

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2009 – 2010**

## **PRELIMINARY BUDGET**

**First Draft**

**February 16, 2009**





# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

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February 6, 2009

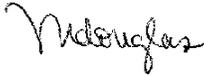
### MEMORANDUM

TO: Board of Education

THROUGH: Dr. Donna Peterson, Superintendent



FROM: Melody Douglas, CFO



SUBJECT: FY10 Preliminary Budget

The FY10 Preliminary Budget is presented for review by all interested parties during various upcoming budget conversations: Board of Education Work Sessions, Public Forums and Board Meetings. The Board is required to approve a balanced budget (the revenue budget matching the expenditure budget); Board action is scheduled for April 13, 2009. The following information is provided to facilitate understanding of the General Fund FY10 Preliminary Budget.

#### Enrollment Projection

The process used to project the FY10 enrollment is based on a straight-line less 2% projection for most schools as of October 20, 2008. The steps involved in formulating the enrollment projection of 9,047 were:

- Grades at school sites were moved ahead one grade level (except charter schools)
- Each school's enrollment was reviewed for a 2% reduction; this decision was made on a case-by-case basis depending on the circumstances and history of each school.
- Charter school enrollment projections are in concert with the contractual agreement between the District and the charter school.
- AR 6183 (c) notes the enrollment for staffing/funding Homer Flex, Kenai Alternative, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY08 and FY09 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

The District was required to submit the FY10 enrollment projection to the Department of Education and Early Development by November 5, 2008.

## **Revenue Budget**

The preliminary revenue budget of \$122,533,842 was developed based on the enrollment projection and the scheduled FY10 funding formula increases reflecting a base student allocation of \$5,580, a district cost factor of 1.109, and an intensive needs factor of 11.

This budget projection includes continued 'at the cap' local effort funding from the Kenai Peninsula Borough.

## **Expenditure Budget**

The preliminary expenditure budget of \$123,739,902 is based on the enrollment projection and other considerations noted below.

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

The FY10 Preliminary Budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts.
- The projected FY10 enrollment decline as of October 20, 2008 was 128 students, resulting in an associated reduction in certified staff district-wide.
- FY09 brings to a close the current collective bargaining agreements. Interest Based Bargaining is underway with the Kenai Peninsula Education Association and the Kenai Peninsula Education Support Employees Association for FY10, FY11, and FY12. Meet and Confer discussions with other employee groups will occur later this spring. Budget adjustments will be necessary to address the outcome of these activities for FY10.
- Salary and benefit accounts have been adjusted per the enrollment projection. Programmatic and other staffing (approximately 60 FTE) implemented in FY09 is included in the FY10 budget proposal. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise approximately 78% of this budget.

## **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
	1.0 FTE if enrollment >350

### **HIGH SCHOOL/MIDDLE SCHOOL**

Secondary Classroom	1:24 pupil/teacher ratio
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio Grades 9-12 1:350 pupil/teacher ratio Grades 7-8
Secondary Library	.50 FTE if enrollment $\geq 200$ 1.0 FTE if enrollment $\geq 600$
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 minimum Classroom	1:17 pupil/teacher ratio Grades K-6 (1.0 FTE)
Small Schools Elementary Specialists	1.0 FTE if Grades K-6 enrollment $> 100$
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19 pupil/teacher ratio if Grades 7-12 enrollment $> 40$
Small Schools Intervention	.50 FTE if enrollment 75-200 (K-6 and K-8 schools only)

#### **SUPPORT FORMULAS:**

##### ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment $\leq 275$ 1:275 pupil/secretary ratio if enrollment $> 275$
Elementary Library Aide	.38 FTE if Grades K-6 enrollment $\leq 275$ .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
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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 Schl Secretary 1.0 FTE if enrollment <225  
1.5 FTE if enrollment >= 225

- Health care costs increased an average of 10% annually in recent years. The FY10 Preliminary Budget includes a \$25 increase from \$925 to \$950 per covered employee per month which provides an annual amount of \$11,400 per covered employee. The Health Care Cost 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 12% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 3% of the budget. Funds have also been included to purchase adopted curriculum and materials as determined by Board Policy. Fine arts and PE curriculum are slated for review in FY10.

- Utility budgets have been rolled forward with no changes. There have been reductions in usage in most areas due to energy conservation measures implemented in FY08; expenditures are less than expected for this time of year. This coupled with fluctuating fuel costs and scheduled rate increases by some utilities creates a challenging budget dynamic. Current estimates for increased electricity and natural gas (due to a change in suppliers) is 20% beginning in January 2009 for these utilities. These accounts will continue to be closely monitored. Utilities comprise approximately 6% of the budget.
- Property, liability, stop-loss insurance and worker's compensation costs are expected to increase approximately 10% for FY10. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee will continue for next year to assist in offsetting some of these insurance increases.
- A fund transfer has been included for the student nutrition program in the amount of \$674,096.
- Equipment budgets for FY10 include:
  1. Equipment to maintain technology infrastructure per the Technology Plan.
  2. Equipment to support the Connections Program.

**Other**

This budget proposal meets the State of Alaska mandate of 70% of total general fund expenditures with 73% of the budget dedicated to instructional activities with the remaining 27% dedicated to instructional support.

Before the conclusion of employee contract negotiations, the Preliminary Budget reflects expenditures exceeding revenue by \$1,206,060. This budget will remain under review until it is presented for action by the Board of Education.

Although not recommended, an allocation of fund balance may ultimately be necessary to balance the FY10 budget.

**Opportunities For Budget Input**

Input will be taken throughout the budget cycle for use in formulating a final FY10 budget plan. Opportunities for budget input include:

January/February	Budget input via email
February 16, 2009	Budget Work Session – Board of Education
February 17, 2009	Budget Work Session – Board of Education and Assembly
March 2, 2009	Board Meeting – Presentation of FY10 Draft Budget
March 3, 2009	Public Budget Forum/Hearing – Skyview High Library, 7:00 p.m.
March 10, 2009	Public Budget Forum/Hearing – Homer High Library, 7:00 p.m.
March 12, 2009	Public Budget Forum/Hearing – Seward High Library, 7:00 p.m.
April 13, 2008	Board Meeting – FY10 Budget Approval

## **FY10 Suggested Unprioritized Budget Initiatives**

The following unprioritized budget initiatives have been identified (by the budget development committee, district office, by the community, etc.) for consideration should additional revenue, such as full implementation of ISER's district cost factor, be realized by the District. The initiatives are listed in alphabetical order. Budgets are intended to cover the equipment, materials, travel and supplies necessary for the position.

### **Administrative Assistance for Supt/Board – 1 FTE**

**Estimated budget: \$66,508**

Currently there is one support staff assigned half time as the Board secretary and half time as the Superintendent's secretary. The needs of the Superintendent's Office continue to increase and the change to a nine-member Board of Education has significantly impacted the work load for this staff member. A more efficient structure would involve the addition of one support staff member with primary responsibilities for either the Board or the Superintendent and the current employee having primary responsibilities for the other area. The two people would be cross trained for all aspects of both positions. Additional responsibilities currently part of the workload of several other employees, would be consolidated and assigned to the Superintendent's secretary.

### **Consortium Participation**

**Estimated budget: \$10,000**

Historically the District has joined math, science, writing and art consortiums in addition to the Alaska Staff Development Network. The total cost of joining the consortiums is \$10,000. Benefits to the District include professional development activities available to District teachers at reduced costs and access to student programs provided by the consortiums.

### **Design Funds**

**Estimated budget \$50,000**

Every year countless hours are spent in compiling data, securing estimates and completing grant applications only to see the district's project application efforts fall short. One reason this occurs is because the district doesn't set aside the funds to complete the design phase for these projects. Many districts across the state expend the resources to employ former DEED facilities employees, professional estimators and resource centers that do nothing but project applications. These professionals are aware that applications that, at a minimum, haven't had the design work completed are not apt to be scored (and consequently rated) very high in light of the rigorous statewide competition for funding. This proposal dedicates \$50,000 for design development of projects of which the district intends to apply for state grant or debt reimbursement funding.

### **Distance Education Expansion - 2.0 FTE**

**Estimated budget \$140,692**

There are currently over 200 students enrolled in courses provided by the KPBSD Distance education program. The program is staffed at 3.0 FTE. The primary focus of our program is to provide necessary courses for our small schools that may not have the highly qualified staff for such courses. The program is unable to offer foreign language courses and is maximized in

language arts. An additional 2.0 FTE will allow for foreign language courses, other elective offerings, and expanded credit recovery opportunities. The expansion will also allow for flexibility within the core area offerings.

**Elementary Assistant Principals – 2.0 FTE**

**Estimated budget \$215,108**

Currently in the district there are two elementary schools housing over 400 students: Mt. View and K-Beach, each with one building administrator. With the increasing responsibilities of building administrators it is becoming more challenging for elementary school principals to maintain and sustain school/district initiatives. By hiring full time assistant principals for these schools, building principals would be able to better meet the needs of the students. These assistant principals would assist with staff evaluations, assessment coordination, discipline for special education students, and safety. Elementary assistant principal positions would also allow for individuals aspiring to become elementary principals an opportunity to gain and practice skills necessary for successful principalships.

**Elementary Counselors – 6 FTE**

**Estimated budget: \$422,076**

Elementary counselors support the academic and social/emotional domains. Elementary counselors provide academic guidance in various areas, such as goal setting, decision making, multicultural/diversity awareness, and substance abuse education, to name a few. In the social/emotional domain, elementary counselors provide conflict resolution, effective social skills, coping strategies, and individual/family/school crisis intervention. Four elementary counselors could serve the central peninsula school with each counselor providing services for two schools. Two additional counselors could serve other peninsula elementary schools.

**High School Interventionists - 6.0 FTE**

**Estimated budget \$422,076**

The original FY09 proposal for programmatic staffing included interventionists at the high school level. The duties for a high school interventionist would be to work with students at risk of dropping out, work with students that are not proficient, and provide transition opportunities for students entering high school and focused post secondary opportunities. This program would further the successful work of elementary and middle school interventionists.

**Mentors (Best Practices) Contracted**

**Estimated budget: \$100,000**

As the District moves forward with its goal of improving instruction, the District Instructional Team recognizes the need to offer more support to teachers who are not trained in the instructional best practices that are identified in Marzano's work, *The Art and Science of Teaching*. While the District should continue to rely on its principals as its primary instructional leaders, there is a need for extra support in this area. The proposal is to hire two instructional mentors (on a contract basis) to work with those teachers who are struggling to implement (the District's identified) instructional best practices. Two 120 contracts - \$400/day, no benefits = \$96,000. Additional expense of mileage and other miscellaneous costs for a total of \$100,000.

**Nursing Staff Increases - 4.5 FTE****Estimated Budget: \$344,105**

In recent years, the number of students with significant health needs has risen. Students at 16 sites are in need of specialized care only available through a nurse. Nursing hours at each school are determined by the medical needs in the building. In order to provide the specialized care, nursing at other buildings is reduced. This requires delegation of duties to other staff, such as administering medication and basic first aid. In order to provide a higher level of health service to our students and relieve other employees of nursing duties, an increase of 4.5 FTE is requested. The FTE would be distributed among schools to increase existing nursing hours. The proposed formula would provide full time nursing for any school over 200 students. Those under 200 students would be combined with other small schools based upon the above formula. This proposal would also fund a floating Health Treatment Nurse who would cover for nurses on leave or absent. In addition to staffing with the above formula, medically fragile student needs must be taken into account. Meeting the needs of these students has led to full time nursing at some schools regardless of what is allocated via the formula.

**Preschool Programs – 5.0 FTE****Estimated budget \$551,730**

Offering preschool programs through KPBSD would provide students with a high-quality early education necessary for decreasing the need for later academic and social intervention. Research has shown that students who attended a high-quality preschool program were less likely to repeat a grade. KPBSD has funded intervention programs to provide support for students needing interventions; however, by implementing high-quality preschool programs, some of the support could be shifted toward prevention. High-quality preschool programs could be phased in over the years to all of the communities being served on the Peninsula, starting with those communities with the greatest need.

**Pupil Services Program Manager (additional) - 1.0 FTE****Estimated budget \$71,346**

Currently three administrators oversee operations for the entire Pupil Services Department. The Pupil Services Department directly evaluates 40 employees, provides direct day-to-day supervision of three behavior classrooms, as well as the district wide behavior support team and coordinates 159 certified employees and 146 support employees. Within the past eight years, the Pupil Services Department administrative staff has downsized from five administrative personnel to three. This included a program coordinator for the gifted and talented program. During the 2001-2002 school year there were 1253 special education students, currently there are 1342. The addition of a program coordinator would allow the Pupil Services department to have a greater impact on developing both human and systematic capabilities.

**Safety Equipment for High School Contact Sports****Estimated budget \$50,000**

It has come to the administration's attention that reconditioning of contact sport equipment (examples: football and hockey helmets) isn't being done as often as recommended due the limited availability of funds. These costs have been borne by the pupil activity fund and/or booster clubs through fund-raising and student fees. Board Policy seeks to ensure student

safety, not to mention the risk element involved if students are injured as a result of improper equipment. It is recommended that funds be allocated to support a routine equipment reconditioning plan for high school contact sports.

**Secondary Program Staffing - 7.5 FTE**

**Estimated budget \$527,595**

Currently a 1:24 PTR plus 15% defines staffing levels at our secondary schools to implement a comprehensive elective program to meet student needs. An increase of programmatic staffing to the originally proposed level of 1:24 PTR plus 20% will allow students to meet minimum graduation requirements as well as implement learning pathways for every student at the secondary level.

**Standards-Based Reporting Software**

**Estimated budget \$150,000**

As the District moves towards a Standards-Based Curriculum, so does the manner in which student progress is tracked and reported. Software which is compatible with the Student Management System is needed to provide this type of on-going record of student learning. The system will require a significant investment in software that will allow teachers to monitor individual standards for students. The system will also need a data warehouse component so that summative assessment data can be accessible at the site level to diagnose student strengths and weaknesses while monitoring performance standards (individual learning pathway). The goal is to provide teachers with a user-friendly product that allows them to create a report card that is easy to read and understand by parents.

**Student Information System Software**

**Estimated budget \$600, 000**

The Discovery student information system software is written in the Forte programming language. Sun Microsystem's official support of the Forte language is scheduled to cease at the end of April, 2009. Since the district installed the Forte-written Discovery, Education Solutions Development has re-written the Discovery software in Microsoft's .net architecture. That newer .net release is now being replaced by yet another major release of the Discovery product line, Crosspointe.net, now in development scheduled for release in January 2009. It would be prudent to upgrade from Discovery to the newer Crosspointe.net version or search for a student information system from another vendor.

**Substitute Employees Software**

**Estimated budget - \$340,000**

Employees and substitutes can quickly accomplish routine tasks such as reporting absences, selecting jobs and reviewing schedules through the use of software targeting these functions. Implementation of such software will reduce the need for secretaries, teachers and other staff to call their own substitutes. Currently, staff members may call many people before locating someone available to sub. An automated system will let staff know immediately who is and is not available. This proposal includes the cost of acquiring the software, monthly maintenance fees and a part-time staff member to manage the system.

**Credit Recovery and Tutors****Estimated budget \$30,000**

Quality School funds are dedicated to credit recovery for high school students, middle school tutors, and elementary tutors (for schools not receiving Title 1, A funds). The amount available for these effective programs meeting student needs totaling \$253,093 is \$223,093.

**Work Force Development Expansion - 2.5 FTE****Estimated budget \$175,865**

Current staffing for the Work Force Development program is 3.0 FTE. All advanced programs are conducted at the Work Force Development Center at Kenai Central High School. The programs consist of Building Trades, Metals Fabrication, and Advanced Power Mechanics. An increase of the staffing will allow advanced Career and Technical Education courses to be conducted at Homer High School, Seward High School, Soldotna High School, Skyview High School, and Nikiski High School. An additional 2.5 FTE would allow for advanced Work Force Development opportunities at all of the large schools with an emphasis on sharing students between sites, including local small schools, and producing a connection between current grant-funded After School Academies around the District.

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2009  
and Ending June 30, 2010

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas  
Chief Financial Officer

Laurie Olson  
Accountant

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**Kenai Peninsula Borough School District  
2009 - 2010 Budget**

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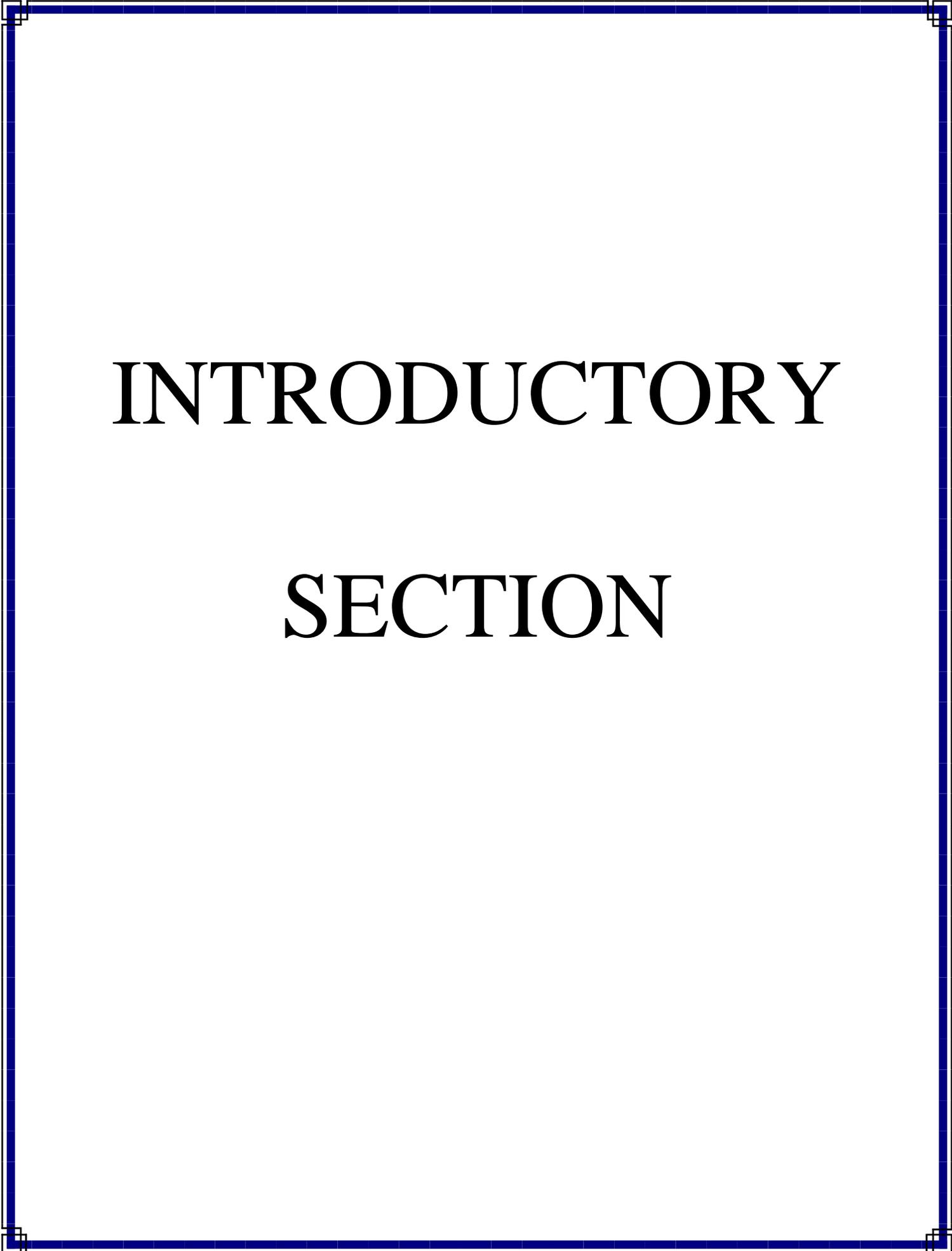
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# INTRODUCTORY SECTION

**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**Kenai Peninsula Borough School District**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2007-2008.

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

*Jerry Brendel*  
President

*John D. Musso*  
Executive Director

FY10 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY10 Projection	FY09 on 10-20-08 W/Presch	Difference
Aurora Borealis Charter	0	24	24	24	23	20	20	20	13	17	0	0	0	0	185	184	1
Chapman	0	14	12	10	13	8	12	12	8	12	0	0	0	0	101	94	7
Connections	0	56	55	69	66	60	62	68	70	66	65	94	106	98	935	965	(30)
Cooper Landing	0	2	2	3	2	0	2	0	0	1	0	0	0	0	12	11	1
Fireweed Academy Charter	0	0	0	0	18	18	20	20	0	0	0	0	0	0	76	73	3
Homer Flex	0	0	0	0	0	0	0	0	0	0	5	5	13	8	31	35	(4)
Homer High	0	0	0	0	0	0	0	0	0	0	98	117	96	91	402	407	(5)
Homer Middle	0	0	0	0	0	0	0	0	113	86	0	0	0	0	199	183	16
Hope	0	0	0	0	0	0	1	1	1	0	2	1	1	2	9	10	(1)
Kachemak Selo	0	9	9	5	10	8	6	6	9	6	2	7	3	4	84	93	(9)
Kaleidoscope Charter	0	36	36	36	36	36	45	23	0	0	0	0	0	0	248	233	15
K-Beach	0	59	51	62	61	60	65	64	0	0	0	0	0	0	422	422	0
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	20	9	13	25	67	101	(34)
Kenai Central High	0	0	0	0	0	0	0	0	0	0	134	146	125	117	522	513	9
Kenai Middle	0	0	0	0	0	0	0	72	119	127	0	0	0	0	318	364	(46)
Kenai Youth Facility	0	0	0	0	0	0	0	0	1	1	2	2	2	2	10	16	(6)
McNeil Canyon	0	18	23	16	19	19	12	24	0	0	0	0	0	0	131	137	(6)
Moose Pass	0	2	4	3	2	7	2	5	3	1	0	0	0	0	29	29	0
Mountain View	0	76	78	72	78	70	66	0	0	0	0	0	0	0	440	437	3
Nanwalek	0	5	5	7	5	6	3	3	7	5	3	7	9	3	68	70	(2)
Nikiski Middle/Senior	0	0	0	0	0	0	0	0	57	46	73	72	81	37	366	363	3
Nikiski North Star	0	49	47	44	54	37	58	50	0	0	0	0	0	0	339	383	(44)
Nikolaevsk	0	7	7	9	2	10	3	9	4	5	7	2	3	5	73	74	(1)
Ninilchik	0	8	10	13	12	9	16	18	6	12	11	13	16	15	159	164	(5)
Paul Banks	0	71	64	74	0	0	0	0	0	0	0	0	0	0	209	213	(4)
Port Graham	0	1	1	1	2	1	1	1	1	2	1	1	2	0	15	20	(5)
Razdolna	0	6	8	5	7	2	4	5	2	3	3	3	4	1	53	49	4
Redoubt	0	48	58	43	53	44	66	45	0	0	0	0	0	0	357	378	(21)
River City Academny	0	0	0	0	0	0	0	0	0	0	7	10	15	6	38	37	1
Sears	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seward Elem	0	39	41	34	34	28	37	37	0	0	0	0	0	0	250	264	(14)
Seward High	0	0	0	0	0	0	0	0	0	0	49	44	48	45	186	187	(1)
Seward Middle	0	0	0	0	0	0	0	0	44	38	0	0	0	0	82	89	(7)
Skyview	0	0	0	0	0	0	0	0	0	0	121	134	108	114	477	450	27
Soldotna Elem	0	35	38	35	35	43	26	32	0	0	0	0	0	0	244	275	(31)
Soldotna High	0	0	0	0	0	0	0	0	0	0	121	126	143	143	533	529	4
Soldotna Middle	0	0	0	0	0	0	0	0	211	209	0	0	0	0	420	443	(23)
Soldotna Montessori Charter	0	23	23	22	24	24	21	24	0	0	0	0	0	0	161	161	0
Spring Creek	0	0	0	0	0	0	0	0	0	0	22	14	13	6	55	28	27
Sterling	0	19	20	22	13	23	24	21	0	0	0	0	0	0	142	160	(18)
Susan B English	0	3	3	4	1	7	4	10	3	5	4	4	1	6	55	59	(4)
Tebughna	0	4	3	5	3	1	8	2	1	3	4	0	2	2	38	36	2
Tustumena	0	20	19	20	25	20	22	21	0	0	0	0	0	0	147	154	(7)
Voznesenka	0	6	4	4	10	9	5	8	11	11	13	13	11	7	112	117	(5)
West Homer	0	0	0	0	66	65	59	57	0	0	0	0	0	0	247	256	(9)
	0	640	645	642	674	635	670	658	684	656	767	824	815	737	9,047	9,266	(219)

# Organizational Section

## Borough and School District Relationship

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

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

### Mission Statement

The mission of the Kenai Peninsula Borough School District, 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.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools operated in 21 communities ranging in size from less than 20 students to some with more than 500. The District is truly a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades.

The Borough and School District share a Unisys mainframe computer, however, efforts are under way by both entities to move software operations to independent PC-based systems. Replacement of the District's human resource/payroll software (in place for 22 years) and finance system software (in place for 19 years) began in FY05 with project identification and analysis in cooperation with the Borough. Although our independent auditors routinely review elements of our management information system, it will undergo a thorough review as a result of the Software Replacement Project. Work continues on this projection with anticipated implementation scheduled for February 2008.

## Goals and Objectives

The Kenai Peninsula Borough School District defines objectives through the long range planning process and works toward those objectives by setting annual goals. The Board of Education defined three main priorities for FY09:

- Develop an Individual Learning Pathway for each student
- Increase graduation rate/decrease drop out rate

- Increase parent/community engagement

In addition, the following administrative projects are slated:

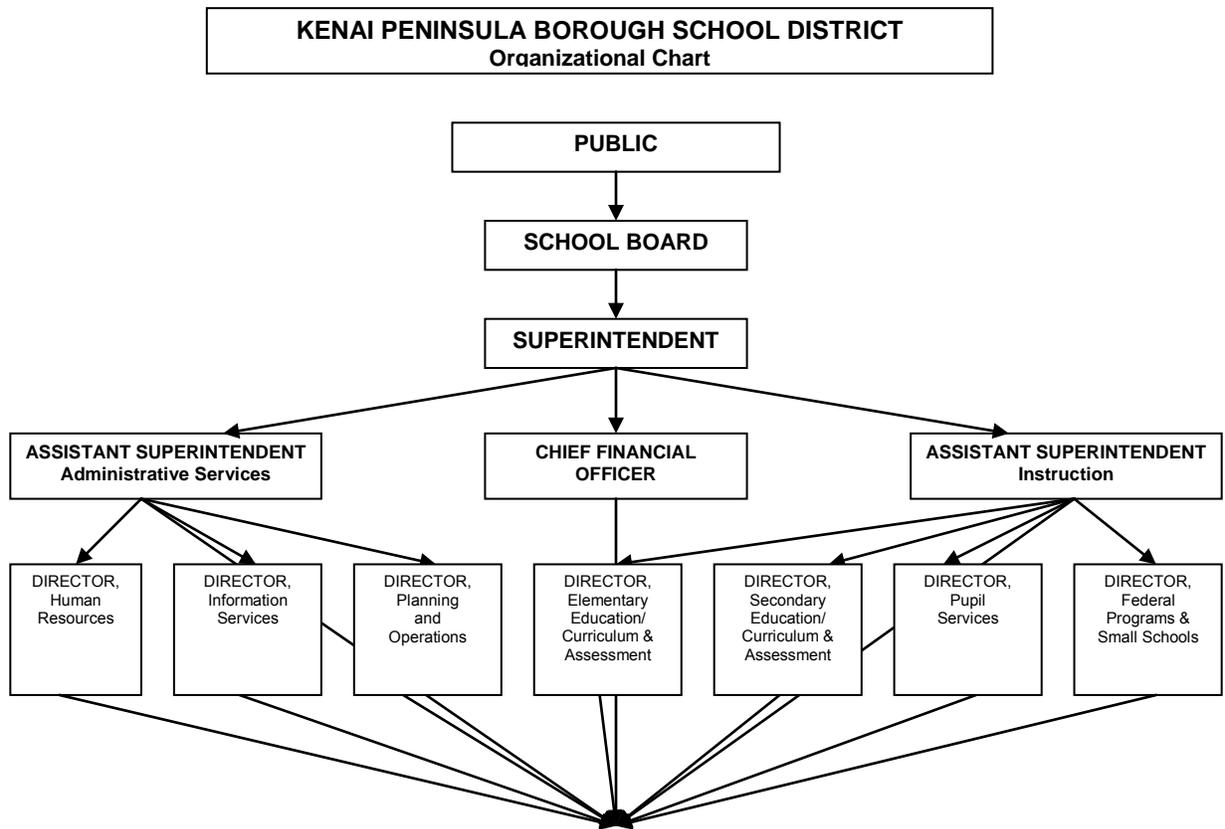
1. Application for Level II Alaska Performance Excellence
2. Autism Primary Classroom Opened and Autism Cadre Developed
3. Background Checks for Volunteers
4. Educational Technology Planning
5. Election Transition
6. Federal Programs Department Reorganization
7. Fourth through Sixth Grade Standards Based Report Cards
8. Future Network Needs
9. Gifted Plan of Service Revision
10. Health Curriculum Implementation
11. IRS 403(b) Mandate Implementation
12. Legislative Work
13. Life Skills and Transition Program Development
14. Nanwalek Teacher Housing
15. Negotiations with KPAA, KPEA, and KPESA
16. Policy Review of Sections 2000 and 3000
17. Professional Development Plan Implementation
18. Professional Learning Communities for Special Education
19. Programmatic Staffing Implementation
20. Response to Intervention Implementation
21. Science Curriculum Implementation
22. Skyview Building Utilization
23. Social Studies Curriculum Revision
24. Student Information System Upgrade
25. Tyonek Teacher Housing
26. World Languages Curriculum Revision

The costs of implementing these goals and administrative projects will be achieved within approved budget line items, if appropriate.

