#DIV/0!
-	-	-		Fund Total	4,115	5,915	-	(5,915)	(100)
-	-	-		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 wilding through out the district. Students may earn high school credit in careet and technical educaiton courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 226 ASDN Leadership

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 37,494	\$ 68,210	0050	Intergovernmental - State	\$ 43,774	\$ 43,774	\$ 32,500	\$ (11,274)	(26)
<u>Expenditure</u>									
-	14,560	-	4100	Professional-Technical Services	15,934	15,934	12,500	(3,434)	-
-	18,434	65,395	4200	Travel	23,340	23,340	20,000	(3,340)	-
-	-	2,500	4400	Purchased Services	-	-	-	-	-
-	4,500	315	4500	Supplies and Materials	4,500	4,500	-	(4,500)	(100)
-	37,494	68,210		Fund Total	43,774	43,774	32,500	(11,274)	(26)
-	-	-		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
2011 - 2012 Budget**

Fund: 373 Building Trades

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 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	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>		Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	-

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
2011 - 2012 Budget**

Fund: 265 Carl Perkins

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 140,144	\$ 165,376	\$ 249,139	0150	Intergovernmental - Federal	\$ 59,072	\$ 267,508	\$ 225,000	\$ (42,508)	(16)
<u>Expenditure</u>									
53,655	45,152	53,630	3100	Certified Salaries	18,396	66,900	67,500	600	1
15,532	23,927	21,486	3200	Non-Certified Salaries	5,460	2,100	2,500	400	19
16,391	15,826	18,711	3500	Employee Benefits	3,712	15,060	15,000	(60)	(0)
85,578	84,905	93,827		Subtotal - Personnel Services	27,568	84,060	85,000	940	1
-	15,325	28,371	4100	Professional-Technical Services	5,600	39,950	35,000	(4,950)	(12)
14,999	23,520	31,247	4200	Travel	8,493	24,318	25,000	682	3
3,173	6,651	14,798	4250	Student Travel	1,960	11,200	11,000	(200)	(2)
311	595	-	4300	Utility Services	-	-	-	-	-
1,194	2,510	1,443	4400	Purchased Services	1,176	3,600	3,500	(100)	(3)
19,657	13,763	57,311	4500	Supplies and Materials	11,634	84,556	55,000	(29,556)	(35)
314	290	-	4900	Other Expenses	-	-	-	-	-
6,214	6,970	11,191	4950	Indirect Costs	2,641	11,592	10,500	(1,092)	(9)
45,862	69,624	144,361		Subtotal - Other	31,504	175,216	140,000	(35,216)	(20)
8,704	10,847	10,951	5100	Equipment	-	8,232	-	(8,232)	(100)
140,144	165,376	249,139		Fund Total	59,072	267,508	225,000	(42,508)	(16)
-	-	-		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
2011 - 2012 Budget**

Fund: 271 Charter School

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 40,921	\$ -	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
-	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>40,921</u>	<u>-</u>	<u>-</u>		Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
20,480	-	-	3200	Non-Certified Salaries	-	-	-	-	-
15,975	-	-	3500	Employee Benefits	-	-	-	-	-
<u>36,455</u>	<u>-</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Travel	-	-	-	-	-
2,651	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
1,815	-	-	4950	Indirect Costs	-	-	-	-	-
<u>4,466</u>	<u>-</u>	<u>-</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>40,921</u>	<u>-</u>	<u>-</u>		Fund Total	<u>-</u>	<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>	<u>-</u>

The District entered into a contractual arrangement as mandated by State Law with charter school groups for independent educational programs. Currently there are four charter schools operating within the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 372 Community Theater

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 44,810	\$ 42,831	\$ 44,465	0040	User Fees	\$ 60,000	\$ 60,000	\$ 42,500	\$ (17,500)	(29)
-	-	-	0046	Rental of School Facilities	-	-	-	-	-
<u>44,810</u>	<u>42,831</u>	<u>44,465</u>		Total Revenue	<u>60,000</u>	<u>60,000</u>	<u>42,500</u>	<u>(17,500)</u>	(29)
<u>Other Financing Sources</u>									
11,217	12,774	13,665	0250	Transfer From Other Funds	-	-	-	-	-
<u>56,027</u>	<u>55,605</u>	<u>58,130</u>		Total Revenue & Other Financing Sources	<u>60,000</u>	<u>60,000</u>	<u>42,500</u>	<u>(17,500)</u>	(29)
<u>Expenditure</u>									
42,170	39,172	41,596	3200	Non-Certified Salaries	43,750	43,750	29,500	(14,250)	(33)
10,301	10,774	10,904	3500	Employee Benefits	13,558	13,558	9,000	(4,558)	(34)
<u>52,471</u>	<u>49,946</u>	<u>52,500</u>		Subtotal - Personnel Services	<u>57,308</u>	<u>57,308</u>	<u>38,500</u>	<u>(18,808)</u>	(33)
827	240	-	4100	Professional - Technical Services	-	-	-	-	-
349	1,956	2,205	4200	Travel	900	900	1,000	100	11
985	1,077	1,314	4300	Utility Services	575	575	500	(75)	-
214	215	145	4400	Purchased Services	100	100	-	(100)	(100)
1,181	2,171	1,966	4500	Supplies and Materials	1,117	1,117	2,500	1,383	124
<u>3,556</u>	<u>5,659</u>	<u>5,630</u>		Subtotal - Other	<u>2,692</u>	<u>2,692</u>	<u>4,000</u>	<u>1,308</u>	49
-	-	-	5100	Equipment	-	-	-	-	-
<u>56,027</u>	<u>55,605</u>	<u>58,130</u>		Fund Total	<u>60,000</u>	<u>60,000</u>	<u>42,500</u>	<u>(17,500)</u>	(29)
-	-	-		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 Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: Corporate Grants

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 71,900	\$ 120,978	\$ 62,126	0040	Corporate Grants	\$ 16,710	\$ 37,329	\$ 20,000	\$ (17,329)	(46)
6,500	-	11,285	0050	State Revenue	-	-	-	-	-
6,425	3,305	383	0150	Intergovernmental Federal	-	-	-	-	-
<u>84,825</u>	<u>124,283</u>	<u>73,794</u>		Total Revenue	<u>16,710</u>	<u>37,329</u>	<u>20,000</u>	<u>(17,329)</u>	<u>(46)</u>
<u>Expenditure</u>									
2,400	21,675	1,796	3100	Certified Salaries	2,624	5,249	2,500	(2,749)	-
2,411	1,183	598	3200	Non-Certified Salaries	-	194	-	(194)	-
516	5,324	255	3500	Employee Benefits	376	766	350	(416)	-
<u>5,327</u>	<u>28,182</u>	<u>2,649</u>		Subtotal - Personnel Services	<u>3,000</u>	<u>6,209</u>	<u>2,850</u>	<u>(3,359)</u>	-
5,296	2,786	13,383	4100	Professional-Technical Services	-	1,000	-	(1,000)	-
8,463	3,084	-	4200	Travel	-	-	-	-	-
8,200	30,086	8,297	4250	Student Travel	6,260	8,151	7,500	(651)	(8)
4,600	4,155	3,414	4400	Purchased Services	-	4,000	-	(4,000)	(100)
30,720	28,493	42,846	4500	Supplies and Materials	8,349	8,268	7,500	(768)	(9)
3,905	-	5,000	4900	Other Expenses	5,000	10,600	2,150	(8,450)	-
<u>61,184</u>	<u>68,604</u>	<u>72,940</u>		Subtotal - Other	<u>19,609</u>	<u>32,019</u>	<u>17,150</u>	<u>(14,868)</u>	<u>(46)</u>
<u>10,263</u>	<u>16,561</u>	<u>35,376</u>	5100	Equipment	-	5,000	-	(5,000)	(100)
<u>76,774</u>	<u>113,347</u>	<u>110,965</u>		Fund Total	<u>22,609</u>	<u>43,228</u>	<u>20,000</u>	<u>(23,227)</u>	<u>(54)</u>
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds					
8,051	10,936	(37,171)		Excess (Deficiency) of Revenues over Expenditures	(5,899)	(5,899)	-	-	-
<u>24,083</u>	<u>32,134</u>	<u>43,070</u>		Fund Balance, Beginning of Year	<u>5,899</u>	<u>5,899</u>	<u>-</u>	<u>(5,899)</u>	
<u>\$ 32,134</u>	<u>\$ 43,070</u>	<u>\$ 5,899</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Corporate grant fund comprises 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
2011 - 2012 Budget**

Fund: 375 Equipment Replacement

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ 270,397	\$ 102,183	\$ (168,214)	-
3,000,000	3,937,171	-	0250	Transfer From Other Funds	-	-	-	-	-
3,000,000	3,937,171	-		Total Revenue & Other Financing Sources	-	270,397	102,183	-	-
<u>Expenditure</u>									
-	-	-	4100	Professional-Technical Services	-	700,000	-	(700,000)	(100)
-	-	70,875	4400	Purchased Services	-	66,578	-	(66,578)	(100)
-	-	195,452	4500	Supplies and Materials	91,784	134,650	-	(134,650)	(100)
-	-	266,327		Subtotal - Other	91,784	901,228	-	(901,228)	(100)
-	-	1,073,859	5100	Equipment	2,337,098	2,307,284	1,500,000	(807,284)	(286)
-	-	1,340,186		Fund Total	2,428,882	3,208,512	1,500,000	(1,708,512)	(188)
3,000,000	3,937,171	(1,340,186)		Excess (Deficiency) of Revenues over Expenditures	(2,428,882)	(2,938,115)	(1,397,817)	-	-
1,000,000	4,000,000	7,937,171		Fund Balance, Beginning of Year	6,596,985	6,596,985	3,658,870	-	-
<u>\$ 4,000,000</u>	<u>\$ 7,937,171</u>	<u>\$ 6,596,985</u>		Fund Balance, End of Year	<u>\$ 4,168,103</u>	<u>\$ 3,658,870</u>	<u>\$ 2,261,053</u>	<u>\$ -</u>	<u>\$ -</u>

The Equipment fund was established by the Board of Education in recognition of the need to plan for the cyclical replacement of capitol 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 capitol equipment.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 255 Food Service

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 955,879	\$ 952,018	\$ 905,767	0020	Type A Lunch-Pupils	\$ 955,500	\$ 955,500	\$ 980,000	\$ 24,500	3
-	4,985	6,041	0040	Other Local Revenue	-	-	-	-	-
1,645,883	1,636,922	1,908,798	0150	Intergovernmental Federal	2,109,500	2,109,500	2,203,135	93,635	4
74,242	94,193	166,592	0162	USDA	95,000	95,000	110,000	15,000	16
<u>2,676,004</u>	<u>2,688,118</u>	<u>2,987,198</u>		Total Revenue	<u>3,160,000</u>	<u>3,160,000</u>	<u>3,293,135</u>	<u>133,135</u>	<u>4</u>
<u>Other Financing Sources</u>									
810,606	424,998	316,614	0250	Transfer From Other Funds	765,531	765,531	600,000	(165,531)	-
<u>3,486,610</u>	<u>3,113,116</u>	<u>3,303,812</u>		Total Revenue & Other Financing Sources	<u>3,925,531</u>	<u>3,925,531</u>	<u>3,893,135</u>	<u>(32,396)</u>	<u>(1)</u>
<u>Expenditure</u>									
1,085,630	1,124,772	1,180,254	3200	Non-Certified Salaries	1,419,394	1,419,394	1,264,542	(154,852)	(11)
623,094	658,394	726,812	3500	Employee Benefits	811,995	811,995	843,956	31,961	4
<u>1,708,724</u>	<u>1,783,166</u>	<u>1,907,066</u>		Subtotal - Personnel Services	<u>2,231,389</u>	<u>2,231,389</u>	<u>2,108,498</u>	<u>(122,891)</u>	<u>(6)</u>
16,132	14,644	14,227	4200	Travel	19,000	19,941	21,750	1,809	9
3,400	3,869	3,004	4300	Utility Services	4,550	4,550	4,550	-	-
37,513	36,218	35,330	4400	Purchased Services	64,500	67,613	50,150	(17,463)	(26)
1,167,616	1,236,600	1,210,949	4500	Supplies and Materials	1,576,592	1,580,602	1,675,687	95,085	-
1,728	1,368	3,152	4900	Other Expenses	1,500	4,102	4,900	798	19
<u>1,226,389</u>	<u>1,292,699</u>	<u>1,266,662</u>		Subtotal - Other	<u>1,666,142</u>	<u>1,676,808</u>	<u>1,757,037</u>	<u>80,229</u>	<u>5</u>
<u>38,229</u>	<u>157,335</u>	<u>38,649</u>	5100	Equipment	<u>28,000</u>	<u>182,552</u>	<u>27,600</u>	<u>(154,952)</u>	<u>(85)</u>
<u>2,973,342</u>	<u>3,233,200</u>	<u>3,212,377</u>		Fund Total	<u>3,925,531</u>	<u>4,090,749</u>	<u>3,893,135</u>	<u>(197,614)</u>	<u>(5)</u>
513,268	(120,084)	91,435		Excess (Deficiency) of Revenues over Expenditures	-	(165,218)	-	-	-
<u>280,912</u>	<u>794,180</u>	<u>674,096</u>		Fund Balance, Beginning of Year	<u>765,531</u>	<u>765,531</u>	<u>600,313</u>	<u>-</u>	<u>-</u>
<u>\$ 794,180</u>	<u>\$ 674,096</u>	<u>\$ 765,531</u>		Fund Balance, End of Year	<u>\$ 765,531</u>	<u>\$ 600,313</u>	<u>\$ 600,313</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
2011 - 2012 Budget**

Fund: 256 Food Service - ARRA

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 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	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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
2011 - 2012 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 10,535	\$ 11,017	0150	Intergovernmental Federal	\$ 12,118	\$ 46,663	\$ 15,000	\$ (31,663)	(68)
<u>Expenditure</u>									
-	-	-	3200	Non-Certified Salaries	-	798	-	(798)	(100)
-	-	-	3500	Employee Benefits	-	63	-	(63)	(100)
-	-	-		Subtotal - Personnel Services	-	861	-	(861)	(100)
-	10,535	11,017	4500	Supplies and Materials	12,118	45,802	15,000	(30,802)	-
				Fund Total	12,118	46,663	15,000		
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	(31,663)	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ (31,663)	-

The Fresh Fruit and Vegetable programs makes available funding at 4 locations to purchase fruit and vegetable as a snack provision from the USDA

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 145,123	\$ 119,302	\$ 110,925	0150	Intergovernmental - Federal	\$ 118,400	\$ 118,400	\$ 100,000	\$ (18,400)	(16)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
133,313	110,274	101,713	4100	Professional-Technical Services	112,871	112,871	95,302	(17,569)	-
1,375	-	-	4200	Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	-	-	-	-
4,000	4,000	4,000	4900	Other Expenses	-	-	-	-	-
6,435	5,028	5,212	4950	Indirect Costs	5,529	5,529	4,698	(831)	(15)
145,123	119,302	110,925		Subtotal - Other	118,400	118,400	100,000	(18,400)	(16)
-	-	-	5100	Equipment	-	-	-	-	-
145,123	119,302	110,925		Fund Total	118,400	118,400	100,000	(18,400)	(16)
-	-	-		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
2011 - 2012 Budget**

Fund: 263 Governor's Alternative Schools

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 23,000	\$ 7,817	0150	Intergovernmental Federal	\$ 10,000	\$ 11,000	\$ 7,500	\$ (3,500)	(32)
<u>Expenditure</u>									
-	15,658	3,418	4500	Supplies and Materials	-	6,381	7,148	767	12
-	-	-	4900	Other Expenses	9,553	-	-	-	-
-	969	151	4950	Indirect Costs	447	299	352	53	18
-	16,627	3,569		Subtotal - Other	10,000	6,680	7,500	820	12
-	6,373	4,248	5100	Equipment	-	4,320	-	(4,320)	-
-	23,000	7,817		Fund Total	10,000	11,000	7,500	(3,500)	(32)
-	-	-		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 five-year 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
2011 - 2012 Budget**

Fund: 217 Legislative Grant

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 206,027	\$ 57,266	\$ -	0050	State Revenue	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	
<u>Expenditure</u>									
1,063	81	-	4400	Other Purchased Services	-	-	-	-	
128,107	34,595	-	4500	Supplies and Materials	5,000	5,000	-	(5,000)	
129,170	34,676	-		Subtotal - Other	5,000	5,000	-	(5,000)	
76,857	22,590	-	5100	Equipment	20,000	20,000	-	(20,000)	
206,027	57,266	-		Fund Total	25,000	25,000	-	(25,000)	
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Legislative Equipment Fund was created through SB46, a one-time appropriation of grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 220 Legislative Grant

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 161,216	\$ 191,929	\$ 91,855	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	4,434	-	4100	Professional-Technical Services	-	-	-	-	-
267	11,625	-	4400	Other Purchased Services	-	-	-	-	-
70,217	80,061	25,355	4500	Supplies and Materials	-	-	-	-	-
70,484	96,120	25,355		Subtotal - Other	-	-	-	-	-
90,732	95,809	66,500	5100	Equipment	-	-	-	-	-
161,216	191,929	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
2011 - 2012 Budget**

Fund: 222 Legislative Grant

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 86,383	\$ 271,109	0050	State Revenue	\$ 147,436	\$ 148,086	\$ -	\$ (148,086)	(100)
<u>Expenditure</u>									
-	-	2,670	4100	Professional - Technical Service	-	-	-	-	-
-	212	1,035	4400	Other Purchased Services	-	594	-	-	-
-	38,891	60,984	4500	Supplies and Materials	145,061	92,871	-	(92,871)	(100)
-	39,103	64,689		Subtotal - Other	145,061	93,465	-	(93,465)	(100)
-	47,280	206,420	5100	Equipment	2,375	54,621	-	(54,621)	(100)
-	86,383	271,109		Fund Total	147,436	148,086	-	(148,086)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund was created through SB221, a one-time appropriation of grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 32,762	\$ 33,348	\$ 21,148	0150	Intergovernmental - Federal	\$ 19,888	\$ 19,888	\$ 15,000	\$ (4,888)	(25)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
2,831	1,655	6,705	3200	Non-Certified Salaries	-	2,988	2,250	(738)	(25)
410	374	1,940	3500	Employee Benefits	-	895	750	(145)	(16)
3,241	2,029	8,645		Subtotal - Personnel Services	-	3,883	3,000	(883)	(23)
3,114	2,651	851	4200	Travel	-	3,500	1,500	(2,000)	(57)
6,628	8,670	700	4250	Student Travel	-	1,758	2,500	-	-
13,781	8,063	-	4400	Purchased Services	-	-	-	-	-
4,521	10,399	9,958	4500	Supplies and Materials	-	9,858	10,295	437	4
24	131	-	4900	Other Expenses	18,999	-	-	-	-
1,453	1,405	994	4950	Indirect Costs	889	889	705	(184)	(21)
29,521	31,319	12,503		Subtotal - Other	19,888	16,005	15,000	(1,005)	(6)
-	-	-	5100	Equipment	-	-	-	-	-
32,762	33,348	21,148		Fund Total	19,888	19,888	18,000	(1,888)	(9)
-	-	-		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
2011 - 2012 Budget**

Fund: 301 McKinney-Vento Homeless, ARRA

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 16,478	0150	Intergovernmental - Federal	\$ 21,109	\$ 21,109	\$ -	\$ (21,109)	(100)
<u>Expenditure</u>									
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	1,909	4250	Student Travel	-	7,000	-	(7,000)	(100)
-	-	7,293	4400	Purchased Services	-	1,295	-	-	-
-	-	6,502	4500	Supplies and Materials	-	11,870	-	(11,870)	(100)
-	-	-	4900	Other Expenses	20,165	-	-	-	-
-	-	774	4950	Indirect Costs	944	944	-	(944)	(100)
-	-	16,478		Subtotal - Other	21,109	21,109	-	(21,109)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	16,478		Fund Total	21,109	21,109	-	(21,109)	(100)
-	-	-		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
2011 - 2012 Budget**

Fund: 281 Migrant Education

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,890	\$ 2,155	\$ 3,158	0150	Intergovernmental - Federal	\$ 7,842	\$ 7,842	\$ 2,500	\$ (5,342)	(68)
<u>Expenditure</u>									
-	-	300	4200	Travel	4,776	4,776	-	(4,776)	-
1,890	2,155	2,843	4500	Supplies and Materials	2,842	2,842	2,500	(342)	(12)
-	-	15	4950	Indirect Costs	224	224	-	(224)	-
1,890	2,155	3,158		Subtotal - Other	7,842	7,842	2,500	(5,342)	(68)
-	-	-	5100	Equipment	-	-	-	-	-
1,890	2,155	3,158		Fund Total	7,842	7,842	2,500	(5,342)	(68)
-	-	-		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
2011 - 2012 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,715,958	\$ 3,440,792	\$ 3,565,878	0150	Intergovernmental - Federal	\$ 4,106,246	\$ 4,945,167	\$ 4,750,000	\$ (195,167)	(4)
<u>Expenditure</u>									
1,462,270	1,405,949	1,379,735	3100	Certified Salaries	1,729,815	2,358,839	2,000,000	(358,839)	(15)
227,504	247,569	314,776	3200	Non-Certified Salaries	219,638	271,400	350,000	78,600	29
550,303	574,751	669,037	3500	Employee Benefits	724,890	769,247	650,000	(119,247)	(16)
2,240,077	2,228,269	2,363,548		Subtotal - Personnel Services	2,674,343	3,399,486	3,000,000	(399,486)	(12)
416,262	391,447	275,261	4100	Professional-Technical Services	331,878	462,098	550,000	87,902	19
195,481	250,828	195,542	4200	Travel	119,697	190,973	225,000	34,027	18
-	954	2,405	4250	Student Travel	386,960	262,536	50,000	(212,536)	(81)
6,931	5,375	4,826	4300	Utility Services	10,350	10,350	15,000	4,650	45
213,175	197,895	121,449	4400	Purchased Services	30,800	51,075	175,000	123,925	243
277,645	176,717	411,513	4500	Supplies and Materials	130,001	168,009	350,000	181,991	108
21,764	17,046	15,737	4900	Other Expenses	249,248	159,558	100,000	(59,558)	(37)
137,715	132,640	162,074	4950	Indirect Costs	147,969	198,082	210,000	11,918	6
1,268,973	1,172,902	1,188,807		Subtotal - Other	1,406,903	1,502,681	1,675,000	172,320	11
206,908	39,621	13,523	5100	Equipment	25,000	43,000	75,000	32,000	74
3,715,958	3,440,792	3,565,878		Fund Total	4,106,246	4,945,167	4,750,000	(195,166)	(4)
-	-	-		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.

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget

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

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 970,671	0150	Intergovernmental - Federal	\$ 805,530	\$ 805,530	\$ -	\$ (805,530)	(100)
<u>Expenditure</u>									
-	-	359,415	3100	Certified Salaries	-	384,000	-	(384,000)	(100)
-	-	21,152	3200	Non-Certified Salaries	-	17,000	-	(17,000)	(100)
-	-	82,695	3500	Employee Benefits	-	155,688	-	(155,688)	(100)
-	-	463,262		Subtotal - Personnel Services	-	556,688	-	(556,688)	(100)
-	-	92,424	4100	Professional-Technical Services	-	65,000	-	(65,000)	(100)
-	-	40,078	4200	Travel	-	5,000	-	(5,000)	(100)
-	-	5,603	4250	Student Travel	-	54,382	-	(54,382)	(100)
-	-	607	4300	Utility Services	-	-	-	-	-
-	-	13,796	4400	Purchased Services	-	300	-	(300)	(100)
-	-	252,732	4500	Supplies and Materials	769,517	64,264	-	(64,264)	(100)
-	-	42,817	4950	Indirect Costs	36,013	34,896	-	(34,896)	(100)
-	-	448,057		Subtotal - Other	805,530	223,842	-	-	-
-	-	59,352	5100	Equipment	-	25,000	-	(25,000)	(100)
-	-	970,671		Fund Total	805,530	805,530	-	(581,688)	(72)
-	-	-		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
2011 - 2012 Budget**

Fund: 218 Principal Coach

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 455,481	\$ 412,343	\$ 413,000	0050	State Revenue	\$ 428,000	\$ 443,000	\$ 435,000	\$ (8,000)	(2)
<u>Expenditure</u>									
23,326	21,896	8,792	3200	Non-Certified Salaries	20,387	20,387	20,000	(387)	(2)
16,826	12,157	6,088	3500	Employee Benefits	9,302	9,302	8,500	(802)	(9)
40,152	34,053	14,880		Subtotal - Personnel Services	29,689	29,689	28,500	(1,189)	(4)
84,837	56,210	114,376	4100	Professional-Technical Services	114,511	94,511	75,000	(19,511)	(21)
294,191	288,129	231,517	4200	Travel	232,000	267,000	275,000	8,000	3
3,045	2,961	3,592	4300	Utility Services	3,600	3,600	3,500	(100)	(3)
4,524	527	-	4400	Purchased Services	-	-	-	-	-
19,849	26,613	41,562	4500	Supplies and Materials	41,500	41,500	42,000	500	1
840	3,850	1,589	4900	Other Expenses	1,500	1,500	11,000	9,500	633
407,286	378,290	392,636		Subtotal - Other	393,111	408,111	406,500	(1,611)	(0)
8,043	-	5,484	5100	Equipment	5,200	5,200	-	(5,200)	-
455,481	412,343	413,000		Fund Total	428,000	443,000	435,000	(8,000)	(2)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaches grant is a statewide mentorship program for new to position Principal's and Superintendents.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 205 Pupil Transportation

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,445,097	\$ 5,335,064	\$ 5,459,969	0050	Intergovernmental - State	5,484,200	5,484,200	5,490,936	\$ 6,736	0
-	-	-	0054	State - PERS/TRS	-	-	-	-	-
<u>4,445,097</u>	<u>5,335,064</u>	<u>5,459,969</u>		Total Revenue	<u>5,484,200</u>	<u>5,484,200</u>	<u>5,490,936</u>	<u>6,736</u>	<u>0</u>
<u>Other Financing Sources</u>									
<u>471,913</u>	<u>-</u>	<u>500,000</u>	0250	Transfer From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>471,913</u>	<u>-</u>	<u>500,000</u>		Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,917,010</u>	<u>5,335,064</u>	<u>5,959,969</u>		Total Revenue & Other Financing Sources	<u>5,484,200</u>	<u>5,484,200</u>	<u>5,490,936</u>	<u>\$ 6,736</u>	<u>0</u>
<u>Expenditure</u>									
108,546	112,460	117,468	3200	Non-Certified Salaries	118,364	118,364	121,906	3,542	3
47,912	51,314	55,370	3500	Employee Benefits	57,106	57,106	60,300	3,194	6
<u>156,458</u>	<u>163,774</u>	<u>172,838</u>		Subtotal - Personnel Services	<u>175,470</u>	<u>175,470</u>	<u>182,206</u>	<u>6,736</u>	<u>4</u>
-	-	-	4100	Professional-Technical Service	-	258	258	-	-
4,132	5,161	5,210	4200	Travel	10,000	10,000	10,000	-	-
834	924	1,014	4300	Utility Services	1,100	1,100	1,100	-	-
4,653,582	4,740,264	4,734,061	4400	Purchased Services	4,722,000	4,722,000	4,722,000	-	-
590,381	695,116	597,018	4500	Supplies and Materials	572,830	573,222	573,222	-	-
588	(3,353)	(5,013)	4900	Other Expenses	2,800	1,847	1,847	-	-
<u>5,249,517</u>	<u>5,438,112</u>	<u>5,332,290</u>		Subtotal - Other	<u>5,308,730</u>	<u>5,308,427</u>	<u>5,308,427</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	303	303	-	-
<u>5,405,975</u>	<u>5,601,886</u>	<u>5,505,128</u>		Fund Total	<u>5,484,200</u>	<u>5,484,200</u>	<u>5,490,936</u>	<u>6,736</u>	<u>0</u>
(488,965)	(266,822)	454,841		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>1,080,518</u>	<u>591,553</u>	<u>324,731</u>		Fund Balance, Beginning of Year	<u>779,572</u>	<u>779,572</u>	<u>779,572</u>	<u>-</u>	<u>-</u>
<u>\$ 591,553</u>	<u>\$ 324,731</u>	<u>\$ 779,572</u>		Fund Balance, End of Year	<u>\$ 779,572</u>	<u>\$ 779,572</u>	<u>\$ 779,572</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 295 School Improvement

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 17,113	\$ -	\$ 18,252	0150	Intergovernmental - Federal	\$ 22,176	\$ 22,176	\$ 15,000	\$ (7,176)	-
<u>Expenditure</u>									
2,602	-	-	3100	Certified Salaries	-	-	-	-	-
650	-	-	3200	Non-Certified Salaries	2,500	2,500	2,500	-	-
369	-	-	3500	Employee Benefits	210	210	210	-	-
3,621	-	-		Subtotal - Personnel Services	2,710	2,710	2,710	-	-
1,215	-	16,772	4100	Professional-Technical Services	10,063	10,063	7,500	(2,563)	-
960	-	1,480	4200	Travel	7,000	7,000	3,500	(3,500)	-
2,088	-	-	4250	Student Travel	999	999	-	-	-
8,470	-	-	4500	Supplies and Materials	1,055	1,055	1,290	235	-
759	-	-	4900	Other Expenses	349	349	-	(349)	-
13,492	-	18,252		Subtotal - Other	19,466	19,466	12,290	(7,176)	-
-	-	-	5100	Equipment	-	-	-	-	-
17,113	-	18,252		Fund Total	22,176	22,176	15,000	(7,176)	-
-	-	-		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
2011 - 2012 Budget**

Fund: 268 SFSF - ARRA

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 2,695,110	0150	Intergovernmental - Federal	\$ 2,957,676	\$ 2,957,676	\$ -	\$ (2,957,676)	(100)
<u>Expenditure</u>									
-	-	115,787	3100	Certified Salaries	-	268,692	-	(268,692)	(100)
-	-	27,980	3200	Non-Certified Salaries	-	23,000	-	(23,000)	(100)
-	-	23,726	3500	Employee Benefits	-	92,027	-	(92,027)	(100)
-	-	167,493		Subtotal - Personnel Services	-	383,719	-	(383,719)	(100)
-	-	683,688	4100	Professional-Technical Services	-	271,200	-	(271,200)	(100)
-	-	99,237	4200	Travel	-	487,000	-	(487,000)	(100)
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	65	4300	Utility Services	-	250	-	(250)	-
-	-	8,249	4400	Purchased Services	-	30,000	-	(30,000)	100
-	-	270,860	4500	Supplies and Materials	-	120,000	-	(120,000)	(100)
-	-	-	4900	Other Expenses	2,825,445	-	-	-	-
-	-	60,619	4950	Indirect Costs	132,231	60,474	-	(60,474)	(100)
-	-	1,122,718		Subtotal - Other	2,957,676	968,924	-	(968,924)	(100)
-	-	1,404,899	5100	Equipment	-	1,605,033	-	(1,605,033)	(100)
-	-	2,695,110		Fund Total	2,957,676	2,957,676	-	(2,957,676)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2011 - 2012 Budget**

Fund: 201 Staff Development Contracts

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 12,202	\$ 18,458	\$ 19,747	0050	Intergovernmental - State	\$ 4,759	\$ 17,402	\$ 7,500	\$ (9,902)	(57)
1,608	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>13,810</u>	<u>18,458</u>	<u>19,747</u>		Total Revenue	<u>4,759</u>	<u>17,402</u>	<u>7,500</u>	<u>(9,902)</u>	<u>(57)</u>
<u>Expenditure</u>									
880	240	1,020	3100	Certified Salaries	-	1,500	1,000	(500)	-
537	400	200	3200	Non-Certified Salaries	-	-	-	-	-
108	49	93	3500	Employee Benefits	-	100	75	(25)	-
<u>1,525</u>	<u>689</u>	<u>1,313</u>		Subtotal - Personnel Services	<u>-</u>	<u>1,600</u>	<u>1,075</u>	<u>(525)</u>	<u>-</u>
12,285	17,700	18,434	4200	Travel	4,259	15,302	6,425	(8,877)	-
-	69	-	4900	Other Expenses	500	500	-	(500)	-
<u>12,285</u>	<u>17,769</u>	<u>18,434</u>		Subtotal - Other	<u>4,759</u>	<u>15,802</u>	<u>6,425</u>	<u>(9,377)</u>	<u>(59)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>13,810</u>	<u>18,458</u>	<u>19,747</u>		Fund Total	<u>4,759</u>	<u>17,402</u>	<u>7,500</u>	<u>(9,902)</u>	<u>(57)</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 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
2011 - 2012 Budget**

Fund: 214 Statewide Mentorship

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 365,526	\$ 76,622	\$ 182,844	0050	Intergovernmental - State	\$ 99,985	\$ 99,985	\$ 100,000	\$ 15	0
<u>Expenditure</u>									
284,640	57,531	137,222	3100	Certified Salaries	77,403	77,403	78,500	1,097	1
-	-	900	3200	Non-Certified Salaries	-	-	-	-	-
80,086	19,091	44,722	3500	Employee Benefits	22,582	22,582	21,500	(1,082)	(5)
<u>364,726</u>	<u>76,622</u>	<u>182,844</u>		Subtotal - Personnel Services	<u>99,985</u>	<u>99,985</u>	<u>100,000</u>	<u>15</u>	<u>0</u>
800	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>800</u>	<u>-</u>	<u>-</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>365,526</u>	<u>76,622</u>	<u>182,844</u>		Fund Total	<u>99,985</u>	<u>99,985</u>	<u>100,000</u>	<u>15</u>	<u>0</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>

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
2011 - 2012 Budget**

Fund: 291 Title ID, At Risk

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 22,862	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
20,550	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
788	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
1,014	-	-	4950	Indirect Costs	-	-	-	-	-
22,352	-	-		Subtotal - Other	-	-	-	-	-
510	-	-	5100	Equipment	-	-	-	-	-
22,862	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title ID, At Risk grant provides for the education needs of at-risk youth in schools to help reduce the dropout rate and involvement in delinquent activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 298 Title ID, Delinquent

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 38,829	\$ 46,300	\$ 36,911	0150	Intergovernmental - Federal	\$ 35,073	\$ 35,073	\$ 20,000	\$ (15,073)	(43)
<u>Expenditure</u>									
4,224	4,224	5,914	3100	Certified Salaries	3,016	3,016	2,500	(516)	(17)
2,361	2,377	3,572	3200	Non-Certified Salaries	-	-	-	-	-
2,101	1,291	1,924	3500	Employee Benefits	432	432	350	(82)	(19)
8,686	7,892	11,410		Subtotal - Personnel Services	3,448	3,448	2,850	(598)	(17)
27,634	33,457	23,767	4100	Professional-Technical Services	22,528	29,517	16,210	(13,307)	-
-	-	-	4400	Purchased Services	-	-	-	-	-
787	3,000	-	4500	Supplies and Materials	540	540	-	(540)	(100)
-	-	-	4900	Other Expenses	6,989	-	-	-	-
1,722	1,951	1,734	4950	Indirect Costs	1,568	1,568	940	(628)	(40)
30,143	38,408	25,501		Subtotal - Other	31,625	31,625	17,150	(14,475)	(46)
-	-	-	5100	Equipment	-	-	-	-	-
38,829	46,300	36,911		Fund Total	35,073	35,073	20,000	(15,073)	(43)
-	-	-		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
2011 - 2012 Budget**

Fund: 264 Title II-D, ARRA

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 70,739	0050	Intergovernmental - Federal	\$ 84,353	\$ 84,353	\$ -	\$ (84,353)	(100)
<u>Expenditure</u>									
-	-	6,213	3100	Certified Salaries	-	16,770	-	(16,770)	(100)
-	-	1,643	3200	Non-Certified Salaries	-	-	-	-	#DIV/0!
-	-	755	3500	Employee Benefits	-	3,623	-	(3,623)	(100)
-	-	8,611		Subtotal - Personnel Services	-	20,393	-	(20,393)	(100)
-	-	9,786	4200	Travel	-	22,841	-	(22,841)	(100)
-	-	49,018	4500	Supplies and Materials	-	12,517	-	(12,517)	(100)
-	-	-	4900	Other Expenses	80,582	-	-	-	-
-	-	3,324	4950	Indirect Costs	3,771	2,610	-	(2,610)	(100)
-	-	62,128		Subtotal - Other	84,353	37,968	-	(37,968)	(100)
-	-	-	5100	Equipment	-	25,992	-	(25,992)	(100)
-	-	70,739		Fund Total	84,353	84,353	-	(84,353)	(100)
-	-	-		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
2011 - 2012 Budget**

Fund 266 Title VI-B

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,856,626	\$ 2,060,698	\$ 2,607,076	0150	Intergovernmental - Federal	\$ 3,323,790	\$ 3,331,293	\$ 3,250,000	\$ (81,293)	(2)
<u>Expenditure</u>									
349,187	352,867	379,855	3100	Certified Salaries	206,436	273,680	270,000	(3,680)	-
756,092	839,257	1,041,151	3200	Non-Certified Salaries	800,329	1,409,960	1,400,000	(9,960)	-
598,522	697,019	906,057	3500	Employee Benefits	773,054	1,266,177	1,225,000	(41,177)	-
1,703,801	1,889,143	2,327,063		Subtotal - Personnel Services	1,779,819	2,949,817	2,895,000	(54,817)	-
8,450	11,606	54,591	4100	Professional-Technical Services	-	40,000	40,000	-	-
7,158	28,534	42,427	4200	Travel	-	69,000	65,000	(4,000)	(6)
4,475	-	1,490	4400	Purchased Services	-	5,000	5,000	-	100
44,633	33,875	49,765	4500	Supplies and Materials	-	60,000	60,000	-	-
			4900	Other Expenses	1,395,372	6,000		(6,000)	-
82,327	86,849	122,034	4950	Indirect Costs	148,599	146,476	145,000	(1,476)	-
147,043	160,864	270,307		Subtotal - Other	1,543,971	326,476	315,000	(11,476)	(4)
5,782	10,691	9,706	5100	Equipment	-	55,000	40,000	(15,000)	(27)
1,856,626	2,060,698	2,607,076		Fund Total	3,323,790	3,331,293	3,250,000	(81,293)	(2)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget

Fund 267 Title VI-B, ARRA

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 760,891	0150	Intergovernmental - Federal	\$ 1,786,854	\$ 1,786,854	\$ -	\$ (1,786,854)	(100)
<u>Expenditure</u>									
-	-	6,474	3100	Certified Salaries	-	76,827	-	(76,827)	(100)
-	-	168,358	3200	Non-Certified Salaries	-	745,216	-	(745,216)	(100)
-	-	139,122	3500	Employee Benefits	-	677,112	-	(677,112)	(100)
-	-	313,954		Subtotal - Personnel Services	-	1,499,155	-	(1,499,155)	(100)
-	-	12,232	4100	Professional-Technical Services	-	30,000	-	(30,000)	(100)
-	-	51,822	4200	Travel	-	43,800	-	(43,800)	(100)
-	-	-	4400	Purchased Services	-	7,276	-	(7,276)	100
-	-	322,117	4500	Supplies and Materials	-	57,001	-	(57,001)	(100)
-	-	-	4900	Other Expenses	1,786,854	-	-	-	-
-	-	34,516	4950	Indirect Costs	-	76,622	-	(76,622)	(100)
-	-	420,687		Subtotal - Other	1,786,854	214,699	-	(214,699)	(100)
-	-	26,250	5100	Equipment	-	73,000	-	(73,000)	(100)
-	-	760,891		Fund Total	1,786,854	1,786,854	-	(1,786,854)	(100)
-	-	-		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
2011 - 2012 Budget**

Fund: 350 Title VII, Indian Education

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 287,390	\$ 306,186	\$ 290,228	0150	Intergovernmental - Federal	\$ 351,828	\$ 351,828	\$ 350,000	\$ (1,828)	(1)
<u>Expenditure</u>									
2,660	5,426	100,551	3100	Certified Salaries	31,540	6,200	7,500	1,300	21
(1,976)	93,485	29,552	3200	Non-Certified Salaries	101,900	107,460	110,000	2,540	2
380	58,108	56,053	3500	Employee Benefits	87,276	89,609	95,000	5,391	6
1,064	157,019	186,156		Subtotal - Personnel Services	220,716	203,269	212,500	9,231	5
264,724	102,345	60,462	4100	Professional-Technical Services	70,000	86,500	85,000	(1,500)	(2)
382	10,082	1,336	4200	Travel	8,100	6,000	5,500	(500)	-
6,541	19,535	23,386	4250	Student Travel	30,000	32,100	25,000	(7,100)	-
1,130	1,138	1,374	4300	Utility Services	120	1,400	1,500	100	-
-	176	20	4400	Purchased Services	-	-	-	-	-
55	956	3,743	4500	Supplies and Materials	5,699	4,983	4,000	(983)	(20)
750	782	115	4900	Other Expenses	509	509	-	(509)	-
12,744	12,904	13,636	4950	Indirect Costs	15,684	15,667	16,500	833	5
286,326	147,918	104,072		Subtotal - Other	130,112	147,159	137,500	(9,659)	(7)
-	1,249	-	5100	Equipment	1,000	1,400	-	(1,400)	-
287,390	306,186	290,228		Fund Total	351,828	351,828	350,000	(1,828)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2011 - 2012 Budget**

Fund: 272 Upward Bound

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,471	\$ 22,658	\$ 22,718	0150	Intergovernmental - Federal	\$ 21,580	\$ 24,900	\$ 22,500	\$ (2,400)	(10)
<u>Expenditure</u>									
13,980	9,120	9,120	3100	Certified Salaries	11,700	9,000	9,000	-	-
-	5,106	4,500	3200	Non-Certified Salaries	-	4,500	4,500	-	-
1,922	1,645	1,592	3500	Employee Benefits	-	-	1,575	1,575	-
15,902	15,871	15,212		Subtotal - Personnel Services	11,700	13,500	15,075	1,575	12
196	50	-	4100	Professional-Technical Services	-	-	-	-	-
4,000	1,668	2,361	4250	Student Travel	2,600	3,000	1,425	(1,575)	-
300	283	53	4500	Supplies and Materials	-	-	-	-	-
5,073	4,786	5,092	4900	Other Expenses	7,280	8,400	6,000	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
9,569	6,787	7,506		Subtotal - Other	9,880	11,400	7,425	(3,975)	(35)
-	-	-	5100	Equipment	-	-	-	-	-
25,471	22,658	22,718		Fund Total	21,580	24,900	22,500	(2,400)	(10)
-	-	-		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
2011 - 2012 Budget**

Fund: 219 Youth First

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 99,638	\$ 77,418	\$ 99,577	0050	Intergovernmental - State	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	-
<u>Expenditure</u>									
20,273	26,855	28,060	3100	Certified Salaries	28,844	28,844	28,844	-	-
-	6,956	24,372	3200	Non-Certified Salaries	27,721	27,721	27,721	-	-
8,675	4,116	18,806	3500	Employee Benefits	12,535	12,535	12,535	-	-
<u>28,948</u>	<u>37,927</u>	<u>71,238</u>		Subtotal - Personnel Services	<u>69,100</u>	<u>69,100</u>	<u>69,100</u>	<u>-</u>	<u>-</u>
3,381	-	4,380	4100	Professional-Technical Services	-	-	-	-	-
1,637	1,883	3,520	4200	Travel	3,500	3,500	3,500	-	-
2,030	2,507	1,207	4250	Student Travel	1,800	1,800	1,800	-	-
-	-	4	4300	Utility Services	-	-	-	-	-
10,886	132	-	4400	Purchased Services	-	-	-	-	-
34,742	22,637	13,209	4500	Supplies and Materials	6,800	6,800	6,800	-	-
4,418	3,263	4,613	4950	Indirect Costs	3,800	3,800	3,800	-	-
<u>57,094</u>	<u>30,422</u>	<u>26,933</u>		Subtotal - Other	<u>15,900</u>	<u>15,900</u>	<u>15,900</u>	<u>-</u>	<u>-</u>
<u>13,596</u>	<u>9,069</u>	<u>1,406</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>99,638</u>	<u>77,418</u>	<u>99,577</u>		Fund Total	<u>85,000</u>	<u>85,000</u>	<u>85,000</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>	<u>-</u>

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
2011 - 2012 Budget**

Fund: 284 Youth In Detention

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 208,785	\$ 217,356	\$ 220,445	0050	Intergovernmental - State	\$ 222,591	\$ 222,591	\$ 210,000	\$ (12,591)	(6)
<u>Expenditure</u>									
111,508	113,032	113,442	3100	Certified Salaries	117,180	117,180	110,000	(7,180)	(6)
30,935	35,101	36,000	3200	Non-Certified Salaries	38,350	38,350	30,000	(8,350)	(22)
44,630	49,009	51,504	3500	Employee Benefits	54,650	54,650	55,000	350	1
187,073	197,142	200,946		Subtotal - Personnel Services	210,180	210,180	195,000	(15,180)	(7)
-	7,000	3,500	4100	Professional-Technical Services	2,100	2,100	2,000	(100)	-
-	-	-	4200	Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
200	4,053	5,642	4500	Supplies and Materials	359	359	2,500	2,141	596
-	-	-	4900	Other Expenses	-	-	-	-	-
9,258	9,161	10,357	4950	Indirect Costs	9,952	9,952	10,500	548	6
9,458	20,214	19,499		Subtotal - Other	12,411	12,411	15,000	2,589	21
12,254	-	-	5100	Equipment	-	-	-	-	-
208,785	217,356	220,445		Fund Total	222,591	222,591	210,000	(12,591)	(6)
-	-	-		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. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to eighteen months within which period graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Department of Corrections procedures.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 Budget**