**District Administration and Management**

**District Administration  
2009 - 2010**

Vacant, Superintendent  
 Mr. Dave Jones, Assistant Superintendent, Administrative Services  
 Dr. Steve Atwater, assistant Superintendent, Instruction  
 Ms. Melody Douglas, Chief Financial Officer  
 Mr. Tim Peterson, Director, Human Resources  
 Ms. Norma Holmgaard, Director, Federal Programs & Small Schools  
 Mr. Sean Dusek, Director, Secondary Education/Curriculum & Assessment  
 Ms. Doris Cannon, Director, Elementary Education/Curriculum & Assessment  
 Mr. Clayton Holland, Director, Pupil Services  
 Mr. Jim White, Director, Information Services  
 Mr. Dave Spence, Director, Planning & Operations



**School Administration and Management**

<p><b>School Administrators 2009/2010</b></p>
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Aurora Borealis Charter	Mr. Larry Nauta	Nikolaevsk	Mr. Mike Sellers
Chapman	Ms. Sharon Trout	Ninilchik	Mr. Terry Martin
Connections	Mr. Lee Young	Paul Banks	Mr. Benny Abraham
Cooper Landing	Mr. Jim Dawson	Port Graham	Mr. Steven Kenrick
Fireweed Academy Charter	Ms. Kiki Abrahamson	Razdolna	Mr. Douglas Waclawski
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Ms. Rayna Duenas	River City Academy	Mr. Gregg Wilbanks
Homer Middle	Ms. Lisa Nissly	Seward Elementary	Mr. David Kingsland
Hope	Mr. Jim Dawson	Seward High	Ms. Ginger Blackmon
K- Beach Elementary	Ms. Melissa Linton	Seward Middle	Mr. Trevan Walker
Kachemak Selo	Mr. Randy Creamer	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Mr. Mick Wykis	Soldotna Elementary	Ms. Carolyn Cannava
Kenai Alternative	Mr. Bob Ermold	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Ms. Sharon Moock
Kenai Middle	Mr. Paul Sorenson	Soldotna Montessori Charter	Ms. Mo Sanders
Kenai Youth Facility	Ms. Norma Holmgaard	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Moose Pass	Mr. Wayne Young	Susan B. English	Ms. Sheryl Hingley
Mountain View	Mr. John Cook	Tebughna	Vacant
Nanwalek	Vacant	Tustumena	Mr. Robert VanDerWege
Nikiski Middle/Senior	Mr. John O'Brien	Voznesenka	Mr. Alex Trout
Nikiski North Star	Ms. Lori Manion	West Homer Elementary	Vacant

**Budget Administration and Management**

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

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

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

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

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

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

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

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

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

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

**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.

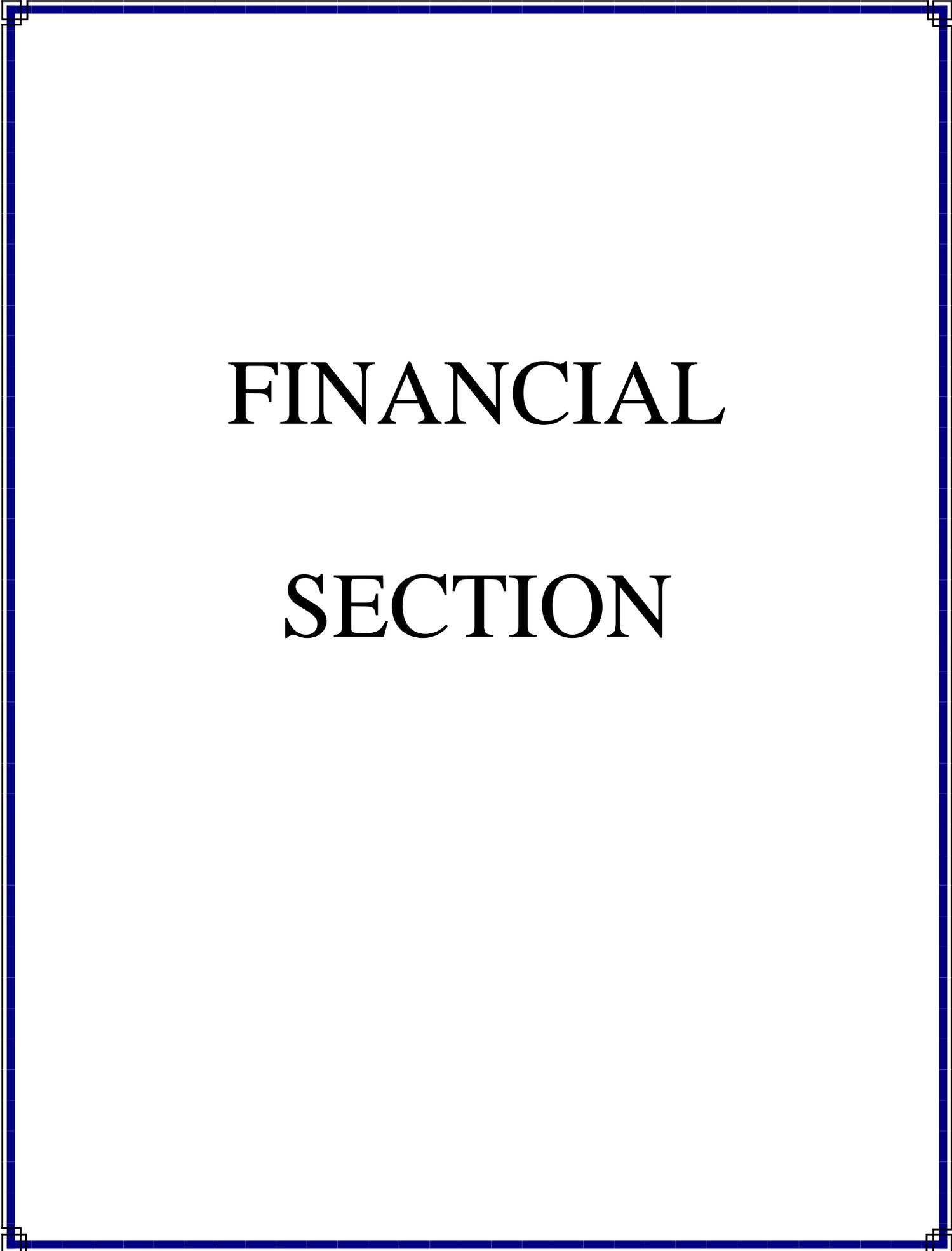
Subsequent to the formal budget adoption, the Board of Education may, by motion, transfer appropriations between major budget classifications or departments. The Superintendent may transfer amounts between line items within a major budget classification. Appropriations on annual budgets lapse at year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

The Chief Financial Officer, with assistance from the Chief Accountant, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the CFO 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 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 in excess of \$10,000 requires prior board approval.

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 15 years, the Kenai Peninsula Borough School District has been the recipient of both the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) awards for excellence in financial reporting.



# FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009 – 2010**  
**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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2009-2010 Budget  
All Government Funds - Revenue

2005-06 Actual	2006-07 Actual	2007-08 Actual	Revenue Source	Original 2008-09 Budget	Revised 2008-09 Budget ***	Preliminary 2009-10 Budget	Change	% of Chg
<b>General Fund Revenue:</b>								
\$ 7,386,090	\$ 7,553,047	\$ 7,755,139	Borough In-Kind	\$ 8,430,622	\$ 8,430,622	\$ 8,153,940	\$ (276,682)	(3)
27,587,592	30,388,629	29,945,978	Borough Appropriation	32,456,264	32,716,323	34,869,043	2,152,720	7
494,410	1,067,126	1,746,568	Interest	420,000	420,000	420,000	-	-
508,938	657,616	722,224	E-Rate	636,320	636,320	646,000	9,680	2
17,100	16,600	25,100	Rentals	30,000	30,000	30,000	-	-
68,292	85,620	202,895	Other Local Revenue	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	1,668,872	440,627	-	(440,627)	(100)
<u>36,062,422</u>	<u>39,768,638</u>	<u>40,397,904</u>	Total Local Revenue	<u>43,692,078</u>	<u>42,723,892</u>	<u>44,168,983</u>	<u>1,445,091</u>	<u>3</u>
<b>State Revenue:</b>								
49,779,053	59,959,314	54,567,210	Foundation Program	61,187,238	62,317,926 *	63,027,255	709,329	1
-	-	5,955,888	1/4 ISER per Governor's Budget Proposal	-	- *	-	-	100
-	-	19,322,147	PERS/TRS Payment	14,640,379	14,640,379 **	14,640,379	-	100
224,126	995,531	223,093	Learning Opportunity Grant/Quality Schools	239,561	245,599	247,225	1,626	1
-	-	1,517,638	School Improvement Grant	-	-	-	-	-
110,355	120,577	1,394,329	Other State Revenue	-	-	-	-	-
<u>50,113,534</u>	<u>61,075,422</u>	<u>82,980,305</u>	Total State Revenue	<u>76,067,178</u>	<u>77,203,904</u>	<u>77,914,859</u>	<u>710,955</u>	<u>1</u>
<b>Federal Revenue:</b>								
526,918	492,697	549,023	Medicaid	450,000	450,000	450,000	-	-
-	-	233	Crude Oil Refund	-	-	-	-	-
17,250	-	-	Hurricane Katrina	-	-	-	-	-
<u>544,168</u>	<u>492,697</u>	<u>549,256</u>	Total Federal Revenue	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>86,720,124</u>	<u>101,336,757</u>	<u>123,927,465</u>	<b>Total General Fund Revenue</b>	<u>120,209,256</u>	<u>120,377,796</u>	<u>122,533,842</u>	<u>2,156,046</u>	<u>2</u>
<b>Special Revenue Funds Revenue and Other Financing Sources</b>								
-	-	95,616	Alaska Works	245,607	279,261	250,000	-	-
224,804	187,143	140,144	Cari Perkins Fund	192,032	198,740	202,715	3,975	2
346,106	39,530	40,921	Charter Schools Fund	-	-	-	-	-
197,606	-	-	Community Schools Fund	-	-	-	-	-
29,106	41,160	44,810	Community Theater Fund	60,000	60,000	60,000	-	-
460,000	146,707	367,243	Legislative Grants **	-	825,427	725,000	(100,427)	(12)
2,644,242	2,633,722	2,676,004	Food Service Fund	2,960,000	2,970,800	2,859,000	(111,800)	(4)
800,632	568,998	382,685	Miscellaneous Grants Fund	350,000	414,488	450,000	35,512	9
4,011,938	2,957,723	3,715,958	NCLB Fund	3,346,077	4,973,850	3,601,823	(1,372,027)	(28)
-	237,534	455,481	Principal Coach	455,500	413,000	417,250	4,250	1
4,592,424	4,542,449	4,445,097	Pupil Transportation Fund	4,861,652	5,453,205	5,771,986	318,781	6
262,813	282,055	365,526	Statewide Mentorship	370,145	76,436	77,965	1,529	2
2,697,723	2,276,794	1,856,626	Title VI-B Fund	2,215,378	3,114,869	2,375,465	(739,404)	(24)
270,719	290,474	287,390	Title VII, Indian Education Fund	310,000	317,861	310,000	(7,861)	(2)
-	111,678	99,638	Youth First	100,000	100,000	100,000	-	-
206,573	213,720	208,785	Youth In Detention	210,000	217,356	210,000	(7,356)	(3)
<u>16,744,686</u>	<u>14,529,687</u>	<u>15,181,924</u>	<b>Total Special Revenue Funds Revenue</b>	<u>15,676,391</u>	<u>19,415,293</u>	<u>17,411,204</u>	<u>(1,974,828)</u>	<u>(10)</u>
<u>\$ 103,464,810</u>	<u>\$ 115,866,444</u>	<u>\$ 139,109,389</u>	<b>Total Revenues and Other Financing Sources</b>	<u>\$ 135,885,647</u>	<u>\$ 139,793,089</u>	<u>\$ 139,945,046</u>	<u>\$ 181,218</u>	<u>0</u>

\*\* Multi-year Grant Awards

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2009-2010 Budget  
All Government Funds - Expenditures

2005-06 Actual	2006-07 Actual	2007-08 Actual	Expenditure Summary by Function	Original 2008-09 Budget	Revised 2008-09 Budget	Preliminary 2009-10 Budget	Change	% of Chg
<b>General Fund Expenditures</b>								
\$ 40,582,039	\$ 45,362,472	\$ 56,412,077	Instruction	\$ 59,335,432	\$ 58,570,043	\$ 60,861,411	\$ 2,291,368	4
8,584,176	9,513,798	12,667,079	Special Education - Instruction	12,656,362	12,940,826	13,130,349	189,523	1
3,208,595	3,528,292	4,357,216	Special Education - Student Services	4,426,259	4,640,418	4,802,719	162,301	3
2,570,227	2,854,976	3,561,659	Support Services - Student	3,538,947	3,590,355	3,688,685	98,330	3
1,939,417	2,061,766	2,391,393	Support Service - Instruction	2,411,036	2,463,492	2,463,473	(19)	-
4,447,682	4,712,425	5,636,598	School Administration	5,430,301	5,456,208	5,511,331	55,123	1
3,186,117	3,415,962	3,771,157	School Administration - Support	3,716,377	4,048,939	4,109,130	60,191	1
806,948	826,561	950,172	District Administration	988,573	999,621	1,034,876	35,255	4
3,393,748	3,765,948	4,545,472	District Administration Support Svcs	5,241,229	5,315,773	5,267,842	(47,931)	-
15,517,792	16,142,036	17,687,432	Operation of Plant	20,175,333	20,034,552	20,493,579	459,027	2
1,199,233	1,606,325	1,751,011	Pupil Activities	1,668,376	1,696,538	1,702,411	5,873	0
-	-	-	Transfer to Other Funds	621,031	621,031	674,096	53,065	9
<u>85,435,974</u>	<u>93,790,561</u>	<u>113,731,266</u>	<b>Total General Fund Expenditures</b>	<u>120,209,256</u>	<u>120,377,796</u>	<u>123,739,902</u>	<u>3,362,106</u>	<u>3</u>
<b>Special Revenue Funds Expenditures and Other Financing Uses - Transfer to General Fund</b>								
-	-	95,616	AK Works	245,607	279,261	250,000	-	-
224,804	187,143	140,144	Carl Perkins Fund	192,032	198,740	202,715	3,975	2
346,106	39,530	40,921	Charter Schools Fund	-	-	-	-	-
237,910	-	-	Community Schools Fund	-	-	-	-	-
33,945	56,971	56,027	Community Theater Fund	60,000	60,000	60,000	-	-
460,000	146,707	367,243	Legislative Grant **	-	825,427	725,000	(100,427)	(12)
2,985,532	2,974,349	2,973,342	Food Service Fund	3,581,031	3,591,831	3,533,096	(58,735)	(2)
797,087	601,134	470,250	Miscellaneous Grants Fund	350,000	414,488	450,000	35,512	9
4,011,938	2,957,723	3,715,958	NCLB Fund	3,346,077	4,973,850	3,601,823	(1,372,027)	(28)
-	237,534	455,481	Principal Coach	455,500	413,000	417,250	4,250	1
4,674,831	5,147,858	5,405,975	Pupil Transportation Fund	5,453,205	5,453,205	5,771,986	318,781	6
262,813	282,055	365,526	Statewide Mentorship	370,145	76,436	77,965	1,529	2
2,697,273	2,276,794	1,856,626	Title VI-B Fund	2,215,378	3,114,869	2,375,465	(739,404)	(24)
270,719	290,474	287,390	Title VII, Indian Education Fund	310,000	317,861	310,000	(7,861)	(2)
-	111,678	99,638	Youth First	100,000	100,000	100,000	-	-
206,573	213,720	208,785	Youth In Detention	210,000	217,356	210,000	(7,356)	(3)
<u>17,209,531</u>	<u>15,523,670</u>	<u>16,443,306</u>	<b>Total Special Revenue Fund Expenditures</b>	<u>16,888,975</u>	<u>20,036,324</u>	<u>18,085,300</u>	<u>(1,921,763)</u>	<u>(10)</u>
<u>102,645,505</u>	<u>109,314,231</u>	<u>130,174,572</u>	<b>Total Expenditures</b>	<u>137,098,231</u>	<u>140,414,120</u>	<u>141,825,202</u>	<u>1,440,343</u>	<u>1</u>
819,305	6,552,213	8,934,817	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,212,584)	(621,031)	(1,880,156)	(1,259,125)	203
<b>Other Financing Sources (Uses):</b>								
385,948	2,722,720	4,293,736	Transfers In	621,031	621,031	674,096	53,065	-
(385,948)	(2,722,720)	(4,293,736)	Transfers Out	(621,031)	(621,031)	(674,096)	(53,065)	-
-	-	-	<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-
<u>819,305</u>	<u>6,552,213</u>	<u>8,934,817</u>	<b>Net Change in Fund Balances</b>	<u>(1,212,584)</u>	<u>(621,031)</u>	<u>(1,880,156)</u>	<u>(1,259,125)</u>	<u>203</u>
<u>8,521,285</u>	<u>9,340,590</u>	<u>15,892,803</u>	<b>Fund Balances, Beginning as Previously Reported</b>	<u>24,827,620</u>	<u>24,827,620</u>	<u>24,206,589</u>	<u>(621,031)</u>	<u>(3)</u>
<u>8,521,285</u>	<u>9,340,590</u>	<u>15,892,803</u>	<b>Adjusted Fund Balance, Beginning of Year</b>	<u>24,827,620</u>	<u>24,827,620</u>	<u>23,615,036</u>	<u>(621,031)</u>	<u>(3)</u>
<u>\$ 9,340,590</u>	<u>\$ 15,892,803</u>	<u>\$ 24,827,620</u>	<b>Fund Balances, End of Year</b>	<u>\$ 23,615,036</u>	<u>\$ 24,206,589</u>	<u>\$ 21,734,880</u>	<u>\$ (1,880,156)</u>	<u>(8)</u>

\* See page 166 for more information

\*\* Multi-year Grant Awards

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# **GENERAL FUND**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Object for Expense Accounts  
General Fund  
02/16/09**

Actual Expenditures Fiscal 05	Actual Expenditures Fiscal 07	Actual Expenditures Fiscal 08	Original Appropriation Fiscal 2009	Recommended Revised Appropriation Fiscal 09	Description	Recommended Fiscal 2010	Modified Recommended Fiscal 2010	Difference Between Fiscal 2010 and Revised Fiscal 09 +(-)	PCT +/-
\$ 112,500	\$ 115,500	\$ 117,000	\$ 118,500	\$ 118,500	3110 Superintendent	\$ 118,500	\$ 118,500	-	-
200,091	220,339	114,800	110,000	104,500	3120 Assistant Superintendent - Certified	104,500	104,500	-	-
2,918,448	3,192,686	3,188,595	3,289,566	3,379,467	3130 Principal/Assistant Principal	3,399,001	3,399,001	19,534	0.58
785,253	830,405	855,183	860,820	876,547	3140 Director/Coordinator - Certified	864,953	864,953	(11,594)	(1.32)
28,083,316	29,803,804	31,143,020	32,586,593	34,297,252	3150 Teachers	36,056,315	36,056,315	1,759,063	5.13
419,610	418,173	441,775	671,158	671,158	3161 Extra-Duty Compensation Certified	671,158	671,158	-	-
21,485	57,850	14,022	40,172	43,719	3162 Emolument	44,017	44,017	298	0.68
361,470	325,693	404,985	468,701	517,443	3171 Substitute Certified w/Certificate	516,370	516,370	(1,073)	(0.21)
25,167	26,515	59,421	15,000	15,000	3172 Temporary Certified w/Certificate	15,000	15,000	-	-
161,630	303,700	399,458	322,784	335,252	3173 Long Term Substitute - Certified	335,252	335,252	-	-
2,949,962	3,060,207	3,132,185	3,275,476	3,281,127	3180 Specialists - Certified	3,441,018	3,441,018	159,891	4.87
271,464	255,862	299,538	200,394	226,392	3190 Leave - Certified	226,392	226,392	-	-
63,360	-	-	-	-	3191 R Factor - Certified	-	-	-	-
104,140	113,082	209,760	216,700	216,700	3211 Assistant Superintendent - Support	216,700	216,700	-	-
96,323	106,614	109,023	104,040	104,040	3212 Director/Coordinator Support	104,040	104,040	-	-
663,400	716,327	746,631	834,730	800,047	3220 Specialist - Nurse	812,827	812,827	12,780	1.60
1,798,276	2,559,550	3,006,214	3,238,825	3,515,167	3230 Tutors/Aides	3,562,873	3,562,873	47,706	1.36
3,864,940	4,475,967	4,783,734	4,857,925	5,109,135	3240 Support Staff	5,265,683	5,265,683	156,548	3.06
2,377,831	2,550,341	2,626,593	2,942,675	2,908,561	3250 Maintenance/Custodians	2,956,997	2,956,997	48,436	1.67
-	115	-	-	-	3272 Activity Bus Driver	-	-	-	-
213,569	237,515	267,694	318,084	336,676	3291 Substitute - Support	332,796	332,796	(3,880)	(1.15)
300,606	311,808	314,714	156,021	156,021	3292 Extra-Duty Compensation Support	156,021	156,021	-	-
90,660	48,434	31,622	35,000	35,000	3293 Long Term Substitute - Support	35,000	35,000	-	-
126,646	160,094	200,780	124,692	126,438	3294 Temporary Salaries - Support	123,892	123,892	(2,546)	(2.01)
43,170	63,363	125,472	102,855	101,055	3295 Overtime - Support	101,055	101,055	-	-
328,895	297,355	347,346	260,468	279,777	3296 Substitute Certified w/o Certificate	281,285	281,285	1,508	0.54
21,300	-	-	-	-	3299 R Factor - Classified	-	-	-	-
172,146	188,213	321,046	26,766	26,766	3300 Leave - Support	26,766	26,766	-	-
7,948,786	9,526,747	10,093,355	10,157,100	11,655,446	3511 Health Care Costs	12,002,262	12,002,262	346,816	2.98
118,606	128,045	134,577	157,414	165,112	3512 Life Insurance	170,707	170,707	5,595	3.39
183,653	85,848	105,887	165,564	173,305	3520 Unemployment Insurance	178,511	178,511	5,206	3.00
400,927	458,172	479,384	596,760	619,893	3541 Fica Medicare (TRS)	647,546	647,546	27,653	4.46
783,823	914,106	995,201	1,074,537	1,113,676	3542 Fica Contribution	1,137,523	1,137,523	23,847	2.14
5,639,576	9,449,054	22,061,050	18,177,096	17,482,502	3550 TRS Retirement	17,725,336	17,725,336	242,834	1.39
1,060,910	2,273,411	4,685,851	4,347,936	4,350,301	3560 PERS Retirement	4,416,948	4,416,948	66,647	1.53
-	718,125	889,163	889,163	889,163	3631 Worker's Compensation	978,080	978,080	88,917	10.00
271,501	343,981	374,678	522,005	609,465	4100 Professional-Technical Service	621,895	621,895	12,250	2.01
26,500	17,500	40,500	27,500	27,500	4121 In Kind Professional -Technical Audit	42,000	42,000	14,500	52.73
81,561	87,706	74,953	120,854	120,854	4140 Professional-Technical Legal	120,854	120,854	-	-
2,410	2,490	4,154	5,938	4,438	4150 Professional -Technical Medical	5,938	5,938	1,500	33.80
334,620	441,110	522,675	512,864	295,074	4200 Travel	631,755	631,755	336,681	114.10
38,256	38,496	27,347	41,500	112,135	4250 Student Travel	111,501	111,501	(634)	(0.57)
166,445	207,793	206,107	255,836	255,836	4310 Water And Sewage	255,836	255,836	-	-
87,838	94,713	94,592	175,110	176,010	4320 Garbage	176,010	176,010	-	-
69,389	73,774	74,055	74,547	75,983	4331 Postage	75,865	75,865	(118)	(0.16)
439,930	504,649	469,238	694,818	694,818	4332 Telephone	728,818	728,818	34,000	4.89
40,574	54,833	56,114	63,745	63,745	4350 In Kind Utilities	63,745	63,745	-	-
2,129,941	2,663,619	2,572,860	4,007,939	3,818,846	4360 Electricity	3,818,846	3,818,846	-	-
471,746	797,206	943,745	1,404,138	1,404,138	4370 Natural/Bottled Gas	1,404,138	1,404,138	-	-
859,640	945,963	1,306,592	1,398,087	1,402,087	4380 Fuel For Heating	1,402,087	1,402,087	-	-
9,310	6,614	11,092	6,225	5,625	4401 Freight Costs	5,625	5,625	-	-
492,363	794,040	1,226,728	1,303,702	1,242,191	4402 Purchased Service	1,248,086	1,248,086	5,895	0.47
94,148	101,874	103,440	106,765	106,765	4403 In Kind Custodial	103,813	103,813	(2,952)	(2.76)
5,399,427	5,367,784	5,668,033	5,936,415	5,936,415	4404 In Kind Maintenance	6,182,830	6,182,830	246,415	4.15
198,864	219,612	232,238	222,255	232,055	4408 Purchased Service - Copier	232,055	232,055	-	-
36,478	468	384	42,800	34,170	4409 Purchased Service - Riso	35,480	35,480	1,310	3.83
126,505	447,693	414,454	398,339	416,354	4410 Rental	426,183	426,183	9,829	2.36
113,356	133,815	80,502	217,316	211,372	4430 Repair & Maintenance Agreement	196,892	196,892	(14,480)	(6.85)
-	1,292,931	1,202,957	1,130,352	1,130,352	4450 Liability Insurance	1,263,978	1,263,978	133,626	11.82
2,127,381	3,372,629	3,923,191	3,630,835	3,812,929	4501 Supplies	3,606,734	3,606,734	(206,195)	(5.41)
109,366	110,850	113,785	125,642	136,430	4502 Discretionary Material	137,660	137,660	1,230	0.90
-	-	-	-	95,519	4503 Software	294,219	294,219	-	-
(33,165)	(48,432)	(5,953)	-	-	4560 Inventory Adjustment	-	-	-	-
16,311	34,534	27,445	17,825	18,725	4580 Gas And Oil	18,725	18,725	-	-
18,360	19,980	20,520	20,520	20,520	4850 Stipends	38,400	38,400	17,880	87.13
49,179	165,620	173,854	1,133,777	1,242,008	4901 Other Expenses	1,300,200	1,300,200	58,192	4.69
79,744	83,476	68,690	132,482	132,482	4902 Career Development	132,482	132,482	-	-
31,884	33,233	34,795	38,515	38,015	4903 Professional Dues	38,695	38,695	680	1.79
24,984	24,835	18,887	35,300	39,750	4904 Physical Exam Reimbursement	35,300	35,300	(4,450)	(11.19)
-	-	-	100,000	76,384	4905 Other - Contingency	76,384	76,384	-	-
(218,218)	(220,351)	(282,775)	300,903	300,903	4950 Indirect Costs	300,903	300,903	-	-
256,457	612,103	418,951	25,000	52,864	5101 Equipment	12,000	12,000	(40,864)	(77.30)
566,923	970,400	807,681	1,020,570	1,063,594	5102 Equipment-Technology	894,550	894,550	(169,044)	(15.89)
279,225	2,722,720	4,293,736	1,212,584	621,031	5500 Transfer To Other	674,096	674,096	53,065	8.54
<u>\$ 77,511,172</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 117,206,518</u>	<u>\$ 120,058,700</u>	<b>Fund Total</b>	<u>\$ 123,739,902</u>	<u>\$ 123,739,902</u>	<u>\$ 3,482,502</u>	<u>3.07</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Location for Expense Accounts  
General Fund  
02/16/09**

Actual Expenditures Fiscal 06	Actual Expenditures Fiscal 07	Actual Expenditures Fiscal 08	Original Appropriation Fiscal 2009	Recommended Revised Appropriation Fiscal 09	Description	Recommended Fiscal 2010	Modified Recommended Fiscal 2010	Difference Between Fiscal 2009 and Revised Fiscal 08 (+/-)	PCT +/-
1,492,553	1,595,612	1,599,148	2,101,287	1,828,481	65 Aurora Borealis	1,905,727	1,905,727	77,246	4
1,070,366	1,067,362	1,020,211	928,688	974,638	31 Chapman	1,049,651	1,049,651	75,013	8
2,660,021	2,998,194	3,338,362	3,605,691	3,540,318	80 Connections Program	3,597,478	3,597,478	57,160	2
235,158	210,186	204,165	201,359	232,713	32 Cooper Landing	227,341	227,341	(5,372)	(2)
260,512	438,457	512,484	776,498	547,810	68 Fireweed Academy	599,391	599,391	51,581	9
453,878	492,671	445,224	482,523	476,134	66 Homer Flex	510,503	510,503	34,369	7
4,051,579	4,276,775	4,058,942	3,984,185	4,207,075	06 Homer High	4,091,287	4,091,287	(115,788)	(3)
1,753,395	1,796,268	1,730,563	1,615,973	1,845,014	13 Homer Middle	1,921,215	1,921,215	76,201	4
225,520	265,802	250,634	254,841	264,916	35 Hope	269,721	269,721	4,805	2
662,436	717,801	737,330	770,362	859,381	56 Kachemak Selo	815,433	815,433	(43,948)	(5)
620,406	1,203,725	1,623,062	2,491,640	2,208,212	63 Kaleidoscope Charter	2,412,432	2,412,432	204,220	9
2,746,075	3,152,887	3,121,445	3,270,106	3,467,984	48 K-Beach	3,526,329	3,526,329	58,345	2
577,949	621,920	586,475	650,150	656,532	67 Kenai Alternative	658,421	658,421	1,889	0
4,005,356	4,330,035	4,411,156	4,468,581	4,515,321	07 Kenai Central	4,476,717	4,476,717	(38,604)	(1)
2,597,450	2,767,764	2,737,084	2,652,353	3,040,618	11 Kenai Middle	2,837,150	2,837,150	(203,468)	(7)
41,872	93,917	87,237	99,349	93,892	15 Kenai Youth	93,160	93,160	(732)	(1)
1,050,192	1,202,154	1,161,508	1,121,278	1,277,214	47 McNeil Canyon	1,386,164	1,386,164	108,950	9
803,494	1,394,169	1,485,273	1,818,920	1,654,889	64 Montessori Charter	1,700,455	1,700,455	45,566	3
301,935	327,903	273,876	280,385	376,282	37 Moose Pass	319,791	319,791	(56,491)	(15)
2,165,795	2,066,104	3,430,769	3,474,114	3,499,198	51 Mountain View	3,596,829	3,596,829	97,631	3
481,092	468,230	656,387	661,198	705,045	34 Nanwalek	641,549	641,549	(63,496)	(9)
2,987,859	3,151,206	3,271,379	3,126,934	3,447,600	10 Nikiski Jr/Sr	3,420,312	3,420,312	(27,288)	(1)
2,628,307	2,978,215	2,949,719	2,968,599	2,998,112	52 Nikiski North Star	2,871,926	2,871,926	(126,186)	(4)
743,538	706,656	666,704	670,693	789,874	38 Nikolaevsk	827,198	827,198	37,324	5
1,544,988	1,608,864	1,489,903	1,562,348	1,589,565	02 Ninilchik	1,606,775	1,606,775	17,210	1
1,977,833	2,016,792	2,012,757	2,111,152	1,995,914	33 Paul Banks	2,021,904	2,021,904	25,990	1
286,479	305,969	387,775	444,997	477,895	40 Port Graham	415,328	415,328	(62,567)	(13)
328,676	354,519	351,855	388,135	429,966	49 Razzolna	450,006	450,006	20,040	5
2,685,455	2,820,926	2,637,105	2,577,453	2,799,320	46 Redoubt	2,812,196	2,812,196	12,876	0
-	-	308,740	328,365	354,201	16 River City Academy *	359,590	359,590	5,389	-
1,746,562	1,842,991	-	-	-	41 Sears	-	-	-	-
2,385,831	2,481,853	2,368,139	2,448,607	2,430,359	42 Seward Elem	2,402,502	2,402,502	(27,857)	(1)
2,177,251	2,163,261	2,192,815	2,043,825	2,245,890	08 Seward High	2,171,311	2,171,311	(74,579)	(3)
963,571	938,521	946,663	1,033,098	1,126,190	14 Seward Middle	1,112,389	1,112,389	(13,801)	(1)
3,860,736	3,932,864	3,815,824	3,668,695	3,844,798	05 Skyview	3,994,581	3,994,581	149,783	4
2,074,643	2,195,200	2,315,021	2,380,733	2,666,857	43 Soldotna Elem	2,619,564	2,619,564	(47,293)	(2)
4,374,638	4,800,400	4,807,695	4,894,042	5,199,081	09 Soldotna High	5,135,015	5,135,015	(64,066)	(1)
3,878,257	3,997,034	3,960,835	3,798,568	3,832,300	12 Soldotna Middle	3,721,139	3,721,139	(111,161)	(3)
274,729	308,499	256,577	399,855	289,057	04 Spring Creek	377,285	377,285	88,228	31
1,297,769	1,489,358	1,368,044	1,385,505	1,586,956	44 Sterling	1,576,583	1,576,583	(10,373)	(1)
733,497	870,493	839,677	902,626	1,013,297	03 Susan B. English	992,048	992,048	(21,249)	(2)
448,694	506,054	487,874	510,288	598,425	01 Tebughna	576,509	576,509	(21,916)	(4)
1,252,275	1,392,029	1,291,133	1,356,536	1,603,873	45 Tustumena	1,615,286	1,615,286	11,413	1
1,030,779	1,138,379	1,156,260	1,110,977	1,159,046	53 Voznesenka	1,209,230	1,209,230	50,184	4
2,164,386	2,126,580	2,103,329	2,131,358	2,250,557	50 West Homer	2,190,848	2,190,848	(59,709)	(3)
-	-	-	-	-	-	-	-	-	-
271,460	265,177	270,684	317,712	314,744	70 Board of Education	345,650	345,650	30,906	10
303,352	318,717	323,946	349,525	361,889	71 Superintendent	364,275	364,275	2,386	1
949,514	932,075	875,693	885,675	935,519	72 Asst Supt Admin Services	1,008,216	1,008,216	72,697	8
313,466	404,982	320,359	425,859	421,249	73 Asst Supt Instruction	429,713	429,713	8,464	2
595,129	701,339	781,091	821,282	899,715	74 Director Fiscal Services	917,516	917,516	17,801	2
199,961	221,467	199,972	222,058	295,485	75 Planning and Operations	301,458	301,458	5,973	2
339,544	397,325	300,353	637,417	628,783	76 Purchasing/Warehouse	634,460	634,460	5,677	1
673,598	710,307	873,768	1,164,950	1,199,955	77 Director Human Resources	1,250,854	1,250,854	50,899	4
1,497,911	1,658,405	1,672,022	1,793,252	1,783,500	78 Director Information Services	1,797,541	1,797,541	14,041	1
308,330	378,963	477,121	636,320	536,270	79 E-Rate Program	646,000	646,000	109,730	20
1,114,383	1,398,529	1,606,210	2,094,275	2,859,472	81 Special Services	2,922,564	2,922,564	63,092	2
7,633,264	11,052,843	32,299,097	25,214,138	24,259,392	83 DW - General	27,027,554	27,027,554	2,768,162	11
1,076,419	1,605,412	1,688,941	2,322,991	2,384,075	84 Secondary Curriculum	2,418,557	2,418,557	34,482	1
119,162	129,935	140,393	202,955	259,874	87 DW - Health Services	293,781	293,781	33,907	13
539,713	723,476	738,516	896,264	916,694	92 Grants Administration	945,114	945,114	28,420	3
-	-	-	1,268,975	1,320,380	96 Unallocated	1,320,380	1,320,380	-	-
<b>\$ 86,038,993</b>	<b>\$ 96,513,281</b>	<b>\$ 118,025,324</b>	<b>\$ 117,206,518</b>	<b>\$ 120,377,796</b>	<b>Fund Total</b>	<b>\$ 123,739,902</b>	<b>\$ 123,739,902</b>	<b>\$ 3,362,106</b>	<b>3</b>

\* Name change from Peninsula Optional in December 2008

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
	Regular	Special Ed	Special Serv	Support Serv	Support Serv	School	School
LOCATION	Instruction	Instruction	Students	Pupils	Instruction	Administration	Admin - Support
65 Aurora Borealis Charter	1,481,915	-	6,878	55,567	-	66,270	93,320
31 Chapman Elem	624,133	42,557	50,635	18,734	16,627	60,842	67,045
80 Connections	3,584,586	-	-	-	-	-	-
32 Cooper Landing Elem/High	83,448	-	8,476	1,763	-	27,746	56,848
68 Fireweed Academy	431,719	19,385	9,044	19,982	-	500	48,581
66 Homer Flex	255,556	55,069	-	2,442	-	111,526	49,140
06 Homer High	1,749,514	637,115	52,746	206,020	64,446	246,896	150,301
13 Homer Middle	907,940	233,324	64,871	143,782	21,250	114,323	77,045
35 Hope Elem/High	91,818	-	-	1,991	-	29,246	43,385
56 Kachemak Selo Elem/High	590,080	19,561	12,956	14,573	-	57,856	47,056
63 Kaleidoscope Charter	1,712,993	38,310	37,282	58,732	112,592	71,557	90,689
48 K-Beach Elem	2,050,472	617,871	214,568	56,881	52,148	118,996	107,890
67 Kenai Alternative	374,970	38,768	-	13,787	-	110,082	59,414
07 Kenai Central High	2,238,402	361,209	76,956	277,752	71,071	250,123	205,280
11 Kenai Middle	1,517,212	293,629	72,514	178,316	66,351	206,067	103,150
15 Kenai Youth Facility	90,210	-	-	-	-	-	2,950
47 McNeil Canyon	862,584	113,920	58,087	16,461	20,729	63,531	73,110
37 Moose Pass Elem	108,579	26,327	19,985	3,171	-	22,724	58,342
51 Mountain View Elem	2,004,331	700,529	250,556	38,539	57,738	117,302	95,541
34 Nanwalek Elem/High	303,776	45,243	-	6,381	-	60,830	93,433
10 Nikiski Middle/Senior	1,553,008	445,096	63,395	162,068	55,379	245,425	181,465
52 Nikiski North Star Elem	1,575,272	488,771	202,944	49,925	71,825	121,725	75,762
38 Nikolaevsk Elem/High	482,891	32,874	18,513	8,755	1,025	54,138	48,558
02 Ninilchik Elem/High	868,353	163,948	44,495	23,682	1,000	123,679	73,783
33 Paul Banks	983,465	375,040	165,993	50,581	18,491	119,167	77,121
40 Port Graham Elem/High	74,278	39,980	-	3,242	-	53,008	94,940
49 Razdolna Elem/High	265,240	19,004	12,850	7,287	500	52,788	43,699
46 Redoubt Elem	1,672,060	382,183	156,941	69,182	59,478	123,021	75,603
16 River City Academy *	171,117	7,240	-	4,136	-	111,626	53,374
42 Seward Elem	1,097,033	564,251	135,614	42,295	19,257	128,032	89,884
08 Seward High	769,866	215,014	98,330	108,259	24,426	127,421	131,473
14 Seward Middle	438,871	153,908	20,187	13,280	2,150	52,496	81,898
05 Skyview High	1,942,932	380,209	98,686	278,847	59,994	244,018	183,825
43 Soldotna Elem	1,120,967	626,955	341,289	42,609	21,061	126,051	70,176
09 Soldotna High	2,291,421	1,050,155	81,679	290,578	64,401	253,744	191,847
12 Soldotna Middle	1,997,240	547,810	73,059	261,562	26,494	229,693	135,280
64 Soldotna Montessori Chart	1,293,728	36,202	-	24,779	43,400	70,668	62,741
04 Spring Creek	221,770	-	-	-	-	109,369	46,146
44 Sterling Elem	846,531	218,751	82,662	32,492	17,548	115,521	59,770
03 Susan B English Elem/High	370,304	94,347	-	8,460	500	54,046	68,041
01 Tebughna School	198,571	30,776	-	5,454	-	60,543	72,094
45 Tustumena Elem	850,219	266,531	72,040	12,964	19,375	110,042	73,305
53 Voznesenka Elem/High	766,732	107,655	12,842	18,548	200	59,746	109,930
50 West Homer Elem	1,108,849	360,102	150,253	36,422	54,805	118,867	74,907
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Admin Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	159,142	-	-	-	-	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	78,079	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	820,158	-	-	-	-	-	-
79 E-Rate & Technology	617,200	-	-	-	-	21,000	7,800
81 Special Services	19,612	1,540,282	1,362,670	-	-	-	-
83 Districtwide Services	13,131,739	1,740,448	672,723	523,637	267,052	889,080	403,188
84 Curriculum/Assessment	1,459,035	-	-	-	959,522	-	-
87 Nursing Services	-	-	-	293,781	-	-	-
92 Grants Instruction	551,490	-	-	200,986	192,638	-	-
96 Unallocated	-	-	-	-	-	-	-
	<b>60,861,411</b>	<b>13,130,349</b>	<b>4,802,719</b>	<b>3,688,685</b>	<b>2,463,473</b>	<b>5,511,331</b>	<b>4,109,130</b>

\* Name Change from Peninsula Optional in December 2008

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 Operation <u>of Plant</u>	4700 Pupil <u>Activities</u>	4900 Transfers to <u>Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	84,678	94,431	22,668	-	1,905,727
31 Chapman Elem	-	-	154,980	14,098	-	1,049,651
80 Connections	-	-	10,902	1,990	-	3,597,478
32 Cooper Landing Elem/Hig	-	-	47,307	1,753	-	227,341
68 Fireweed Academy	-	31,901	38,279	-	-	599,391
66 Homer Flex	-	-	35,527	1,243	-	510,503
06 Homer High	-	-	834,616	149,633	-	4,091,287
13 Homer Middle	-	-	338,737	19,943	-	1,921,215
35 Hope Elem/High	-	-	101,276	2,005	-	269,721
56 Kachemak Selo Elem/Higl	-	-	71,779	1,572	-	815,433
63 Kaleidoscope Charter	-	106,218	183,218	841	-	2,412,432
48 K-Beach Elem	-	-	302,719	4,784	-	3,526,329
67 Kenai Alternative	-	-	59,528	1,872	-	658,421
07 Kenai Central High	-	-	809,060	186,864	-	4,476,717
11 Kenai Middle	-	-	373,379	26,532	-	2,837,150
15 Kenai Youth Facility	-	-	-	-	-	93,160
47 McNeil Canyon	-	-	174,901	2,841	-	1,386,164
37 Moose Pass Elem	-	-	78,871	1,792	-	319,791
51 Mountain View Elem	-	-	327,325	4,968	-	3,596,829
34 Nanwalek Elem/High	-	-	128,959	2,927	-	641,549
10 Nikiski Middle/Senior	-	-	562,868	151,608	-	3,420,312
52 Nikiski North Star Elem	-	-	281,199	4,503	-	2,871,926
38 Nikolaevsk Elem/High	-	-	153,617	26,827	-	827,198
02 Ninilchik Elem/High	-	-	252,752	55,083	-	1,606,775
33 Paul Banks	-	-	230,104	1,942	-	2,021,904
40 Port Graham Elem/High	-	-	147,808	2,072	-	415,328
49 Razdolna Elem/High	-	-	47,269	1,369	-	450,006
46 Redoubt Elem	-	-	269,242	4,486	-	2,812,196
16 River City Academy *	-	-	11,902	195	-	359,590
42 Seward Elem	-	-	321,884	4,252	-	2,402,502
08 Seward High	-	-	566,096	130,426	-	2,171,311
14 Seward Middle	-	-	333,325	16,274	-	1,112,389
05 Skyview High	-	-	632,039	174,031	-	3,994,581
43 Soldotna Elem	-	-	266,144	4,312	-	2,619,564
09 Soldotna High	-	-	719,884	191,306	-	5,135,015
12 Soldotna Middle	-	-	408,269	41,732	-	3,721,139
64 Soldotna Montessori Char	-	78,106	90,831	-	-	1,700,455
04 Spring Creek	-	-	-	-	-	377,285
44 Sterling Elem	-	-	199,956	3,352	-	1,576,583
03 Susan B English Elem/Hig	-	-	360,760	35,590	-	992,048
01 Tebughna School	-	-	204,169	4,902	-	576,509
45 Tustumena Elem	-	-	207,447	3,363	-	1,615,286
53 Voznesenka Elem/High	-	-	123,277	10,300	-	1,209,230
50 West Homer Elem	-	-	282,539	4,104	-	2,190,848
		-	-	-	-	-
70 Board of Education	345,650	-	-	-	-	345,650
71 Office of Superintendent	364,275	-	-	-	-	364,275
72 Asst Supt Admin Services	-	724,643	283,573	-	-	1,008,216
73 Asst Supt Instruction	242,176	-	-	28,395	-	429,713
74 Fiscal Services	-	917,516	-	-	-	917,516
75 Planning & Operations	-	194,545	17,951	10,883	-	301,458
76 Purchasing & Warehouse	-	533,010	101,450	-	-	634,460
77 Human Resources	-	900,234	350,620	-	-	1,250,854
78 Information Services	-	977,383	-	-	-	1,797,541
79 E-Rate & Technology	-	-	-	-	-	646,000
81 Special Services	-	-	-	-	-	2,922,564
83 Districtwide Services	82,775	644,587	7,655,451	342,778	674,096	27,027,554
84 Curriculum/Assessment	-	-	-	-	-	2,418,557
87 Nursing Services	-	-	-	-	-	293,781
92 Grants Instruction	-	-	-	-	-	945,114
96 Unallocated	-	75,021	1,245,359	-	-	1,320,380
	<u>1,034,876</u>	<u>5,267,842</u>	<u>20,493,579</u>	<u>1,702,411</u>	<u>674,096</u>	<u>123,739,902</u>

\* Name Change from Pen

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

FUND - 100 - General Fund  
FUNCTION - 4100 Regular Instruction

	3100	3200	3500	4100	4200	4250	4300	4350	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Energy Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 766,616	\$ 64,583	\$ 287,160	\$ 8,000	\$ 3,000	\$ 10,000			\$ 10,000	\$ 52,300	\$ 280,256		\$ 1,481,915
31 Chapman Elem.	455,144	2,921	154,859		458				3,379	7,372			624,133
80 Connections	711,906	313,482	443,318	26,965	4,134		48,469		149,116	1,268,050	2,280	617,000	3,584,586
32 Cooper Landing Elem.	59,387	363	20,081						400	3,217			83,448
68 Fireweed Academy	229,035	22,451	98,460						100	5,950	75,723		431,719
66 Homer Flex	189,182	1,073	59,003		100				2,130	4,068			255,556
06 Homer High	1,148,480	98,591	445,897						20,924	35,225	397		1,749,514
13 Homer Middle	657,306	9,875	220,477						7,119	13,163			907,940
35 Hope Elem./High	66,912	330	21,180						418	2,865	113		91,818
56 Kachemak Selo Elem./High	330,286	69,689	155,208		19,800				2,425	12,672			590,080
63 Kaleidoscope Charter	767,281	74,175	294,961	24,000	3,500				12,000	36,700	485,876	14,500	1,712,993
48 K-Beach Elem.	1,467,211	30,729	491,489	996					11,551	48,211	285		2,050,472
67 Kenai Alternative	268,694	1,733	93,428						2,333	8,782			374,970
07 Kenai Central High	1,571,424	54,761	538,953						23,500	47,788	1,976		2,238,402
11 Kenai Middle	1,097,691	18,112	362,989						11,270	27,150			1,517,212
15 Kenai Youth Facility	66,942	360	21,185						243	1,480			90,210
47 McNeil Canyon Elem.	617,244	19,834	211,737						3,329	10,440			862,584
37 Moose Pass Elem.	75,647	561	28,160						1,195	3,016			108,579
51 Mountain View Elem.	1,473,202	10,306	483,173						10,843	26,807			2,004,331
34 Nanwalek Elem./High	211,427	1,320	76,506	500	1,980				3,726	7,917	400		303,776
10 Nikiski Mid./Sr.	1,112,183	19,037	379,373						13,275	29,140			1,553,008
52 Nikiski North Star Elem.	1,161,154	7,937	372,001						8,845	24,940	395		1,575,272
38 Nikolaevsk Elem./High	336,159	18,374	119,733	600					1,791	6,234			482,891
02 Ninilchik Elem./High	570,065	42,872	226,285						5,054	23,651	426		868,353
33 Paul Banks Elem.	706,821	5,610	240,089						5,127	24,818	1,000		983,465
40 Port Graham Elem./High	50,193	330	18,738		1,600				1,907	1,410	100		74,278
49 Razdolna Elem./High	158,134	24,717	73,577						1,191	7,621			265,240
46 Redoubt Elem.	1,211,537	7,854	399,308						11,593	41,768			1,672,060
16 River City Academy *	120,909	756	40,474						4,708	4,270			171,117
42 Seward Elem.	792,045	6,653	275,353						8,197	14,715	70		1,097,033
08 Seward High	480,668	64,773	202,638						5,819	15,968			769,866
14 Seward Middle	313,251	8,400	107,637						2,979	6,404	200		438,871
05 Skyview High	1,335,976	49,942	481,577						22,684	52,220	533		1,942,932
43 Soldotna Elem.	818,755	6,963	267,861						9,288	17,705	395		1,120,967
09 Soldotna High	1,626,434	51,072	544,502						17,594	51,644	175		2,291,421
12 Soldotna Middle	1,433,548	28,343	486,465						13,198	35,686			1,997,240
64 Soldotna Montessori Charter	579,728	137,510	303,147	20,000	20,000				1,000	151,616	80,727		1,293,728
04 Spring Creek	157,606	1,080	57,241						1,388	4,455			221,770
44 Sterling Elem.	607,228	4,224	208,423						6,288	20,368			846,531
03 Susan B English	212,365	44,978	100,993		1,000				4,076	5,967	925		370,304
01 Tebughna School	139,199	990	48,850		4,500				1,250	3,782			198,571
45 Tustumena Elem.	617,569	4,274	204,234						3,742	20,400			850,219
53 Voznesenka Elem./High	448,815	93,923	209,508						2,867	11,619			766,732
50 West Homer Elem.	786,370	18,100	266,058						8,862	29,209	250		1,108,849
73 Asst. Superint. Instruct.	1,672	2,520	678	3,900	3,300				38,026	3,064	105,982		159,142
75 Planning & Operations		50,727	26,602		750								78,079
78 Information Services		300,484	146,615		12,000				353,059	5,000		3,000	820,158
79 E- Rate & Technology							66,000		27,750	42,700		203,500	617,200
81 Special Services	4,803		381	500	8,100	1,500			1,328	1,500	1,500		19,612
83 Districtwide Service	2,702,876	196,532	10,093,110		100,000					4,200	35,021		13,131,739
84 Curriculum/Assessment	423,172	3,160	141,664	42,848	7,500		60		77,297	762,011	1,323		1,459,035
92 Federal Programs - Grants	86,202	249,564	191,507	400	10,800		1,545		210	11,062	200		551,490
96 Unallocated													-
	<u>\$31,226,454</u>	<u>\$2,246,948</u>	<u>\$20,742,846</u>	<u>\$ 128,709</u>	<u>\$ 202,522</u>	<u>\$ 11,500</u>	<u>\$ 116,074</u>	<u>\$ -</u>	<u>\$ 936,394</u>	<u>\$3,058,320</u>	<u>\$ 1,076,528</u>	<u>\$ 838,000</u>	<u>\$60,861,411</u>

\* Name change from Peninsula Optional in December 2008

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100	3200	3500	4100	4200	4250	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
31 Chapman Elem.	\$ 31,754		\$ 10,338					\$ 465			\$ 42,557
68 Fireweed Academy	14,383		4,952					50			19,385
66 Homer Flex	23,535	13,314	18,120					100			55,069
06 Homer High	339,496	106,558	189,861					1,200			637,115
13 Homer Middle	112,154	46,426	73,044					1,700			233,324
56 Kachemak Selo Elem./High	14,536		4,975					50			19,561
63 Kaleidoscope	28,017		9,793					500			38,310
48 K-Beach Elem.	174,086	224,182	219,003					600			617,871
67 Kenai Alternative	28,766		9,902					100			38,768
07 Kenai Central High	246,171	16,634	96,479					1,925			361,209
11 Kenai Middle	150,134	51,400	91,495					600			293,629
47 McNeil Canyon Elem.	77,244	7,908	28,568					200			113,920
64 Montessori Charter	26,525		9,577					100			36,202
37 Moose Pass Elem.		15,853	10,424					50			26,327
51 Mountain View Elem.	291,213	182,681	223,935					2,700			700,529
34 Nanwalek Elem/High		27,129	18,114								45,243
10 Nikiski Mid./Sr.	261,157	49,455	129,884					4,600			445,096
52 Nikiski North Star Elem.	232,309	103,913	150,599					1,950			488,771
38 Nikolaevsk Elem./High	23,535		9,139					200			32,874
02 Ninilchik Elem./High	110,626	9,659	43,313					350			163,948
33 Paul Banks Elem.	174,274	83,597	115,669					1,500			375,040
40 Port Graham Elem./High		23,088	16,892								39,980
49 Razdolna Elem./High	14,008		4,896					100			19,004
46 Redoubt Elem.	125,606	129,219	126,958					400			382,183
16 River City Academy *	5,305		1,915					20			7,240
42 Seward Elem.	278,652	112,126	171,894				99	1,480			564,251
08 Seward High	112,154	36,653	65,807					400			215,014
14 Seward Middle	63,795	41,713	48,200					200			153,908
05 Skyview High	212,059	53,940	112,710					1,500			380,209
43 Soldotna Elem.	277,711	150,248	197,996					1,000			626,955
09 Soldotna High	379,494	312,773	353,688					4,200			1,050,155
12 Soldotna Middle	314,751	76,281	155,778					1,000			547,810
44 Sterling Elem.	112,072	40,497	65,782					400			218,751
03 Susan B English	38,666	24,126	31,405					150			94,347
01 Tebughna School	21,793		8,883					100			30,776
45 Tustumena Elem.	154,488	39,452	71,491					1,100			266,531
53 Voznesenka Elem./High	43,607	29,881	33,867					300			107,655
50 West Homer Elem.	174,170	72,679	111,353					1,900			360,102
81 Special Services	721,772	191,660	371,635	12,468	57,896	8,501	2,811	32,926	140,613		1,540,282
83 Districtwide Service		35,276	1,705,172								1,740,448
	<u>\$ 5,410,018</u>	<u>\$ 2,273,045</u>	<u>\$ 3,418,334</u>	<u>\$ 12,468</u>	<u>\$ 57,896</u>	<u>\$ 8,501</u>	<u>\$ 2,910</u>	<u>\$ 66,116</u>	<u>\$ 140,613</u>	<u>\$ -</u>	<u>\$ 13,130,349</u>

\* Name change from Peninsula Optional in December 2008

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009-2010 Budget**

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

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 5,006		\$ 1,872								\$ 6,878
31 Chapman Elem.	37,840		12,370					425			50,635
32 Cooper Landing Elem.	6,401		2,075								8,476
68 Fireweed Academy	6,779		2,243					22			9,044
13 Homer Middle	45,572		18,059					1,240			64,871
06 Homer High	39,949		12,677					120			52,746
56 Kachemak Selo Elem./High	9,911		3,045								12,956
63 Kaleidoscope Charter	27,470		9,712					100			37,282
48 K-Beach Elem.	104,424	44,114	65,650					380			214,568
07 Kenai Central High	52,278	5,718	18,830					130			76,956
11 Kenai Middle	53,150		19,164					200			72,514
47 McNeil Canyon Elem.	44,609		13,358					120			58,087
37 Moose Pass Elem.	15,449		4,536								19,985
51 Mountain View Elem.	127,573	45,677	75,320					1,986			250,556
10 Nikiski Mid./Sr.	34,439	9,950	18,416					590			63,395
52 Nikiski North Star Elem.	122,528	24,954	54,522					940			202,944
38 Nikolaevsk	13,622		4,841					50			18,513
02 Ninilchik	32,750		11,625					120			44,495
33 Paul Banks Elem.	124,311		40,962					720			165,993
49 Razdolna	9,918		2,932								12,850
46 Redoubt Elem.	118,714		37,867					360			156,941
14 Seward Middle	15,082		5,055					50			20,187
42 Seward Elem.	103,118		31,139					1,357			135,614
08 Seward High	75,371		22,753					206			98,330
05 Skyview High	46,429	21,763	30,239					255			98,686
43 Soldotna Elem.	193,789	52,256	94,624					620			341,289
09 Soldotna High	61,023		20,316					340			81,679
12 Soldotna Middle	50,719	2,747	19,413					180			73,059
44 Sterling Elem.	46,029	12,775	23,698					160			82,662
45 Tustumena Elem.	52,789		18,541					710			72,040
53 Voznesenka	9,911		2,931								12,842
50 West Homer Elem.	111,970		37,905					378			150,253
81 Special Services	494,994	139,244	232,046	368,286	93,297	5,345	8,766	16,980	3,712		1,362,670
83 Districtwide Service	34070		638,653								672,723
	<u>\$ 2,327,987</u>	<u>\$ 359,198</u>	<u>\$ 1,607,389</u>	<u>\$ 368,286</u>	<u>\$ 93,297</u>	<u>\$ 5,345</u>	<u>\$ 8,766</u>	<u>\$ 28,739</u>	<u>\$ 3,712</u>	<u>\$ -</u>	<u>\$ 4,802,719</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009-2010 Budget**