Fund: 293 Youth Risk Behavior Survey

Date: 06/07/11

2007-08 Actual	2008-09 Actual	2009-10 Actual	Object Code	Account Description	Original 2010-11 Budget	Current 2010-11 Budget	2011-12 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 7,500	\$ -	0050	Intergovernmental - State	\$ 8,300	\$ 8,715	\$ -	\$ (8,715)	-
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	3,600	3,600	-	(3,600)	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	100	515	-	(515)	-
-	-	-		Subtotal - Personnel Services	3,700	4,115	-	(4,115)	-
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	165	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	5,455	1,880	4500	Supplies and Materials	4,600	4,600	-	(4,600)	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	5,620	1,880		Subtotal - Other	4,600	4,600	-	(4,600)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	5,620	1,880		Fund Total	8,300	8,715	-	(8,715)	-
-	1,880	(1,880)		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	1,880		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ 1,880	\$ -		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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 – 2012 BUDGET**



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by: Mayor
 Date: 05/03/11
 Hearings: 05/17/11 & 06/07/11
 Action: Carried Over to 06/07/11
 Date: 06/08/11
 Action: Enacted as Amended
 Vote: 7 Yes, 1 No, 1 Absent

**KENAI PENINSULA BOROUGH
 ORDINANCE 2011-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2011-2012

WHEREAS, Alaska Statute 29.35.100 and the KPB 05.04.020 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 \$71,411,221 is appropriated in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012 as follows:

General Government Operations	\$15,812,029
Transfer to School District for Operations and In-kind Services	43,251,135
Transfer to School Debt Service	2,413,770
Transfer to Special Revenue Funds:	
Solid Waste	8,049,795
Post Secondary Education	657,791
Land Trust Fund	59,915
911 Communications Fund	179,513
Nikiski Senior Service Area	37,273
Transfer to Capital Projects Funds:	
School Revenue	950,000

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

A. Local Effort	\$33,866,882
B. Maintenance	6,555,898
C. School District Utilities	81,145
D. School District Insurance	2,567,925

E. School District Audit	60,000
F. Custodial Services	<u>119,285</u>
Total Local Contribution per AS 14.17.410	<u>\$ 43,251,135</u>

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, 2011 and ending June 30, 2012 are as follows:

Nikiski Fire Service Area	\$3,919,002
Bear Creek Fire Service Area	400,729
Anchor Point Fire and Emergency Medical Service Area	591,553
Central Emergency Service Area	7,471,476
Central Peninsula Emergency Medical Service Area	17,967
Kachemak Emergency Service Area	817,128
Seward Bear Creek Flood Service Area	253,820
911 Communications	1,678,113
Lowell Point Emergency Service Area	18,152
Kenai Peninsula Borough Road Service Area	6,849,451
Engineer's Estimate Fund	2,000
North Peninsula Recreation Service Area	1,512,334
Post-Secondary Education	657,791
Land Trust	4,134,872
Nikiski Senior Service Area	261,300
Solid Waste	8,781,197
Central Kenai Peninsula Hospital	3,998,886
South Kenai Peninsula Hospital	3,852,553

SECTION 5. That \$2,413,770 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 6. That \$1,882,575 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 7. That \$191,378 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 8. That \$3,759,719 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 9. That \$2,004,491 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012 are as follows:

School Revenue	\$1,250,000
Solid Waste	3,440,000
Service Areas:	
Nikiski Fire	915,000
Bear Creek Fire	122,114
Anchor Point Fire and Emergency	225,000
Central Emergency	1,040,000
Kachemak Emergency	61,640
North Peninsula Recreation	225,000
South Kenai Peninsula Hospital	1,876,607

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012 are as follows:

Insurance and Litigation	\$3,936,322
Health Insurance Reserve	5,221,600
Equipment Replacement	750,000

SECTION 12. That the FY2012 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 3, 2011, 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 13. That funds reserved for outstanding encumbrances as of June 30, 2011 are reappropriated for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SECTION 14. Notwithstanding KP.B 5.28.080(B) an amount in excess of 50 percent of the land trust funds highest previous balance since 2005 shall be appropriated from the land trust fund for purposes of funding the Homer Solid Waste Transfer site.

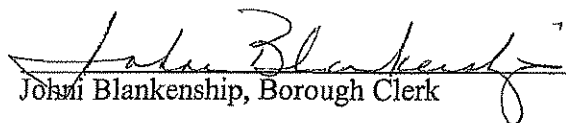
SECTION 15. That this ordinance takes effect at 12:01 a.m. on July 1, 2011.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 7TH DAY OF JUNE, 2011.

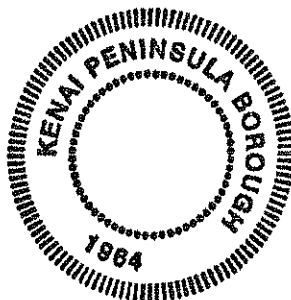


Gary Knopp, Assembly President

ATTEST:



John Blankenship, Borough Clerk



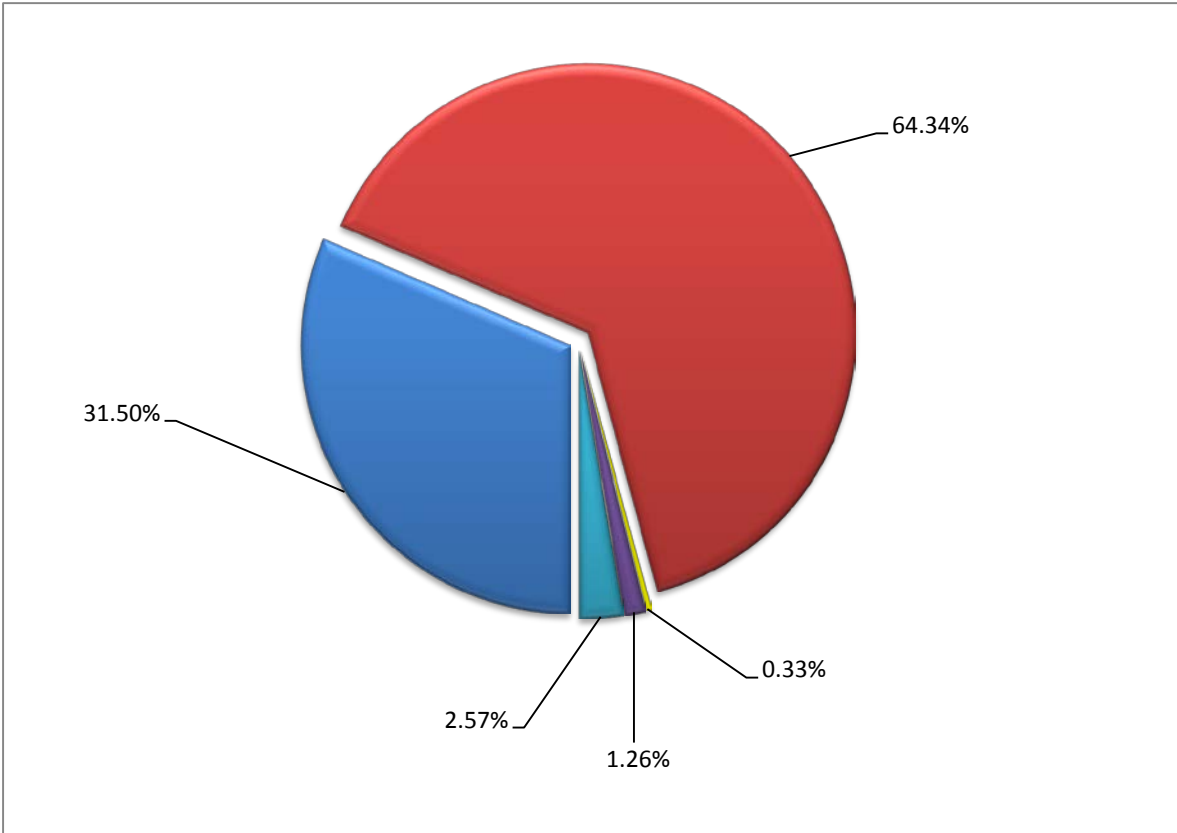
Yes: Haggerty , Johnson, McClure, Murphy, Smalley, Smith, Knopp
No: Pierce
Absent: Tauriainen

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**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Revenue

Local Effort	\$ 43,251,135	31.50%
State Revenue	88,360,061	64.34%
Federal Revenue	450,000	0.33%
Other Revenue (Investment Earnings, E-Rate, Rent)	1,726,000	1.26%
Allocation of Fund Balance	<u>3,524,030</u>	<u>2.57%</u>
 Total Revenue Budget	 <u><u>\$ 137,311,226</u></u>	 <u><u>100.00%</u></u>

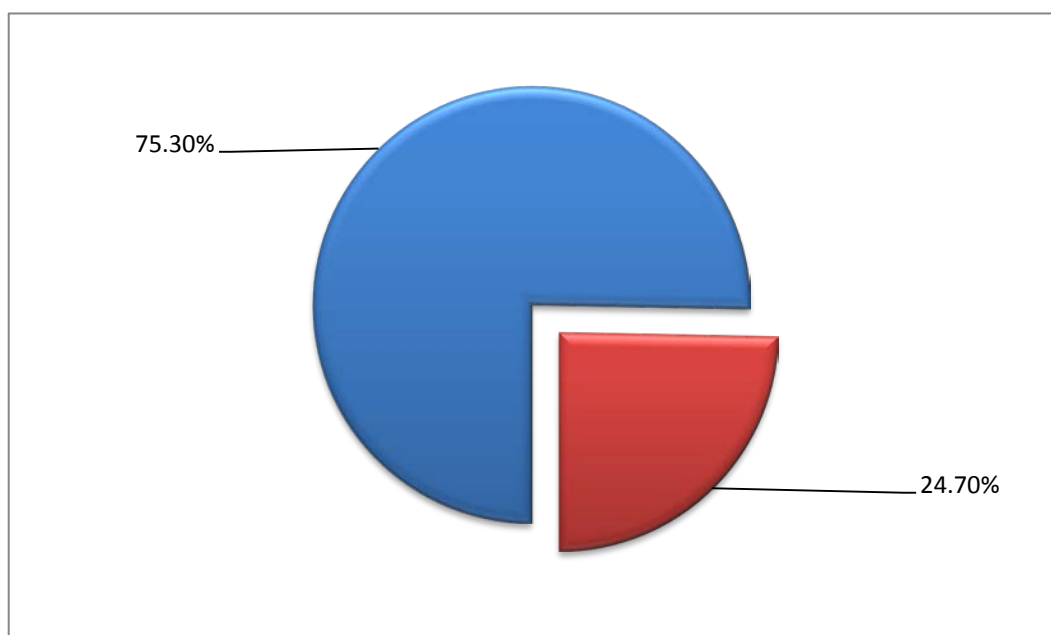


As this chart illustrates, the primary source of funding for the Kenai Peninsula Borough School District is the State of Alaska. The Kenai Peninsula Borough provides a funding appropriation and in-kind services. A small amount comes from the federal government in the form of a Medicaid reimbursement. The category of "Other Revenue" includes investment earnings, E-Rate revenue, and rental of school facilities. Additionally, the District anticipates using fund balance to make up for a shortfall between expected revenues and expenditures. Use of fund balance for regular operations is not recommended, but was decided on as part of the plan to avoid reduction in staff due to the revenue shortfall.

Kenai Peninsula Borough School District
General Fund 2011-2012 Budget

Expenditures by Function

Regular Instruction	\$ 66,466,587		
Special Education Instruction	17,240,482		
Special Education Support - Pupil	5,610,091		
Support Services - Pupil	4,263,353		
Support Services - Instruction	2,573,574		
School Administration	6,784,636		
Instruction Subtotal	<u>102,938,723</u>	\$ 102,938,723	75.30%
School Administration - Support	4,321,138		
District Administration	1,111,410		
District Administration - Support	5,910,020		
Operation and Maintenance of Plant	20,090,334		
Pupil Activities	2,339,601		
Instructional Support Subtotal	<u>33,772,503</u>	<u>33,772,503</u>	<u>24.70%</u>
Total Expenditures		<u>\$ 136,711,226</u>	<u>100.00%</u>
Transfers to Other Funds *	<u>600,000</u>	<u>600,000</u>	
Total Expenditures and Transfers	<u><u>137,311,226</u></u>	<u><u>\$ 137,311,226</u></u>	



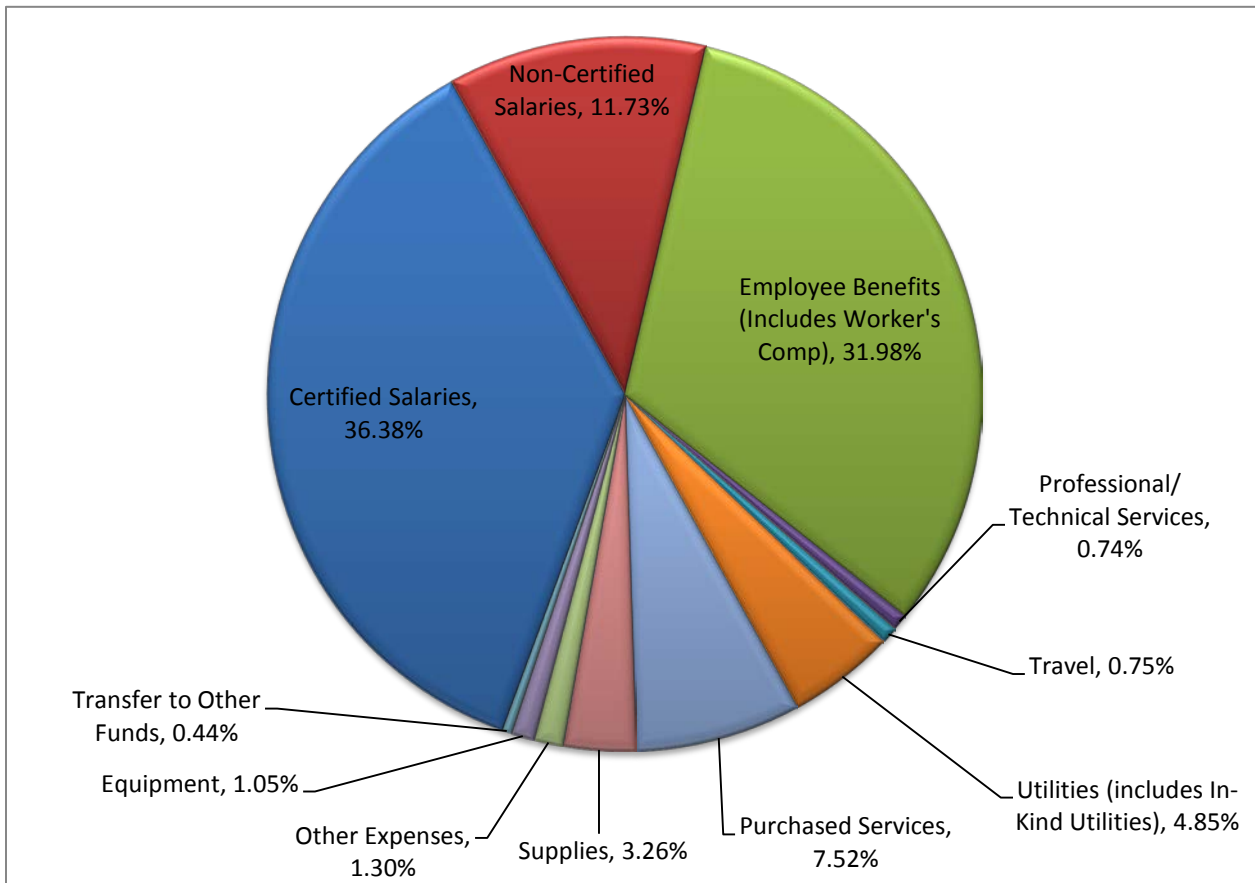
By law, 70 percent of a school district's budget must go toward instruction. KPBSD easily meets that requirement, as instruction is the District's top priority.

* Depending on resolution of the Transportation contract, the amount of transfers to other funds in FY12 could change. Bid opening will be March 1, 2011.

**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Expenditures by Object

Certified Salaries	\$ 49,974,078	36.38%	
Non-Certified Salaries	16,108,003	11.73%	
Employee Benefits (Includes Worker's Comp)	43,906,914	31.98%	80.09%
Professional/Technical Services	1,015,345	0.74%	
Travel	1,028,331	0.75%	
Utilities (includes In-Kind Utilities)	6,654,868	4.85%	
Purchased Services	10,330,883	7.52%	13.86%
Supplies	4,469,981	3.26%	
Other Expenses	1,780,099	1.30%	
Equipment	1,442,724	1.05%	5.61%
Transfer to Other Funds	600,000	0.44%	0.44%
	<u>\$ 137,311,226</u>	<u>100.00%</u>	<u>100.00%</u>

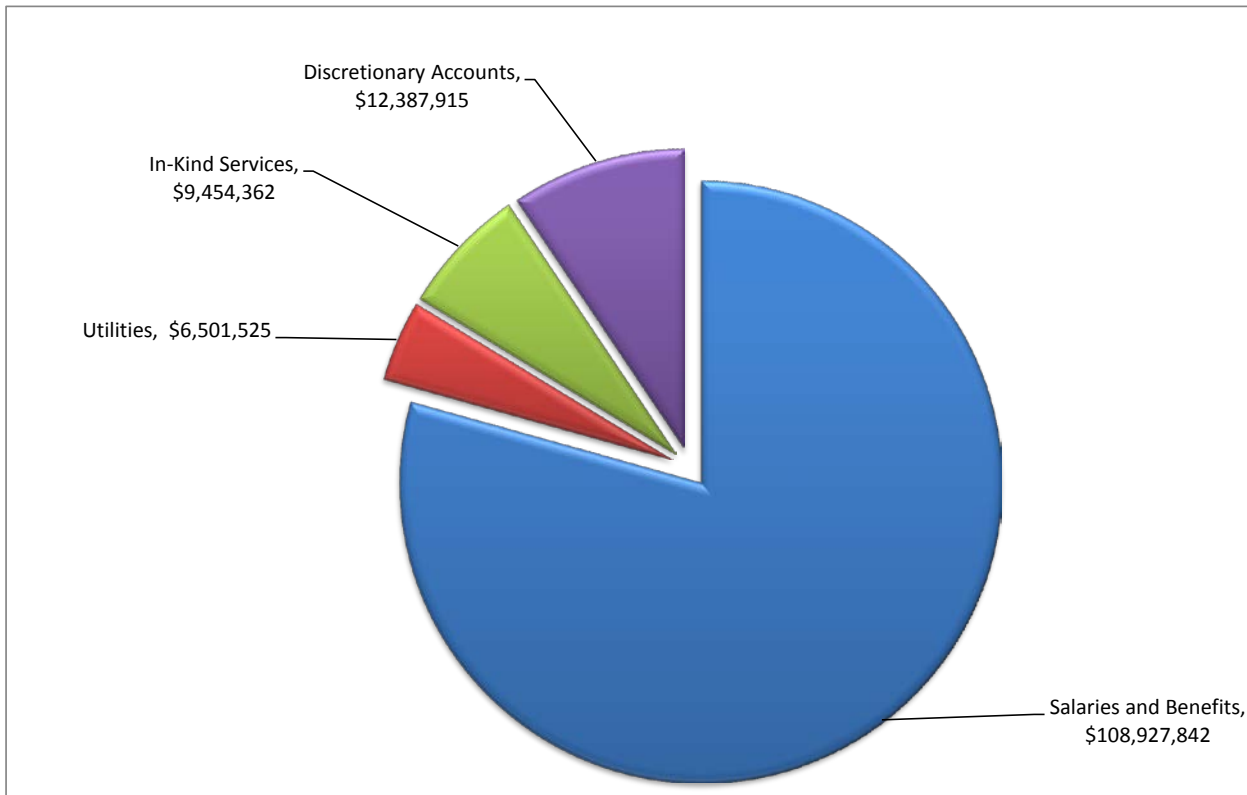


Kenai Peninsula Borough School District
General Fund 2011-2012 Budget

The FY12 general fund budget reflects:

Revenue	\$ 133,787,196
Expenditures	<u>137,311,226</u>
Difference	<u>(3,524,030)</u>
Use of Fund Balance	<u>\$ 3,524,030</u>

Expenditure Category	FY12 Budget	% Of Total	FY11 Budget	% Of Total	FY10 Actual	% Of Total
Salaries and Benefits	\$ 108,927,842	79.33%	\$ 100,998,808	76.29%	\$ 95,882,928	78.72%
Utilities	5,962,681	4.34%	5,876,403	4.44%	5,076,596	4.17%
In-Kind Services *	9,454,362	6.89%	9,674,831	7.31%	9,476,484	7.78%
Discretionary Accounts	<u>12,966,341</u>	9.44%	<u>15,838,119</u>	11.96%	<u>11,362,610</u>	9.33%
	<u>\$ 137,311,226</u>	<u>100.00%</u>	<u>\$ 132,388,161</u>	<u>100.00%</u>	<u>\$ 121,798,618</u>	<u>100.00%</u>

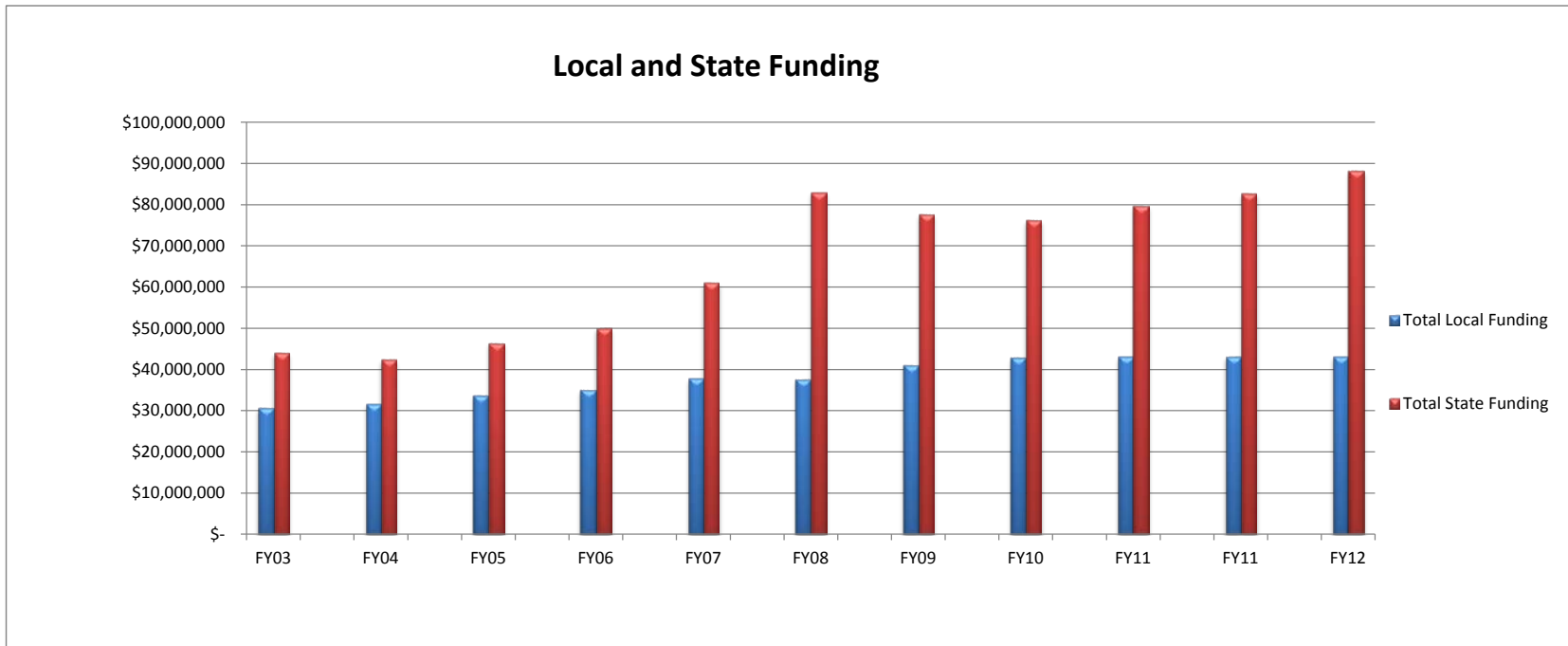


* Includes Workers Compensation costs.