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

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter		\$ 34,781	\$ 20,486					\$ 300			55,567
31 Chapman Elem.		12,100	6,334					300			18,734
32 Cooper Landing Elem.		1,163	574					26			1,763
68 Fireweed Academy		12,627	7,355								19,982
66 Homer Flex		1,457	885					100			2,442
06 Homer High	92,058	49,411	61,322				975	1,876	378		206,020
13 Homer Middle	79,504	25,656	38,022					600			143,782
35 Hope Elem./High		1,186	805								1,991
56 Kachemak Selo Elem./High		9,324	5,049					200			14,573
63 Kaleidoscope		37,824	20,408					500			58,732
48 K-Beach Elem.		35,495	20,542				125	719			56,881
67 Kenai Alternative		9,045	4,742								13,787
07 Kenai Central High	136,501	59,887	78,914				1,350	1,100			277,752
11 Kenai Middle	71,389	54,115	51,628					1,184			178,316
47 McNeil Canyon Elem.		10,268	5,893					300			16,461
37 Moose Pass Elem.		1,968	1,153					50			3,171
51 Mountain View Elem.		23,611	13,828					1,100			38,539
34 Nanwalek Elem./High		3,967	2,314					100			6,381
10 Nikiski Mid./Sr.	69,107	40,560	49,998				1,700	703			162,068
52 Nikiski North Star Elem.		30,495	19,030					400			49,925
38 Nikolaevsk Elem./High		5,081	2,874				500	300			8,755
02 Ninilchik Elem./High		14,568	8,084					1,030			23,682
33 Paul Banks Elem.		31,692	18,389					500			50,581
40 Port Graham Elem./High		1,984	1,158					100			3,242
49 Razdolna Elem./High		4,662	2,525				65	35			7,287
46 Redoubt Elem.		45,202	23,480					500			69,182
16 River City Academy *		2,584	1,352					200			4,136
42 Seward Elem.		25,843	15,952					500			42,295
08 Seward High	68,629	9,838	27,190				802	1,319	481		108,259
14 Seward Middle		7,870	4,610				600	200			13,280
05 Skyview High	132,607	64,975	79,215				950	1,100			278,847
43 Soldotna Elem.		27,385	14,524					700			42,609
09 Soldotna High	150,369	58,520	78,631				1,338	1,720			290,578
12 Soldotna Middle	112,729	71,414	76,139				130	1,150			261,562
64 Soldotna Montessori Charter		15,541	8,238					1,000			24,779
44 Sterling Elem.		21,132	10,850					510			32,492
03 Susan B English		5,291	3,049					120			8,460
01 Tebughna School		3,349	1,905					200			5,454
45 Tustumena Elem.		7,935	4,629					400			12,964
53 Voznesenka Elem./High		11,909	6,389					250			18,548
50 West Homer Elem.		22,712	13,110					600			36,422
83 Districtwide Service		8,048	515,589								523,637
87 Nursing Services		155,635	89,995	3,920	24,462	2,327	6,527	3,810	7,105		293,781
92 Federal Programs - Grants	104,309	32,542	53,285		9,000	550		1,300			200,986
	<u>\$ 1,017,202</u>	<u>\$1,110,652</u>	<u>\$ 1,470,444</u>	<u>\$ 3,920</u>	<u>\$ 33,462</u>	<u>\$ 2,877</u>	<u>\$ 15,062</u>	<u>\$ 27,102</u>	<u>\$ 7,964</u>	<u>\$ -</u>	<u>\$ 3,688,685</u>

\* Name change from Peninsula Optional in December 2008

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

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

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.		\$ 8,867	\$ 6,960						\$ 800			\$ 16,627
32 Cooper Landing Elem.												-
06 Homer High	27,271	10,727	17,882				1,500	7,066				64,446
13 Homer Middle		10,976	8,274					2,000				21,250
63 Kaleidoscope Charter	60,896	11,893	29,603					10,200				112,592
48 K-Beach Elem.	21,293	10,343	16,892					3,583				52,148
07 Kenai Central High	33,291	9,638	18,432				750	8,960				71,071
11 Kenai Middle	33,291	9,638	18,418					5,004				66,351
47 McNeil Canyon Elem.		11,594	7,785				150	1,200				20,729
64 Montessori Charter		23,781	19,619									43,400
51 Mountain View Elem.	27,271	10,542	17,825					2,100				57,738
10 Nikiski Mid./Sr.	20,245	10,727	16,857					7,550				55,379
52 Nikiski North Star Elem.	38,622	10,946	19,607				150	2,500				71,825
38 Nikolaevsk Elem./High							225	800				1,025
02 Ninilchik Elem./High								1,000				1,000
33 Paul Banks Elem.		10,528	7,463					500				18,491
49 Razdolna Elem./High								500				500
46 Redoubt Elem.	25,778	12,282	18,135					3,283				59,478
42 Seward Elem.		9,196	7,061					3,000				19,257
08 Seward High		10,344	8,082				247	5,753				24,426
14 Seward Middle							300	1,850				2,150
05 Skyview High	28,017	10,542	17,935				400	3,100				59,994
43 Soldotna Elem.		9,814	7,247				1,000	3,000				21,061
09 Soldotna High	25,040	13,525	18,403				833	6,600				64,401
12 Soldotna Middle		11,164	8,330				200	6,800				26,494
44 Sterling Elem.		9,037	7,011					1,500				17,548
03 Susan B English								500				500
01 Tebughna School												-
45 Tustumena Elem.		9,978	7,296					2,101				19,375
53 Voznesenka Elem./High								200				200
50 West Homer Elem.	25,778	9,353	16,574					3,100				54,805
83 Districtwide Service	2,500		264,552									267,052
84 Curriculum/Assessment	361,068	211,919	188,959	2,300	25,369		7,841	106,384	52,327	3,355		959,522
92 Federal Programs - Grants	108,800	24,257	40,866		7,240	500	2,060	7,515	1,400			192,638
	<u>\$ 839,161</u>	<u>\$ 491,611</u>	<u>\$ 816,068</u>	<u>\$ 2,300</u>	<u>\$ 32,609</u>	<u>\$ 500</u>	<u>\$ 9,901</u>	<u>\$ 119,691</u>	<u>\$ 148,277</u>	<u>\$ 3,355</u>	<u>\$ -</u>	<u>\$ 2,463,473</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009-2010 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	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Supplies</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>&amp; Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 60,000		\$ 4,770		\$ 1,000	500				\$ 66,270
31	Chapman Elem.	46,595	180	11,912	400	975		100	680		60,842
32	Cooper Landing Elem.	19,758	72	5,036		2,500		40	340		27,746
68	Fireweed Academy					500					500
66	Homer Flex	86,306	360	23,435		545		200	680		111,526
06	Homer High	188,980	720	49,172		1,768		4,896	1,360		246,896
13	Homer Middle	88,309	360	23,724		1,050		200	680		114,323
35	Hope Elem./High	19,758	72	5,036		4,000		40	340		29,246
56	Kachemak Selo Elem./High	44,909	180	11,387		600		100	680		57,856
63	Kaleidoscope Charter	61,350		4,877				500	580	4,250	71,557
48	K-Beach Elem.	92,765	360	24,346		566		200	759		118,996
67	Kenai Alternative	85,024	360	23,256		562		200	680		110,082
07	Kenai Central High	195,791	720	50,127		1,725		400	1,360		250,123
11	Kenai Middle	163,607	540	39,760		500		300	1,360		206,067
47	McNeil Canyon Elem.	49,376	180	12,281		914		100	680		63,531
37	Moose Pass Elem.	16,986	72	4,651		975		40			22,724
51	Mountain View Elem.	91,279	360	24,139		425		200	899		117,302
34	Nanwalek Elem./High	46,107	180	11,855		1,908		100	680		60,830
10	Nikiski Mid./Sr.	190,733	720	49,421		2,450		741	1,360		245,425
52	Nikiski North Star Elem.	95,112	360	24,673		700		200	680		121,725
38	Nikolaevsk Elem./High	40,572	180	11,106		1,500		100	680		54,138
02	Ninilchik Elem./High	96,845	360	24,914		680		200	680		123,679
33	Paul Banks Elem.	92,615	360	24,312		1,000		200	680		119,167
40	Port Graham Elem./High	39,908	180	11,019	250	871		100	680		53,008
49	Razdolna Elem./High	40,129	180	11,047		652		100	680		52,788
46	Redoubt Elem.	95,976	360	24,795		500		710	680		123,021
16	River City Academy *	86,306	360	23,435		645		200	680		111,626
42	Seward Elem.	100,089	360	25,378		1,325		200	680		128,032
08	Seward High	99,845	360	25,335		1,001		200	680		127,421
14	Seward Middle	40,039	180	11,047		450		100	680		52,496
05	Skyview High	188,881	720	49,162		2,995		900	1,360		244,018
43	Soldotna Elem.	98,784	360	25,181		846		200	680		126,051
09	Soldotna High	197,243	720	50,317		3,485		400	1,579		253,744
12	Soldotna Middle	179,057	720	47,781		375		400	1,360		229,693
64	Soldotna Montessori Charter	65,000		5,168					500		70,668
04	Spring Creek	84,243	360	23,257		629		200	680		109,369
44	Sterling Elem.	90,201	360	23,980		100		200	680		115,521
03	Susan B English	40,039	180	11,047		2,000		100	680		54,046
01	Tebughna School	45,337	180	11,746		2,500		100	680		60,543
45	Tustumena Elem.	85,047	360	23,255		500		200	680		110,042
53	Voznesenka Elem./High	45,960	180	11,826		1,000		100	680		59,746
50	West Homer Elem.	92,615	360	24,312		700		200	680		118,867
79	E- Rate & Technology									21,000	21,000
83	Curriculum/Assessment			889,080							889,080
		<u>\$ 3,587,476</u>	<u>\$ 13,176</u>	<u>\$ 1,792,358</u>	<u>\$ 650</u>	<u>\$ 47,417</u>	<u>\$ 500</u>	<u>\$ 13,667</u>	<u>\$ 30,837</u>	<u>\$ 25,250</u>	<u>\$ 5,511,331</u>

\* Name change from Peninsula Optional in December 2008

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009-2010 Budget**

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

FUND - 100 - General Fund

FUNCTION - 4450 School Administration - Support

	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 56,912	\$ 29,108			\$ 4,300	\$ 2,000	\$ 1,000			\$ 93,320
31 Chapman Elem.	38,535	22,915			4,076	226	828	465		67,045
32 Cooper Landing Elem.	26,157	17,819			12,572		300			56,848
68 Fireweed Academy	26,819	19,512		50	1,500	500	200			48,581
66 Homer Flex	27,713	18,289			1,958	67	350	763		49,140
06 Homer High	78,039	51,750			17,252	866	1,867	527		150,301
13 Homer Middle	40,027	23,365			6,905	2,498	3,500	750		77,045
35 Hope Elem./High	22,444	16,696			4,007	125		113		43,385
56 Kachemak Selo Elem./High	25,229	17,539		1,200	2,726		287	75		47,056
63 Kaleidoscope Charter	45,208	29,081	1,500	150	3,250		7,000		4,500	90,689
48 K-Beach Elem.	58,960	34,721			8,482	555	4,997	175		107,890
67 Kenai Alternative	30,928	19,262			8,799		275	150		59,414
07 Kenai Central High	112,103	67,683			14,245	1,794	6,537	2,918		205,280
11 Kenai Middle	57,987	34,427			7,737	1,215	784	1,000		103,150
15 Kenai Youth Facility					2,950					2,950
47 McNeil Canyon Elem.	39,262	23,135			9,538	475	500	200		73,110
37 Moose Pass Elem.	28,259	18,455			11,445		70	113		58,342
51 Mountain View Elem.	48,928	31,687			6,598	825	6,753	750		95,541
34 Nanwalek Elem./High	23,741	17,088			51,767	150	687			93,433
10 Nikiski Mid./Sr.	92,633	56,164			25,797	2,164	1,782	2,925		181,465
52 Nikiski North Star Elem.	37,852	22,709			12,926	595	1,200	480		75,762
38 Nikolaevsk Elem./High	21,994	16,560			8,450	135	636	783		48,558
02 Niniichik Elem./High	40,054	23,373			9,726		500	130		73,783
33 Paul Banks Elem.	43,290	24,353			8,478		500	500		77,121
40 Port Graham Elem./High	26,157	17,819			50,402		462	100		94,940
49 Razdolna Elem./High	23,741	17,088			2,670		125	75		43,699
46 Redoubt Elem.	43,290	24,353			6,120	169	1,150	521		75,603
16 River City Academy *	31,432	19,415			1,764		300	463		53,374
42 Seward Elem.	43,290	24,353			18,304	582	2,980	375		89,884
08 Seward High	50,373	32,124			45,425	1,400	750	1,401		131,473
14 Seward Middle	27,030	18,083			33,950	600	500	1,735		81,898
05 Skyview High	101,977	64,620			14,033	1,295	1,900			183,825
43 Soldotna Elem.	39,286	23,141			6,333	375	715	326		70,176
09 Soldotna High	104,993	65,532			14,488	2,383	3,851	600		191,847
12 Soldotna Middle	74,063	44,918			11,397	954	2,804	1,144		135,280
64 Soldotna Montessori Charter	34,805	21,036			3,500	400	3,000			62,741
04 Spring Creek	24,792	17,406			1,148		2,800			46,146
44 Sterling Elem.	28,994	18,038			10,631		1,732	375		59,770
03 Susan B English	37,157	21,147			8,586		500	651		68,041
01 Tebughna School	27,181	18,129			25,434		800	550		72,094
45 Tustumena Elem.	42,462	24,101		50	4,741	845	739	367		73,305
53 Voznesenka Elem./High	32,002	20,938			56,815		175			109,930
50 West Homer Elem.	43,290	24,353			5,614	800	700	150		74,907
79 E- Rate & Technology									7,800	7,800
83 DistictWide Services	99,744	303,444								403,188
	<u>\$1,959,133</u>	<u>\$ 1,455,729</u>	<u>\$ 1,500</u>	<u>\$ 1,450</u>	<u>\$ 566,839</u>	<u>\$ 23,993</u>	<u>\$ 66,536</u>	<u>\$ 21,650</u>	<u>\$ 12,300</u>	<u>\$ 4,109,130</u>

\* Name change from Peninsula Optional in December 2008

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 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>Salaries</u>	<u>Non-Certified</u> <u>Salaries</u>	<u>Employee</u> <u>Benefits</u>	<u>Pro-Tech</u> <u>Services</u>	<u>Staff</u> <u>Travel</u>	<u>Utility</u> <u>Services</u>	<u>Purchased</u> <u>Services</u>	<u>Supplies</u> <u>&amp; Materials</u>	<u>Tuition</u> <u>&amp; Stipends</u>	<u>Other</u> <u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
70 Board Of Education		\$ 34,254	\$ 84,190	\$ 119,354	\$ 35,017	\$ 1,500	\$ 5,250	\$ 5,000	\$ 38,400	\$ 22,685		\$ 345,650
71 Office Of Superintendent	127,032	84,493	70,831	14,000	22,345	14,325	13,448	12,201		5,600		364,275
72 Asst. Superint. Admin. Serv.												-
73 Asst. Superint. Instruct.	108,900	50,989	53,154		15,500	5,490	3,172	3,281		1,690		242,176
83 DistictWide Services			82,775									82,775
	<u>\$ 235,932</u>	<u>\$ 169,736</u>	<u>\$ 290,950</u>	<u>\$ 133,354</u>	<u>\$ 72,862</u>	<u>\$ 21,315</u>	<u>\$ 21,870</u>	<u>\$ 20,482</u>	<u>\$ 38,400</u>	<u>\$ 29,975</u>	<u>\$ -</u>	<u>\$ 1,034,876</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

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

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
<u>Location</u>	<u>Certified Salaries</u>	<u>Non-Certified Salaries</u>	<u>Employee Benefits</u>	<u>Pro-Tech Services</u>	<u>Staff Travel</u>	<u>Utility Services</u>	<u>Purchased Services</u>	<u>Insurance Premiums</u>	<u>Supplies &amp; Materials</u>	<u>Other Expenses</u>	<u>Indirect Costs</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter											\$ 84,678		\$ 84,678
68 Fireweed Academy											31,901		31,901
63 Kaleidoscope Charter											106,218		106,218
64 Soldotna Montessori Charter											78,106		78,106
72 Asst. Superint. Admin. Serv.		138,343	68,827	50,000	9,602	6,210	568	448,395	1,170	1,528			724,643
73 Asst. Superint. Instruct.													-
74 Fiscal Services		552,364	272,129	54,000	6,750	14,740	4,918		11,300	1,315			917,516
75 Planning & Operations	108,440	30,560	47,102		4,227	846	350		2,400	620			194,545
76 Purchasing & Warehouse		308,599	166,315		3,365	4,458	22,873		25,430	1,970			533,010
77 Human Resources	117,890	364,016	209,173	28,750	35,955	9,101	82,584		19,683	33,082			900,234
78 Information Services		523,867	232,625	6,000	10,000	12,767	149,534		25,650	940		16,000	977,383
83 Districtwide Services			274,587				327,978			42,022			644,587
92 Unallocated										75,021			75,021
	<u>\$ 226,330</u>	<u>\$1,917,749</u>	<u>\$ 1,270,758</u>	<u>\$ 138,750</u>	<u>\$ 69,899</u>	<u>\$ 48,122</u>	<u>\$ 588,805</u>	<u>\$ 448,395</u>	<u>\$ 85,633</u>	<u>\$ 156,498</u>	<u>\$ 300,903</u>	<u>\$ 16,000</u>	<u>\$ 5,267,842</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

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

Location	3200 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 25,642	\$ 19,029		\$ 1,500	\$ 42,700	\$ 1,560		\$ 4,000			\$ 94,431
31 Chapman Elem.	34,803	21,784		8,873	86,391	675		2,454			154,980
80 Connections	6,209	4,693									10,902
32 Cooper Landing Elem.	5,970	4,620		2,559	32,867	291		1,000			47,307
68 Fireweed Academy	12,657	15,186		1,150	8,386			900			38,279
66 Homer Flex	16,816	10,714		2,832	4,065	100		1,000			35,527
06 Homer High	179,744	110,654	325	35,446	482,744	2,137		23,566			834,616
13 Homer Middle	75,932	45,484		16,576	193,534			7,211			338,737
35 Hope Elem./High	13,954	9,849		226	75,647	385		1,215			101,276
56 Kachemak Selo Elem./High	14,397	9,983		3,394	4,492	38,513		1,000			71,779
63 Kaleidoscope Charter	59,436	39,887	150	6,400	40,795	14,000		20,050		2,500	183,218
48 K-Beach Elem.	125,081	71,608		14,245	86,832	470		4,483			302,719
67 Kenai Alternative	16,487	10,616		2,931	28,035	188		1,271			59,528
07 Kenai Central High	230,552	142,910		27,633	377,531	740		29,694			809,060
11 Kenai Middle	108,904	66,715	150	6,857	177,245	4,000		9,508			373,379
47 McNeil Canyon Elem.	47,017	31,109	50	6,057	86,633	1,087		2,948			174,901
37 Moose Pass Elem.	15,936	10,450		2,374	48,911	200		1,000			78,871
51 Mountain View Elem.	118,109	75,128	100	6,217	121,812	1,459		4,500			327,325
34 Nanwalek Elem./High	12,418	9,385		2,112	92,931	9,750		2,363			128,959
10 Nikiski Mid./Sr.	142,416	88,105		12,333	302,232	1,645		16,137			562,868
52 Nikiski North Star Elem.	100,996	64,323	550	4,337	104,618	1,875		4,500			281,199
38 Nikolaevsk Elem./High	38,310	22,846		7,385	81,699	506		2,671	200		153,617
02 Ninilchik Elem./High	83,147	53,295	50	2,484	104,501	2,089		7,186			252,752
33 Paul Banks Elem.	68,500	43,236		11,766	101,549	1,700		3,353			230,104
40 Port Graham Elem./High	12,184	9,315		980	121,939	1,017		2,373			147,808
49 Razdolna Elem./High	12,418	9,385		2,738	7,616	14,112		1,000			47,269
46 Redoubt Elem.	106,661	66,037		8,189	83,456	615		4,284			269,242
16 River City Academy *	6,209	4,693						1,000			11,902
42 Seward Elem.	83,199	53,312	600	8,040	171,285	750		4,698			321,884
08 Seward High	97,660	57,681	525	26,147	371,885	400		11,798			566,096
14 Seward Middle	53,070	32,939	225	22,119	220,675	172		4,125			333,325
05 Skyview High	164,549	100,430	2	11,115	340,091	504		15,348			632,039
43 Soldotna Elem.	81,724	52,864		5,791	120,764	125		4,876			266,144
09 Soldotna High	196,282	121,287	50	21,283	354,242	1,637		25,103			719,884
12 Soldotna Middle	120,088	75,728	300	12,142	185,563	4,386		10,062			408,269
64 Soldotna Montessori Charter	27,876	19,662		1,018	40,326	96		1,853			90,831
44 Sterling Elem.	51,428	32,442	75	8,991	102,676	1,125		3,219			199,956
03 Susan B English	60,510	40,820		18,015	233,163	180		8,072			360,760
01 Tebughna School	37,619	22,637		3,373	127,110	10,342		3,088			204,169
45 Tustumena Elem.	62,033	41,280	50	7,703	91,175	1,005		4,201			207,447
53 Voznesenka Elem./High	25,787	19,057		5,188	23,495	48,750		1,000			123,277
50 West Homer Elem.	89,601	55,247		14,726	117,740	500		4,725			282,539
72 Asst. Superint. Admin. Serv.			500		26,023	243,750		12,500	800		283,573
75 Planning & Operations			1,800					16,151			17,951
76 Purchasing & Warehouse				3,068	95,882			2,500			101,450
77 Human Resources	282,510	58,110	10,000								350,620
83 Districtwide Service	79,277	410,203			63,745	6,286,643	815,583				7,655,451
96 Unallocated				65,160	1,103,815				76,384		1,245,359
	<u>\$3,204,118</u>	<u>\$2,264,738</u>	<u>\$ 15,502</u>	<u>\$ 431,473</u>	<u>\$ 6,688,816</u>	<u>\$ 6,699,479</u>	<u>\$ 815,583</u>	<u>\$ 293,986</u>	<u>\$ 77,384</u>	<u>\$ 2,500</u>	<u>\$20,493,579</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

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

FUND - 100 - General Fund  
FUNCTION - 4700 Pupil Activity

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 564			\$ 16,000			\$ 1,000	\$ 1,000	\$ 22,668
31 Chapman Elem.	11,121	1,296	1,681								14,098
80 Connections										1,990.00	1,990
32 Cooper Landing Elem.	1,505	33	215								1,753
66 Homer Flex	834	98	121							190	1,243
06 Homer High	104,772	15,287	22,409					4,250	100	2,815	149,633
13 Homer Middle	14,923	2,772	2,248								19,943
35 Hope Elem./High	766	766	168							305	2,005
56 Kachemak Selo Elem./High	901	165	131							375	1,572
63 Kaleidoscope	736		105								841
48 K-Beach Elem.	3,428	852	504								4,784
67 Kenai Alternative	894	158	130							690	1,872
07 Kenai Central High	123,768	26,285	26,298					4,994	120	5,399	186,864
11 Kenai Middle	19,471	4,118	2,943								26,532
47 McNeil Canyon Elem.	2,182	342	317								2,841
37 Moose Pass Elem.	1,523	51	218								1,792
51 Mountain View Elem.	3,513	937	518								4,968
34 Nanwalek Elem./High	1,592	120	228		612					375	2,927
10 Nikiski Mid./Sr.	106,610	17,609	21,651		688			2,500	700	1,850	151,608
52 Nikiski North Star Elem.	3,298	722	483								4,503
38 Nikolaevsk Elem./High	19,333	4,111	3,023							360	26,827
02 Ninilchik Elem./High	37,163	9,733	6,001		400				170	1,616	55,083
33 Paul Banks Elem.	1,246	510	186								1,942
40 Port Graham Elem./High	1,502	30	215							325	2,072
49 Razdolna Elem./High	837	101	121							310	1,369
46 Redoubt Elem.	3,290	714	482								4,486
16 River City Academy *										195	195
42 Seward Elem.	3,181	605	466								4,252
08 Seward High	89,301	19,033	20,292						100	1,700	130,426
14 Seward Middle	12,129	2,168	1,977								16,274
05 Skyview High	126,994	10,997	24,020		1,000			4,250	400	6,370	174,031
43 Soldotna Elem.	3,209	633	470								4,312
09 Soldotna High	124,906	26,564	27,158		1,273			4,250	140	7,015	191,306
12 Soldotna Middle	32,446	4,517	4,769								41,732
44 Sterling Elem.	2,592	384	376								3,352
03 Susan B English	16,857	14,662	3,676							395	35,590
01 Tebughna School	3,960	90	567							285	4,902
45 Tustumena Elem.	2,597	389	377								3,363
53 Voznesenka Elem./High	6,847	1,672	1,096							685	10,300
50 West Homer Elem.	3,113	537	454								4,104
73 Asst. Superint. Instruct.	24,840		3,555								28,395
75 Planning & Operations				750	1,000		83	500	8,250	300	10,883
83 Districtwide Service		25,864	241,914			75,000					342,778
	<u>\$ 918,180</u>	<u>\$ 194,925</u>	<u>\$ 421,563</u>	<u>\$ 750</u>	<u>\$ 4,973</u>	<u>\$ 75,000</u>	<u>\$ 83</u>	<u>\$ 20,744</u>	<u>\$ 9,980</u>	<u>\$ 34,545</u>	<u>\$ 1,702,411</u>

\* Name change from Peninsula Optional in December 2008

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget

Summary Of Object Codes By Fund/Function/Location

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

	5500 Transfer To Other	Total
<u>Location</u>		
83 Districwide Services	<u>674,096</u>	<u>674,096</u>
	<u>\$ 674,096</u>	<u>\$ 674,096</u>

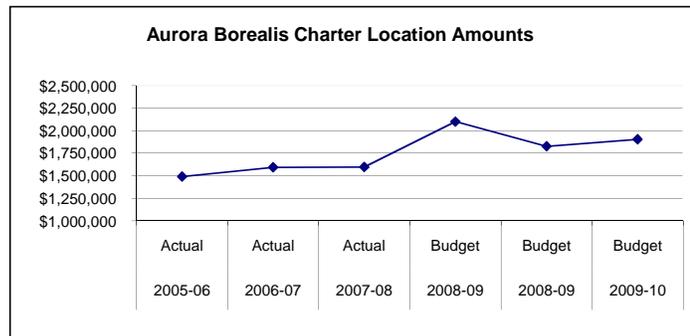
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 65 Aurora Borealis Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 663,950	\$ 811,292	\$ 834,511	3100 Certified Salaries	\$ 814,298	\$ 814,298	\$ 835,358	\$ 21,060	3
175,607	160,325	155,848	3200 Non-Certified Salaries	166,702	166,702	182,286	15,584	9
322,088	413,600	347,200	3500 Employee Benefits	696,171	335,161	362,989	27,828	8
<u>1,161,645</u>	<u>1,385,217</u>	<u>1,337,559</u>	Subtotal - Personnel Services	<u>1,677,171</u>	<u>1,316,161</u>	<u>1,380,633</u>	<u>64,472</u>	5
12,227	1,814	2,998	4100 Professional-Technical Services	8,000	8,000	8,000	-	-
7,468	1,975	1,448	4200 Travel	4,000	4,000	4,000	-	-
32,280	29,386	20,320	4250 Student Travel	26,000	26,000	26,000	-	-
4,459	4,626	4,693	4300 Utility Services	6,300	6,300	6,300	-	-
31,619	42,314	39,377	4350 Energy	42,700	42,700	42,700	-	-
30,808	32,001	51,827	4400 Purchased Services	13,560	13,560	13,560	-	-
65,895	34,283	67,037	4500 Supplies and Materials	58,600	58,600	58,600	-	-
220	(4,456)	231	4900 Other Expenses	180,278	268,482	281,256	12,774	5
52,699	55,399	70,910	4950 Indirect Costs	84,678	84,678	84,678	-	-
<u>237,675</u>	<u>197,342</u>	<u>258,841</u>	Subtotal - Other	<u>424,116</u>	<u>512,320</u>	<u>525,094</u>	<u>12,774</u>	2
<u>93,233</u>	<u>13,053</u>	<u>2,748</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,492,553</u>	<u>\$ 1,595,612</u>	<u>\$ 1,599,148</u>	Location Totals	<u>\$ 2,101,287</u>	<u>\$ 1,828,481</u>	<u>\$ 1,905,727</u>	<u>\$ 77,246</u>	4



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, utilizing 11.5 teachers, 5 support staff, a full time custodian and a half time consulting administrator.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 65 Aurora Borealis Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
178.00	178.00	180.00	Enrollment in ADM (K-8)	180.00	184.00	185.00

**FTE's Included In Current Budget**

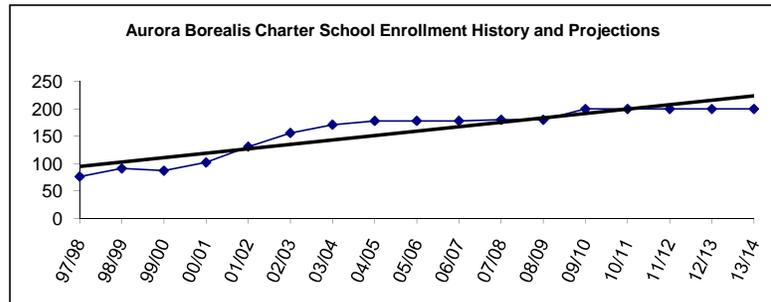
2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.50	11.50	Teacher (Includes Quest)	11.50	11.50	11.50
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	-	-
<u>11.99</u>	<u>11.99</u>	<u>11.99</u>	Certified Subtotal	<u>11.99</u>	<u>12.09</u>	<u>12.09</u>
1.94	2.72	2.01	Aide	2.26	2.26	2.26
-	0.40	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.25	Support	1.00	1.25	1.25
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.94</u>	<u>5.12</u>	<u>5.14</u>	Classified Subtotal	<u>5.14</u>	<u>5.39</u>	<u>5.39</u>
<u>15.93</u>	<u>17.11</u>	<u>17.13</u>	Total	<u>17.13</u>	<u>17.48</u>	<u>17.48</u>

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

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

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

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

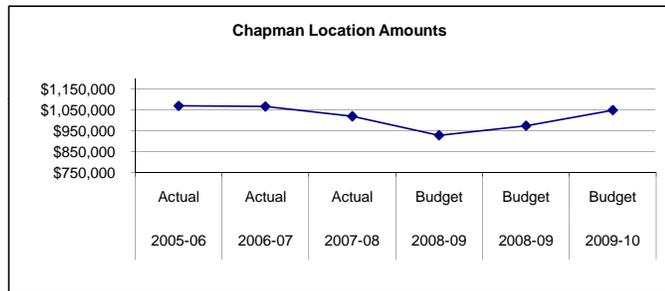


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 579,963	\$ 544,127	\$ 547,329	3100 Certified Salaries	\$ 500,606	\$ 527,156	\$ 582,454	\$ 55,298	10
104,497	96,003	102,747	3200 Non-Certified Salaries	99,519	98,418	98,702	284	0
262,077	278,763	219,652	3500 Employee Benefits	208,668	226,558	249,153	22,595	10
<u>946,537</u>	<u>918,893</u>	<u>869,728</u>	Subtotal - Personnel Services	<u>808,793</u>	<u>852,132</u>	<u>930,309</u>	<u>78,177</u>	9
88	-	-	4100 Professional-Technical Services	400	400	400	-	-
1,538	849	1,089	4200 Travel	975	1,433	1,433	-	-
10,775	14,197	11,472	4300 Utility Services	12,949	12,949	12,949	-	-
86,771	86,545	100,975	4350 Energy	88,371	86,391	86,391	-	-
4,168	3,887	4,609	4400 Purchased Services	3,972	4,280	4,280	-	-
16,910	38,896	31,672	4500 Supplies and Materials	12,083	15,908	12,744	(3,164)	(20)
417	749	666	4900 Other Expenses	1,145	1,145	1,145	-	-
<u>120,667</u>	<u>145,123</u>	<u>150,483</u>	Subtotal - Other	<u>119,895</u>	<u>122,506</u>	<u>119,342</u>	<u>(3,164)</u>	(3)
<u>3,162</u>	<u>3,346</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,070,366</u>	<u>\$ 1,067,362</u>	<u>\$ 1,020,211</u>	Location Totals	<u>\$ 928,688</u>	<u>\$ 974,638</u>	<u>\$ 1,049,651</u>	<u>\$ 75,013</u>	8



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.