**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Local and State Funding

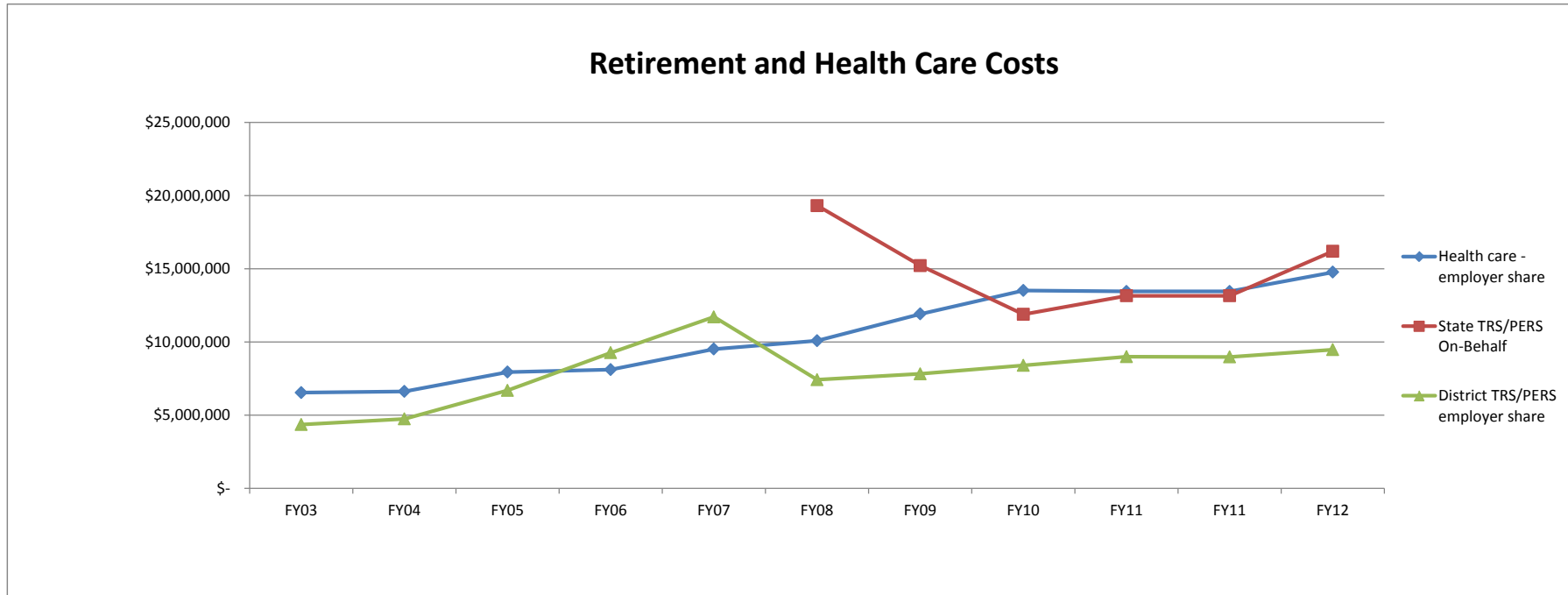
	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Original FY11</u>	<u>Budget Current FY11</u>	<u>Original FY12</u>
Local Funding:											
Borough In-Kind	\$ 6,092,718	\$ 6,405,124	\$ 6,956,437	\$ 7,386,090	\$ 7,553,047	\$ 7,755,139	\$ 8,198,090	\$ 9,170,034	\$ 9,614,831	\$ 9,614,831	\$ 9,394,362
Borough Appropriations	24,526,142	25,230,415	26,788,170	27,587,592	30,388,629	29,945,978	32,948,855	33,813,342	33,636,304	33,636,304	33,856,773
Total Local Funding	\$ 30,618,860	\$ 31,635,539	\$ 33,744,607	\$ 34,973,682	\$ 37,941,676	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,135	\$ 43,251,135	\$ 43,251,135
State Funding:											
Foundation Program	\$ 41,361,048	\$ 42,124,335	\$ 46,240,302	\$ 49,779,053	\$ 59,959,314	\$ 60,523,098	\$ 62,317,926	\$ 64,062,960	\$ 66,422,006	\$ 69,371,083	\$ 71,884,803
Grants	2,346,338	230,066	227,371	224,126	995,531	1,740,731	245,599	250,195	255,750	255,750	270,312
Other State Revenue	285,312	1,038		110,355	120,577	1,394,329			13,168,016	13,168,016	16,204,946
TRS/PERS funding						19,322,147	15,227,995	11,901,566			
Total State Funding	\$ 43,992,698	\$ 42,355,439	\$ 46,467,673	\$ 50,113,534	\$ 61,075,422	\$ 82,980,305	\$ 77,791,520	\$ 76,214,721	\$ 79,845,772	\$ 82,794,849	\$ 88,360,061



**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Retirement and Health Care Costs

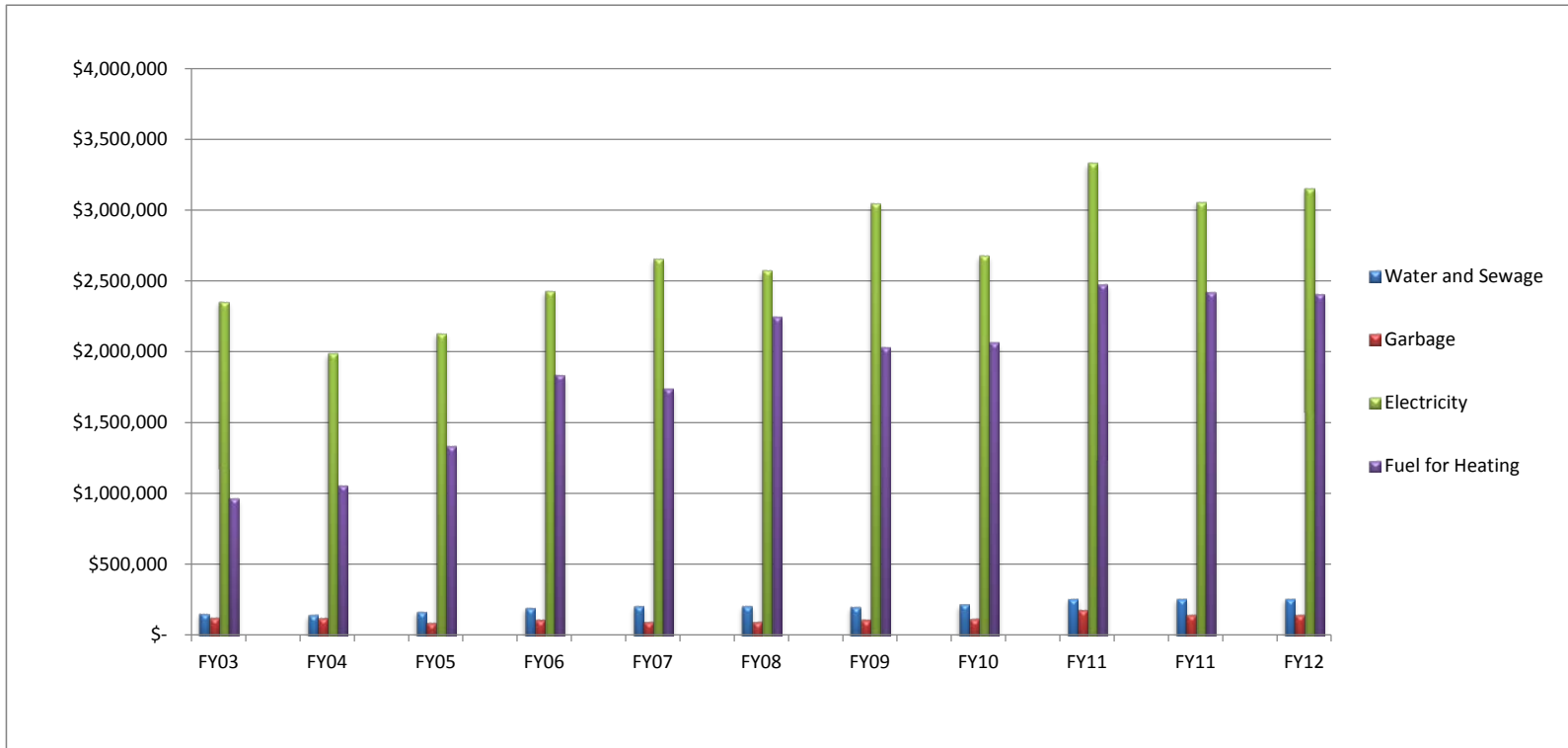
	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Original FY11</u>	<u>Budget Current FY11</u>	<u>Original FY12</u>
District TRS - employer share	\$ 3,932,028	\$ 4,149,970	\$ 5,639,576	\$ 7,662,030	\$ 9,449,054	\$ 4,865,797	\$ 5,170,332	\$ 5,519,989	\$ 5,966,819	\$ 5,908,438	\$ 6,136,526
District PERS - employer share	437,928	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,663,428	2,883,039	3,030,157	3,071,976	3,340,732
District TRS/PERS employer share	4,369,956	4,750,720	6,700,486	9,270,039	11,722,465	7,425,052	7,833,760	8,403,028	8,996,976	8,980,414	9,477,258
State TRS On-Behalf						17,195,551	13,021,959	11,017,544	12,265,938	12,265,938	14,767,184
State PERS On-Behalf						2,126,596	2,206,037	884,022	902,078	902,078	1,437,762
State TRS/PERS On-Behalf						19,322,147	15,227,996	11,901,566	13,168,016	13,168,016	16,204,946
Total TRS/PERS	\$ 4,369,956	\$ 4,750,720	\$ 6,700,486	\$ 9,270,039	\$ 11,722,465	\$ 46,069,346	\$ 23,061,756	\$ 20,304,594	\$ 22,164,992	\$ 22,148,430	\$ 25,682,204
Health care - employer share	\$ 6,543,154	\$ 6,626,020	\$ 7,948,786	\$ 8,119,479	\$ 9,526,747	\$ 10,093,355	\$ 11,921,861	\$ 13,529,785	\$ 13,462,329	\$ 13,462,329	\$ 14,775,276
Health care per employee	\$ 6,566	\$ 7,045	\$ 8,718	\$ 8,541	\$ 9,754	\$ 10,131	\$ 11,423	\$ 12,624	\$ 11,700	\$ 12,540	\$ 13,332



**Kenai Peninsula Borough School District
General Fund 2011- 2012 Budget**

Utility Costs

	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Original FY11</u>	<u>Current FY11</u>	<u>Original FY12</u>
Water and Sewage	\$ 151,808	\$ 139,585	\$ 166,445	\$ 192,470	\$ 207,793	\$ 206,107	\$ 199,211	\$ 217,869	\$ 255,836	\$ 255,936	\$ 256,118
Garbage	122,605	120,737	87,838	107,038	94,713	94,592	106,777	115,275	176,010	140,753	140,753
Electricity	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,660	3,049,693	2,677,963	3,334,968	3,059,851	3,158,505
Fuel for Heating	964,683	1,057,753	1,331,386	1,835,635	1,743,169	2,250,337	2,035,635	2,065,489	2,476,403	2,419,863	2,407,305
Total	\$ 3,593,235	\$ 3,310,714	\$ 3,715,610	\$ 4,566,495	\$ 4,709,294	\$ 5,123,696	\$ 5,391,316	\$ 5,076,596	\$ 6,243,217	\$ 5,876,403	\$ 5,962,681

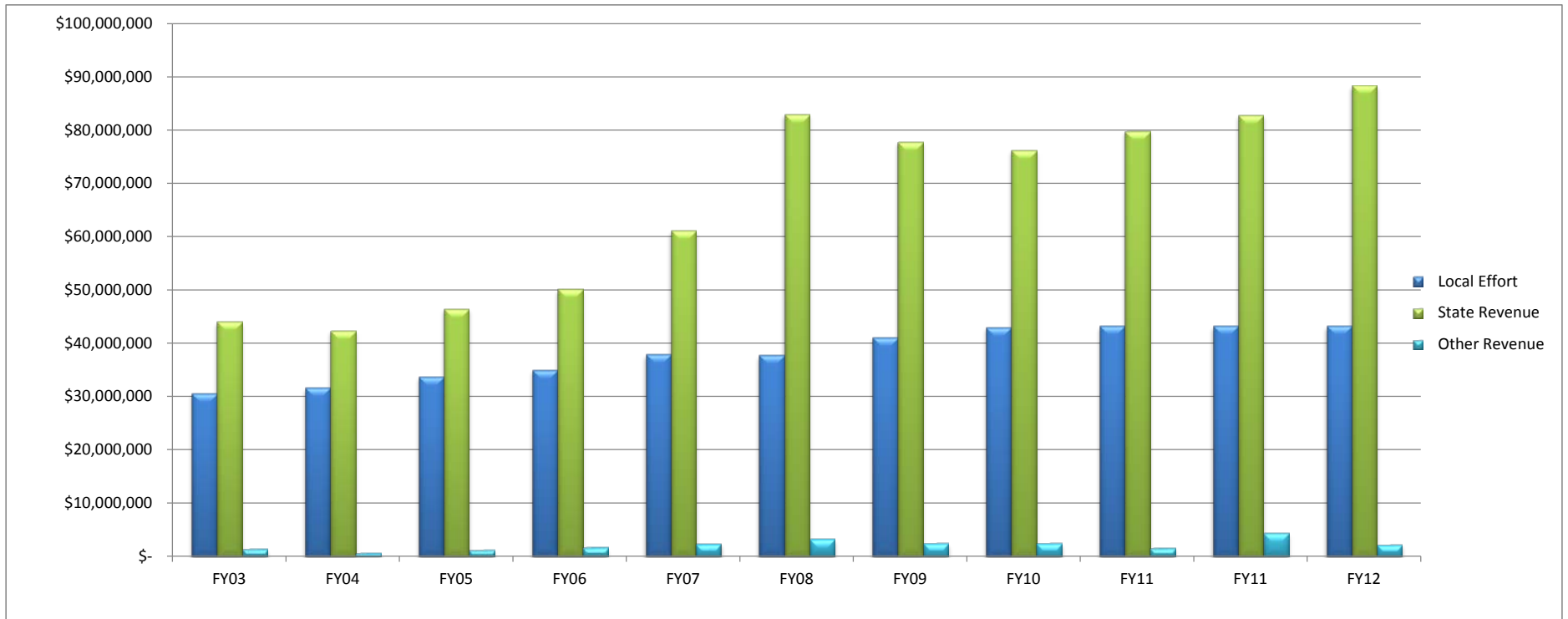


As natural gas, fuel oil and electricity costs have increased, so have the District's utility bills. The District operates 44 schools. In fiscal year 2010, the District's average utility cost per student was \$553.61

**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Revenue

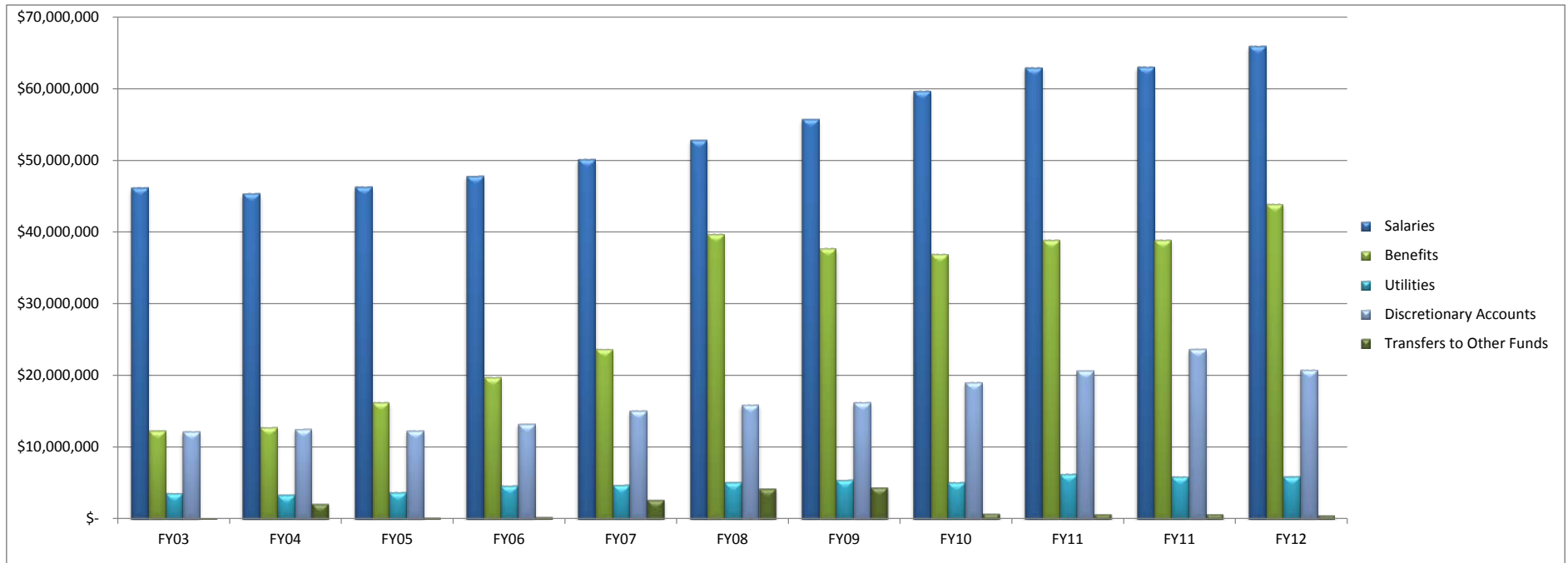
	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Original FY11</u>	<u>Budget Current FY11</u>	<u>Original FY12</u>
Revenue:											
Local Effort	\$ 30,618,860	\$ 31,635,539	\$ 33,744,607	\$ 34,973,682	\$ 37,941,676	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,135	\$ 43,251,135	\$ 43,251,135
State Revenue	43,992,698	42,355,439	46,467,673	50,113,534	61,075,422	82,980,305	77,791,520	76,214,721	79,845,772	82,794,849	88,360,061
Other Revenue	1,318,858	660,773	1,163,593	1,632,908	2,319,659	3,246,043	2,451,333	2,439,519	1,596,000	4,367,323	2,176,000
Total Revenue:	\$ 75,930,416	\$ 74,651,751	\$ 81,375,873	\$ 86,720,124	\$ 101,336,757	\$ 123,927,465	\$ 121,389,798	\$ 121,637,616	\$ 124,692,907	\$ 130,413,307	\$ 133,787,196



**Kenai Peninsula Borough School District
General Fund 2011-2012 Budget**

Expenditures

	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Original FY11</u>	<u>Budget Current FY11</u>	<u>Original FY12</u>
Expenditures:											
Salaries	\$ 46,219,085	\$ 45,391,817	\$ 46,403,512	\$ 47,847,106	\$ 50,251,299	\$ 52,939,567	\$ 55,798,145	\$ 59,791,475	\$ 63,003,075	\$ 63,096,978	\$ 66,059,081
Benefits	12,297,578	12,819,512	16,308,427	19,775,485	23,741,721	39,765,510	37,735,418	37,005,996	38,959,176	38,962,983	43,929,914
Utilities	3,593,235	3,310,714	3,715,610	4,566,495	4,709,294	5,123,696	5,391,317	5,076,596	6,243,217	5,876,403	5,962,681
Discretionary Accounts	12,131,128	12,532,343	12,336,243	13,246,888	15,088,247	15,902,493	16,245,286	19,094,572	20,645,839	23,686,266	20,759,550
Total	<u>74,241,026</u>	<u>74,054,386</u>	<u>78,763,792</u>	<u>85,435,974</u>	<u>93,790,561</u>	<u>113,731,266</u>	<u>115,170,166</u>	<u>120,968,639</u>	<u>128,851,307</u>	<u>131,622,630</u>	<u>136,711,226</u>
Transfers to Other Funds	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	765,531	765,531	600,000
Total Expenditures:	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,017</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,002</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 129,616,838</u>	<u>\$ 132,388,161</u>	<u>\$ 137,311,226</u>



Benefits includes Workers Compensation costs.