**2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
114.00	119.00	92.00	Enrollment in ADM (7-12)	98.00	94.00	101.00

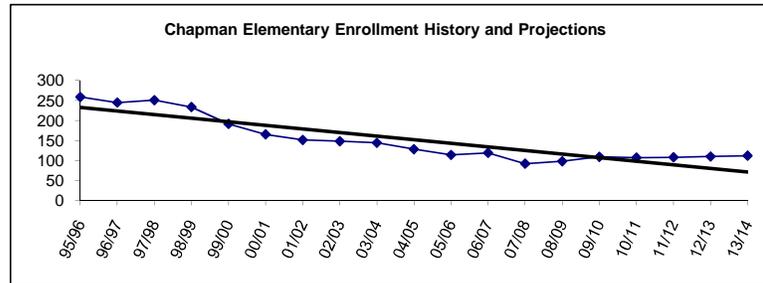
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.00	6.50	6.50	Teacher (Includes Quest)	5.00	6.75	7.75
1.00	1.00	1.00	Specialist*	1.00	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	0.50	0.50
<u>9.50</u>	<u>9.00</u>	<u>9.00</u>	Certified Subtotal	<u>7.50</u>	<u>8.35</u>	<u>9.35</u>
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.30	0.30	0.30	Nurse***	0.30	0.27	0.24
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.18</u>	<u>2.68</u>	<u>2.68</u>	Classified Subtotal	<u>2.68</u>	<u>2.65</u>	<u>2.62</u>
<u>12.68</u>	<u>11.68</u>	<u>11.68</u>	Total	<u>10.18</u>	<u>11.00</u>	<u>11.97</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.

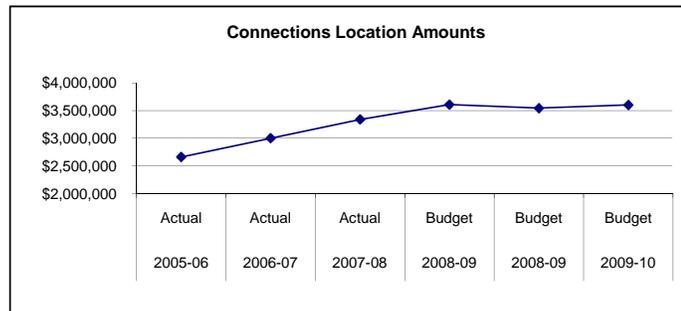


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 577,161	\$ 546,357	\$ 667,122	3100 Certified Salaries	\$ 751,045	\$ 717,809	\$ 711,906	\$ (5,903)	(1)
203,171	252,739	318,551	3200 Non-Certified Salaries	338,305	317,466	319,691	2,225	1
314,525	380,790	397,427	3500 Employee Benefits	442,741	438,988	448,011	9,023	2
<u>1,094,857</u>	<u>1,179,886</u>	<u>1,383,100</u>	Subtotal - Personnel Services	<u>1,532,091</u>	<u>1,474,263</u>	<u>1,479,608</u>	<u>5,345</u>	0
17,519	28,560	30,012	4100 Professional-Technical Services	2,000	26,965	26,965	-	-
5,309	4,218	5,628	4200 Travel	5,000	4,000	4,000	-	-
-	-	-	4250 Student Travel	-	134	-	-	-
33,117	30,540	28,575	4300 Utility Services	51,247	48,469	48,469	-	-
67,515	121,353	113,253	4400 Purchased Services	148,835	154,616	149,116	(5,500)	(4)
998,982	1,075,743	1,253,913	4500 Supplies and Materials	1,250,200	1,215,601	1,268,050	52,449	4
2,531	3,503	3,698	4900 Other Expenses	4,318	4,270	4,270	-	-
<u>1,124,973</u>	<u>1,263,917</u>	<u>1,435,079</u>	Subtotal - Other	<u>1,461,600</u>	<u>1,454,055</u>	<u>1,500,870</u>	<u>46,949</u>	3
440,191	554,391	520,183	5100 Equipment	612,000	612,000	617,000	5,000	1
<u>\$ 2,660,021</u>	<u>\$ 2,998,194</u>	<u>\$ 3,338,362</u>	Location Totals	<u>\$ 3,605,691</u>	<u>\$ 3,540,318</u>	<u>\$ 3,597,478</u>	<u>\$ 57,294</u>	2



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 990+ students enrolled, with an additional 200 public 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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
777.00	877.00	947.00	Enrollment in ADM (9-12)	927.00	965.00	935.00

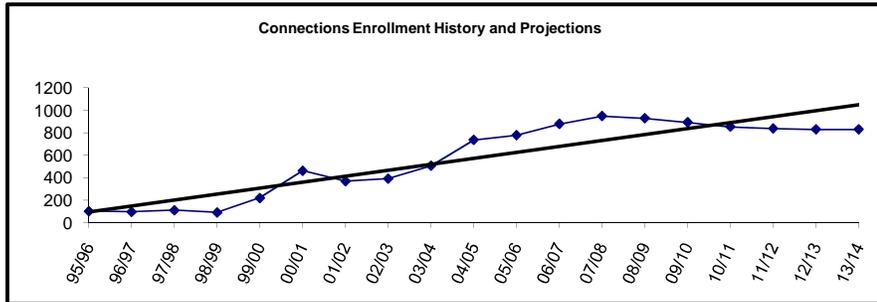
**FTE's Included In Current Budget**

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	9.00	10.25	Teacher (Includes Quest)	11.00	11.00	11.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>10.00</u>	<u>10.00</u>	<u>11.25</u>	Certified Subtotal	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>
-	0.25	0.25	Special Ed Aide	-	-	-
-	-	-	Nurse***	-	-	-
6.50	8.00	10.00	Support	10.00	9.50	9.50
-	-	-	Custodian	0.25	0.25	0.25
<u>6.50</u>	<u>8.25</u>	<u>10.25</u>	Classified Subtotal	<u>10.25</u>	<u>9.75</u>	<u>9.75</u>
<u>16.50</u>	<u>18.25</u>	<u>21.50</u>	Total	<u>22.25</u>	<u>21.75</u>	<u>21.75</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.



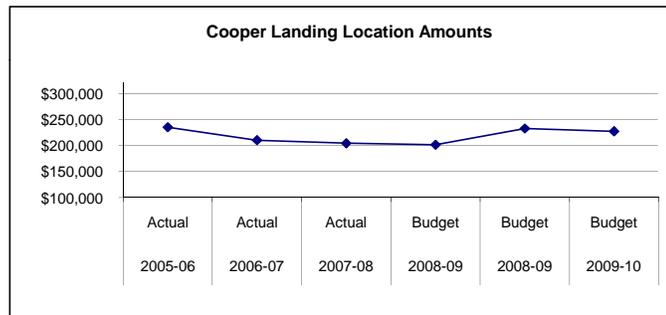
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 32 Cooper Landing Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 99,688	\$ 68,230	\$ 72,725	3100 Certified Salaries	\$ 76,410	\$ 85,409	\$ 87,051	\$ 1,642	2
33,386	28,521	37,762	3200 Non-Certified Salaries	29,906	39,020	33,758	(5,262)	(13)
58,478	49,398	47,895	3500 Employee Benefits	43,239	53,674	50,420	(3,254)	(6)
<u>191,552</u>	<u>146,149</u>	<u>158,382</u>	Subtotal - Personnel Services	<u>149,555</u>	<u>178,103</u>	<u>171,229</u>	<u>(6,874)</u>	(4)
1,216	380	347	4200 Travel	390	390	2,500	2,110	541
13,120	11,142	10,683	4300 Utility Services	15,131	15,131	15,131	-	-
24,453	27,253	23,508	4350 Energy	33,352	32,867	32,867	-	-
464	450	672	4400 Purchased Services	570	691	691	-	-
3,060	23,996	10,437	4500 Supplies and Materials	2,225	5,395	4,583	(812)	(15)
220	340	136	4900 Other Expenses	136	136	340	204	150
<u>42,533</u>	<u>63,561</u>	<u>45,783</u>	Subtotal - Other	<u>51,804</u>	<u>54,610</u>	<u>56,112</u>	<u>1,502</u>	3
<u>1,073</u>	<u>476</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 235,158</u>	<u>\$ 210,186</u>	<u>\$ 204,165</u>	Location Totals	<u>\$ 201,359</u>	<u>\$ 232,713</u>	<u>\$ 227,341</u>	<u>\$ (5,372)</u>	(2)



Cooper Landing Elementary School (CLES) is a small K-8 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 CLES 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 CLES enjoy an educational environment that is both challenging and nurturing.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 32 Cooper Landing Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
11.00	10.00	9.00	Enrollment in ADM (K-8)	10.00	11.00	12.00

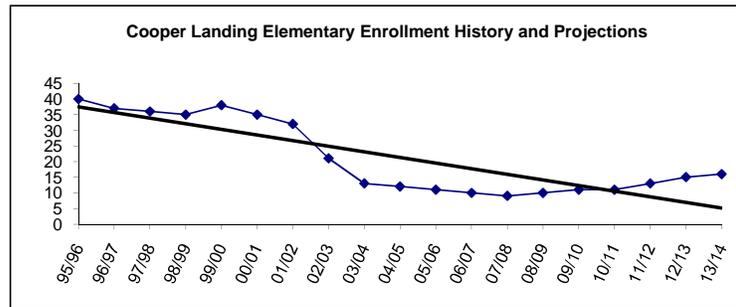
**FTE's Included In Current Budget**

0.30	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.20</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.30</u>	<u>1.30</u>
-	-	0.44	Special Ed Aide	-	-	-
0.03	0.03	0.02	Nurse***	0.02	0.02	0.02
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.25	0.25	Custodian	0.25	0.50	0.25
<u>1.28</u>	<u>1.03</u>	<u>1.46</u>	Classified Subtotal	<u>1.02</u>	<u>1.40</u>	<u>1.15</u>
<u>2.58</u>	<u>2.23</u>	<u>2.66</u>	Total	<u>2.22</u>	<u>2.70</u>	<u>2.45</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.

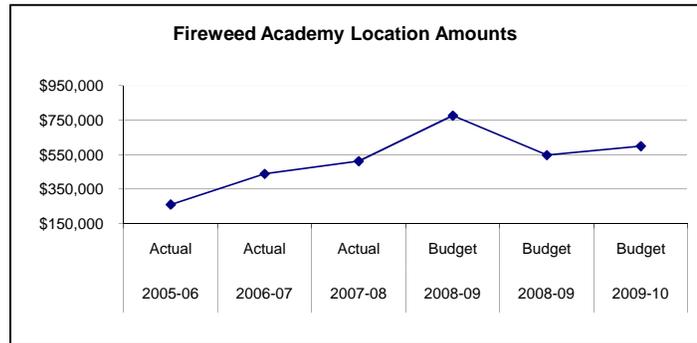


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 141,618	\$ 194,100	\$ 253,088	3100 Certified Salaries	\$ 219,024	\$ 219,024	\$ 250,197	\$ 31,173	14
26,033	62,264	57,459	3200 Non-Certified Salaries	81,194	81,194	74,554	(6,640)	(8)
67,763	125,099	119,100	3500 Employee Benefits	249,217	128,336	147,708	19,372	15
<u>235,414</u>	<u>381,463</u>	<u>429,647</u>	Subtotal - Personnel Services	<u>549,435</u>	<u>428,554</u>	<u>472,459</u>	<u>43,905</u>	10
80	-	-	4100 Professional-Technical Services	-	-	-	-	-
664	446	536	4200 Travel	550	550	550	-	-
1,785	4,713	3,318	4300 Utility Services	2,650	2,650	2,650	-	-
1	34,091	35,822	4350 Energy	8,386	8,386	8,386	-	-
1,782	1,180	9,652	4400 Purchased Services	600	600	600	-	-
9,073	12,536	10,834	4500 Supplies and Materials	7,050	7,050	7,122	72	1
50	(1,172)	(50)	4900 Other Expenses	175,926	68,119	75,723	7,604	11
9,198	-	22,725	4950 Indirect Costs	31,901	31,901	31,901	-	-
<u>22,633</u>	<u>51,794</u>	<u>82,837</u>	Subtotal - Other	<u>227,063</u>	<u>119,256</u>	<u>126,932</u>	<u>7,676</u>	6
2,465	5,200	-	5100 Equipment	-	-	-	-	-
<u>\$ 260,512</u>	<u>\$ 438,457</u>	<u>\$ 512,484</u>	Location Totals	<u>\$ 776,498</u>	<u>\$ 547,810</u>	<u>\$ 599,391</u>	<u>\$ 51,581</u>	9



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
48.00	66.00	76.00	Enrollment in ADM (3-8)	90.00	73.00	76.00

**FTE's Included In Current Budget**

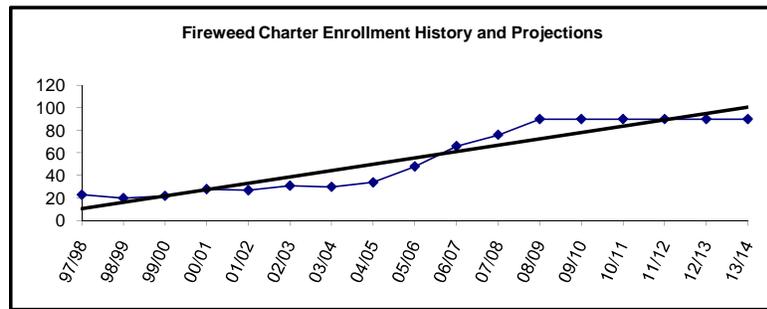
3.00	4.00	4.25	Teacher (Includes Quest)	4.25	4.25	4.25
-	-	-	Specialist*	-	0.11	0.11
-	-	-	Special Ed Teacher**	-	0.25	0.25
<u>3.00</u>	<u>4.00</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>4.61</u>	<u>4.61</u>
0.44	1.23	0.88	Aide	0.88	0.88	0.88
-	-	0.35	Nurse***	0.35	0.36	0.36
0.50	1.00	1.00	Support	1.00	1.00	1.00
<u>0.44</u>	<u>0.44</u>	<u>0.44</u>	Custodian	<u>0.44</u>	<u>-</u>	<u>-</u>
<u>1.38</u>	<u>2.67</u>	<u>2.67</u>	Classified Subtotal	<u>2.67</u>	<u>2.24</u>	<u>2.24</u>
<u><u>4.38</u></u>	<u><u>6.67</u></u>	<u><u>6.92</u></u>	Total	<u><u>6.92</u></u>	<u><u>6.85</u></u>	<u><u>6.85</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.

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

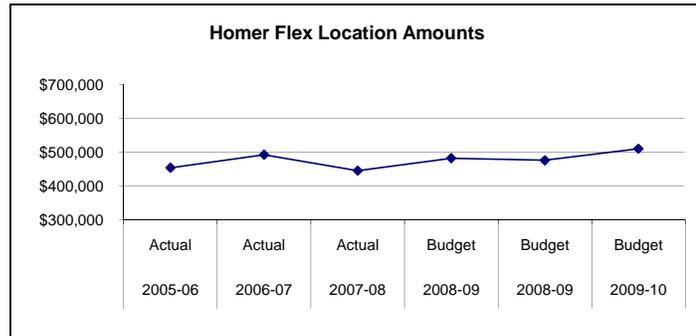


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 261,859	\$ 276,154	\$ 259,897	3100 Certified Salaries	\$ 284,652	\$ 273,130	\$ 299,857	\$ 26,727	10
49,981	52,417	54,115	3200 Non-Certified Salaries	56,200	59,944	60,831	887	1
117,988	142,468	105,956	3500 Employee Benefits	120,662	121,851	130,567	8,716	7
<u>429,828</u>	<u>471,039</u>	<u>419,968</u>	Subtotal - Personnel Services	<u>461,514</u>	<u>454,925</u>	<u>491,255</u>	<u>36,330</u>	8
187	105	660	4200 Travel	645	645	645	-	-
3,434	3,018	6,404	4300 Utility Services	4,790	4,790	4,790	-	-
6,047	6,229	7,444	4350 Energy	4,065	4,065	4,065	-	-
1,373	1,642	1,595	4400 Purchased Services	2,138	2,297	2,297	-	-
10,217	8,756	8,272	4500 Supplies and Materials	7,738	7,779	5,818	(1,961)	(25)
747	860	881	4900 Other Expenses	1,633	1,633	1,633	-	-
<u>22,005</u>	<u>20,610</u>	<u>25,256</u>	Subtotal - Other	<u>21,009</u>	<u>21,209</u>	<u>19,248</u>	<u>(1,961)</u>	(9)
<u>2,045</u>	<u>1,022</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 453,878</u>	<u>\$ 492,671</u>	<u>\$ 445,224</u>	Location Totals	<u>\$ 482,523</u>	<u>\$ 476,134</u>	<u>\$ 510,503</u>	<u>\$ 34,369</u>	7



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
36.00	39.00	33.00	Enrollment in ADM (9-12)	36.00	35.00	31.00

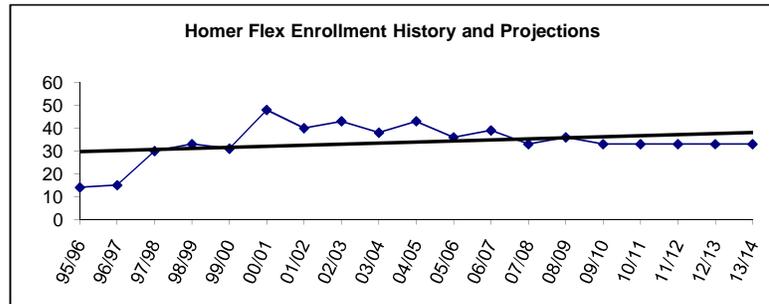
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.75	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>4.25</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
0.05	0.05	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.74</u>	<u>1.74</u>	<u>1.73</u>	Classified Subtotal	<u>1.73</u>	<u>1.86</u>	<u>1.86</u>
<u>5.74</u>	<u>5.99</u>	<u>5.73</u>	Total	<u>5.98</u>	<u>5.86</u>	<u>6.11</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.

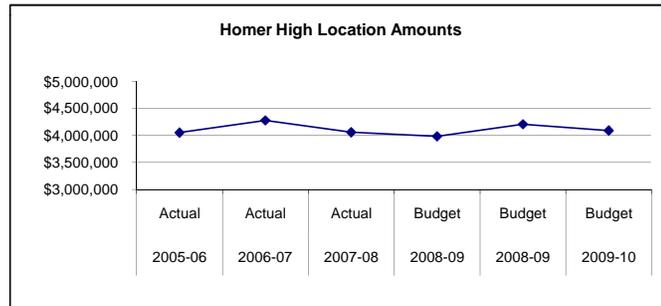


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,871,666	\$ 1,889,704	\$ 1,842,559	3100 Certified Salaries	\$ 1,854,279	\$ 1,970,384	\$ 1,941,006	\$ (29,378)	(1)
586,717	612,409	605,302	3200 Non-Certified Salaries	550,533	567,776	539,077	(28,699)	(5)
974,156	1,127,785	902,507	3500 Employee Benefits	886,811	977,425	961,624	(15,801)	(2)
<u>3,432,539</u>	<u>3,629,898</u>	<u>3,350,368</u>	Subtotal - Personnel Services	<u>3,291,623</u>	<u>3,515,585</u>	<u>3,441,707</u>	<u>(73,878)</u>	(2)
-	250	250	4100 Pro-Tech		-			
2,165	5,134	4,732	4200 Travel	2,093	2,093	2,093	-	-
-	106	79	4250 Student Travel	-	-	-	-	-
86,995	75,593	65,150	4300 Utility Services	52,672	52,698	52,698	-	-
402,019	432,146	484,489	4350 Energy	523,743	482,744	482,744	-	-
26,229	22,852	23,672	4400 Purchased Services	29,871	30,652	30,652	-	-
88,828	91,926	121,861	4500 Supplies and Materials	78,126	113,646	75,916	(37,730)	(33)
1,956	5,892	5,610	4900 Other Expenses	6,057	5,477	5,477	-	-
<u>608,192</u>	<u>633,899</u>	<u>705,843</u>	Subtotal - Other	<u>692,562</u>	<u>687,310</u>	<u>649,580</u>	<u>(37,730)</u>	-
<u>10,848</u>	<u>12,978</u>	<u>2,731</u>	5100 Equipment	-	4,180	-	(4,180)	(100)
<u>\$ 4,051,579</u>	<u>\$ 4,276,775</u>	<u>\$ 4,058,942</u>	Location Totals	<u>\$ 3,984,185</u>	<u>\$ 4,207,075</u>	<u>\$ 4,091,287</u>	<u>\$ (115,788)</u>	(3)



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
492.00	470.00	428.00	Enrollment in ADM (9-12)	424.00	407.00	402.00

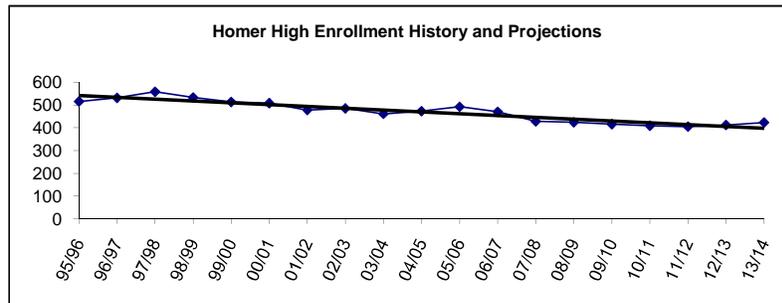
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.00	22.50	22.50	Teacher (Includes Quest)	19.00	21.50	20.00
2.50	2.50	1.50	Specialist*	2.00	2.60	2.60
6.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>33.50</u>	<u>33.00</u>	<u>32.00</u>	Certified Subtotal	<u>29.00</u>	<u>32.10</u>	<u>30.60</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
1.94	1.94	1.94	Aide	1.94	1.94	1.94
0.50	0.50	0.43	Nurse***	0.43	0.41	0.41
4.50	4.50	4.50	Support	4.00	4.50	4.50
5.50	5.50	5.50	Custodian	5.00	5.50	5.00
<u>15.96</u>	<u>15.96</u>	<u>15.89</u>	Classified Subtotal	<u>14.89</u>	<u>15.87</u>	<u>15.37</u>
<u>49.46</u>	<u>48.96</u>	<u>47.89</u>	Total	<u>43.89</u>	<u>47.97</u>	<u>45.97</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.

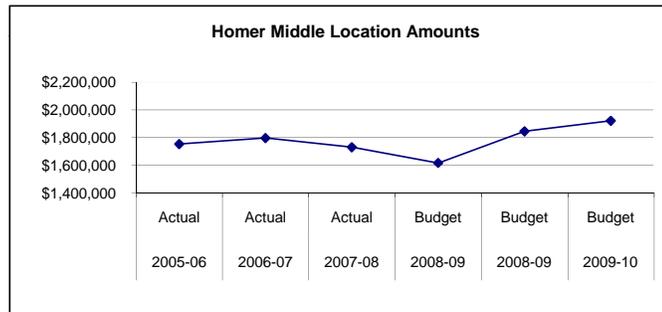


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 895,242	\$ 889,537	\$ 845,656	3100 Certified Salaries	\$ 788,795	\$ 939,065	\$ 997,768	\$ 58,703	6
226,819	234,824	242,401	3200 Non-Certified Salaries	211,418	214,049	212,024	(2,025)	(1)
444,283	503,773	398,972	3500 Employee Benefits	360,630	433,814	452,697	18,883	4
<u>1,566,344</u>	<u>1,628,134</u>	<u>1,487,029</u>	Subtotal - Personnel Services	<u>1,360,843</u>	<u>1,586,928</u>	<u>1,662,489</u>	<u>75,561</u>	5
-	-	500	4100 Professional-Technical Services	-	-	-	-	-
929	263	401	4200 Travel	1,050	1,050	1,050	-	-
20,580	18,328	15,100	4300 Utility Services	23,481	23,481	23,481	-	-
119,344	109,872	130,933	4350 Energy	193,721	193,534	193,534	-	-
7,608	7,389	43,643	4400 Purchased Services	9,253	9,617	9,617	-	-
29,687	30,036	52,181	4500 Supplies and Materials	26,195	28,974	29,614	640	2
650	650	776	4900 Other Expenses	1,430	1,430	1,430	-	-
<u>178,798</u>	<u>166,538</u>	<u>243,534</u>	Subtotal - Other	<u>255,130</u>	<u>258,086</u>	<u>258,726</u>	<u>640</u>	0
<u>8,253</u>	<u>1,596</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,753,395</u>	<u>\$ 1,796,268</u>	<u>\$ 1,730,563</u>	Location Totals	<u>\$ 1,615,973</u>	<u>\$ 1,845,014</u>	<u>\$ 1,921,215</u>	<u>\$ 76,201</u>	4



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 185 to 225 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
215.00	211.00	197.00	Enrollment in ADM (7-8)	172.00	183.00	199.00

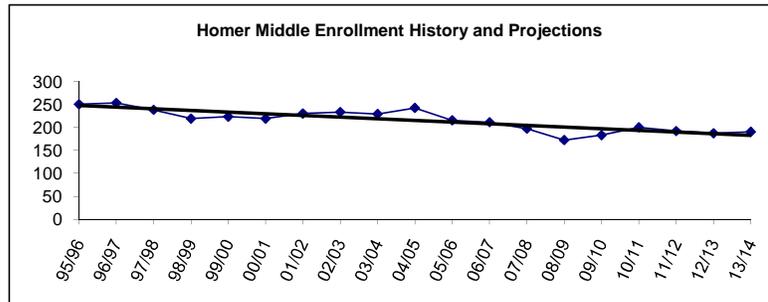
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	8.20	Teacher (Includes Quest)	6.50	10.00	10.50
2.50	2.00	2.00	Specialist*	2.00	2.00	2.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>15.00</u>	<u>14.00</u>	<u>13.20</u>	Certified Subtotal	<u>11.50</u>	<u>15.00</u>	<u>15.50</u>
0.63	0.50	0.81	Nurse***	0.81	0.81	0.65
2.55	2.64	1.76	Special Ed Aide	1.76	1.76	1.76
0	0.88	0.88	Aide	0.44	0.69	0.69
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>7.62</u>	<u>7.52</u>	<u>6.95</u>	Classified Subtotal	<u>6.01</u>	<u>6.26</u>	<u>6.10</u>
<u>22.62</u>	<u>21.52</u>	<u>20.15</u>	Total	<u>17.51</u>	<u>21.26</u>	<u>21.60</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.