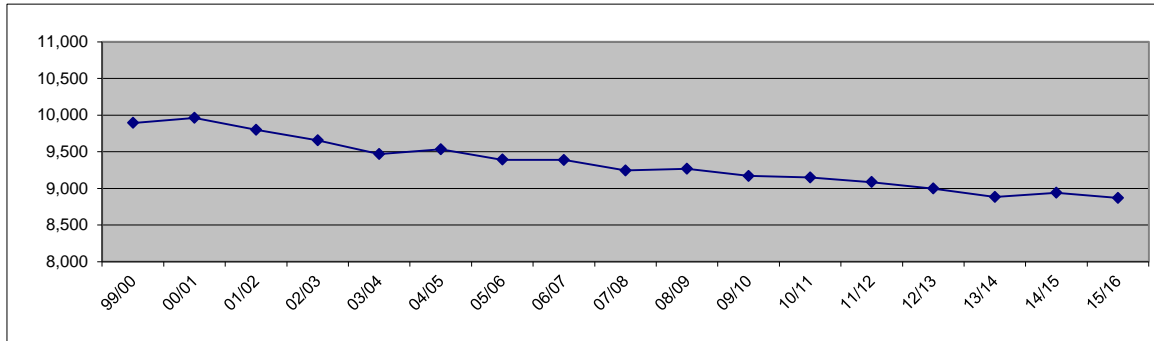
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2011-2012 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
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,893	
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.71%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	-1.45%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.97%
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	0	667	666	677	670	676	664	650	706	716	764	726	743	761	9,086	-0.68%
12/13	0	673	669	648	683	667	675	663	640	706	748	769	726	731	8,998	-0.97%
13/14	0	672	675	672	583	680	666	674	645	640	737	753	769	718	8,884	-1.27%
14/15	0	672	673	678	681	663	679	665	662	645	669	742	753	757	8,939	0.62%
15/16	0	674	673	677	680	678	662	678	641	662	675	674	742	753	8,869	-0.78%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2011-2012 General Fund Budget
Revenue and Expenditures**

Actual						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil	
FY01	\$3,548,384,000	\$73,849,226	9,963	\$73,397,173	\$7,367	
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820	
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	

Budgeted						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil	
FY11	\$6,393,531,000	\$131,622,630	9,148		\$14,388	
FY12	*	\$136,711,226	9,086		\$15,046	

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
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
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

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
FY11	\$33,636,304	\$9,614,831	\$1,146,000	\$44,397,135	34.78%	\$82,794,849	64.86%	\$450,000	0.35%	\$127,641,984
FY12	\$33,856,773	\$9,394,362	\$1,726,000	\$44,977,135	33.62%	\$88,360,061	66.05%	\$450,000	0.34%	\$133,787,196

* This information was not available at time of publication.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description													Budget	
		FY99	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	
65	Aurora Borealis	\$ 431,076	\$ 488,272	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,878,345	\$ 2,156,299	\$ 2,013,246	
69	Bayview Charter	77,819	-	-	-	-	-	-	-	-	-	-	-	-	
31	Chapman	1,182,832	1,029,467	1,050,145	985,133	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	991,210	1,087,607	1,024,352	1,094,180	
32	Cooper Landing	293,769	281,133	292,235	280,118	174,210	210,657	235,158	210,186	204,165	231,561	233,703	217,765	239,352	
68	Fireweed Academy	98,666	146,671	140,031	152,526	166,123	179,314	260,512	438,457	512,484	611,504	663,039	1,101,590	1,789,909	
66	Homer Flex	174,709	281,019	324,326	323,775	333,053	403,732	453,878	492,671	445,224	486,725	550,990	513,138	535,811	
06	Homer High	3,475,357	3,280,135	3,390,900	3,315,830	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,259,699	4,361,070	4,378,156	4,588,425	
13	Homer Middle	1,419,664	1,381,219	1,473,008	1,392,068	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,787,700	1,727,116	2,076,667	2,244,521	
35	Hope	247,211	191,399	199,636	155,887	176,490	194,142	225,520	265,802	250,634	229,497	279,999	270,399	287,903	
56	Kachemak Selo	376,960	394,412	420,112	494,128	529,501	585,750	662,436	717,801	737,330	864,059	990,916	905,767	859,071	
63	Kaleidoscope Charter	-	-	-	-	-	456,116	620,406	1,203,725	1,623,062	2,690,311	2,445,615	2,743,559	2,580,794	
48	K-Beach	1,969,541	2,105,078	2,184,187	2,109,160	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,459,757	3,801,286	3,749,403	3,919,496	
67	Kenai Alternative	212,864	404,028	473,845	449,905	495,779	565,121	577,949	621,920	586,475	680,220	767,649	827,951	905,015	
07	Kenai Central	3,055,206	3,085,268	3,269,226	3,264,842	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,651,198	5,037,445	5,162,736	5,351,758	
36	Kenai Elementary	46,659	-	-	-	-	-	-	-	-	-	-	-	-	
11	Kenai Middle	2,570,235	2,294,128	2,412,214	2,222,429	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	2,970,495	3,134,984	3,258,825	3,508,210	
15	Marathon	-	-	-	-	62,764	70,704	41,872	93,917	87,237	89,020	103,222	76,374	79,911	
47	McNeil Canyon	880,687	844,569	783,480	750,244	748,266	866,857	1,050,192	1,202,154	1,161,508	1,300,949	1,468,750	1,458,468	1,440,693	
37	Moose Pass	283,684	315,306	337,292	318,576	329,633	295,999	301,935	327,903	273,876	369,911	343,151	279,293	346,723	
51	Mountain View	1,966,544	1,945,186	1,910,180	1,845,485	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,497,879	3,914,764	3,998,245	4,220,502	
34	Nanwalek	417,256	417,609	477,939	539,441	478,326	425,890	481,092	468,230	656,387	616,719	850,287	873,436	998,662	
39	Nikiski Elem	1,417,375	1,236,853	1,159,093	1,182,565	1,221,160	-	-	-	-	-	-	-	-	
10	Nikiski Jr/Sr	3,083,706	2,895,793	3,068,203	3,090,360	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,480,689	3,675,043	3,755,814	4,176,017	
52	Nikiski North Star	1,397,703	1,303,519	1,231,622	1,300,775	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	3,005,948	3,078,717	3,216,389	3,121,279	
38	Nikolaevsk	1,073,376	972,002	958,384	960,342	820,634	775,514	743,538	706,656	666,704	774,096	899,153	853,488	866,737	
02	Ninilchik	1,422,780	1,325,208	1,354,831	1,368,493	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,600,295	1,840,734	1,796,395	1,879,139	
33	Paul Banks	1,376,519	1,436,335	1,444,285	1,552,702	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,959,976	2,173,923	2,066,501	2,421,446	
40	Port Graham	355,648	312,381	351,782	307,587	335,080	311,722	286,479	305,699	387,775	383,531	417,734	416,058	508,013	
49	Razdolna	285,580	234,785	303,110	280,183	215,375	292,852	328,676	354,519	351,855	429,609	457,752	599,203	623,567	
46	Redoubt	1,926,499	1,937,425	1,861,693	1,977,770	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,813,169	2,835,537	2,837,858	2,975,823	
16	River City Academy	-	-	-	-	-	-	-	-	308,740	368,523	431,363	556,609	479,227	
41	Sears	1,813,453	1,764,400	1,828,839	1,662,476	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	-	-	
42	Seward Elem	1,938,491	1,928,285	2,019,758	2,021,831	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,390,964	2,481,636	2,662,215	2,784,572	
08	Seward High	2,903,127	2,860,614	2,092,321	2,160,327	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,236,401	2,310,286	2,229,072	2,216,929	
14	Seward Middle	-	-	971,974	908,494	1,000,375	1,112,495	963,571	938,521	946,663	1,009,668	1,080,680	1,137,177	1,173,160	
05	Skyview	3,440,027	3,342,515	3,503,206	3,629,973	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,886,307	4,096,051	3,744,899	3,715,981	
43	Soldotna Elem	1,914,078	1,658,528	1,630,002	1,613,479	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,632,400	2,592,440	2,785,099	3,024,666	
09	Soldotna High	3,479,204	3,495,645	3,550,972	3,671,789	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,256,804	5,463,145	5,456,365	5,686,310	
12	Soldotna Middle	3,184,132	3,105,407	3,129,147	3,077,950	3,083,224	3,289,022	3,878,257	3,997,034	3,960,835	3,788,625	3,789,005	3,682,675	3,766,381	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location**

Loc	Description												Budget	
		FY99*	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	FY11**	FY12**
64	Soldotna Montessori Charter	-	-	-	186,099	416,773	519,140	803,494	1,394,169	1,485,273	1,897,416	1,721,130	1,947,285	1,817,822
04	Spring Creek	-	252,568	340,580	301,873	197,626	249,138	274,729	308,499	256,577	283,409	324,570	340,021	427,818
44	Sterling	1,431,633	1,358,593	1,256,350	1,130,638	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,505,124	1,521,786	1,640,991	1,770,631
03	Susan B English	726,869	756,609	793,016	750,239	661,874	683,758	733,497	870,493	839,677	965,427	982,826	956,728	920,072
01	Tebughna	377,305	376,808	409,386	412,351	439,091	456,731	448,694	506,054	487,874	565,615	598,585	549,833	528,113
45	Tustumena	1,219,608	1,242,004	1,235,411	1,201,883	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,527,865	1,492,065	1,706,496	1,773,014
53	Voznesenka	697,307	802,913	819,271	889,473	924,242	942,147	1,030,779	1,138,379	1,156,260	1,179,041	1,423,362	1,310,059	1,347,506
50	West Homer	1,563,501	1,684,107	1,673,471	1,677,083	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,218,223	2,297,827	2,445,092	2,404,397
70	Board of Education	172,846	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,015	336,032	346,888
71	Superintendent	270,116	289,988	264,643	257,003	290,584	306,276	303,352	318,717	323,946	281,852	323,554	397,424	398,940
72	Asst Supt Admin Services	197,481	226,989	212,467	198,197	210,187	197,101	949,514	932,075	875,693	1,005,434	1,305,632	1,404,140	1,358,887
73	Asst Supt Instruction	365,045	259,394	347,310	376,788	293,814	316,136	313,466	404,982	320,359	329,187	350,135	451,584	463,235
74	Fiscal Services	451,456	413,039	479,672	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	950,903	892,496
75	Planning and Operations	-	190,532	203,603	232,105	179,279	197,343	199,961	221,467	199,972	298,746	339,028	327,912	337,241
76	Purchasing/Warehouse	573,757	415,429	467,084	257,929	285,522	300,280	339,544	397,325	300,353	224,916	280,576	902,775	719,601
77	Human Resources	420,456	374,717	441,501	454,343	528,809	609,045	673,598	710,307	873,768	886,537	932,083	1,908,454	1,366,860
78	Information Services	1,126,597	1,879,928	2,414,378	1,643,357	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,834,264	2,620,334	2,704,500	2,321,997
79	E-Rate Program	-	203,825	26,984	-	105,626	348,311	308,330	378,963	477,121	470,488	233,582	659,750	956,450
80	Connections Program	919,855	1,629,742	1,594,807	1,360,517	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,426,164	3,504,495	4,218,348	3,929,574
81	Gifted/Talented Instruction	448,865	498,454	530,493	409,692	441,123	-	-	-	-	-	-	-	-
81	Special Services	-	-	-	-	-	979,877	1,114,383	1,398,529	1,606,210	2,466,361	3,258,419	3,524,848	3,819,032
81	Special Education Instruction	480,185	590,769	543,293	446,516	527,586	-	-	-	-	-	-	-	-
81	Special Education - Student	2,248,024	2,270,389	2,249,259	2,423,025	2,518,003	-	-	-	-	-	-	-	-
82	Negotiations -IBB	-	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	9,267,913	7,369,553	8,057,500	6,668,872	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	26,167,543	22,316,183	25,616,075	27,123,872
84	Secondary Curriculum	372,713	489,721	564,694	1,023,495	1,285,102	827,327	1,076,419	1,605,412	1,688,941	1,643,863	2,775,029	2,684,848	2,847,184
85	Elementary Curriculum	252,370	264,243	405,982	609,481	-	-	-	-	-	-	-	-	-
86	District Media Center	129,195	166,432	199,937	167,942	150,113	-	-	-	-	-	-	-	-
87	DW - Health Services	114,994	107,617	96,779	98,721	103,406	127,803	119,162	129,935	140,393	141,661	161,678	399,400	393,903
92	Grants Administration	405,702	382,542	479,486	353,640	364,357	384,418	539,713	723,476	738,516	749,066	768,840	842,546	994,100
96	Unallocated	-	-	-	-	-	-	-	1,000,000	-	-	-	1,293,877	1,628,164
		<u>\$ 74,426,230</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<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>\$ 132,388,161</u>	<u>\$ 137,311,226</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description											Budget	
		FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
3110	Superintendent	\$ 101,500	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 135,328
3120	Asst Superintendent - Certified	180,300	185,111	186,312	211,701	200,091	207,087	220,339	114,800	106,000	109,430	110,853	113,070
3130	Principal/Assistant Principal	2,512,460	2,632,346	2,722,977	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,329,761	3,684,106	3,869,657	4,064,254
3140	Director/Coordinator - Certified	640,109	691,736	742,147	727,981	785,253	798,067	830,405	855,183	870,197	923,812	882,400	925,794
3150	Teachers	26,736,897	27,278,849	27,411,064	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	33,194,640	35,618,752	37,415,271	38,872,780
3161	Extra Duty Compensation	488,566	466,727	469,980	402,580	419,610	432,851	418,173	441,775	435,678	611,427	913,776	913,776
3162	Emolument	40,376	49,937	39,566	36,677	21,485	21,826	57,850	14,022	51,916	55,817	79,817	50,468
3163	Prep Time	-	-	-	-	-	-	-	-	-	300	-	-
3171	Cert Substitutes - w/certificate	355,717	361,785	397,950	395,490	361,470	308,942	325,693	404,985	405,489	476,062	532,713	526,738
3172	Temporary Salaries - Certified	25,293	11,855	31,971	26,076	25,167	36,015	26,515	59,421	76,030	88,862	19,760	18,700
3173	Long Term Substitute - Certified	177,728	130,816	158,646	155,174	161,630	116,885	303,700	399,458	438,630	427,054	390,551	403,316
3180	Specialists - Certified	4,150,376	4,085,003	4,158,104	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,292,903	3,060,630	3,567,228	3,649,854
3190	Leave Payoff - Certified	105,340	45,899	112,629	112,659	334,824	108,529	255,862	299,538	169,176	209,094	300,000	300,000
3191	R Factor - Certified	-	-	-	-	-	-	-	-	18,000	-	-	-
3211	Asst Superintendent - Support	81,282	114,846	93,156	100,985	104,140	106,223	113,082	209,760	216,700	222,906	116,668	119,021
3212	Director/Coordinator - Support	163,230	140,264	86,055	93,322	96,323	98,249	106,614	109,023	104,040	110,323	220,732	225,147
3220	Specialists - Nurses	588,486	574,263	608,198	613,743	663,400	675,976	716,327	746,631	708,235	1,022,699	1,092,945	1,121,886
3230	Tutors/Aides	1,634,314	1,591,989	1,637,868	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,268,177	3,569,353	3,716,637	4,751,010
3240	Support Staff	3,008,591	3,427,659	3,608,436	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,048,802	5,352,125	5,499,883	5,750,552
3250	Maintenance/Custodians	2,421,045	2,440,619	2,525,675	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,715,978	2,837,915	3,177,095	3,036,029
3271	Bus Drivers	-	-	-	54	-	-	-	-	-	-	-	-
3272	Activity Bus Drivers	39,763	46,953	47,169	-	-	29	115	-	2,695	3,502	1,000	1,000
3291	Substitutes - Classified	218,468	210,431	224,127	231,395	213,569	243,653	237,515	267,694	258,641	259,683	344,200	367,736
3292	Extra Duty Compensation - Sppt***	240,355	255,253	265,135	316,394	300,606	294,684	311,808	314,714	313,715	358,008	164,083	164,083
3293	Long Term Substitutes - Support	67,294	63,230	78,845	43,756	90,660	193,194	48,434	31,622	18,872	53,619	35,000	35,000
3294	Temporary Salaries - Support	179,644	196,825	124,097	134,005	126,646	170,741	160,094	200,780	187,203	221,896	126,248	121,833
3295	Overtime	59,963	50,146	38,485	46,576	43,170	42,908	63,363	125,472	56,737	61,578	101,372	102,987
3296	Cert Substitutes - w/o certificate	297,596	337,948	294,534	252,958	328,895	384,245	297,355	347,346	391,432	323,522	285,764	287,519
3297	Officials	-	-	120	-	-	-	-	-	-	-	1,200	1,200
3300	Leave Payoff - Support	126,741	60,408	51,339	200,930	193,446	349,553	188,213	321,046	258,510	359,754	23,000	23,000
3511	Health Insurance	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,529,785	13,462,329	14,775,276
3512	Life Insurance	110,734	114,629	129,318	114,736	118,606	122,736	128,045	134,577	116,172	94,841	178,998	189,182
3520	Unemployment Insurance	106,839	95,065	101,077	179,931	183,653	51,869	85,848	105,887	39,881	117,223	188,799	197,143
3541	FICA Medicare	361,784	374,976	397,685	384,142	400,927	431,486	458,173	479,384	511,693	559,145	684,692	709,636
3542	FICA Contribution	710,844	734,967	756,388	763,963	783,823	835,050	914,106	995,201	1,037,102	1,126,411	1,215,582	1,292,320
3550	TRS Retirement	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	22,061,050	18,192,291	16,537,533	18,174,376	20,903,710
3560	PERS Retirement	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	4,685,851	4,869,465	3,767,061	3,974,054	4,778,494
3631	Workers' Comp	-	-	-	-	-	595,273	718,125	889,163	788,442	914,243	1,061,153	1,061,153

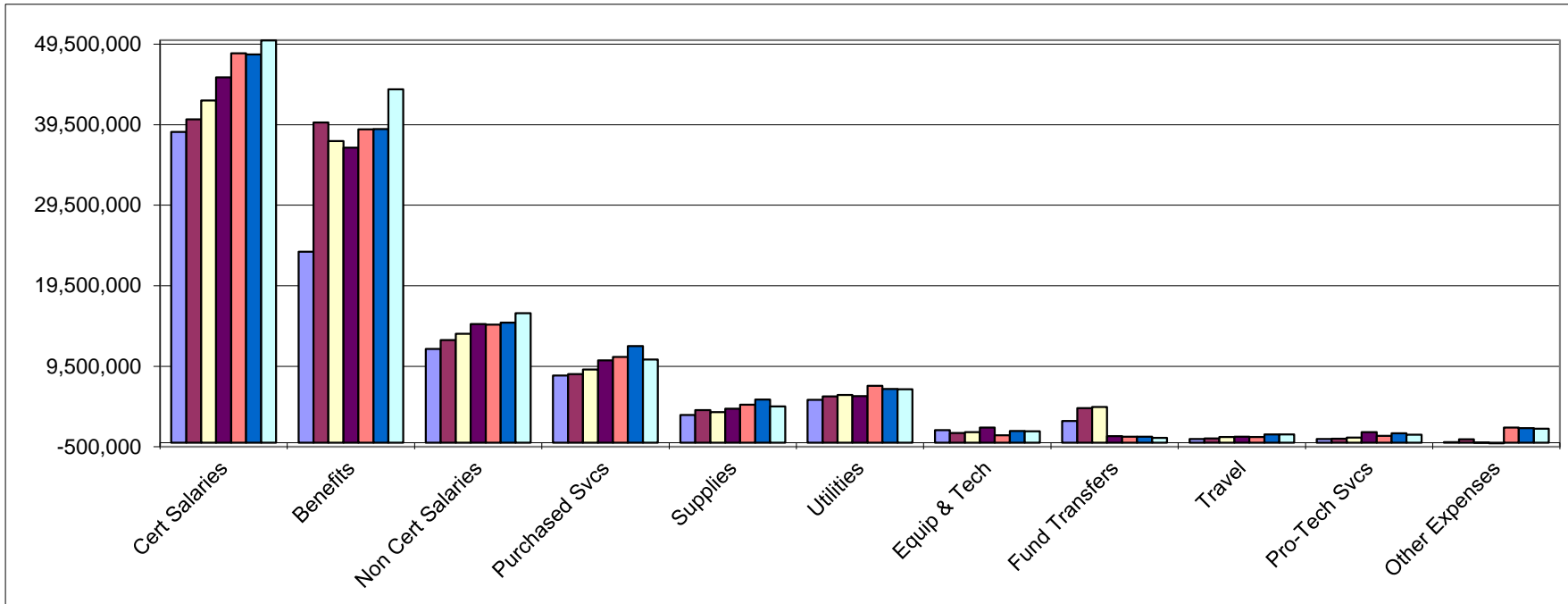
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description												Budget	
		FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	
4100	Professional/Technical Svcs	95,055	247,970	290,260	204,967	271,501	363,427	343,981	374,678	557,299	1,262,644	1,004,795	859,507	
4121	In-Kind Professional/Technical	26,000	26,000	26,000	26,000	26,500	26,000	17,500	40,500	51,500	45,771	50,000	50,000	
4140	Professional/Technical Legal	81,140	84,183	115,711	204,548	81,561	107,075	87,706	74,953	44,459	21,268	118,729	100,000	
4150	Professional/Technical Medical	13,584	5,866	2,412	201,094	2,410	1,540	2,490	4,154	971	648	4,638	5,838	
4200	Travel	339,517	364,944	345,040	350,777	334,620	382,883	441,110	522,675	588,958	568,340	666,900	697,869	
4250	Extra Curricular Travel**	195,657	192,749	231,225	21,747	38,256	45,740	38,496	27,347	145,873	173,041	346,270	330,462	
4310	Water and Sewage	152,541	151,806	151,808	139,585	166,445	192,470	207,793	206,107	199,211	217,869	255,936	256,118	
4320	Garbage	120,722	130,799	122,605	120,737	87,838	107,038	94,713	94,592	106,777	115,275	140,753	140,753	
4331	Postage	77,725	79,465	90,863	79,885	69,389	81,528	73,774	74,055	69,228	69,393	77,601	75,319	
4332	Telephone	492,335	516,524	444,574	437,820	439,930	442,656	504,649	469,238	412,655	584,089	666,836	538,844	
4350	In-Kind Utilities	41,232	44,537	44,064	35,985	40,574	46,855	54,833	56,114	75,458	67,017	76,024	78,024	
4360	Electricity	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,049,692	2,677,963	3,059,851	3,158,505	
4370	Natural/Bottled Gas	-	-	-	-	471,746	689,774	797,206	943,745	947,339	1,082,266	1,243,826	1,245,826	
4380	Fuel for Heating	1,001,242	1,008,011	964,683	1,057,753	859,640	1,145,861	945,963	1,306,592	1,088,296	983,223	1,176,037	1,161,479	
4401	Freight Costs	8,490	10,200	9,638	6,974	9,310	7,996	6,614	11,092	9,118	14,072	11,358	11,358	
4402	Purchased Services	303,660	474,930	561,482	520,297	492,363	784,973	794,040	1,226,728	928,403	1,080,397	2,582,236	1,147,692	
4403	In-Kind Custodial Services	71,260	79,599	77,858	81,375	94,148	95,591	101,874	103,440	109,110	105,719	109,501	109,501	
4404	In-Kind Maintenance	5,102,267	5,004,063	4,931,195	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	6,019,888	6,658,971	6,437,719	6,437,719	
4408	Purchased Service - Copiers	251,955	258,645	208,834	208,988	198,864	208,416	219,612	232,238	233,833	115,976	221,709	117,210	
4409	Purchased Service - Riso	49,432	62,748	52,439	50,079	36,478	120	468	384	480	504	-	-	
4410	Rental - Buildings	135,669	135,613	135,786	118,762	126,505	365,164	447,693	414,454	403,814	433,860	523,713	509,626	
4430	Maintenance Contracts	147,350	98,155	168,966	141,254	113,356	159,390	133,815	80,502	144,598	135,822	224,926	279,812	
4432	Repair of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
4450	Liability Insurance	-	-	-	-	-	1,158,492	1,292,931	1,202,957	1,249,792	1,684,763	1,938,434	1,717,965	
4471	In-Kind Insurance	701,020	838,581	879,790	1,220,446	1,532,009	-	-	-	-	-	-	-	
4501	Supplies	2,472,361	2,550,461	2,553,110	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,673,778	3,411,097	4,323,370	3,812,228	
4502	Discretionary Materials	124,387	125,992	123,511	110,028	109,366	114,574	110,850	113,785	115,137	120,916	138,551	139,780	
4503	Software	-	-	-	-	-	-	-	-	77,767	621,318	818,605	488,998	
4560	Inventory Adjustment	(2,052)	51,490	(83,949)	(62,394)	(33,165)	11,006	(48,432)	(5,953)	(115,625)	24,001	-	-	
4580	Gas and Oil	13,105	12,902	14,187	14,650	16,311	26,718	34,534	27,445	32,234	29,957	29,025	28,975	
4850	Stipends	13,950	13,320	13,725	17,100	18,360	18,270	19,980	20,520	29,335	33,600	42,000	42,000	
4901	Other Expenses	113,792	119,421	96,758	65,227	49,179	43,834	165,620	173,854	188,757	235,983	1,306,358	1,329,165	
4902	Career Development	68,324	58,531	77,758	95,459	79,744	72,218	83,476	68,690	91,593	102,723	162,466	163,715	
4903	Professional Dues	31,880	31,517	32,535	30,411	31,884	32,037	33,233	34,795	33,419	37,043	41,140	41,762	
4904	Physical Exam Reimbursement	27,854	19,221	19,139	21,280	24,984	19,589	24,835	18,887	20,169	30,827	39,750	35,300	
4905	Other - Contingency	-	-	-	-	-	-	-	-	-	-	39,582	39,582	
4906	Moving Expenses	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	
4950	Indirect Costs	(167,841)	(188,994)	(219,112)	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	325,110	125,575	
5101	Equipment	104,758	820,996	244,603	255,632	256,457	303,498	612,103	418,951	(146,741)	225,384	422,741	25,915	
5102	Equipment - Technology	1,640,980	1,712,075	642,726	503,508	566,923	812,172	970,400	807,681	1,471,586	1,678,632	931,179	1,416,809	
5500	Transfer to Other Funds	240,399	120,727	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	765,531	600,000	
		<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,282</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 132,386,161</u>	<u>\$ 137,311,226</u>	

Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (in Dollars)

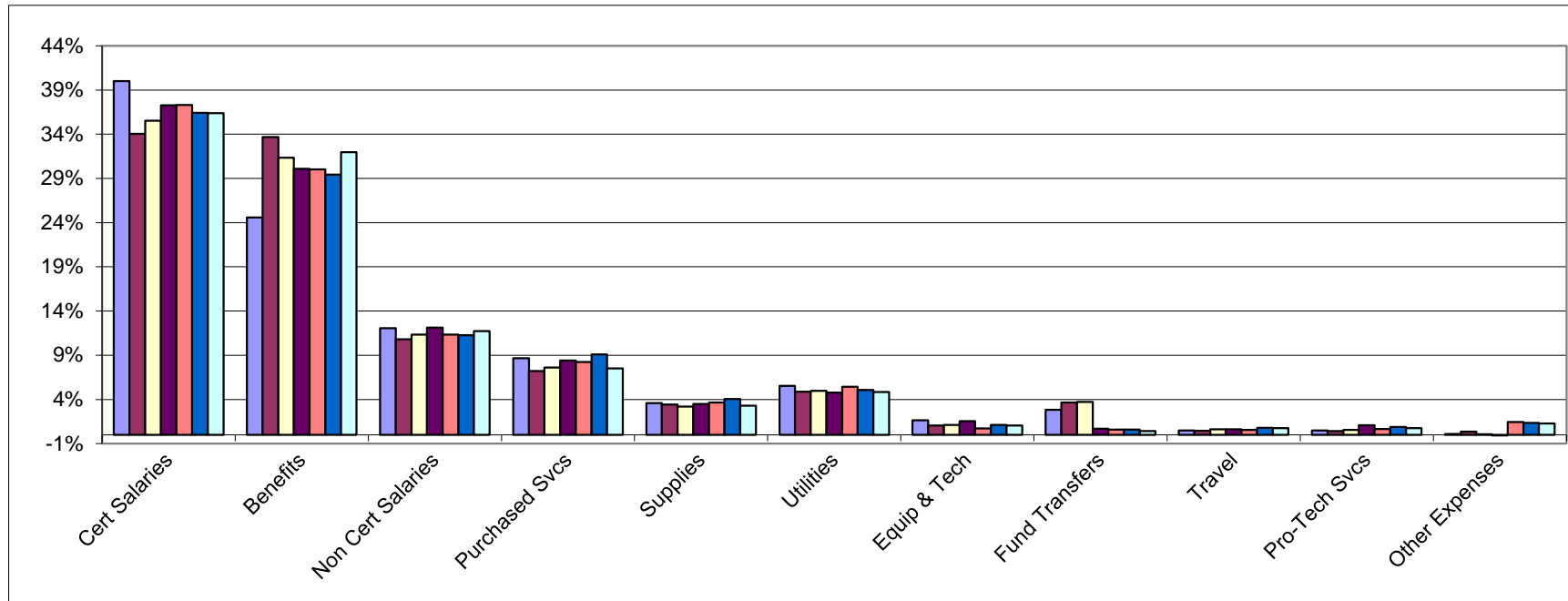
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY07	38,610,713	23,741,658	11,640,550	8,364,454	3,470,438	5,342,580	1,582,503	2,722,720	480,104	471,656	87,255	96,514,631
FY08	40,169,982	39,765,510	12,769,585	8,527,885	4,058,468	5,746,330	1,226,633	4,293,736	550,023	494,286	422,564	118,025,002
FY09	42,506,919	37,477,108	13,549,737	9,099,037	3,812,622	5,948,658	1,324,845	4,451,076	734,831	654,030	62,379	119,621,242
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 Orig	48,373,056	38,918,299	14,670,896	10,664,237	4,731,056	7,064,316	952,302	765,531	735,193	857,503	1,884,449	129,616,838
FY11 Rvsd	48,214,151	38,943,497	14,911,473	12,018,285	5,369,849	6,698,769	1,456,884	765,531	1,028,501	1,175,424	1,805,797	132,388,161
FY12 Orig	49,974,078	43,906,914	16,108,003	10,330,883	4,511,981	6,654,868	1,442,724	600,000	1,028,331	1,015,345	1,738,099	137,311,226
Change from Rsvd	1,759,927	4,963,417	1,196,530	(1,687,402)	(857,868)	(43,901)	(14,160)	(165,531)	(170)	(160,079)	(67,698)	4,923,065
Change %	3.65%	12.75%	8.02%	-14.04%	-15.98%	-0.66%	-0.97%	-21.62%	-0.02%	-13.62%	-3.75%	3.72%



Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (Percentage)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY07	40.01%	24.60%	12.06%	8.67%	3.60%	5.54%	1.64%	2.82%	0.50%	0.49%	0.09%	76.67%
FY08	34.04%	33.69%	10.82%	7.23%	3.44%	4.87%	1.04%	3.64%	0.47%	0.42%	0.36%	78.55%
FY09	35.53%	31.33%	11.33%	7.61%	3.19%	4.97%	1.11%	3.72%	0.61%	0.55%	0.05%	78.19%
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 Orig	37.32%	30.03%	11.32%	8.23%	3.65%	5.45%	0.73%	0.59%	0.57%	0.66%	1.45%	78.67%
FY11 Rvsd	36.42%	29.42%	11.26%	9.08%	4.06%	5.06%	1.10%	0.58%	0.78%	0.89%	1.36%	77.10%
FY12	36.39%	31.98%	11.73%	7.52%	3.29%	4.85%	1.05%	0.44%	0.75%	0.74%	1.27%	80.10%
Change from Rvsd	1,759,927	4,963,417	1,196,530	(1,687,402)	(857,868)	(43,901)	(14,160)	(165,531)	(170)	(160,079)	(67,698)	7,919,874
Change %	3.65%	12.75%	8.02%	-14.04%	-15.98%	-0.66%	-0.97%	-21.62%	-0.02%	-13.62%	-3.75%	24.42%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

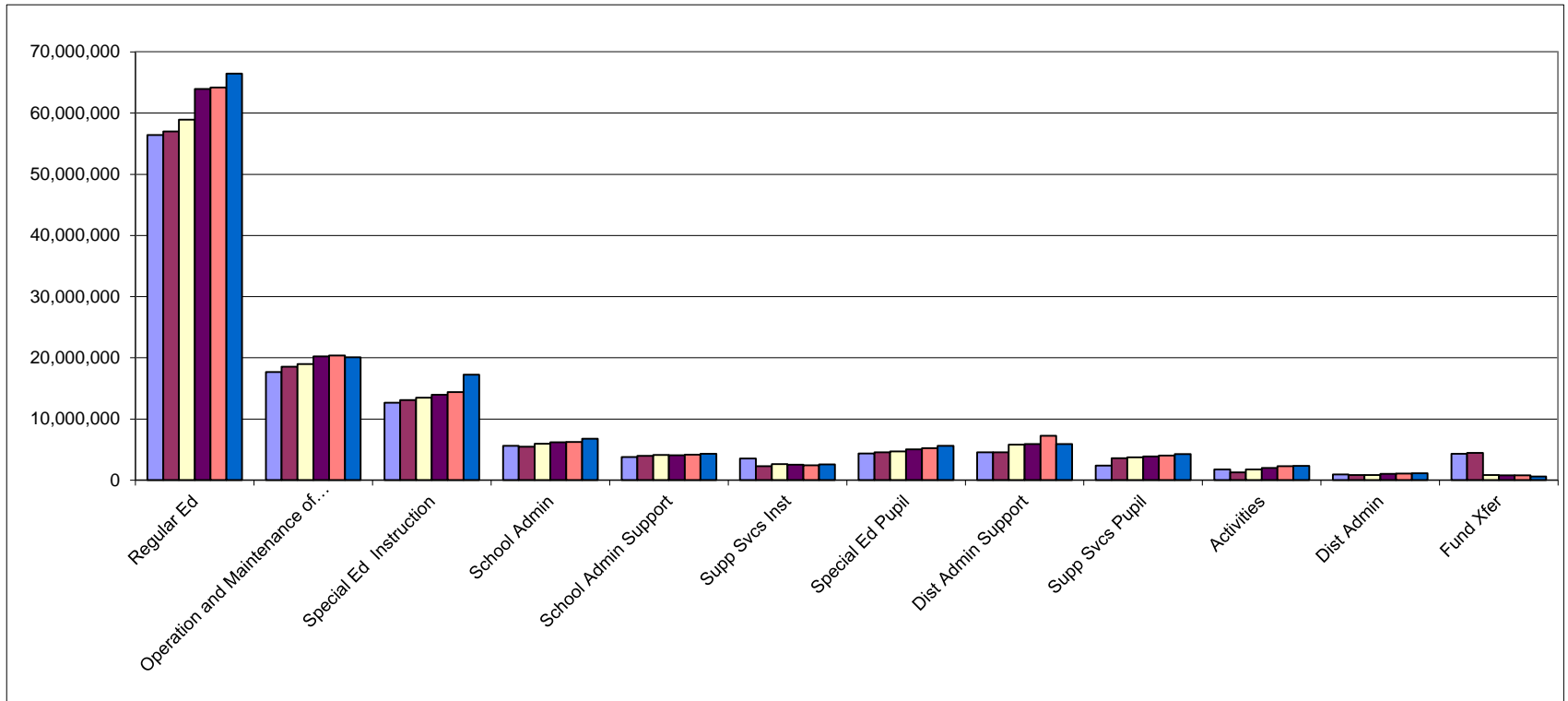
General Fund Expenditures by Function

Function	Description												Budget	
		FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	
4100	Regular Instruction	\$ 31,555,582	\$ 34,596,404	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 56,854,834	\$ 59,284,058	
4120	Bilingual/Bicultural Instruction	460,482	464,916	508,088	557,316	580,693	629,961	681,175	735,921	730,756	790,627	822,163	966,793	
4130	Gifted/Talented Instruction	900,958	880,281	906,604	920,160	584,198	629,566	612,686	614,132	637,368	703,810	756,426	791,400	
4140	Alternative Instruction	1,629,742	1,570,406	1,360,517	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,411,012	3,495,646	4,125,438	3,814,521	
4160	Vocational Instruction	1,585,191	1,523,866	1,580,422	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,450,663	1,656,355	1,554,801	1,609,815	
4200	Special Education-Instruction	6,353,689	6,430,994	6,809,909	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	13,073,837	13,476,190	14,405,437	17,240,482	
4220	Special Services-Student	3,026,170	2,973,143	2,958,230	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,567,626	4,709,846	5,244,272	5,610,091	
4300	Support Services - Student	-	-	-	-	-	-	-	177,010	592,573	381,578	415,017	536,861	
4320	Guidance Services	1,066,422	1,102,312	1,108,060	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,713,604	1,706,701	1,706,638	1,784,638	
4330	Health Services	908,028	875,429	926,265	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,262,670	1,637,960	1,889,435	1,941,854	
4350	Support Services - Instruction	569,923	528,666	547,298	552,489	620,300	724,343	870,614	1,318,411	1,248,075	1,528,262	1,245,039	1,399,086	
4352	Library Services	1,408,029	1,401,713	1,365,058	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,042,949	1,080,187	1,194,315	1,174,488	
4354	Inservice	22,815	17,660	18,192	10,813	-	-	-	-	-	-	-	-	
4400	School Administration	3,269,450	3,306,541	3,420,590	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,478,640	5,946,292	6,253,739	6,784,636	
4450	School Administration - Support	2,571,258	2,652,451	2,661,214	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	3,991,261	4,126,102	4,156,009	4,321,138	
4510	District Administration - Support	-	-	-	-	-	-	-	134,097	82,435	64,803	74,969	93,755	
4511	Board of Education	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,016	336,032	346,888	
4512	Office of Superintendent	289,988	258,765	257,003	290,584	306,276	297,367	322,963	313,395	281,852	323,554	397,424	398,940	
4513	Assistant Superintendent - Instruction	164,472	189,550	193,401	189,645	219,027	238,121	238,421	231,997	226,244	241,907	257,928	271,827	
4550	District Administration Support Svcs	-	-	-	-	-	-	142,878	811,890	369,974	357,970	886,209	367,503	
4551	Fiscal Services	413,039	473,793	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	950,903	892,496	
4552	Internal Services	473,605	514,420	344,447	386,350	422,644	459,851	524,009	403,487	302,002	400,702	1,003,277	825,041	
4553	Staff Services	374,256	437,288	453,533	542,050	589,219	674,163	700,802	807,438	878,512	936,384	1,356,415	1,067,893	
4555	Information Services	1,081,091	990,680	884,900	894,240	828,168	847,956	889,255	893,981	1,122,068	1,896,968	1,490,198	1,190,171	
4556	Assistant Superintendent-Admin Svcs.	190,012	173,147	168,065	186,990	175,821	704,497	661,992	616,119	832,636	1,143,250	1,222,302	1,180,821	
4557	Indirect Costs	-	-	37,975	60,270	81,961	112,152	145,673	231,466	240,387	316,412	325,110	386,095	
4600	Operation and Maintenance of Plant	13,226,426	13,548,988	13,601,441	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	18,529,531	18,982,117	20,412,989	20,090,334	
4700	Pupil Activity	1,410,472	1,388,677	1,450,601	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,279,692	1,764,159	2,285,311	2,339,601	
4900	Fund Transfers	240,399	120,727	189,044	2,199,589	279,225	385,948	1,732,720	4,293,736	4,451,076	830,279	765,531	600,000	
	Total Expenditures	\$ 73,397,173	\$ 76,627,829	\$ 74,430,070	\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 95,523,281	\$ 118,025,002	\$ 119,621,342	\$ 121,798,918	\$ 132,388,161	\$ 137,311,226	

Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(in Dollars)**

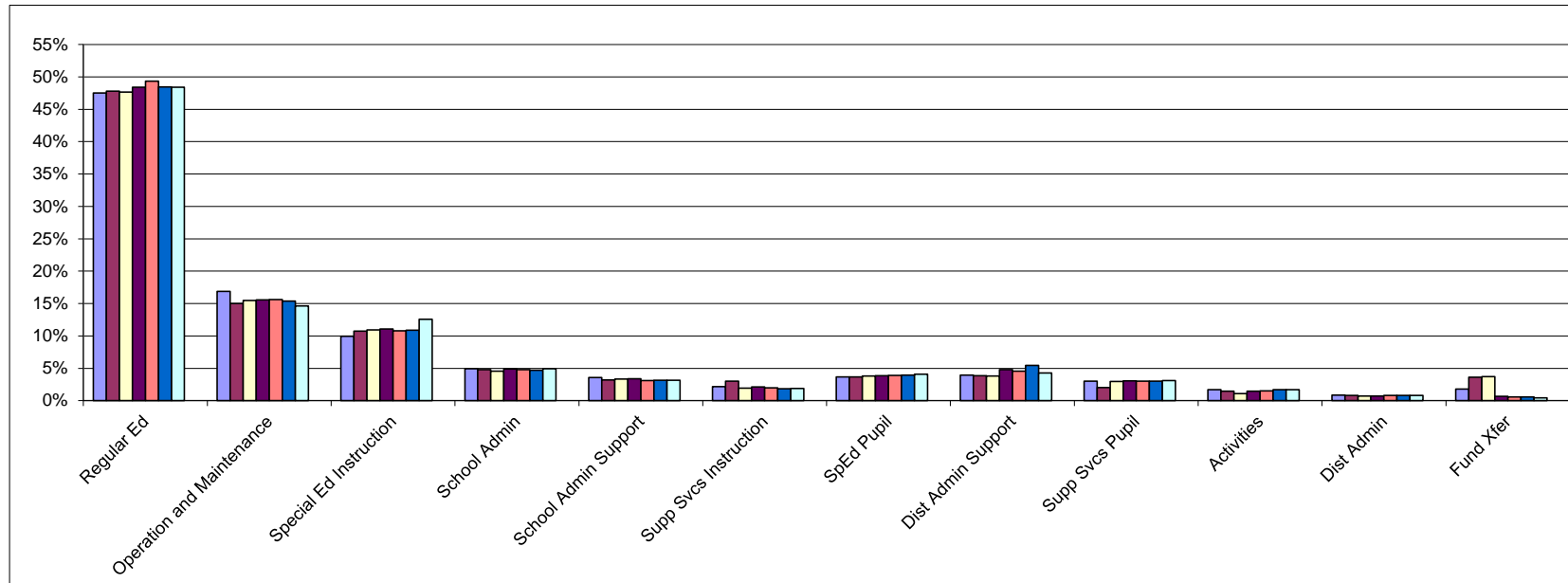
	Regular Ed	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support	Supp Svcs Inst	Special Ed Pupil	Dist Admin Support	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Total
FY07	45,362,472	16,142,036	9,513,798	4,712,425	3,415,962	2,061,766	3,528,292	3,765,948	2,854,976	1,606,325	826,561	1,732,720	95,523,281
FY08	56,412,077	17,687,432	12,667,079	5,636,598	3,771,157	3,561,659	4,357,216	4,545,472	2,391,393	1,751,011	950,172	4,293,736	118,025,002
FY09	56,989,399	18,529,532	13,073,838	5,478,640	3,991,260	2,291,024	4,567,626	4,565,726	3,568,847	1,279,690	834,584	4,451,076	119,621,242
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 Orig	63,958,794	20,232,273	13,979,928	6,201,487	4,062,210	2,539,245	5,048,451	5,902,655	3,897,350	1,980,010	1,048,904	765,531	129,616,838
FY11 Rev	64,172,044	20,370,441	14,404,295	6,247,062	4,154,026	2,438,875	5,243,122	7,234,414	4,009,091	2,282,907	1,066,353	765,531	132,388,161
FY12 Orig	66,466,587	20,090,334	17,240,482	6,784,636	4,321,138	2,573,574	5,610,091	5,910,020	4,263,353	2,339,601	1,111,410	600,000	137,311,226
Change from Rev	2,294,543	(280,107)	2,836,187	537,574	167,112	134,699	366,969	#####	254,262	56,694	45,057	(165,531)	4,923,065
Change %	3.58%	-1.38%	19.69%	8.61%	4.02%	5.52%	7.00%	-18.31%	6.34%	2.48%	4.23%	0.00%	3.72%



Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(Percentage)**

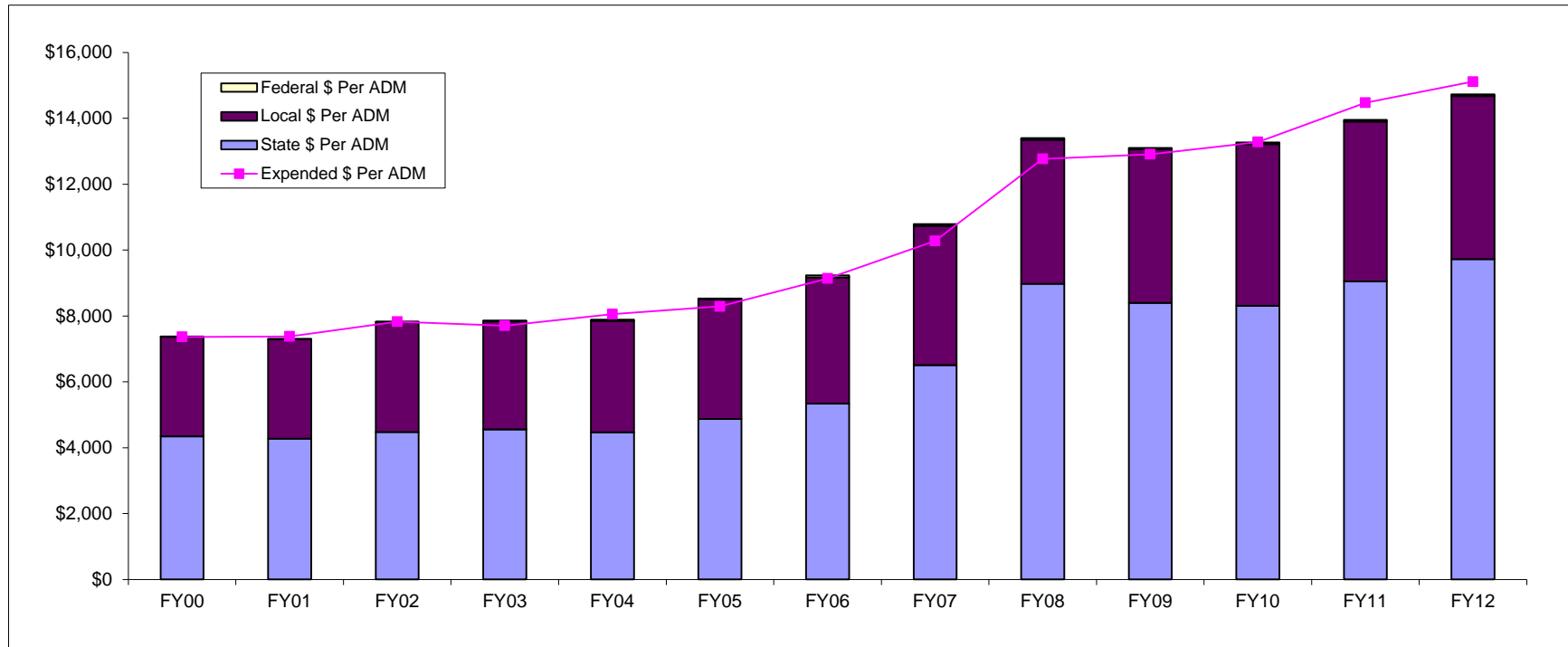
	Regular Ed	Operation and Maintenance	Special Ed Instruction	School Admin	School Admin Support	Supp Svcs Instruction	SpEd Pupil	Dist Admin Support	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Instructional %
FY07	47.49%	16.90%	9.96%	4.93%	3.58%	2.16%	3.69%	3.94%	2.99%	1.68%	0.87%	1.81%	71.22%
FY08	47.80%	14.99%	10.73%	4.78%	3.20%	3.02%	3.69%	3.85%	2.03%	1.48%	0.81%	3.64%	72.05%
FY09	47.64%	15.49%	10.93%	4.58%	3.34%	1.92%	3.82%	3.82%	2.98%	1.07%	0.70%	3.72%	71.87%
FY10	48.39%	15.58%	11.06%	4.88%	3.39%	2.14%	3.87%	4.79%	3.06%	1.45%	0.70%	0.68%	73.40%
FY11 Orig	49.34%	15.61%	10.79%	4.78%	3.13%	1.96%	3.89%	4.55%	3.01%	1.53%	0.81%	0.59%	73.77%
FY11 Rsvd	48.47%	15.39%	10.88%	4.72%	3.14%	1.84%	3.96%	5.46%	3.03%	1.72%	0.81%	0.58%	72.90%
FY12 Orig	48.41%	14.63%	12.56%	4.94%	3.15%	1.87%	4.09%	4.30%	3.10%	1.70%	0.81%	0.44%	74.97%