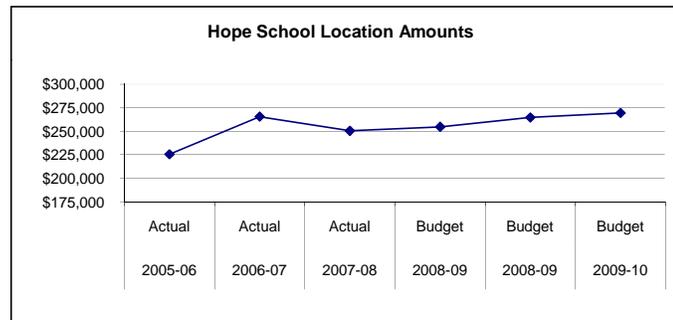


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 89,797	\$ 80,550	\$ 85,329	3100 Certified Salaries	\$ 86,465	\$ 87,436	\$ 87,436	\$ -	-
37,261	42,080	42,856	3200 Non-Certified Salaries	34,981	38,029	38,752	723	2
55,678	64,808	56,297	3500 Employee Benefits	48,771	52,707	53,734	1,027	2
<u>182,736</u>	<u>187,438</u>	<u>184,482</u>	Subtotal - Personnel Services	<u>170,217</u>	<u>178,172</u>	<u>179,922</u>	<u>1,750</u>	1
1,990	2,091	1,735	4200 Travel	924	924	4,000	3,076	333
2,846	6,318	12,053	4300 Utility Services	4,233	4,233	4,233	-	-
33,934	43,321	41,910	4350 Energy	75,647	75,647	75,647	-	-
219	346	200	4400 Purchased Services	855	928	928	-	-
2,309	24,223	9,813	4500 Supplies and Materials	2,298	4,345	4,120	(225)	(5)
220	684	441	4900 Other Expenses	667	667	871	204	31
<u>41,518</u>	<u>76,983</u>	<u>66,152</u>	Subtotal - Other	<u>84,624</u>	<u>86,744</u>	<u>89,799</u>	<u>3,055</u>	4
<u>1,266</u>	<u>1,381</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 225,520</u>	<u>\$ 265,802</u>	<u>\$ 250,634</u>	Location Totals	<u>\$ 254,841</u>	<u>\$ 264,916</u>	<u>\$ 269,721</u>	<u>\$ 4,805</u>	2



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
11.00	16.00	8.00	Enrollment in ADM (K-12)	7.00	10.00	9.00

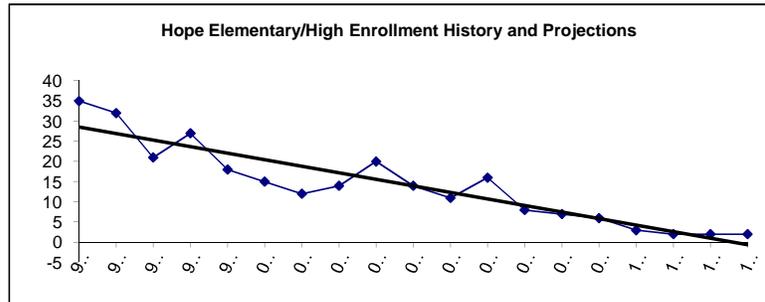
**FTE's Included In Current Budget**

0.30	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.20</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
0.38	-	0.44	Special Ed Aide	-	-	-
0.03	0.03	0.03	Nurse***	0.03	0.04	0.04
-	0.50	-	Aide	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.66</u>	<u>1.78</u>	<u>1.72</u>	Classified Subtotal	<u>1.28</u>	<u>1.42</u>	<u>1.42</u>
<u>2.96</u>	<u>2.98</u>	<u>2.92</u>	Total	<u>2.48</u>	<u>2.62</u>	<u>2.62</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.



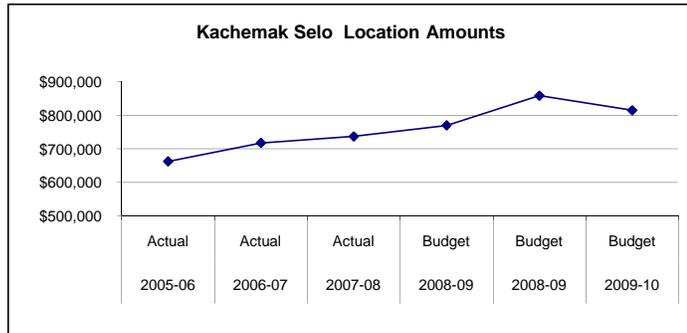
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 56 Kachemak Selo Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 289,040	\$ 317,498	\$ 342,445	3100 Certified Salaries	\$ 378,000	\$ 416,880	\$ 400,543	\$ (16,337)	(4)
113,170	103,488	116,027	3200 Non-Certified Salaries	121,253	132,399	118,984	(13,415)	(10)
178,021	211,700	182,629	3500 Employee Benefits	192,664	218,975	207,317	(11,658)	(5)
<u>580,231</u>	<u>632,686</u>	<u>641,101</u>	Subtotal - Personnel Services	<u>691,917</u>	<u>768,254</u>	<u>726,844</u>	<u>(41,410)</u>	(5)
16,360	16,060	16,434	4200 Travel	15,800	21,600	21,600	-	-
4,382	3,514	4,382	4300 Utility Services	5,220	6,120	6,120	-	-
10,941	12,174	10,004	4350 Energy	4,492	4,492	4,492	-	-
36,673	40,725	40,505	4400 Purchased Services	40,938	40,938	40,938	-	-
9,741	10,732	24,224	4500 Supplies and Materials	10,865	16,847	14,309	(2,538)	(15)
660	680	680	4900 Other Expenses	1,130	1,130	1,130	-	-
<u>78,757</u>	<u>83,885</u>	<u>96,229</u>	Subtotal - Other	<u>78,445</u>	<u>91,127</u>	<u>88,589</u>	<u>(2,538)</u>	(3)
<u>3,448</u>	<u>1,230</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 662,436</u>	<u>\$ 717,801</u>	<u>\$ 737,330</u>	Location Totals	<u>\$ 770,362</u>	<u>\$ 859,381</u>	<u>\$ 815,433</u>	<u>\$ (43,948)</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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 56 Kachemak Selo Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
88.00	89.00	94.00	Enrollment in ADM (K-12)	90.00	93.00	84.00

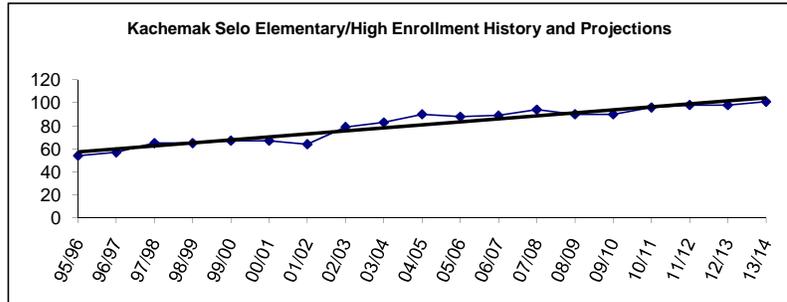
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	5.00	5.60	5.10
-	-	-	Specialist*	-	0.14	0.14
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>5.25</u>	<u>5.25</u>	<u>5.25</u>	Certified Subtotal	<u>5.75</u>	<u>6.49</u>	<u>5.99</u>
-	-	-	Special Ed Aide	-	-	-
2.43	2.37	2.51	Aide	2.51	2.51	2.51
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.75	Custodian	0.50	0.75	0.50
<u>3.88</u>	<u>3.82</u>	<u>4.21</u>	Classified Subtotal	<u>3.96</u>	<u>4.34</u>	<u>4.09</u>
<u>9.13</u>	<u>9.07</u>	<u>9.46</u>	Total	<u>9.71</u>	<u>10.83</u>	<u>10.08</u>

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

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

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

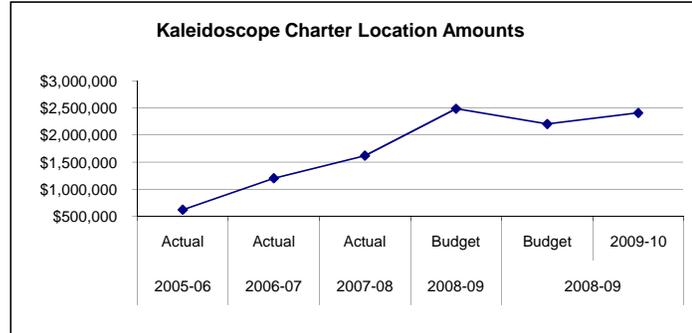


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 63 Kaleidoscope

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 312,691	\$ 585,504	\$ 773,800	3100 Certified Salaries	\$ 854,261	\$ 854,261	\$ 945,750	\$ 91,489	11
109,911	141,649	180,043	3200 Non-Certified Salaries	195,964	195,964	228,536	32,572	17
152,365	303,357	355,960	3500 Employee Benefits	686,687	378,000	438,427	60,427	16
<u>574,967</u>	<u>1,030,510</u>	<u>1,309,803</u>	Subtotal - Personnel Services	<u>1,736,912</u>	<u>1,428,225</u>	<u>1,612,713</u>	<u>184,488</u>	13
1,756	9,390	12,224	4100 Professional-Technical Services	25,500	25,500	25,500	-	-
252	119	4,777	4200 Travel	3,800	3,800	3,800	-	-
2,059	6,986	5,311	4300 Utility Services	9,650	9,650	9,650	-	-
9,511	29,223	55,524	4350 Energy	40,795	40,795	40,795	-	-
3,994	57,830	82,932	4400 Purchased Services	26,000	26,000	26,000	-	-
5,322	17,049	72,555	4500 Supplies and Materials	75,450	75,450	75,550	100	0
-	(3,994)	581	4900 Other Expenses	441,565	466,824	486,456	19,632	4
21,905	41,828	71,970	4950 Indirect Costs	106,218	106,218	106,218	-	-
<u>44,799</u>	<u>158,431</u>	<u>305,874</u>	Subtotal - Other	<u>728,978</u>	<u>754,237</u>	<u>773,969</u>	<u>19,732</u>	3
640	14,784	7,385	5100 Equipment	25,750	25,750	25,750	-	-
<u>\$ 620,406</u>	<u>\$ 1,203,725</u>	<u>\$ 1,623,062</u>	Location Totals	<u>\$ 2,491,640</u>	<u>\$ 2,208,212</u>	<u>\$ 2,412,432</u>	<u>\$ 204,220</u>	9



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 63 Kaleidoscope Charter School

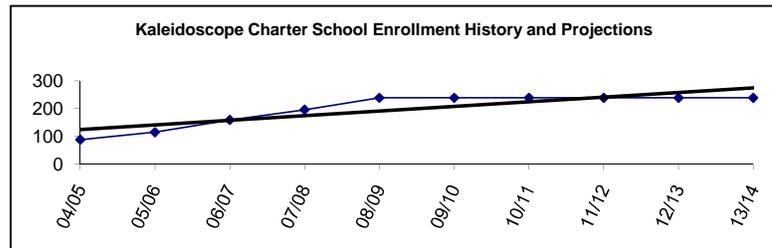
2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
115.00	159.00	196.00	Enrollment in ADM (1 - 3)	239.00	233.00	248.00
<b>FTE's Included In Current Budget</b>						
<b>Staff in FTE</b>						
0.30	1.00	0.49	Administrator	0.49	0.49	0.49
5.68	8.00	10.50	Teacher (Includes Quest)	10.50	11.50	11.50
0.50	1.00	1.00	Specialist*	1.00	1.50	1.50
-	-	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.48</u>	<u>10.00</u>	<u>12.49</u>	Certified Subtotal	<u>12.49</u>	<u>13.99</u>	<u>13.99</u>
1.14	2.02	2.32	Aide	2.70	3.39	3.39
0.25	0.36	0.88	Nurse***	0.50	0.81	0.81
0.88	1.31	1.25	Support	1.25	1.38	1.38
0.63	0.63	2.00	Custodian	2.00	2.00	2.00
<u>2.90</u>	<u>4.32</u>	<u>6.45</u>	Classified Subtotal	<u>6.45</u>	<u>7.58</u>	<u>7.58</u>
<u>9.38</u>	<u>14.32</u>	<u>18.94</u>	Total	<u>18.94</u>	<u>21.57</u>	<u>21.57</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**

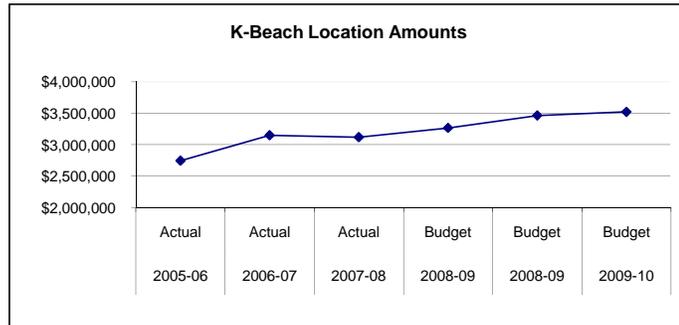


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,523,911	\$ 1,673,773	\$ 1,721,457	3100 Certified Salaries	\$ 1,742,290	\$ 1,838,538	\$ 1,863,207	\$ 24,669	1
320,321	346,397	421,246	3200 Non-Certified Salaries	512,205	499,033	530,116	31,083	6
742,623	918,742	793,549	3500 Employee Benefits	841,219	924,422	944,755	20,333	2
<u>2,586,855</u>	<u>2,938,912</u>	<u>2,936,252</u>	Subtotal - Personnel Services	<u>3,095,714</u>	<u>3,261,993</u>	<u>3,338,078</u>	<u>76,085</u>	2
-	700	978	4100 Professional-Technical Services	996	996	996	-	-
646	-	787	4200 Travel	566	566	566	-	-
11,823	9,070	8,063	4300 Utility Services	22,727	22,727	22,727	-	-
72,137	80,692	76,212	4350 Energy	88,793	86,832	86,832	-	-
7,955	9,735	9,984	4400 Purchased Services	14,848	12,838	12,738	(100)	(1)
55,751	110,931	88,266	4500 Supplies and Materials	45,303	80,813	63,173	(17,640)	(22)
680	880	903	4900 Other Expenses	1,159	1,219	1,219	-	-
<u>148,992</u>	<u>212,008</u>	<u>185,193</u>	Subtotal - Other	<u>174,392</u>	<u>205,991</u>	<u>188,251</u>	<u>(17,740)</u>	(9)
<u>10,228</u>	<u>1,967</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,746,075</u>	<u>\$ 3,152,887</u>	<u>\$ 3,121,445</u>	Location Totals	<u>\$ 3,270,106</u>	<u>\$ 3,467,984</u>	<u>\$ 3,526,329</u>	<u>\$ 58,345</u>	2



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. 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
446.00	446.00	441.00	Enrollment in ADM (K-6)	437.00	422.00	422.00

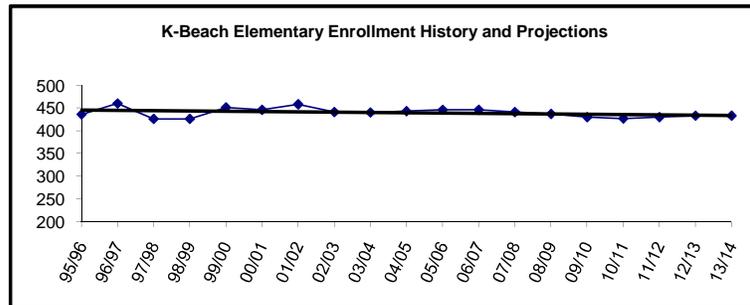
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.00	23.00	22.00	Teacher (Includes Quest)	22.50	23.50	23.00
1.50	2.50	2.50	Specialist*	1.50	2.40	2.40
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>27.50</u>	<u>29.50</u>	<u>28.50</u>	Certified Subtotal	<u>28.00</u>	<u>29.90</u>	<u>29.40</u>
4.40	5.07	7.27	Special Ed Aide	7.27	8.63	9.50
0.44	0.57	0.44	Aide	0.44	1.19	1.19
0.93	0.93	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	2.00	1.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>10.77</u>	<u>11.57</u>	<u>13.59</u>	Classified Subtotal	<u>13.59</u>	<u>16.20</u>	<u>16.07</u>
<u>38.27</u>	<u>41.07</u>	<u>42.09</u>	Total	<u>41.59</u>	<u>46.10</u>	<u>45.47</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.



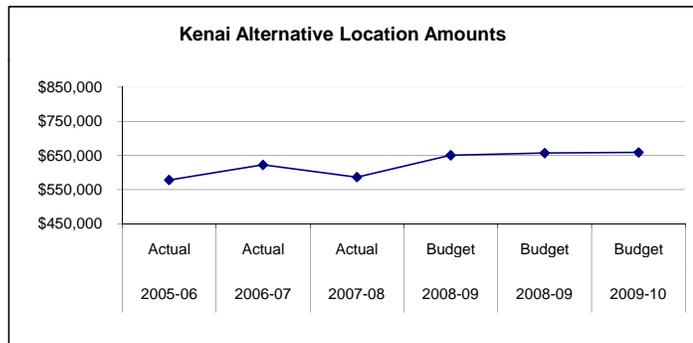
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 67 Kenai Alternative High School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 312,414	\$ 332,774	\$ 347,091	3100 Certified Salaries	\$ 370,206	\$ 354,083	\$ 383,378	\$ 29,295	8
57,339	49,372	51,185	3200 Non-Certified Salaries	63,158	78,896	58,711	(20,185)	(26)
146,509	179,860	139,981	3500 Employee Benefits	158,120	164,848	161,336	(3,512)	(2)
<u>516,262</u>	<u>562,006</u>	<u>538,257</u>	Subtotal - Personnel Services	<u>591,484</u>	<u>597,827</u>	<u>603,425</u>	<u>5,598</u>	1
415	-	(4)	4200 Travel	562	562	562	-	-
10,795	9,389	7,112	4300 Utility Services	11,730	11,730	11,730	-	-
27,073	36,116	26,495	4350 Energy	28,196	28,035	28,035	-	-
1,039	1,440	1,406	4400 Purchased Services	2,521	2,521	2,521	-	-
10,059	10,701	11,916	4500 Supplies and Materials	14,137	14,337	10,628	(3,709)	(26)
650	1,165	1,293	4900 Other Expenses	1,520	1,520	1,520	-	-
<u>50,031</u>	<u>58,811</u>	<u>48,218</u>	Subtotal - Other	<u>58,666</u>	<u>58,705</u>	<u>54,996</u>	<u>(3,709)</u>	(6)
<u>11,656</u>	<u>1,103</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 577,949</u>	<u>\$ 621,920</u>	<u>\$ 586,475</u>	Location Totals	<u>\$ 650,150</u>	<u>\$ 656,532</u>	<u>\$ 658,421</u>	<u>\$ 1,889</u>	0



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  
2006 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 67 Kenai Alternative High School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
70.00	87.00	103.00	Enrollment in ADM (9-12)	96.00	101.00	67.00

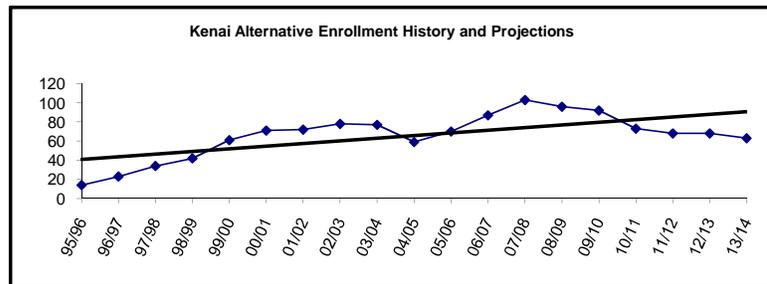
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	7.25	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>8.75</u>	<u>6.00</u>	Certified Subtotal	<u>6.25</u>	<u>6.00</u>	<u>6.25</u>
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.75	0.75	0.75	Support	0.75	1.00	0.88
0.50	0.50	0.50	Custodian	1.00	1.00	0.50
<u>1.43</u>	<u>1.43</u>	<u>1.43</u>	Classified Subtotal	<u>1.93</u>	<u>2.18</u>	<u>1.56</u>
<u>7.43</u>	<u>10.18</u>	<u>7.43</u>	Total	<u>8.18</u>	<u>8.18</u>	<u>7.81</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.

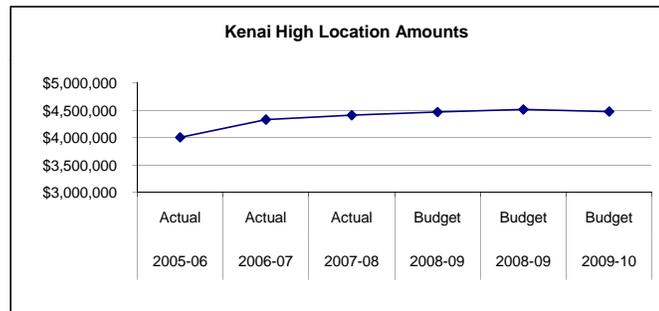


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,093,091	\$ 2,127,434	\$ 2,398,696	3100 Certified Salaries	\$ 2,363,783	\$ 2,366,323	\$ 2,359,224	\$ (7,099)	(0)
478,579	493,944	498,006	3200 Non-Certified Salaries	521,250	519,000	516,298	(2,702)	(1)
971,231	1,122,095	957,075	3500 Employee Benefits	989,222	1,035,442	1,038,626	3,184	0
<u>3,542,901</u>	<u>3,743,473</u>	<u>3,853,777</u>	Subtotal - Personnel Services	<u>3,874,255</u>	<u>3,920,765</u>	<u>3,914,148</u>	<u>(6,617)</u>	-
2,859	4,263	3,559	4200 Travel	1,725	1,725	1,725	-	-
44,629	41,260	40,571	4300 Utility Services	41,878	41,878	41,878	-	-
304,092	364,979	340,436	4350 Energy	410,697	377,531	377,531	-	-
21,889	27,034	24,220	4400 Purchased Services	31,289	33,128	33,128	-	-
73,434	95,453	141,260	4500 Supplies and Materials	97,084	128,122	96,654	(31,468)	(25)
1,964	5,060	5,152	4900 Other Expenses	11,653	11,653	11,653	-	-
<u>448,867</u>	<u>538,049</u>	<u>555,198</u>	Subtotal - Other	<u>594,326</u>	<u>594,037</u>	<u>562,569</u>	<u>(31,468)</u>	(5)
<u>13,588</u>	<u>48,513</u>	<u>2,181</u>	5100 Equipment	-	519	-	(519)	-
<u>\$ 4,005,356</u>	<u>\$ 4,330,035</u>	<u>\$ 4,411,156</u>	Location Totals	<u>\$ 4,468,581</u>	<u>\$ 4,515,321</u>	<u>\$ 4,476,717</u>	<u>\$ (38,604)</u>	-



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
510.00	518.00	495.00	Enrollment in ADM (9-12)	526.00	513.00	522.00

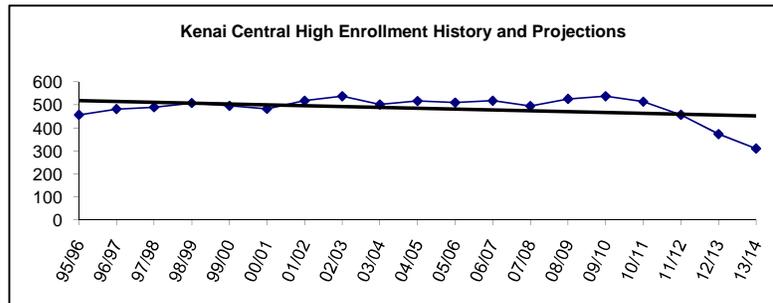
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.50	22.60	25.40	Teacher (Includes Quest)	23.40	26.50	25.50
3.00	3.40	3.10	Specialist*	3.10	3.15	3.15
6.00	6.00	6.00	Special Ed Teacher**	6.00	4.00	4.00
<u>34.50</u>	<u>34.00</u>	<u>36.50</u>	Certified Subtotal	<u>34.50</u>	<u>35.65</u>	<u>34.65</u>
0.88	0.88	0.88	Special Ed Aide	0.88	1.06	1.06
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.50	0.50	0.60	Nurse***	0.60	0.58	0.61
4.50	4.50	4.50	Support	4.50	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>12.82</u>	<u>12.82</u>	<u>12.92</u>	Classified Subtotal	<u>12.92</u>	<u>13.58</u>	<u>13.61</u>
<u>47.32</u>	<u>46.82</u>	<u>49.42</u>	Total	<u>47.42</u>	<u>49.23</u>	<u>48.26</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.

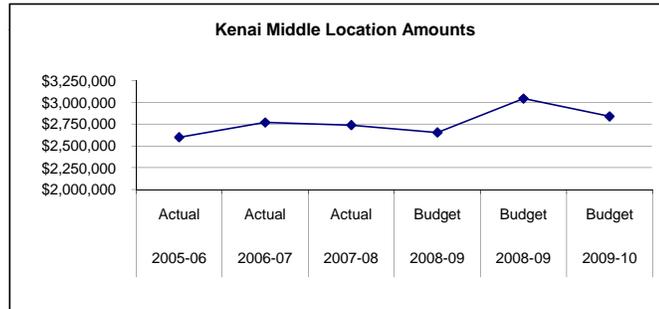


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,426,303	\$ 1,472,256	\$ 1,525,064	3100 Certified Salaries	\$ 1,503,831	\$ 1,725,908	\$ 1,588,733	\$ (137,175)	(8)
286,279	284,265	308,519	3200 Non-Certified Salaries	289,342	313,685	304,814	(8,871)	(3)
666,673	781,315	623,156	3500 Employee Benefits	605,857	732,331	687,539	(44,792)	(6)
<u>2,379,255</u>	<u>2,537,836</u>	<u>2,456,739</u>	Subtotal - Personnel Services	<u>2,399,030</u>	<u>2,771,924</u>	<u>2,581,086</u>	<u>(190,838)</u>	(7)
278	381	317	4200 Travel	650	650	650	-	-
11,818	12,268	7,516	4300 Utility Services	13,794	14,594	14,594	-	-
133,476	138,755	136,757	4350 Energy	178,730	177,245	177,245	-	-
10,573	10,248	16,905	4400 Purchased Services	15,197	16,485	16,485	-	-
42,858	64,105	97,706	4500 Supplies and Materials	42,592	57,175	44,730	(12,445)	(22)
2,018	1,429	1,780	4900 Other Expenses	2,360	2,360	2,360	-	-
<u>201,021</u>	<u>227,186</u>	<u>260,981</u>	Subtotal - Other	<u>253,323</u>	<u>268,509</u>	<u>256,064</u>	<u>(12,445)</u>	(5)
<u>17,174</u>	<u>2,742</u>	<u>19,364</u>	5100 Equipment	-	185	-	(185)	-
<u>\$ 2,597,450</u>	<u>\$ 2,767,764</u>	<u>\$ 2,737,084</u>	Location Totals	<u>\$ 2,652,353</u>	<u>\$ 3,040,618</u>	<u>\$ 2,837,150</u>	<u>\$ (203,468)</u>	(7)



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
391.00	390.00	373.00	Enrollment in ADM (6-8)	312.00	364.00	318.00

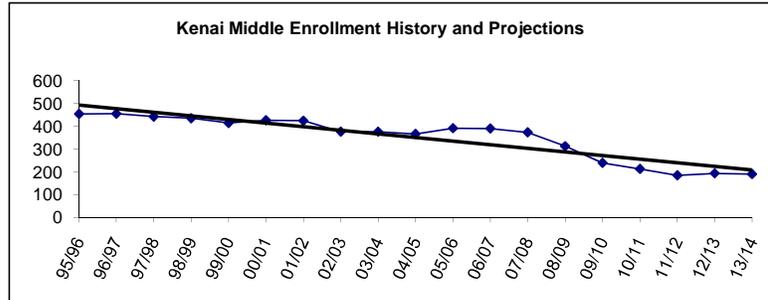
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
17.00	17.00	17.00	Teacher (Includes Quest)	14.00	19.00	17.00
2.50	1.50	2.40	Specialist*	2.40	2.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>24.50</u>	<u>23.50</u>	<u>24.40</u>	Certified Subtotal	<u>20.90</u>	<u>26.00</u>	<u>24.00</u>
1.76	0.88	1.76	Special Ed Aide	1.76	1.76	1.76
-	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.88	0.88
0.70	0.70	0.70	Nurse***	0.70	0.70	0.70
2.50	2.50	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.00	3.50	3.00
<u>8.46</u>	<u>8.02</u>	<u>8.40</u>	Classified Subtotal	<u>7.90</u>	<u>8.84</u>	<u>8.34</u>
<u>32.96</u>	<u>31.52</u>	<u>32.80</u>	Total	<u>28.80</u>	<u>34.84</u>	<u>32.34</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.