Kenai Peninsula Borough School District

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
ADM*	9,893	9,963	9,799	9,657	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,086
Local \$	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$43,310,240	\$45,014,403	\$44,397,135	\$44,977,135
Local \$ Per ADM	\$3,022	\$3,014	\$3,339	\$3,278	\$3,382	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,853	\$4,950
State \$	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,217,721	\$82,794,849	\$88,360,061
State \$ Per ADM	\$4,346	\$4,276	\$4,476	\$4,556	\$4,474	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,312	\$9,051	\$9,725
Federal \$	\$136,059	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$288,038	\$408,492	\$450,000	\$450,000
Federal \$ Per ADM	\$14	\$21	\$14	\$29	\$30	\$22	\$58	\$52	\$59	\$31	\$45	\$49	\$50
Revenue \$	\$73,690,479	\$72,729,171	\$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	\$127,641,984	\$133,787,196
Revenue \$ Per ADM	\$7,382	\$7,312	\$7,829	\$7,863	\$7,885	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,953	\$14,725
Expended \$	\$73,527,510	\$73,397,173	\$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	\$132,388,161	\$137,311,226
Expended \$ Per ADM	\$7,366	\$7,379	\$7,829	\$7,707	\$8,055	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$14,472	\$15,112



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund
Schedule of Fund Balance
June 30, 2010**

	Actual										Projected	
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Fund Balance												
Reserved:												
Reserve for encumbrances	\$ 601,041	\$ 252,622	\$ 1,098,521	\$ 130,801	\$ 329,151	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 3,650,412	\$ 2,095,972	\$ 2,095,972	\$ 2,095,972
Reserve for inventory	828,117	784,654	796,771	761,573	722,943	711,505	746,137	746,736	793,795	769,189	769,189	769,189
Reserved for charter schools	-	107,533	465,765	657,545	979,415	1,010,775	-	-	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	2,800,000	857,300	1,211,684	1,211,684	1,211,684
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	2,256,149	3,262,925	4,344,173	4,994,173	4,994,173	4,994,173
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	225,000	250,000	-	-	-	-
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	1,641,086	2,394,188	570,373	675,350	675,350	675,350
Designated for compensated absences	-	1,798,388	1,949,817	-	-	-	-	-	-	-	-	-
Designated for equipment	500,000	500,000	-	-	-	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	640,080	857,334	655,983	1,181,985	1,106,344	401,999	401,999	401,999
Designated potential interest shortfall	-	400,000	400,000	400,000	-	400,000	400,000	400,000	-	-	-	-
Designated for school incentive purchases	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	631,750	584,169	584,169	584,169
Designated for software replacement	-	-	-	-	400,000	400,000	-	-	-	-	-	-
Designated for subsequent year operations	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	4,524,843	4,531,115	4,531,115	4,531,115
Designated for technology plan	-	-	-	217,500	217,500	652,500	870,000	1,087,500	-	-	-	-
Undesignated	363,919	1,542,679	376,419	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	4,683,677	5,737,714	5,737,714	5,737,714
Total Fund Balance	\$ 2,293,077	\$ 5,406,558	\$ 7,009,898	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ 21,001,365	\$ 21,001,365

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**All Governmental Funds
Schedule of Fund Balance
June 30, 2010**

	Actual										Projected	
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Fund Balance												
Reserved:												
Reserve for encumbrances	\$ 672,120	\$ 365,604	\$ 1,098,557	\$ 144,868	\$ 334,001	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 3,650,412	\$ 2,095,972	\$ 2,095,972	\$ 2,095,972
Reserve for inventory	843,759	800,296	812,413	777,215	738,585	727,147	1,034,419	1,001,207	1,061,225	1,162,715	1,162,715	1,162,715
Reserved for charter schools	-	107,533	465,765	657,545	979,416	1,010,775	-	-	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	2,800,000	857,300	1,211,684	1,211,684	1,211,684
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	2,256,149	3,262,925	4,344,173	4,994,173	4,994,173	4,994,173
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	225,000	250,000	-	-	-	-
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	1,641,086	2,394,188	570,373	675,350	675,350	675,350
Designated for compensated absences	-	1,798,388	1,949,817	-	-	-	-	-	-	-	-	-
Designated for equipment	741,950	622,296	23,080	-	-	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	640,080	857,334	655,983	1,181,985	1,106,344	401,999	401,999	401,999
Designated potential interest shortfall	-	400,000	400,000	400,000	-	400,000	400,000	400,000	-	-	-	-
Designated for school incentive purchases	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	631,750	584,169	584,169	584,169
Designated for software replacement	-	-	-	-	400,000	400,000	-	-	-	-	-	-
Designated for special revenue fund	-	-	-	15,179	-	-	-	-	-	-	-	-
Designated for subsequent year operations	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	4,524,843	4,531,115	4,531,115	4,531,115
Designated for technology plan	-	-	-	217,500	217,500	652,500	870,000	1,087,500	-	-	-	-
Undesignated												
General Fund	569,957	1,717,696	464,606	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	4,683,677	5,737,714	5,737,714	5,737,714
Special Revenue Fund	-	-	-	468,145	730,823	656,776	2,112,873	5,179,038	8,729,160	7,770,103	7,770,103	7,770,103
Total Fund Balance	\$ 2,827,786	\$ 5,832,495	\$ 7,136,843	\$ 5,950,147	\$ 8,521,286	\$ 9,340,590	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ 29,164,994	\$ 29,164,994

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1979	77.60	7.40	6.67%	1995	138.90	3.90	2.89%
1980	85.50	7.90	7.01%	1996	142.70	3.80	2.74%
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%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Operating Revenues by Source
Last Ten Fiscal Years**

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
2001-02	30,189,118	235,236	43,948,821	2,382,574	76,755,749
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
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*	43,251,135	450,000	82,794,849	1,146,000	127,641,984

*Fiscal Year 2010-11 Audit is not complete, so these are budgeted numbers.

FY 2010 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 FY2010 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>3.70</u>	<u>4.80</u>	<u>3.30</u>	<u>3.50</u>	<u>5.80</u>	<u>5.80</u>
Cap Mill Equivalency	7.70	8.80	7.30	7.50	9.80	9.80
Actual Mill Equivalency Support	7.60	6.70	7.20	7.40	9.50	7.70
Mills Below Cap	0.10	2.10	0.10	0.10	0.30	2.10
Percent of Cap Support	98.70%	76.14%	98.63%	98.67%	96.94%	78.57%

Source Document: Alaska Department of Education and Early Development - FY2009 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	0.450	4.664	0.000	4.500	0.000	9.956 **
Education	<u>7.440</u>	<u>6.155</u>	<u>6.980</u> *	<u>0.000</u>	<u>10.390</u>	<u>0.000</u>
Educationally Related Property Tax Millage	7.890	10.819	6.980	4.500	10.390	9.956
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3% ***	0.00%	0.00%

Source Document: Alaska Taxable 2010 <http://www.commerce.state.ak.us/dca/osa/pub/10Taxable.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 4 mill tax levy on the full and true value of all taxable property within the district, unless the 4 mill levy on the taxable value exceeds 45% of the district's basic need. Accordingly, as the FVD increases, the local contribution increases up to the point where the 4 mill levy on the FVD exceeds 45% of the district's basic need.

In FY2000, the legislature amended the local contribution portion of the formula to require the FVD to reflect only 50% of the increase in value from the current value and the base year 1999 value. For example, if a municipality's FVD for the current year is \$1,000,000 more than the value in 1999, the base year, only \$500,000 would be added to the base year value when calculating the current year local 4 mill funding amount.

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 31.

**Kenai Peninsula Borough School District
General Fund Revenue and Expenditure Budget Projections**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Estimate	FY13 Estimate	FY14 Estimate	FY15 Estimate
Twenty Day Enrollment	8,402.83	8,362.17	8,185.86	8,137.13	8,219.00	8,219.00	8,219.00	8,219.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,380	\$5,480	\$5,580	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680
Enrollment in adjusted ADM	13,943.29	15,349.96	15,637.17	16,459.95	17,056.314	17,312.50	17,312.50	17,312.50
BASIC NEED	\$75,014,900	\$84,117,781	\$87,255,409	\$93,492,516	\$96,879,864	\$98,335,000	\$98,335,000	\$98,335,000
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$5,111,922,605	\$5,449,963,625	\$5,798,112,605	\$6,092,291,300	\$6,018,961,460	\$6,018,961,460	\$6,018,961,460	\$6,018,961,460
Minimum Required Local Contribution (4 mills * Assessed Value)	\$20,447,690	\$21,799,855	\$23,192,450	\$24,369,165	\$24,075,846	\$24,075,846	\$24,075,846	\$24,075,846
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$54,567,210	\$62,317,927	\$64,062,959	\$69,123,351	\$72,804,018	\$74,259,154	\$74,259,154	\$74,259,154
Maximum Allowable Local Contribution (Minimum Contribution + 23% of Basic Need)	\$37,701,117	\$41,146,944	\$43,261,194	\$45,872,444	\$46,358,214	\$46,692,891	\$46,692,891	\$46,692,891
Revenues								
Local Contribution	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,135	\$ 43,251,135	\$ 43,251,135	\$ 43,251,135	\$ 43,251,135
Other Local Revenue	227,995	173,327	103,380	80,000	80,000	80,000	80,000	80,000
E-Rate	722,224	426,289	575,663	646,000	646,000	646,000	646,000	646,000
Interest	1,746,568	1,563,679	1,351,985	420,000	1,000,000	1,000,000	1,000,000	1,000,000
State Contribution (Foundation Funding)	54,567,210	62,317,926	64,062,960	69,371,083	71,884,803	74,259,154	74,259,154	74,259,154
Quality Schools/Learning Opportunity Grants	223,093	245,599	250,195	255,750	270,312	277,000	277,000	277,000
On Behalf TRS Relief Payment	17,195,551	13,021,958	11,017,543	12,265,938	14,767,184	14,767,184	14,767,184	14,767,184
On Behalf PERS Relief Payment	2,126,596	2,206,037	884,022	902,078	1,437,762	1,437,762	1,437,762	1,437,762
Other State Revenue	8,867,855	-	-	-	-	-	-	-
Federal Contribution	549,256	288,038	408,492	450,000	450,000	450,000	450,000	450,000
	\$ 123,927,465	\$ 121,389,798	\$ 121,637,616	\$ 127,641,984	\$ 133,787,196	\$ 136,168,235	\$ 136,168,235	\$ 136,168,235
Expenditures								
Instruction	\$ 56,412,077	\$ 56,989,399	\$ 58,943,232	\$ 64,172,044	\$ 66,466,587	\$ 67,795,919	\$ 69,151,837	\$ 70,534,874
Special Education - Instruction	12,667,079	13,073,838	13,476,190	14,404,295	17,240,482	17,585,292	17,936,998	18,295,738
Special Education Services - Pupil	4,357,216	4,567,626	4,709,847	5,243,122	5,610,091	5,722,293	5,836,739	5,953,474
Support Services - Pupil	3,561,659	3,568,847	3,726,239	4,009,091	4,263,353	4,348,620	4,435,592	4,524,304
Support Services - Instruction	2,391,393	2,291,024	2,608,450	2,438,875	2,573,574	2,625,045	2,677,546	2,731,097
School Administration	5,636,598	5,478,640	5,946,291	6,247,062	6,784,636	6,920,329	7,058,736	7,199,911
School Administration - Support	3,771,157	3,991,260	4,126,102	4,154,026	4,321,138	4,407,561	4,495,712	4,585,626
District Administration	950,172	834,584	855,280	1,066,353	1,111,410	1,133,638	1,156,311	1,179,437
District Administration - Support	4,545,472	4,565,726	5,830,732	7,234,414	5,910,020	6,028,220	6,148,784	6,271,760
Operation and Maintenance of plant	17,687,432	18,529,532	18,982,117	20,370,441	20,090,334	20,492,141	20,901,984	21,320,024
Pupil activities	1,751,011	1,279,690	1,764,159	2,282,907	2,339,601	2,386,393	2,434,121	2,482,803
Transfers to Other Funds	4,293,736	4,451,076	830,279	765,531	600,000	600,000	600,001	600,002
	\$ 118,025,002	\$ 119,621,242	\$ 121,798,918	\$ 132,388,161	\$ 137,311,226	\$ 140,045,451	\$ 142,834,361	\$ 145,679,050
Revenues Over (Under) Expenditures	5,902,463	1,768,556	(161,302)	(4,746,177)	(3,524,030)	(3,877,216)	(6,666,126)	(9,510,815)
Fund Balance, Beginning of Year	13,491,648	19,394,111	21,162,667	21,001,365	16,255,188	12,731,158	8,853,942	2,187,816
Fund Balance, End of Year	19,394,111	21,162,667	21,001,365	16,255,188	12,731,158	8,853,942	2,187,816	(7,322,999)

Assumptions:

- FY11 actual figures not available at time document was prepared
- FY12 based on estimates made for FY12 budget
- FY13, FY14 and FY15 based on no change in assessed valuation, other revenues or enrollment from FY12
- FY13, FY14 and FY15 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
2000-01	26,611,167	26,132,333	98.201%	477,165	26,609,498	99.994%
2001-02	26,096,387	25,644,795	98.270%	449,551	26,094,346	99.992%
2002-03	26,370,536	25,879,204	98.137%	487,835	26,367,039	99.987%
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%	-	28,375,677	98.270%

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	Overlapping Rates													
	Borough		City of Homer		City of Kachemak*		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District
2000-01	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2001-02	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2002-03	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003-04	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2004-05	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2005-06	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006-07	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2007-08	5.50	0.00	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2008-09	4.50	0.00	4.50	2.30	2.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2009-10	4.50	0.00	4.50	2.30	2.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components; the mill rate for the operating entity and the mill rate for the special district, which includes fire and emergency response, higher education, and local support for hospitals.

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			
2000-01	2,976,229	465,766	279,242	140,756	32,097	3,548,384	7.50	95.35%
2001-02	3,027,956	606,604	285,653	161,085	41,258	3,717,713	7.00	94.83%
2002-03	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
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%

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
2000-01	50,172	9,947	3,548,384,000	15,889,000	0.45%	317	1,597
2001-02	52,245	9,799	3,717,713,000	13,409,000	0.36%	257	1,368
2002-03	53,316	9,632	4,044,041,000	17,874,000	0.44%	335	1,856
2003-04	51,733	9,562	4,222,404,000	87,009,000	2.06%	1682	9,099
2004-05	51,765	8,527	4,264,247,000	82,014,000	1.92%	1584	9,618
2005-06	51,350	9,389	4,507,776,000	79,019,000	1.75%	1539	8,416
2006-07	52,230	9,368	4,888,050,000	79,069,192	1.62%	1514	8,440
2007-08	52,959	9,245	5,369,378,000	88,828,570	1.65%	1677	9,608
2008-09	53,578	9,256	5,966,757,000	83,438,729	1.40%	1557	9,015
2009-10	53,978 **	9,145	6,369,098,000	82,674,079	1.30%	1532	9,040

* 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
2011 - 2012 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, 2010	Additions	Reductions	Ending Balance June 30, 2010	Due Within One Year
Areawide School Bonds	\$ 13,259,000	\$ 16,865,000	\$ 1,659,000	\$ 28,465,000	\$ 1,375,000

A summary of bonds payable at June 30, 2010, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2011
School Bonds	12/12/00	\$ 7,429,000	4.75 - 5.00	2005 - 2011	\$807,450 to \$1,177,544	\$ -
	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	9,965,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	1,635,000
	12/09/10	<u>16,865,000</u>	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	<u>16,865,000</u>
Total School Bonds		<u>\$ 41,509,000</u>				<u>\$ 28,465,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2011-12	\$ 1,375,000	\$ 1,028,770	\$ 2,403,770
	2012-13	1,665,000	920,858	2,585,858
	2013-14	1,710,000	873,277	2,583,277
	2014-15	1,755,000	821,108	2,576,108
	2015-16	1,800,000	764,788	2,564,788
	Out Years	<u>20,160,000</u>	<u>4,772,704</u>	<u>24,932,704</u>
Total School Bonds		<u>\$ 28,465,000</u>	<u>\$ 9,181,505</u>	<u>\$ 37,646,505</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
2011 - 2012 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 Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2000-01	9,947	-0.35%	3,549,198,919	5.76%	356,811
2001-02	9,799	-1.49%	3,728,772,743	5.06%	380,526
2002-03	9,661	-1.41%	3,957,173,965	6.13%	409,603
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	9,170	-0.93%	6,369,098,000	6.74%	696,457

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
2011 - 2012 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
2000-01	691.17	9,947	14.39
2001-02	692.03	9,799	14.16
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	668.44	9,145	13.68
2010-11	678.05	9,148	13.49

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2011 - 2012 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
2000-01	515.0	507.0	20.7	21.7	22.7	21.6	21.8
2001-02	526.0	528.0	21.7	22.1	23.3	22.5	22.5
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
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

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.

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**SUPPORT STAFFING FORMULA 2011-12
STATUS QUO**

11/2/2011

School	EH	PRESCHL	K	1	2	3	4	5	6	7	8	9	10	11	12	SEC		
																ADM	ADM	K-6
HIGH SCHOOLS																		
Homer HS			0	0	0	0	0	0	0	0	0	99	103	109	81	392	392	0
KCHS	10		0	0	0	0	0	0	0	0	0	137	155	148	116	566	556	0
NIHI			0	0	0	0	0	0	0	54	63	49	86	63	57	372	372	0
Seward HS			0	0	0	0	0	0	0	0	0	41	41	45	48	175	175	0
SKYVIEW			0	0	0	0	0	0	0	0	0	83	96	116	77	372	372	0
SOHI			0	0	0	0	0	0	0	0	0	119	140	120	127	506	506	0
MIDDLE SCHOOLS																		
Homer Middle			0	0	0	0	0	0	0	96	112	0	0	0	0	208	208	0
Kenai Middle			0	0	0	0	0	0	85	132	134	0	0	0	0	351	351	85
Sold Middle			0	0	0	0	0	0	0	178	210	0	0	0	0	388	388	0
ELEMENTARY SCHOOLS K-8																		
Chapman			10	8	14	9	15	8	9	15	5	0	0	0	0	93	93	73
K-Beach			58	61	56	63	62	62	71	0	0	0	0	0	0	433	433	433
McNeil Can			18	18	23	23	20	18	13	0	0	0	0	0	0	133	133	133
Mt. View			74	73	73	71	82	61	0	0	0	0	0	0	0	434	434	434
Nikiski El/North Star			47	47	59	51	60	44	60	0	0	0	0	0	0	368	368	368
Paul Banks			74	74	62	0	0	0	0	0	0	0	0	0	0	210	210	210
Redoubt			48	50	50	50	53	47	74	0	0	0	0	0	0	372	372	372
Seward El.			42	43	49	43	34	33	37	0	0	0	0	0	0	281	281	281
Sold, El.			38	39	43	35	26	39	24	0	0	0	0	0	0	244	244	244
Sterling			20	13	16	22	11	25	27	0	0	0	0	0	0	134	134	134
Tustumena			21	26	22	18	25	18	19	0	0	0	0	0	0	149	149	149
West Homer El			0	0	0	83	57	59	62	0	0	0	0	0	0	261	261	261
SMALL SCHOOLS < 100																		
Cooper L			1	1	2	1	1	1	2	1	0	0	0	0	0	10	10	9
Homer Flex			0	0	0	0	0	0	0	0	0	5	5	10	9	29	29	0
Hope			1	2	0	0	1	0	2	0	2	2	3	0	3	16	16	6
Kenai Alt			0	0	0	0	0	0	0	0	0	18	15	14	19	66	66	0
K. Selo			9	10	9	5	8	9	5	7	8	5	3	6	2	86	86	55
Moose Pass			3	3	3	1	1	4	1	2	0	0	0	0	0	18	18	16
Nanwalek			6	8	6	6	5	5	3	4	7	6	5	6	10	77	77	39
Nikolaevsk			8	10	6	7	2	9	4	8	3	5	7	2	3	74	74	46
River City Academy			0	0	0	0	0	0	0	8	8	13	5	13	9	56	56	0
Pt. Graham			1	1	1	1	2	1	2	0	1	1	1	3	1	16	16	9
Razdolna			7	9	7	5	6	2	3	5	0	0	0	0	0	44	44	39
Seward Middle			0	0	0	0	0	0	0	36	50	0	0	0	0	86	86	0
Spring Creek			0	0	0	0	0	0	0	0	0	22	14	13	6	55	55	0
S.B. Engl.			3	1	2	3	1	5	3	11	3	4	3	4	0	43	43	18
Tebughna			3	2	2	5	3	1	7	2	2	3	2	0	0	32	32	23
SMALL SCHOOLS > 100 With High School																		
Niniichik			12	16	8	16	10	13	17	17	7	12	14	14	13	169	169	92
Voznesenka			4	6	4	2	8	8	5	9	10	8	12	10	9	95	95	37
TOTALS	10	0	508	521	517	520	493	472	535	585	625	632	710	696	590	7414	7404	