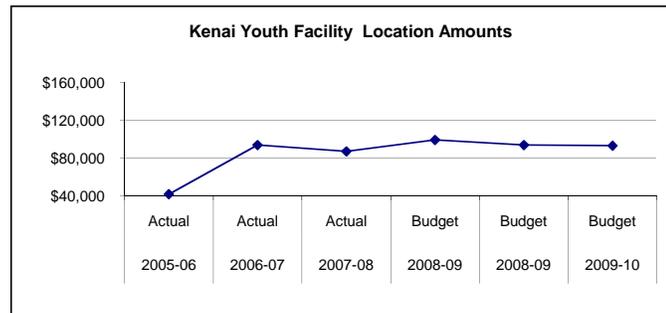


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Kenai Youth Facility

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 29,201	\$ 63,028	\$ 65,757	3100 Certified Salaries	\$ 72,254	\$ 66,942	\$ 66,942	\$ -	-
252	252	-	3200 Non-Certified Salaries	360	360	360	-	1
10,218	26,851	19,286	3500 Employee Benefits	21,062	20,917	21,185	268	1
<u>39,671</u>	<u>90,131</u>	<u>85,043</u>	Subtotal - Personnel Services	<u>93,676</u>	<u>88,219</u>	<u>88,487</u>	<u>268</u>	<u>0</u>
-	-	-	4200 Travel	1,000	1,000	-	(1,000)	(100)
865	1,631	794	4300 Utility Services	2,950	2,950	2,950	-	-
59	218	176	4400 Purchased Services	243	243	243	-	-
1,277	1,937	1,024	4500 Supplies and Materials	1,480	1,480	1,480	-	-
<u>2,201</u>	<u>3,786</u>	<u>1,994</u>	Subtotal - Other	<u>5,673</u>	<u>5,673</u>	<u>4,673</u>	<u>(1,000)</u>	<u>(18)</u>
-	-	200	5100 Equipment	-	-	-	-	-
<u>\$ 41,872</u>	<u>\$ 93,917</u>	<u>\$ 87,237</u>	Location Totals	<u>\$ 99,349</u>	<u>\$ 93,892</u>	<u>\$ 93,160</u>	<u>\$ (732)</u>	<u>(1)</u>



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Kenai Youth Facility

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
12.00	13.00	11.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

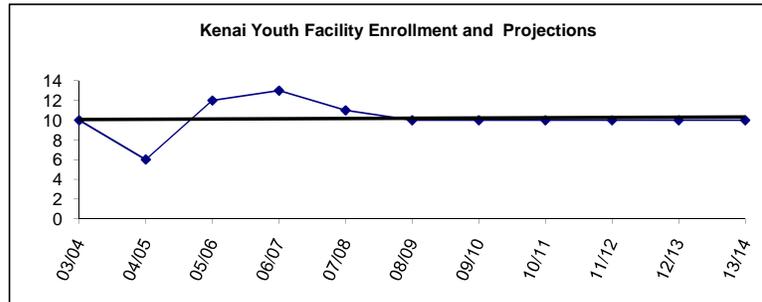
**FTE's Included in Current Budget**

-	0.50	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
1.00	0.50	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certified Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Classified Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.00	1.00

\* "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.

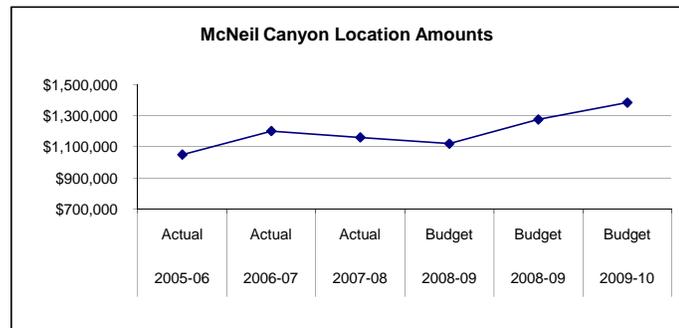


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 562,885	\$ 603,033	\$ 639,857	3100 Certified Salaries	\$ 630,224	\$ 713,162	\$ 790,655	\$ 77,493	11
118,658	129,082	121,578	3200 Non-Certified Salaries	117,634	134,746	136,405	1,659	1
255,667	323,226	251,342	3500 Employee Benefits	251,619	300,494	334,183	33,689	11
<u>937,210</u>	<u>1,055,341</u>	<u>1,012,777</u>	Subtotal - Personnel Services	<u>999,477</u>	<u>1,148,402</u>	<u>1,261,243</u>	<u>112,841</u>	10
808	787	591	4200 Travel	964	964	964	-	-
10,434	9,857	8,992	4300 Utility Services	15,595	15,595	15,595	-	-
76,648	92,974	101,975	4350 Energy	86,633	86,633	86,633	-	-
3,991	5,286	3,831	4400 Purchased Services	4,186	5,041	5,041	-	-
17,395	35,325	32,610	4500 Supplies and Materials	13,368	19,699	15,808	(3,891)	(20)
709	784	732	4900 Other Expenses	1,055	880	880	-	-
<u>109,985</u>	<u>145,013</u>	<u>148,731</u>	Subtotal - Others	<u>121,801</u>	<u>128,812</u>	<u>124,921</u>	<u>(3,891)</u>	(3)
<u>2,997</u>	<u>1,800</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,050,192</u>	<u>\$ 1,202,154</u>	<u>\$ 1,161,508</u>	Location Totals	<u>\$ 1,121,278</u>	<u>\$ 1,277,214</u>	<u>\$ 1,386,164</u>	<u>\$ 108,950</u>	9



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 143 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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 47 McNeil Canyon Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
116.00	121.00	108.00	Enrollment in ADM (K-6)	109.00	137.00	131.00

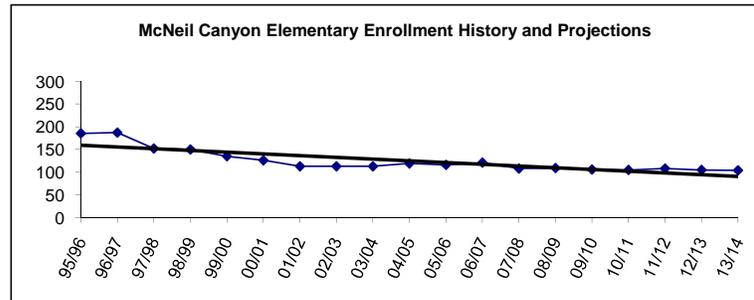
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	6.50	6.50	Teacher (Includes Quest)	6.00	8.30	9.80
1.50	0.75	1.00	Specialist*	1.00	0.60	0.60
0.75	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.75</u>	<u>8.75</u>	<u>9.00</u>	Certified Subtotal	<u>8.50</u>	<u>10.40</u>	<u>11.90</u>
-	-	-	Special Ed Aide	0.31	0.31	0.31
-	0.38	0.31	Aide	0.38	0.82	0.82
0.28	0.62	0.63	Nurse***	0.25	0.25	0.25
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>2.78</u>	<u>3.50</u>	<u>3.44</u>	Classified Subtotal	<u>3.44</u>	<u>3.88</u>	<u>3.88</u>
<u>11.53</u>	<u>12.25</u>	<u>12.44</u>	Total	<u>11.94</u>	<u>14.28</u>	<u>15.78</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.

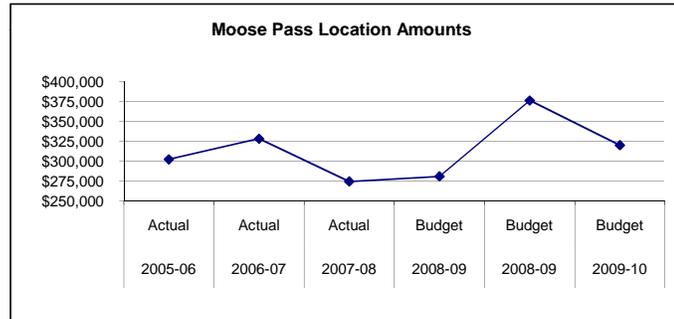


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 119,364	\$ 107,565	\$ 80,543	3100 Certified Salaries	\$ 86,204	\$ 130,490	\$ 109,605	\$ (20,885)	(16)
52,270	54,819	56,643	3200 Non-Certified Salaries	58,447	78,572	62,700	(15,872)	(20)
83,449	92,719	72,297	3500 Employee Benefits	66,577	96,644	78,047	(18,597)	(19)
<u>255,083</u>	<u>255,103</u>	<u>209,483</u>	Subtotal - Personnel Services	<u>211,228</u>	<u>305,706</u>	<u>250,352</u>	<u>(55,354)</u>	(18)
1,499	948	956	4200 Travel	975	975	975	-	-
8,725	11,667	12,604	4300 Utility Services	13,819	13,819	13,819	-	-
27,610	32,734	37,672	4350 Energy	49,202	48,911	48,911	-	-
1,035	587	833	4400 Purchased Services	1,298	1,395	1,395	-	-
6,266	26,458	12,308	4500 Supplies and Materials	3,750	5,363	4,226	(1,137)	(21)
299	179	20	4900 Other Expenses	113	113	113	-	-
<u>45,434</u>	<u>72,573</u>	<u>64,393</u>	Subtotal - Other	<u>69,157</u>	<u>70,576</u>	<u>69,439</u>	<u>(1,137)</u>	(2)
<u>1,418</u>	<u>227</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 301,935</u>	<u>\$ 327,903</u>	<u>\$ 273,876</u>	Location Totals	<u>\$ 280,385</u>	<u>\$ 376,282</u>	<u>\$ 319,791</u>	<u>\$ (56,491)</u>	(15)



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 29 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
31.00	27.00	27.00	Enrollment in ADM (K-8)	25.00	29.00	29.00

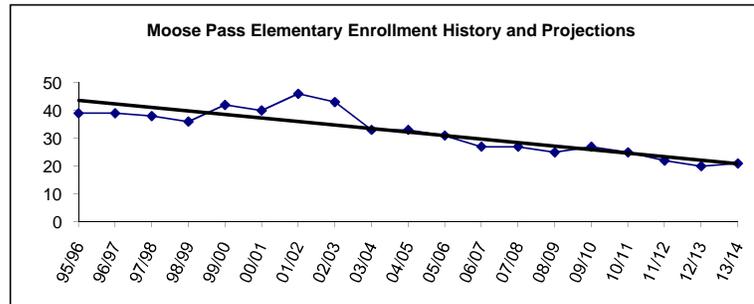
**FTE's Included In Current Budget**

0.40	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	1.50	Teachers (includes Quest)	1.50	2.00	1.50
-	-	-	Specialists*	-	0.20	0.20
-	-	-	Special Ed Teachers**	-	-	-
<u>2.40</u>	<u>2.20</u>	<u>1.70</u>	Certified Subtotal	<u>1.70</u>	<u>2.40</u>	<u>1.90</u>
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
-	-	-	Aide	-	0.75	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.75	Support	0.75	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	Classified Subtotal	<u>1.80</u>	<u>2.55</u>	<u>1.93</u>
<u>4.20</u>	<u>4.00</u>	<u>3.50</u>	Total	<u>3.50</u>	<u>4.95</u>	<u>3.83</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.

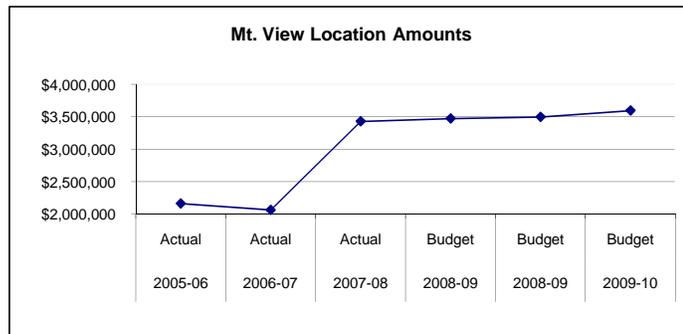


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,256,936	\$ 1,106,665	\$ 1,975,424	3100 Certified Salaries	\$ 1,995,442	\$ 1,939,352	\$ 2,014,051	\$ 74,699	4
203,403	219,298	439,638	3200 Non-Certified Salaries	419,050	436,809	441,151	4,342	1
550,059	578,279	828,657	3500 Employee Benefits	864,469	908,443	945,553	37,110	4
<u>2,010,398</u>	<u>1,904,242</u>	<u>3,243,719</u>	Subtotal - Personnel Services	<u>3,278,961</u>	<u>3,284,604</u>	<u>3,400,755</u>	<u>116,151</u>	4
129	141	330	4200 Travel	525	525	525	-	-
9,230	8,296	8,249	4300 Utility Services	12,815	12,815	12,815	-	-
93,921	84,304	87,385	4350 Energy	126,391	121,812	121,812	-	-
9,161	7,685	8,981	4400 Purchased Services	13,572	13,127	13,127	-	-
29,383	58,539	78,357	4500 Supplies and Materials	40,420	64,666	46,146	(18,520)	(29)
856	741	2,844	4900 Other Expenses	1,430	1,649	1,649	-	-
<u>142,680</u>	<u>159,706</u>	<u>186,146</u>	Subtotal - Other	<u>195,153</u>	<u>214,594</u>	<u>196,074</u>	<u>(18,520)</u>	(9)
<u>12,717</u>	<u>2,156</u>	<u>904</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,165,795</u>	<u>\$ 2,066,104</u>	<u>\$ 3,430,769</u>	Location Totals	<u>\$ 3,474,114</u>	<u>\$ 3,499,198</u>	<u>\$ 3,596,829</u>	<u>\$ 97,631</u>	3



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 51 Mountain View Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
286.00	236.00	426.00	Enrollment in ADM (3-5)	374.00	437.00	440.00

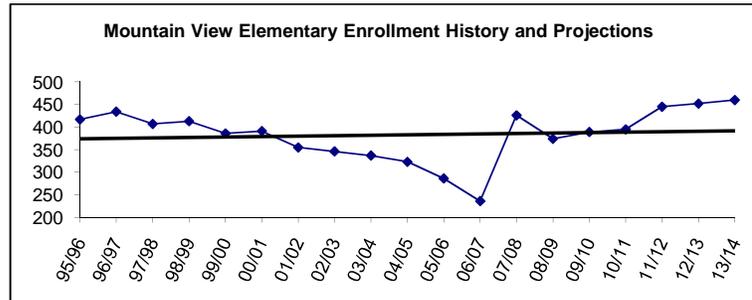
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	12.50	20.50	Teacher (Includes Quest)	19.50	22.50	23.50
1.50	1.00	4.50	Specialist *	4.50	2.72	2.73
2.00	2.00	5.00	Special Ed Teacher **	5.00	5.00	5.00
<u>18.50</u>	<u>16.50</u>	<u>31.00</u>	Certified Subtotal	<u>30.00</u>	<u>31.22</u>	<u>32.23</u>
1.76	1.76	7.04	Special Ed Aide	7.04	7.69	7.69
-	0.76	0.44	Aide	0.44	0.44	0.44
0.44	0.50	1.00	Nurse ***	1.00	0.60	0.60
1.00	1.00	1.50	Support	1.50	2.00	1.50
2.50	2.50	3.00	Custodian	3.00	3.00	3.50
<u>5.70</u>	<u>6.52</u>	<u>12.98</u>	Classified Subtotal	<u>12.98</u>	<u>13.73</u>	<u>13.73</u>
<u>24.20</u>	<u>23.02</u>	<u>43.98</u>	Total	<u>42.98</u>	<u>44.95</u>	<u>45.96</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.

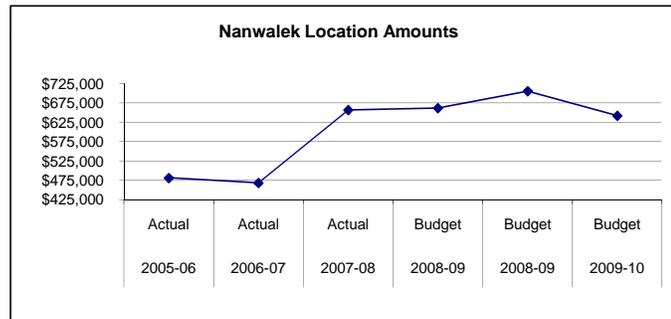


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 170,249	\$ 174,431	\$ 246,703	3100 Certified Salaries	\$ 283,757	\$ 306,854	\$ 259,126	\$ (47,728)	(16)
72,734	65,221	64,443	3200 Non-Certified Salaries	65,381	68,002	68,875	873	1
118,277	127,048	119,729	3500 Employee Benefits	139,192	150,976	135,490	(15,486)	(10)
<u>361,260</u>	<u>366,700</u>	<u>430,875</u>	Subtotal - Personnel Services	<u>488,330</u>	<u>525,832</u>	<u>463,491</u>	<u>(62,341)</u>	(12)
-	-	-	4100 Professional-Technical Services	-	500	500	-	-
4,983	7,430	10,091	4200 Travel	4,500	4,500	4,500	-	-
9,462	42,918	39,676	4300 Utility Services	53,879	53,879	53,879	-	-
89,606	26,296	116,087	4350 Energy	88,931	92,931	92,931	-	-
9,010	13,134	15,009	4400 Purchased Services	13,553	13,626	13,626	-	-
4,418	9,486	36,899	4500 Supplies and Materials	10,050	12,322	11,167	(1,155)	(9)
675	525	966	4900 Other Expenses	1,955	1,455	1,455	-	-
<u>118,154</u>	<u>99,789</u>	<u>218,728</u>	Subtotal - Other	<u>172,868</u>	<u>179,213</u>	<u>178,058</u>	<u>(1,155)</u>	(1)
<u>1,678</u>	<u>1,741</u>	<u>6,784</u>	5100 Equipment	-	-	-	-	-
<u>\$ 481,092</u>	<u>\$ 468,230</u>	<u>\$ 656,387</u>	Location Totals	<u>\$ 661,198</u>	<u>\$ 705,045</u>	<u>\$ 641,549</u>	<u>\$ (63,496)</u>	(9)



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 34 Nanwalek Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
58.00	64.00	63.00	Enrollment in ADM (K-12)	67.00	70.00	68.00

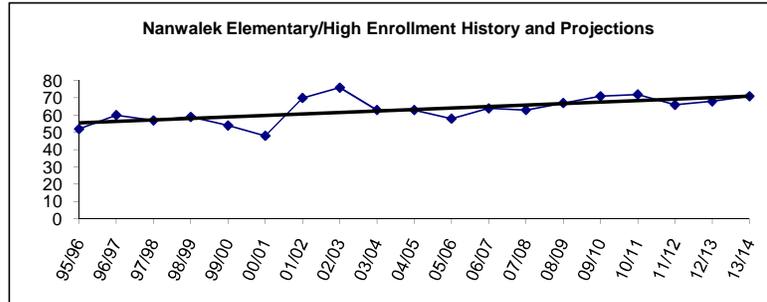
**FTE's Included In Current Budget**

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
3.00	4.00	3.50	Teacher (Includes Quest)	4.00	5.00	4.00
-	-	-	Specialist*	-	-	-
0.25	0.25	0.75	Special Ed Teacher**	0.75	-	-
<u>3.75</u>	<u>4.75</u>	<u>4.75</u>	Certified Subtotal	<u>5.25</u>	<u>5.50</u>	<u>4.50</u>
1.32	1.32	0.88	Special Ed Aide	0.88	0.88	0.88
0.13	0.13	0.13	Nurse***	0.13	0.10	0.10
0.81	-	-	Aide	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.51</u>	<u>2.70</u>	<u>2.26</u>	Classified Subtotal	<u>2.26</u>	<u>2.36</u>	<u>2.36</u>
<u>7.26</u>	<u>7.45</u>	<u>7.01</u>	Total	<u>7.51</u>	<u>7.86</u>	<u>6.86</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.

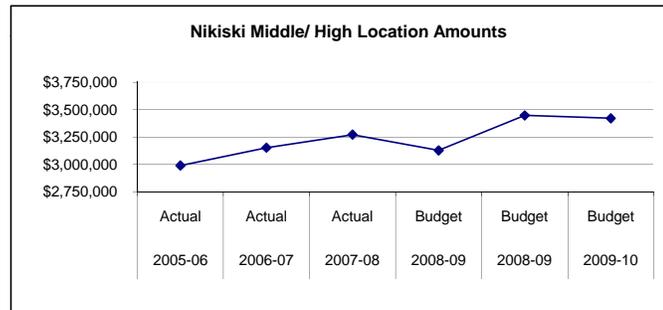


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,564,087	\$ 1,537,413	\$ 1,689,221	3100 Certified Salaries	\$ 1,602,612	\$ 1,812,294	\$ 1,794,474	\$ (17,820)	(1)
371,579	403,220	452,543	3200 Non-Certified Salaries	370,297	367,579	383,107	15,528	4
727,864	861,613	725,472	3500 Employee Benefits	698,576	803,313	809,869	6,556	1
<u>2,663,530</u>	<u>2,802,246</u>	<u>2,867,236</u>	Subtotal - Personnel Services	<u>2,671,485</u>	<u>2,983,186</u>	<u>2,987,450</u>	<u>4,264</u>	0
2,503	2,714	1,855	4200 Travel	3,138	3,138	3,138	-	-
18	-	403	4250 Student Travel	-	-	-	-	-
28,579	21,155	15,193	4300 Utility Services	38,130	38,130	38,130	-	-
204,238	243,040	258,317	4350 Energy	328,834	302,232	302,232	-	-
10,904	16,001	12,947	4400 Purchased Services	19,341	21,284	21,284	-	-
56,714	56,775	105,988	4500 Supplies and Materials	59,871	91,316	61,943	(29,373)	(32)
2,535	4,160	4,231	4900 Other Expenses	6,135	6,135	6,135	-	-
<u>305,491</u>	<u>343,845</u>	<u>398,934</u>	Subtotal - Other	<u>455,449</u>	<u>462,235</u>	<u>432,862</u>	<u>(29,373)</u>	(6)
<u>18,838</u>	<u>5,115</u>	<u>5,209</u>	5100 Equipment	-	2,179	-	(2,179)	(100)
<u>\$ 2,987,859</u>	<u>\$ 3,151,206</u>	<u>\$ 3,271,379</u>	Location Totals	<u>\$ 3,126,934</u>	<u>\$ 3,447,600</u>	<u>\$ 3,420,312</u>	<u>\$ (27,288)</u>	-



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 10 Nikiski Middle / Senior High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
387.00	376.00	374.00	Enrollment in ADM (7-12)	356.00	363.00	366.00

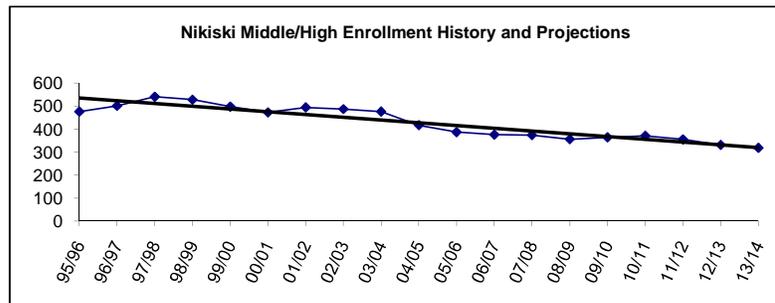
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
17.25	18.00	19.40	Teacher (Includes Quest)	16.00	20.25	19.25
1.75	2.00	1.60	Specialist*	1.50	2.10	2.10
5.00	4.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>26.00</u>	<u>26.00</u>	<u>28.00</u>	Certified Subtotal	<u>24.50</u>	<u>29.35</u>	<u>28.35</u>
0.88	0.53	0.70	Nurse***	0.70	0.44	0.44
1.76	4.02	2.64	Special Ed Aide	2.64	2.06	2.07
0.44	0.44	0.44	Aide	0.44	0.88	0.88
2.50	2.50	3.00	Support	2.00	2.75	3.00
4.00	4.00	4.00	Custodian	4.00	4.00	4.00
<u>9.58</u>	<u>11.49</u>	<u>10.78</u>	Classified Subtotal	<u>9.78</u>	<u>10.13</u>	<u>10.39</u>
<u>35.58</u>	<u>37.49</u>	<u>38.78</u>	Total	<u>34.28</u>	<u>39.48</u>	<u>38.74</u>

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

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

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



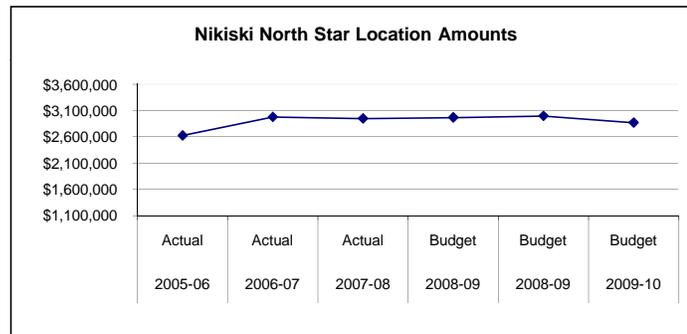
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 52 Nikiski North Star Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,488,747	\$ 1,613,088	\$ 1,722,043	3100 Certified Salaries	\$ 1,731,896	\$ 1,725,258	\$ 1,653,023	\$ (72,235)	(4)
294,334	297,418	327,735	3200 Non-Certified Salaries	328,124	328,712	318,175	(10,537)	(3)
701,395	851,697	696,258	3500 Employee Benefits	733,508	758,606	727,947	(30,659)	(4)
<u>2,484,476</u>	<u>2,762,203</u>	<u>2,746,036</u>	Subtotal - Personnel Services	<u>2,793,528</u>	<u>2,812,576</u>	<u>2,699,145</u>	<u>(113,431)</u>	(4)
777	462	1,212	4200 Travel	1,250	1,250	1,250	-	-
15,156	12,381	9,557	4300 Utility Services	17,263	17,263	17,263	-	-
78,434	96,358	98,813	4350 Energy	104,618	104,618	104,618	-	-
9,312	9,799	8,316	4400 Purchased Services	11,465	11,465	11,465	-	-
39,574	94,050	83,802	4500 Supplies and Materials	38,920	49,385	36,630	(12,755)	(26)
809	970	1,025	4900 Other Expenses	1,555	1,555	1,555	-	-
<u>144,062</u>	<u>214,020</u>	<u>202,725</u>	Subtotal - Other	<u>175,071</u>	<u>185,536</u>	<u>172,781</u>	<u>(12,755)</u>	(7)
<u>(231)</u>	<u>1,992</u>	<u>958</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,628,307</u>	<u>\$ 2,978,215</u>	<u>\$ 2,949,719</u>	Location Totals	<u>\$ 2,968,599</u>	<u>\$ 2,998,112</u>	<u>\$ 2,871,926</u>	<u>\$ (126,186)</u>	(4)



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. In 2005, NNS joined with NASA Explorer Schools to provide a 3-year partnership with NASA. Astronaut visits, distance learning, space outreaches, technology improvements and professional development are just some of the benefits. 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. NNS still maintains an active parent run pre-school program that is open to the public on Friday mornings.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 52 Nikiski North Star Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
395.00	408.00	406.00	Enrollment in ADM (K-6)	364.00	383.00	339.00

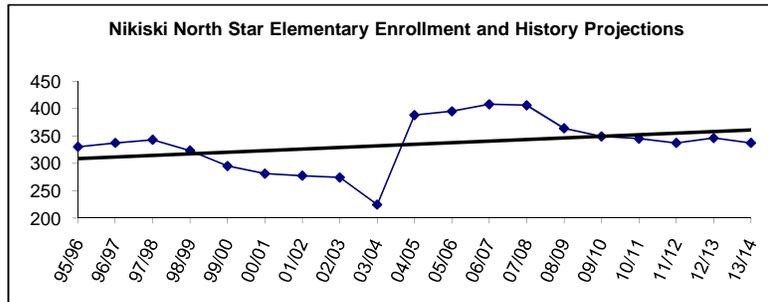
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	19.39	20.00	Teacher (Includes Quest)	19.00	19.75	17.75
2.50	2.50	2.50	Specialist*	2.50	2.30	2.30
3.00	3.00	3.00	Special Ed Teacher**	4.00	4.00	4.00
<u>25.50</u>	<u>25.89</u>	<u>26.50</u>	Certified Subtotal	<u>26.50</u>	<u>27.05</u>	<u>25.05</u>
3.52	3.52	4.40	Special Ed Aide	4.40	4.27	4.27
0.44	0.44	0.82	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>9.34</u>	<u>9.34</u>	<u>10.60</u>	Classified Subtotal	<u>10.22</u>	<u>10.09</u>	<u>9.59</u>
<u>34.84</u>	<u>35.23</u>	<u>37.10</u>	Total	<u>36.72</u>	<u>37.14</u>	<u>34.64</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.