**SUPPORT STAFFING FORMULA 2011-12
STATUS QUO**

11/2/2011

School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	BOOKKEEPER	COUNSELING	LIBRARY	NURSES	POOL	THEATER					
	SQ. FEET	Formula	Allocation	Formula	Allocation	Formula	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS				
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 250 ADM	ROUNDED	1.0 PER SCHOOL	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL					
Homer HS	158200	5.16	5.00	1.57	1.50	1.00	0.50	0.44	2.61	0.33	1.00	1.50				
KCHS	189007	6.52	6.50	2.26	2.00	1.00	1.00	0.44	3.71	0.46	1.00	N/A				
NIHI	117504	4.16	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	N/A	1.00				
Seward HS	75373	2.41	2.50	0.70	0.50	1.00	0.00	0.44	1.17	0.15	1.00	0.50				
SKYVIEW	117101	4.15	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	1.00	1.00				
SOHI	154637	5.54	5.50	2.02	2.00	1.00	1.00	0.44	3.37	0.42	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		.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A					
Homer Middle	65556	2.32	2.50	1.04	1.00		0.50	0.44	2.31	0.29						
Kenai Middle	85476	3.35	3.50	1.76	1.50		0.50	0.44	3.90	0.49						
Sold Middle	84755	3.48	3.50	1.94	2.00		0.50	0.44	4.31	0.54						
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED		N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A					
Chapman	25348	1.10	1.00	1.00	1.00			0.38	1.55	0.19						
K-Beach	46935	3.34	3.50	1.57	1.50			0.44	7.22	0.90						
McNeil Can	32750	1.48	1.50	1.00	1.00			0.38	2.22	0.28						
Mt. View	50000	3.42	3.50	1.58	1.50			0.44	7.23	0.90						
Nikiski El/North Star	50000	3.09	3.00	1.34	1.50			0.44	6.13	0.77						
Paul Banks	33414	1.89	2.00	1.00	1.00			0.38	3.50	0.44						
Redoubt	46639	3.03	3.00	1.35	1.50			0.44	6.20	0.78						
Seward El.	52199	2.71	2.50	1.02	1.00			0.44	4.68	0.59						
Sold El.	54177	2.57	2.50	1.00	1.00			0.38	4.07	0.51						
Sterling	33844	1.52	1.50	1.00	1.00			0.38	2.23	0.28						
Tustumena	46679	1.91	2.00	1.00	1.00			0.38	2.48	0.31						
West Homer El	52500	2.62	2.50	1.00	1.00			0.38	4.35	0.54						
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.88 FTE PER SCHOOL		N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL					
Cooper L	8324	0.28	0.25		0.88				0.80	0.10						
Homer Flex	5405	0.30	0.25		0.88				0.80	0.10						
Hope	13500	0.46	0.50		0.88				0.80	0.10						
Kenai Alt	12328	0.67	0.50		0.88				0.80	0.10						
K. Selo	5468	0.58	0.50		0.88				0.80	0.10						
Moose Pass	8989	0.34	0.50		0.88				0.80	0.10						
Nanwalek	14832	0.80	1.00		0.88				0.80	0.10						
Nikolaevsk	24282	1.04	1.00		0.88				0.80	0.10						
River City Academy	2640	0.35	0.50		0.88				0.80	0.10						
Pt. Graham	12568	0.43	0.50		0.88				0.80	0.10						
Razdolna	2000	0.28	0.25		0.88				0.80	0.10						
Seward Middle	37500	1.47	1.50		0.88				0.80	0.10						
Spring Creek	0	n/a	n/a		0.88				n/a	n/a						
S.B. Engl.	59208	1.86	2.00		0.88				0.80	0.10	1.00					
Tebughna	25976	0.88	1.00		0.88				0.80	0.10						
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE				N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL					
Ninlichik	55277	2.38	2.50	1.00	1.00				2.11	0.26	1.00					
Voznesenka	8948	0.72	0.50	1.00	1.00				1.19	0.15						
TOTALS	1869339	78.60	78.75	30.13	42.70	6.00	5.00	8.82	92.71	11.59	7.00	5.00	IF .3 or <= .00 IF BETWEEN .31 AND .79 = .50 IF .8 OR >= 1.00			

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

<u>Loc</u>	<u>School or Department</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Budget</u>	<u>Current FY11 Budget</u>	<u>Projected FY12 Budget</u>	<u>Change FY11 Current To FY12</u>
65	Aurora Borealis Charter School	14.88	15.93	17.11	17.13	17.48	18.25	18.04	18.04	-
31	Chapman Elementary School	13.85	12.68	11.68	11.68	11.00	12.13	10.13	11.51	1.38
80	Connections/Alternative Programs	15.20	16.50	18.25	21.50	21.75	19.75	22.25	20.75	(1.50)
32	Cooper Landing School	2.45	2.58	2.23	2.66	2.70	2.63	2.43	2.62	0.19
68	Fireweed Academy Charter School	3.19	4.38	6.67	6.92	6.85	7.35	11.11	11.36	0.25
66	Homer Flex School	5.49	5.74	5.99	5.73	5.86	5.86	5.86	5.86	-
06	Homer High School	43.61	49.46	48.96	47.89	47.97	46.03	45.44	47.32	1.88
13	Homer Middle School	21.87	22.62	21.52	20.15	21.26	20.70	24.64	26.40	1.76
35	Hope Elementary/High School	2.33	2.96	2.98	2.92	2.62	3.61	3.53	3.60	0.07
56	Kachemak Selo Elementary/High School	8.36	9.13	9.07	9.46	10.83	10.88	11.23	10.23	(1.00)
63	Kaleidoscope Charter School	6.91	9.38	14.32	18.94	21.57	25.39	24.18	24.18	-
48	K-Beach Elementary School	35.83	38.27	41.07	42.09	46.10	46.63	44.78	46.67	1.89
67	Kenai Alternative School	7.67	7.43	10.18	7.43	8.18	8.11	8.31	9.44	1.13
07	Kenai Central High School	45.88	47.32	46.82	49.42	49.23	51.10	52.30	53.28	0.98
11	Kenai Middle School	29.95	32.96	31.52	32.80	34.84	33.98	34.14	37.40	3.26
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	10.99	11.53	12.25	12.44	14.28	15.55	15.45	14.95	(0.50)
37	Moose Pass Elementary School	3.95	4.20	4.00	3.50	4.95	4.04	3.48	4.55	1.07
51	Mountain View Elementary School	26.64	24.20	23.02	43.98	44.95	49.54	50.74	53.26	2.52
34	Nanwalek Elementary/High School	7.85	7.26	7.45	7.01	7.86	8.64	10.19	12.20	2.01
10	Nikiski Middle/Senior High School	36.76	35.58	37.49	38.78	39.48	39.96	40.59	45.34	4.75
52	Nikiski North Star Elementary School	34.21	34.84	35.23	37.10	37.14	36.67	38.13	36.67	(1.46)
38	Nikolaevsk Elementary/High School	10.21	9.36	8.33	7.03	8.53	9.16	8.79	8.79	-
02	Ninilchik Elementary/High School	17.82	18.87	18.43	17.68	19.06	20.08	19.48	19.92	0.44
33	Paul Banks Elementary School	24.02	24.40	23.90	25.40	24.81	25.66	24.54	28.92	4.38
40	Port Graham Elementary/High School	4.68	3.93	3.87	4.16	4.81	4.52	3.96	4.96	1.00
49	Razdolna Elementary/High School	4.30	4.51	4.51	4.64	5.92	5.62	7.75	7.75	-
46	Redoubt Elementary School	34.14	36.08	35.34	33.59	34.77	34.06	33.56	33.56	-
16	River City Academy	-	-	-	3.75	4.28	5.21	6.74	5.24	(1.50)
41	Sears Elementary School	24.40	23.27	25.42	-	-	-	-	-	-
42	Seward Elementary School	29.18	30.62	32.19	30.94	30.60	31.42	30.70	31.92	1.22
08	Seward High School	22.83	25.51	24.66	24.01	23.10	22.94	21.15	20.24	(0.91)
14	Seward Middle	13.76	11.08	9.10	10.27	11.05	10.75	11.92	12.25	0.33
05	Skyview High School	45.08	46.37	45.10	44.85	44.23	45.18	39.59	38.09	(1.50)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Budget	Current FY11 Budget	Projected FY12 Budget	Change FY11 Current To FY12
43	Soldotna Elementary School	31.18	27.11	28.65	30.98	33.49	31.19	32.80	36.10	3.30
09	Soldotna High School	49.81	52.19	54.87	58.87	61.88	61.20	60.19	63.21	3.02
12	Soldotna Middle School	43.02	49.96	47.96	48.56	45.63	42.25	39.84	39.84	-
64	Soldotna Montessori Charter School	7.46	12.86	16.83	19.58	19.86	19.56	21.84	21.84	-
04	Spring Creek High School	3.50	3.75	4.75	3.55	3.68	3.88	3.88	4.88	1.00
44	Sterling Elementary School	17.11	17.16	18.01	18.34	19.71	18.21	19.59	21.79	2.20
03	Susan B. English School	9.22	8.76	9.80	8.50	10.64	10.39	8.86	8.36	(0.50)
01	Tebughna School	6.30	6.23	6.35	5.33	5.96	6.51	5.56	5.06	(0.50)
45	Tustumena Elementary School	16.71	16.60	15.79	15.79	18.94	17.29	18.67	20.17	1.50
53	Voznesenka Elementary/High School	14.47	15.03	14.65	14.04	14.25	16.90	14.53	14.53	-
50	West Homer Elementary School	25.64	26.93	25.79	25.79	27.35	26.67	27.80	26.68	(1.12)
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	2.00	2.00	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	2.00	2.00	4.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	7.50	7.50	8.50	8.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	6.50	6.50	6.50	6.50	7.50	7.50	7.50	-
77	Human Resources	6.00	6.00	6.00	7.50	7.50	7.50	8.00	8.00	-
78	Information Services	11.75	11.75	11.75	11.75	11.75	12.00	14.00	14.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	15.30	15.97	18.93	20.27	29.38	33.44	32.61	33.61	1.00
81	Pupil Services Support Services	-	-	-	-	-	-	-	-	-
81	Pupil Services - Quest	-	-	-	-	-	-	-	-	-
83	Districtwide Instruction	6.00	9.00	5.00	9.16	8.84	5.75	5.75	5.75	-
84	Curriculum/Assessment*	5.50	7.40	9.50	12.50	14.50	18.00	14.10	14.10	-
86	Media Center	-	-	-	-	-	-	-	-	-
87	Nursing Services	2.06	1.91	2.30	2.45	3.38	5.87	4.61	4.36	(0.25)
92	Grants - Instruction	9.46	10.06	11.88	12.99	13.37	12.56	12.74	13.49	0.75
96	Unallocated	-	-	3.25	-	-	12.38	8.03	10.50	2.47
TOTALS		911.78	950.62	976.72	996.30	1,043.67	1,070.45	1,066.03	1,101.04	35.01

* Curriculum and Assessment combined in FY04

**Kenai Peninsula Borough School District
Staff - All Funds**

											Budget	
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12
Support Staff												
C/O Administrators	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Aides	126.24	128.26	127.83	127.95	130.02	144.37	154.03	153.60	171.59	183.53	210.50	210.62
Secretaries	94.63	90.69	88.94	88.00	83.08	90.51	93.81	93.81	103.45	102.97	101.57	102.26
Custodians	103.61	103.10	102.73	88.75	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.44
Food Service	41.07	42.07	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.82	39.17	38.67
Warehouse	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.50	4.00	4.00
Data Processing	8.00	10.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	13.00	13.00
Other Support	39.16	41.16	41.58	37.73	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.83
Total Support Staff	421.71	425.03	423.71	405.19	396.29	419.41	425.45	422.52	451.10	472.58	497.64	497.82
Certificated Staff												
C/O Administrators	9.00	9.00	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00
Principals/Asst Principals	34.00	34.00	34.00	34.35	38.65	39.15	39.00	38.40	37.60	40.10	40.60	41.60
Classroom Teachers	507.28	518.49	513.59	462.57	435.55	475.84	473.96	459.87	497.35	514.77	520.15	526.05
Special Education Teachers	134.47	133.58	139.02	141.27	137.50	139.75	137.25	141.73	136.40	138.90	139.65	141.65
Other Certified Staff	49.42	39.96	41.75	39.75	35.70	30.10	29.77	28.00	31.50	31.50	30.45	30.45
Total Certificated Staff	734.17	735.03	737.36	686.94	655.20	693.64	688.98	677.00	710.85	734.27	738.85	747.75
Total Staff	1,155.88	1,160.06	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	1,245.57

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2011 - 12 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 *	157	28	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	78	18	-	96	6,864	1,921	-	8,785
80 Connections **	400	141	329	870	-	-	-	-
32 Cooper Landing	12	-	1	13	1,241	-	128	1,369
68 Fireweed Academy Charter *	150	-	-	150	-	-	-	-
66 Homer Flex	-	-	28	28	-	-	3,942	3,942
06 Homer High	-	-	416	416	-	-	52,624	52,624
13 Homer Middle	-	202	-	202	-	21,553	-	21,553
35 Hope	5	1	5	11	517	120	704	1,341
56 Kachemak Selo	54	12	24	90	5,108	1,360	3,194	9,662
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	423	-	-	423	37,224	-	-	37,224
67 Kenai Alternative	-	-	68	68	-	-	9,051	9,051
07 Kenai Central	-	-	556	556	-	-	70,334	70,334
11 Kenai Middle	81	293	-	374	7,128	31,263	-	38,391
15 Marathon ***	-	2	8	10	-	194	1,126	1,320
47 McNeil Canyon	125	-	-	125	11,000	-	-	11,000
37 Moose Pass	17	1	-	18	1,758	120	-	1,878
51 Mountain View	445	-	-	445	39,160	-	-	39,160
34 Nanwalek	51	8	19	78	5,442	1,021	2,863	9,326
10 Nikiski Middle/Sr High	49	126	257	432	3,920	13,444	32,511	49,875
52 Nikiski North Star	324	-	-	324	28,512	-	-	28,512
38 Nikolaevsck	43	14	15	72	4,068	1,586	1,997	7,651
02 Ninilchik	89	34	53	176	7,832	3,628	6,705	18,165
33 Paul Banks	192	-	-	192	16,896	-	-	16,896
40 Port Graham	12	3	6	21	1,280	383	904	2,567
49 Razzdolna	44	10	12	66	4,550	1,199	1,536	7,285
46 Redoubt Elementary	354	-	-	354	31,152	-	-	31,152
16 River City Academy	-	25	50	75	-	2,668	6,325	8,993
42 Seward Elementary	272	-	-	272	23,936	-	-	23,936
08 Seward High	-	-	173	173	-	-	21,885	21,885
14 Seward Middle	-	82	-	82	-	8,749	-	8,749
05 Skyview High	-	-	355	355	-	-	44,908	44,908
43 Soldotna Elementary	269	-	-	269	23,672	-	-	23,672
09 Soldotna High	-	-	504	504	-	-	63,756	63,756
12 Soldotna Middle	-	381	-	381	-	40,653	-	40,653
64 Soldotna Montessori Charter *	160	-	-	160	-	-	-	-
04 Spring Creek ***	-	-	55	55	-	-	7,321	7,321
44 Sterling Elementary	148	-	-	148	13,024	-	-	13,024
03 Susan B. English	21	14	15	50	2,241	1,786	2,261	6,288
01 Tebughna	19	10	5	34	2,027	1,276	754	4,057
45 Tustumena	153	-	-	153	13,464	-	-	13,464
53 Voznesenka	43	17	40	100	3,784	1,814	5,060	10,658
50 West Homer	228	-	-	228	20,064	-	-	20,064
TOTAL	4,670	1,422	2,994	9,086	\$ 315,864	\$ 134,738	\$ 339,889	\$ 790,491

* 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 and Spring Creek enrollment projection based on number of beds funded by the state.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2011 - 12 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 **	5,768	-	-	5,768		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	3	2,880	49,815		0.099	4,932
Kenai Alternative	14,122	-	-	14,122		0.099	1,398
Kenai Central	188,997	1	960	189,957	Large	0.143	32,664
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	2	1,920	51,920		0.099	5,140
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 ***	2,940	1	960	3,900		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	7	6,720	91,475		0.121	11,068
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>1,865,975</u>	<u>33</u>	<u>31,680</u>	<u>1,896,695</u>			<u>\$ 256,498</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
2011-2012 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0069 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	96	14,400	172,800	1,192
80	Connections***	870	65,250	783,000	5,403
32	Cooper Landing	13	1,950	23,400	161
68	Fireweed Academy Charter *	150	-	-	-
66	Homer Flex **	28	4,200	50,400	348
06	Homer High	416	62,400	748,800	5,167
13	Homer Middle	202	30,300	363,600	2,509
35	Hope	11	1,650	19,800	137
56	Kachemak Selo	90	13,500	162,000	1,118
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	423	63,450	761,400	5,254
67	Kenai Alternative **	68	10,200	122,400	845
07	Kenai Central	556	83,400	1,000,800	6,906
11	Kenai Middle	374	56,100	673,200	4,645
15	Marathon	10	1,500	18,000	124
47	McNeil Canyon	125	18,750	225,000	1,553
37	Moose Pass	18	2,700	32,400	224
51	Mountain View	445	66,750	801,000	5,527
34	Nanwalek	78	11,700	140,400	969
10	Nikiski Middle/Sr	432	64,800	777,600	5,365
52	Nikiski North Star	324	48,600	583,200	4,024
38	Nikolaevsk	72	10,800	129,600	894
02	Ninilchik	176	26,400	316,800	2,186
33	Paul Banks	192	28,800	345,600	2,385
40	Port Graham	21	3,150	37,800	261
49	Razdolna	66	9,900	118,800	820
46	Redoubt	354	53,100	637,200	4,397
16	River City Academy	75	11,250	135,000	932
42	Seward Elem	272	40,800	489,600	3,378
08	Seward High	173	25,950	311,400	2,149
14	Seward Middle	82	12,300	147,600	1,018
05	Skyview	355	53,250	639,000	4,409
43	Soldotna Elem	269	40,350	484,200	3,341
09	Soldotna High	504	75,600	907,200	6,260
12	Soldotna Middle	381	57,150	685,800	4,732
64	Soldotna Montessori Charter *	160	-	-	-
04	Spring Creek	55	8,250	99,000	683
44	Sterling	148	22,200	266,400	1,838
03	Susan B English	50	7,500	90,000	621
01	Tebughna	34	5,100	61,200	422
45	Tustumena	153	22,950	275,400	1,900
53	Voznesenka	100	15,000	180,000	1,242
50	West Homer	228	34,200	410,400	2,832
Total		9,086	1,185,600	14,227,200	98,171

* 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 75 copies per month.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2011-12 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 FY12 budget includes funding for the following projects: \$100,000 Generator and associated hardware upgrades at Sterling Elementary, Homer Middle, Chapman Elementary, Ninilchik and Tebughna Schools; \$125,000 Fire Marshal/Safety Upgrades; \$125,000 Doors and Entries; \$125,000 Playground Upgrades; \$125,000 Flooring Replacement Upgrades; \$100,000 Electrical and Lighting Upgrades; \$100,000 Portables and Outbuildings; \$120,000 Asphalt and Sidewalk Repair; \$75,000 Elevator Upgrades; \$75,000 Soldotna High Home Ec Room Upgrade; \$80,000 Homer High Pool Filter Upgrade and \$100,000 Homer High Front Entry Upgrade.

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.

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CODE STRUCTURE:

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

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

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

FUND CODES

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

CODE STRUCTURE:

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	Asst. Supt.- Instruc Support
02	Ninilchik Elem/High	42	Seward Elementary	73	Asst. Supt.-Instruction
03	Susan B English Elem/Hi	43	Soldotna Elementary	74	Fiscal Services
04	Spring Creek	44	Sterling Elementary	75	Planning and Operations
05	Skyview High	45	Tustumena Elementary	76	Purchasing & Warehouse
06	Homer High	46	Redoubt Elementary	77	Human Resources
07	Kenai Central High	47	McNeil Canyon Elem	78	Information Services
08	Seward High	48	K-Beach Elementary	79	E-Rate/Tech Plan
09	Soldotna High	49	Razdolna Elementary	80	Connections
10	Nikiski Mid/Sr High	50	West Homer Elementary	81	Special Services
11	Kenai Middle	51	Mt. View Elementary	83	Districtwide Services
12	Soldotna Middle	52	Nikiski North Star Elementary	84	Elem Ed/Curriculum
13	Homer Middle	53	Voznesenka Elem/High	85	Secondary Ed/Student Activities
14	Seward Middle	56	Kachemak Selo	86	K-12 Schools/Assessment
15	Marathon School	63	Kaleidoscope Charter	87	Nursing Services
16	River City Academy	64	Montessori Charter	88	Community Education
31	Chapman Elem	65	Aurora Borealis Charter	89	Community Theater
32	Cooper Landing Elem	66	Homer Flex	90	Student Nutrition Services
33	Paul Banks Elem	67	Kenai Alternative High School	91	Grants Staff Development
34	Nanwalek Elem/High	68	Fireweed Academy Charter	92	Federal Programs
35	Hope Elem/High	70	Board of Education	95	Challenger Center
37	Moose Pass Elementary	71	Superintendent	96	Unallocated
38	Nikolaevsk Elem/High				

CODE STRUCTURE:Fund
xxxLocation
xxFunction
xxxxProgram
xxxxObject
xxxx**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	Regular 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 & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services

FUNCTION CODES AND DESCRIPTIONS**4100 REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils 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 pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular 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 regular 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 pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

4140 **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

4160 **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

4200 **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

4320 **GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

4330 **HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

4350 **SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 **LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

4354 **INSERVICE**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

4400 **SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

4450 **SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx **DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

- 4511 Board of Education
- 4512 Office of the Superintendent
- 4513 Assistant Superintendent
- 4515 Public Relations
- 4551 Fiscal Services
- 4552 Internal Services
- 4553 Staff Services
- 4555 Information Services
- 4556 Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600 **OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

4700 **PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

4760 **PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

4780

COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4790

FOOD SERVICES

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

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 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)

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 - Support	4332	Telephone
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal	3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4370	Natural/Bottled Gas
3150	Teachers	3297	Officials	4380	Fuel for Heating
3161	Extra-Duty Compensation	3300	Leave - Support	4401	Freight Costs
3162	Emolument	3511	Health Care Costs	4402	Purchased Services
3171	Substitute-Certified w/certificate	3512	Life Insurance	4408	Purchased Services - Copier
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified	3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified	3542	FICA Contribution	4501	Supplies
3190	Leave - Certified	3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff	4201	Travel - Meals	4850	Stipends
3250	Custodians	4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff	4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.	4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support	4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support	4331	Postage	5102	Equipment-Technology

OBJECT CODES AND DESCRIPTIONS

SALARIES - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

3120 ASSISTANT SUPERINTENDENT - Certified

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

3130 PRINCIPAL/ASSISTANT PRINCIPAL

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

3140 **DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

3150 **TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

3161 **EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

3162 **EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

3171 **SUBSTITUTES - Certified with Certificate**

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

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

3190 **LEAVE – Certified**

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

3211 **ADMINISTRATOR – Classified**

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

3212 **DIRECTOR/COORDINATOR - Classified**

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

3220 **SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

3230 **AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

3240 **SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

3250 **MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

3260 **FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

3272 **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

Payments for individuals officiating at district athletic events who are not paid through an official's association.

3300 LEAVE – Support

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

		<u>FY11</u>	<u>FY12</u>
3511	Health Care Costs	\$12,000/employee	\$13,332/employee
	<u>CERTIFIED</u>	<u>FY11</u>	<u>FY12</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT 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>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

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.

42XX TRAVEL 4201 – Meals, 4202 – Mileage, 4203 – Other (hotel, airfare, cab fare, etc.)

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

4310 WATER & SEWAGE - for building, including bottled water and water dispensing units

4320 GARBAGE - for building.

4331 POSTAGE

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

4332 TELEPHONE

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

4360 ELECTRICITY - for building.

4370 NATURAL/BOTTLED GAS – heat for building

4380 FUEL FOR HEATING - for building

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

4501 **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

4502 **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

4580 **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

4590 **FOOD** - For food service fund use only.

4600 **MILK** - For food service fund use only.

4850 **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

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.

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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 \$200 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.

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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?
- ❖ 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 ?
- ❖ is the world's largest producer of zinc?
- ❖ 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 will have 84 days of continuous daylight.
- ❖ has elbow room – with more than a square mile of territory for each of its residents?
- ❖ has 166,000+ moose that individually produce approximately 400 'moose nuggets' per day? The price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$65,736,000 per year.
- ❖ 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