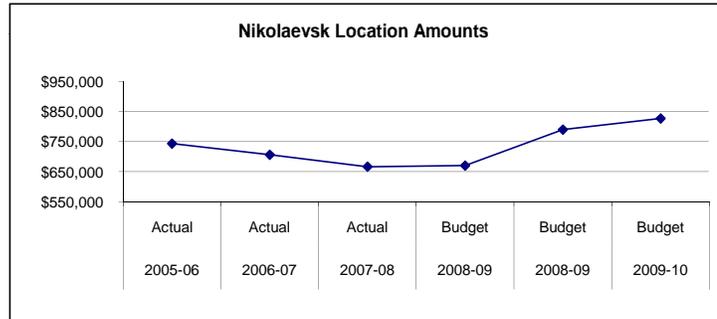


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 355,859	\$ 325,978	\$ 291,849	3100 Certified Salaries	\$ 309,169	\$ 406,950	\$ 433,221	\$ 26,271	6
112,934	94,855	108,519	3200 Non-Certified Salaries	100,244	87,657	88,050	393	0
187,588	184,546	135,495	3500 Employee Benefits	147,635	177,786	190,122	12,336	7
<u>656,381</u>	<u>605,379</u>	<u>535,863</u>	Subtotal - Personnel Services	<u>557,048</u>	<u>672,393</u>	<u>711,393</u>	<u>39,000</u>	6
88	-	-	4100 Professional-Technical Services	-	600	600	-	-
392	727	1,133	4200 Travel	1,500	1,500	1,500	-	-
8,627	5,944	9,852	4300 Utility Services	15,835	15,835	15,835	-	-
61,239	66,924	85,585	4350 Energy	81,699	81,699	81,699	-	-
2,487	2,206	1,336	4400 Purchased Services	2,781	3,157	3,157	-	-
11,954	20,976	30,655	4500 Supplies and Materials	9,411	12,667	10,991	(1,676)	(13)
325	440	1,150	4900 Other Expenses	2,419	2,023	2,023	-	-
<u>85,112</u>	<u>97,217</u>	<u>129,711</u>	Subtotal - Other	<u>113,645</u>	<u>117,481</u>	<u>115,805</u>	<u>(1,676)</u>	(1)
<u>2,045</u>	<u>4,060</u>	<u>1,130</u>	5100 Equipment	-	-	-	-	-
<u>\$ 743,538</u>	<u>\$ 706,656</u>	<u>\$ 666,704</u>	Location Totals	<u>\$ 670,693</u>	<u>\$ 789,874</u>	<u>\$ 827,198</u>	<u>\$ 37,324</u>	5



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, less than 75% of the students are currently Russian Old Believers. The 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
69.00	60.00	55.00	Enrollment in ADM (K-12)	60.00	74.00	73.00

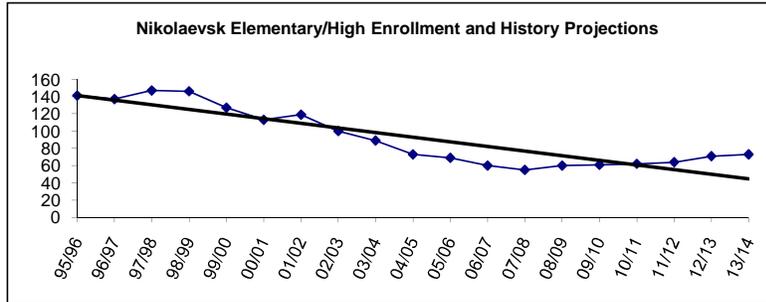
**FTE's Included in Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.00	3.00	Teacher (Includes Quest)	3.00	4.75	5.25
-	-	-	Specialist*	-	0.25	0.25
1.00	1.00	0.75	Special Ed Teacher**	0.75	0.50	0.50
<u>6.00</u>	<u>5.50</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>6.00</u>	<u>6.50</u>
0.53	-	-	Special Ed Aide	-	-	-
0.88	0.88	0.88	Aide	0.88	0.50	0.50
0.20	0.20	0.15	Nurse***	0.15	0.15	0.12
0.75	0.75	0.75	Support	0.75	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.36</u>	<u>2.83</u>	<u>2.78</u>	Classified Subtotal	<u>2.78</u>	<u>2.53</u>	<u>2.50</u>
<u>9.36</u>	<u>8.33</u>	<u>7.03</u>	Total	<u>7.03</u>	<u>8.53</u>	<u>9.00</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.



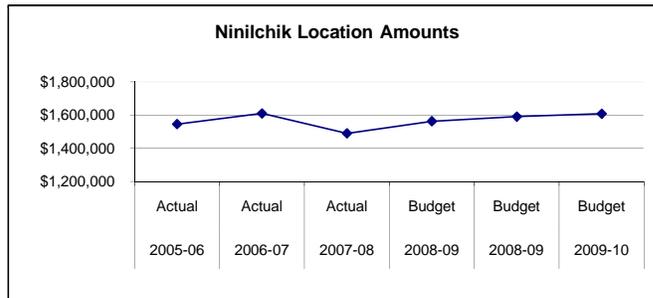
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 02 Ninilchik Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 777,785	\$ 805,528	\$ 766,065	3100 Certified Salaries	\$ 834,123	\$ 829,246	\$ 847,449	\$ 18,203	2
197,302	195,072	199,079	3200 Non-Certified Salaries	201,874	201,453	200,393	(1,060)	(1)
371,635	448,879	341,156	3500 Employee Benefits	372,294	388,760	396,890	8,130	2
<u>1,346,722</u>	<u>1,449,479</u>	<u>1,306,300</u>	Subtotal - Personnel Services	<u>1,408,291</u>	<u>1,419,459</u>	<u>1,444,732</u>	<u>25,273</u>	2
804	744	1,916	4200 Travel	1,130	1,130	1,130	-	-
9,024	9,984	9,635	4300 Utility Services	12,210	12,210	12,210	-	-
148,462	101,488	102,377	4350 Energy	105,036	104,501	104,501	-	-
4,904	4,715	5,813	4400 Purchased Services	7,143	7,143	7,143	-	-
27,287	34,765	59,286	4500 Supplies and Materials	25,686	42,270	34,207	(8,063)	(19)
1,085	1,868	1,863	4900 Other Expenses	2,852	2,852	2,852	-	-
<u>191,566</u>	<u>153,564</u>	<u>180,890</u>	Subtotal - Other	<u>154,057</u>	<u>170,106</u>	<u>162,043</u>	<u>(8,063)</u>	(5)
<u>6,700</u>	<u>5,821</u>	<u>2,713</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,544,988</u>	<u>\$ 1,608,864</u>	<u>\$ 1,489,903</u>	Location Totals	<u>\$ 1,562,348</u>	<u>\$ 1,589,565</u>	<u>\$ 1,606,775</u>	<u>\$ 17,210</u>	1



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
168.00	159.00	177.00	Enrollment in ADM (K-12)	167.00	164.00	159.00

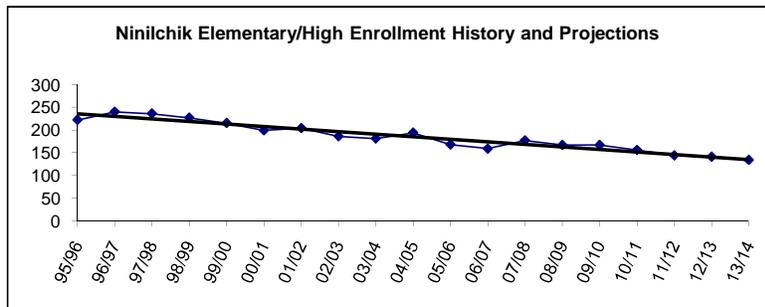
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	9.50	9.00	Teacher (Includes Quest)	9.50	10.50	10.00
-	1.00	1.00	Specialist*	1.00	0.60	0.60
2.00	2.00	1.75	Special Ed Teacher**	1.75	1.75	1.75
<u>13.50</u>	<u>13.50</u>	<u>12.75</u>	Certified Subtotal	<u>13.25</u>	<u>13.85</u>	<u>13.35</u>
0.82	0.38	0.38	Special Ed Aide	0.38	0.38	0.38
0.30	0.30	0.30	Nurse***	0.30	0.33	0.33
1.75	1.75	1.75	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>5.37</u>	<u>4.93</u>	<u>4.93</u>	Classified Subtotal	<u>5.18</u>	<u>5.21</u>	<u>5.21</u>
<u>18.87</u>	<u>18.43</u>	<u>17.68</u>	Total	<u>18.43</u>	<u>19.06</u>	<u>18.56</u>

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

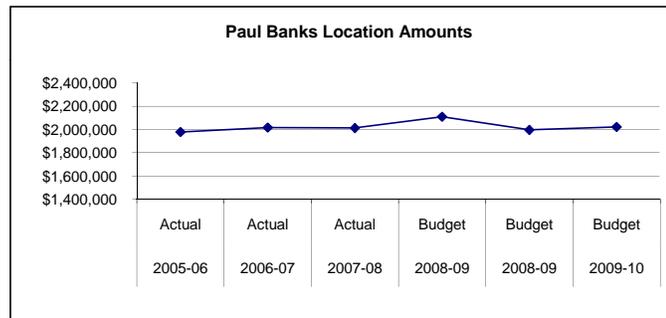


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,116,237	\$ 1,058,362	\$ 1,133,788	3100 Certified Salaries	\$ 1,197,972	\$ 1,083,271	\$ 1,099,267	\$ 15,996	1
222,541	226,948	240,864	3200 Non-Certified Salaries	244,980	238,779	244,087	5,308	2
499,270	564,721	469,236	3500 Employee Benefits	512,802	502,959	514,659	11,700	2
<u>1,838,048</u>	<u>1,850,031</u>	<u>1,843,888</u>	Subtotal - Personnel Services	<u>1,955,754</u>	<u>1,825,009</u>	<u>1,858,013</u>	<u>33,004</u>	2
225	-	750	4200 Travel	1,000	1,000	1,000	-	-
18,223	15,761	14,322	4300 Utility Services	20,244	20,244	20,244	-	-
84,519	86,973	102,463	4350 Energy	105,972	101,484	101,549	65	0
5,444	5,522	5,952	4400 Purchased Services	6,779	6,892	6,827	(65)	(1)
27,578	55,476	43,985	4500 Supplies and Materials	19,223	37,923	32,091	(5,832)	(15)
660	780	780	4900 Other Expenses	2,180	2,180	2,180	-	-
<u>136,649</u>	<u>164,512</u>	<u>168,252</u>	Subtotal - Other	<u>155,398</u>	<u>169,723</u>	<u>163,891</u>	<u>(5,832)</u>	-
<u>3,136</u>	<u>2,249</u>	<u>617</u>	5100 Equipment	-	1,182	-	(1,182)	-
<u>\$ 1,977,833</u>	<u>\$ 2,016,792</u>	<u>\$ 2,012,757</u>	Location Totals	<u>\$ 2,111,152</u>	<u>\$ 1,995,914</u>	<u>\$ 2,021,904</u>	<u>\$ 25,990</u>	1



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 house 218 students in grandes 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
214.00	201.00	219.00	Enrollment in ADM (PS-2)	209.00	213.00	209.00

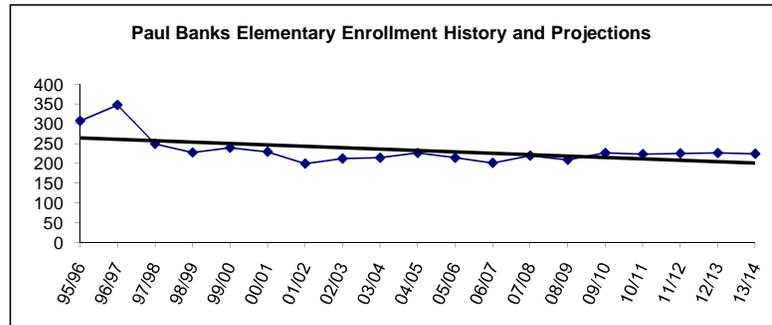
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.50	11.00	Teacher (Includes Quest)	11.50	12.00	12.00
2.50	2.50	3.50	Specialist*	3.00	2.00	2.00
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.50</u>	<u>17.00</u>	<u>18.50</u>	Certified Subtotal	<u>18.50</u>	<u>18.00</u>	<u>18.00</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.79	0.79
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>6.90</u>	<u>6.90</u>	Classified Subtotal	<u>6.90</u>	<u>6.81</u>	<u>6.81</u>
<u>24.40</u>	<u>23.90</u>	<u>25.40</u>	Total	<u>25.40</u>	<u>24.81</u>	<u>24.81</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.



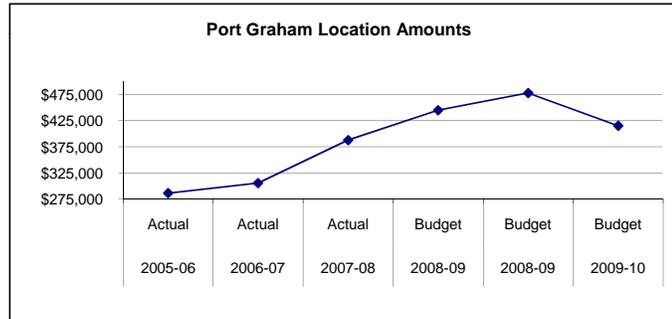
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 40 Port Graham Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 92,784	\$ 99,952	\$ 111,167	3100 Certified Salaries	\$ 121,608	\$ 136,980	\$ 91,603	\$ (45,377)	(33)
38,847	33,171	43,602	3200 Non-Certified Salaries	59,223	62,853	63,953	1,100	2
62,002	70,338	65,181	3500 Employee Benefits	78,833	91,189	75,156	(16,033)	(18)
<u>193,633</u>	<u>203,461</u>	<u>219,950</u>	Subtotal - Personnel Services	<u>259,664</u>	<u>291,022</u>	<u>230,712</u>	<u>(60,310)</u>	(21)
-	-	-	4100 Professional-Technical Services	250	-	250	250	#DIV/0!
3,495	1,930	11,409	4200 Travel	2,408	2,408	2,471	63	3
6,892	41,464	33,234	4300 Utility Services	51,382	51,382	51,382	-	-
75,884	49,342	87,274	4350 Energy	121,939	121,939	121,939	-	-
1,720	2,033	3,033	4400 Purchased Services	3,524	2,288	2,924	636	28
2,902	4,095	26,405	4500 Supplies and Materials	4,625	7,651	4,445	(3,206)	(42)
275	325	679	4900 Other Expenses	1,205	1,205	1,205	-	-
<u>91,168</u>	<u>99,189</u>	<u>162,034</u>	Subtotal - Other	<u>185,333</u>	<u>186,873</u>	<u>184,616</u>	<u>(2,257)</u>	(1)
<u>1,678</u>	<u>3,049</u>	<u>5,791</u>	5100 Equipment	-	-	-	-	-
<u>\$ 286,479</u>	<u>\$ 305,699</u>	<u>\$ 387,775</u>	Location Totals	<u>\$ 444,997</u>	<u>\$ 477,895</u>	<u>\$ 415,328</u>	<u>\$ (62,567)</u>	(13)



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 40 Port Graham Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
21.00	20.00	25.00	Enrollment in ADM (K-12)	26.00	20.00	15.00

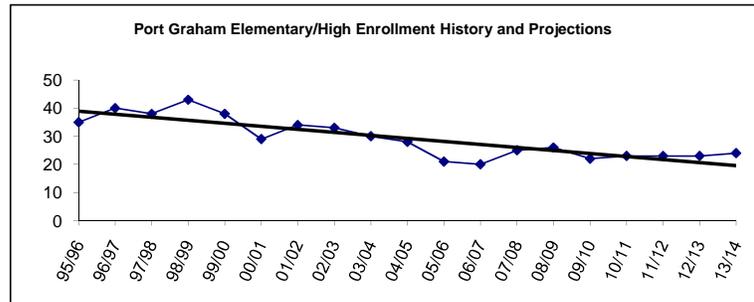
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
1.00	1.00	1.50	Teacher (Includes Quest)	1.50	2.00	1.00
-	-	-	Specialist*	-	-	-
0.25	0.25	-	Special Ed Teacher**	-	-	-
<u>1.75</u>	<u>1.75</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.50</u>	<u>1.50</u>
0.38	0.38	0.88	Special Ed Aide	0.88	0.88	0.88
0.50	0.44	-	Aide	-	-	-
0.05	0.05	0.03	Nurse***	0.03	0.05	0.05
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.18</u>	<u>2.12</u>	<u>2.16</u>	Classified Subtotal	<u>2.16</u>	<u>2.31</u>	<u>2.31</u>
<u>3.93</u>	<u>3.87</u>	<u>4.16</u>	Total	<u>4.16</u>	<u>4.81</u>	<u>3.81</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.

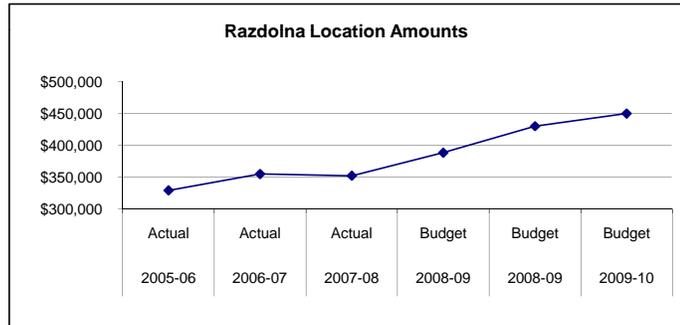


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 159,752	\$ 170,322	\$ 166,644	3100 Certified Salaries	\$ 195,745	\$ 217,184	\$ 223,026	\$ 5,842	3
51,352	47,679	52,917	3200 Non-Certified Salaries	56,510	58,478	65,819	7,341	13
85,505	103,819	84,338	3500 Employee Benefits	98,850	113,756	121,571	7,815	7
<u>296,609</u>	<u>321,820</u>	<u>303,899</u>	Subtotal - Personnel Services	<u>351,105</u>	<u>389,418</u>	<u>410,416</u>	<u>20,998</u>	5
-	-	434	4200 Travel	652	652	652	-	-
3,209	2,805	4,332	4300 Utility Services	5,408	5,408	5,408	-	-
7,483	8,420	6,651	4350 Energy	7,616	7,616	7,616	-	-
13,716	14,996	15,161	4400 Purchased Services	15,603	15,368	15,368	-	-
6,707	5,677	20,698	4500 Supplies and Materials	6,686	10,439	9,481	(958)	(9)
-	325	680	4900 Other Expenses	1,065	1,065	1,065	-	-
<u>31,115</u>	<u>32,223</u>	<u>47,956</u>	Subtotal - Other	<u>37,030</u>	<u>40,548</u>	<u>39,590</u>	<u>(958)</u>	(2)
<u>952</u>	<u>476</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 328,676</u>	<u>\$ 354,519</u>	<u>\$ 351,855</u>	Location Totals	<u>\$ 388,135</u>	<u>\$ 429,966</u>	<u>\$ 450,006</u>	<u>\$ 20,040</u>	5



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
29.00	36.00	39.00	Enrollment in ADM (K-12)	49.00	49.00	53.00

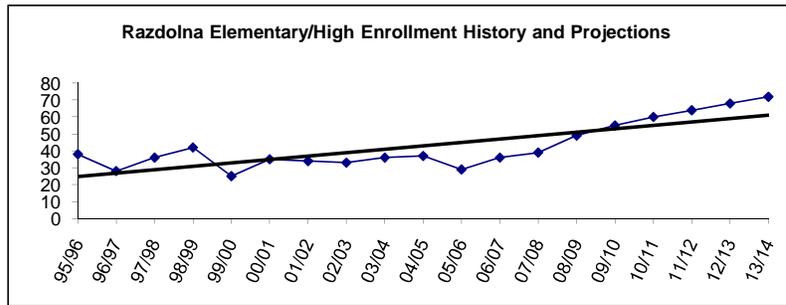
**FTE's Included In Current Budget**

0.40	0.40	0.50	Administrator	0.50	0.50	0.50
2.00	2.00	2.00	Teacher (Includes Quest)	2.50	3.00	3.00
-	-	-	Specialist*	-	0.13	0.13
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>2.65</u>	<u>2.65</u>	<u>2.75</u>	Certified Subtotal	<u>3.25</u>	<u>3.88</u>	<u>3.88</u>
0.81	0.81	0.81	Aide	0.81	0.81	0.81
0.05	0.05	0.08	Nurse***	0.08	0.10	0.10
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.25	0.25	0.25	Custodian	0.25	0.25	0.50
<u>1.86</u>	<u>1.86</u>	<u>1.89</u>	Classified Subtotal	<u>1.89</u>	<u>2.04</u>	<u>2.29</u>
<u>4.51</u>	<u>4.51</u>	<u>4.64</u>	Total	<u>5.14</u>	<u>5.92</u>	<u>6.17</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.

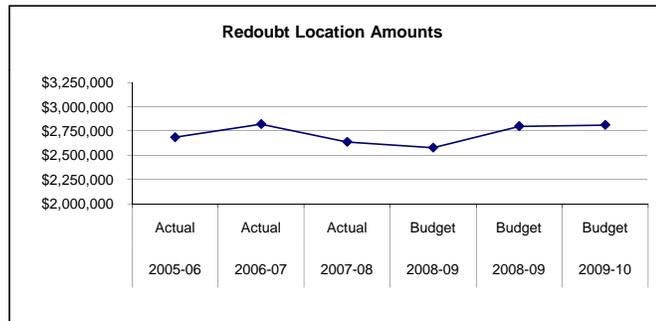


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,583,732	\$ 1,507,976	\$ 1,502,982	3100 Certified Salaries	\$ 1,474,450	\$ 1,546,849	\$ 1,580,901	\$ 34,052	2
252,035	299,886	325,934	3200 Non-Certified Salaries	315,500	357,210	345,582	(11,628)	(3)
724,943	818,764	636,294	3500 Employee Benefits	638,809	714,407	721,415	7,008	1
<u>2,560,710</u>	<u>2,626,626</u>	<u>2,465,210</u>	Subtotal - Personnel Services	<u>2,428,759</u>	<u>2,618,466</u>	<u>2,647,898</u>	<u>29,432</u>	<u>1</u>
-	1,883	147	4200 Travel	500	500	500	-	-
11,416	8,557	6,448	4300 Utility Services	14,309	14,309	14,309	-	-
60,597	66,310	72,536	4350 Energy	84,045	83,456	83,456	-	-
8,805	11,018	12,776	4400 Purchased Services	12,715	11,977	12,377	400	3
35,819	102,611	79,292	4500 Supplies and Materials	35,924	66,062	52,455	(13,607)	(21)
885	696	696	4900 Other Expenses	1,201	1,201	1,201	-	-
<u>117,522</u>	<u>191,075</u>	<u>171,895</u>	Subtotal - Other	<u>148,694</u>	<u>177,505</u>	<u>164,298</u>	<u>(13,207)</u>	<u>(7)</u>
<u>7,223</u>	<u>3,225</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>3,349</u>	<u>-</u>	<u>(3,349)</u>	<u>-</u>
<u>\$ 2,685,455</u>	<u>\$ 2,820,926</u>	<u>\$ 2,637,105</u>	Location Totals	<u>\$ 2,577,453</u>	<u>\$ 2,799,320</u>	<u>\$ 2,812,196</u>	<u>\$ 12,876</u>	<u>0</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
403.00	380.00	367.00	Enrollment in ADM (K-6)	338.00	378.00	357.00

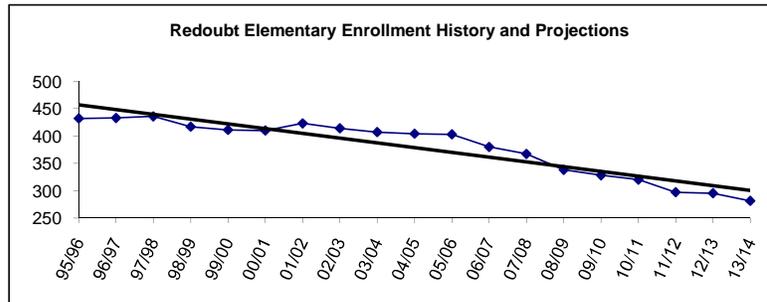
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
21.00	20.00	18.50	Teacher (Includes Quest)	17.00	19.50	19.50
3.50	2.50	2.50	Specialist*	2.50	2.30	2.30
3.00	3.00	2.50	Special Ed Teacher**	2.50	2.00	2.00
<u>28.50</u>	<u>26.50</u>	<u>24.50</u>	Certified Subtotal	<u>23.00</u>	<u>24.80</u>	<u>24.80</u>
1.76	2.26	3.27	Special Ed Aide	3.27	4.15	4.15
0.44	1.20	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>7.58</u>	<u>8.84</u>	<u>9.09</u>	Classified Subtotal	<u>8.59</u>	<u>9.97</u>	<u>9.47</u>
<u>36.08</u>	<u>35.34</u>	<u>33.59</u>	Total	<u>31.59</u>	<u>34.77</u>	<u>34.27</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.

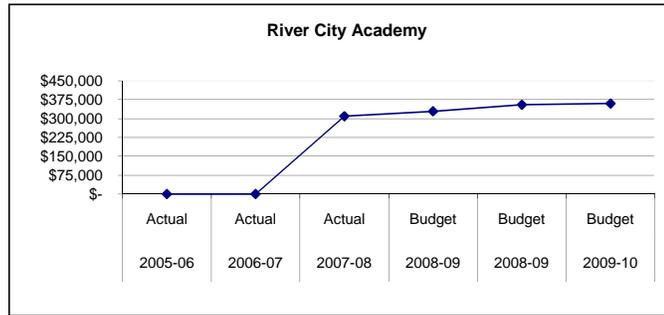


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ 195,787	3100 Certified Salaries	\$ 201,526	\$ 209,035	\$ 212,520	\$ 3,485	0
-	-	24,379	3200 Non-Certified Salaries	31,813	41,324	41,341	17	2
-	-	72,470	3500 Employee Benefits	80,601	89,397	91,284	1,887	2
-	-	292,636	Subtotal - Personnel Services	313,940	339,756	345,145	5,389	2
-	-	692	4200 Travel	645	645	645	-	-
-	-	649	4300 Utility Services	1,764	1,764	1,764	-	-
-	-	1,070	4400 Purchased Services	4,708	4,708	4,708	-	-
-	-	8,008	4500 Supplies and Materials	5,970	5,990	5,990	-	-
-	-	973	4900 Other Expenses	1,338	1,338	1,338	-	-
-	-	11,392	Subtotal - Other	14,425	14,445	14,445	-	-
-	-	4,712	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ 308,740	Location Totals	\$ 328,365	\$ 354,201	\$ 359,590	\$ 5,389	2



River City academy in an innovative alternative program that combines the best research-based educational modules to provide a relevant, hands-on learning opportunity for students. High dropout rates, disengaged students and a need to improve academnic 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 throuhg personal, social, service learning and a family centered learning enviroment. The educational program is delivered through six key processes: indivualization, basic studies, project based units, community immersion, technological literacy and advisory. Students focus on themes of current relevance tying to historical and scientific studies to each. Block scheduling provides additional opportunities for students in math and science.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
-	-	34.00	Enrollment in ADM (7-12)	38.00	37.00	38.00

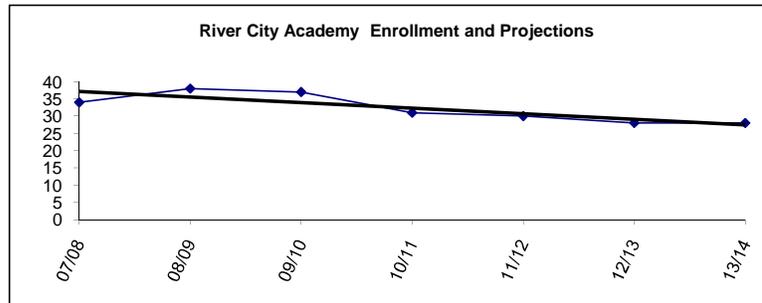
**FTE's Included in Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
-	-	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Ed Teacher**	-	0.10	0.10
-	-	3.00	Certified Subtotal	3.00	3.10	3.10
-	-	0.50	Support	0.75	0.88	0.88
-	-	-	Nurse***	-	0.05	0.05
-	-	0.25	Custodian	0.25	0.25	0.25
-	-	0.75	Classified Subtotal	1.00	1.18	1.18
-	-	3.75	Totals	4.00	4.28	4.28

\* "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.

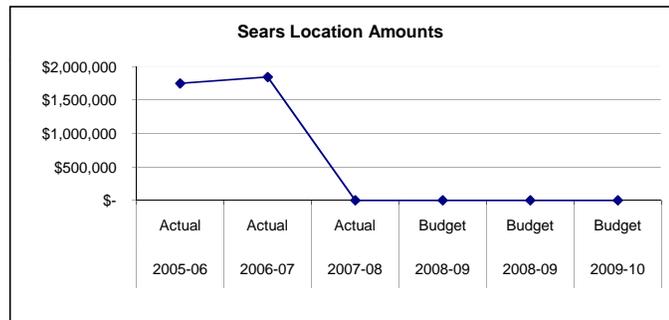


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 41 Sears Elementary

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 966,589	\$ 955,410	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
221,153	239,189	-	3200 Non-Certified Salaries	-	-	-	-	-
468,862	537,906	-	3500 Employee Benefits	-	-	-	-	-
<u>1,656,604</u>	<u>1,732,505</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
164	-	-	4200 Travel	-	-	-	-	-
7,867	5,536	-	4300 Utility Services	-	-	-	-	-
48,880	38,737	-	4350 Energy	-	-	-	-	-
6,327	6,363	-	4400 Purchased Services	-	-	-	-	-
22,313	57,067	-	4500 Supplies and Materials	-	-	-	-	-
819	989	-	4900 Other Expenses	-	-	-	-	-
<u>86,370</u>	<u>108,692</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,588</u>	<u>1,794</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,746,562</u>	<u>\$ 1,842,991</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>



Sears Elementary School, located in Kenai, Alaska, was originally constructed in 1968. The facility was originally built to house 500 students in grades K-2. 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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 41 Sears Elementary

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
208.00	206.00	-	Enrollment in ADM (PS-2)	-	-	-

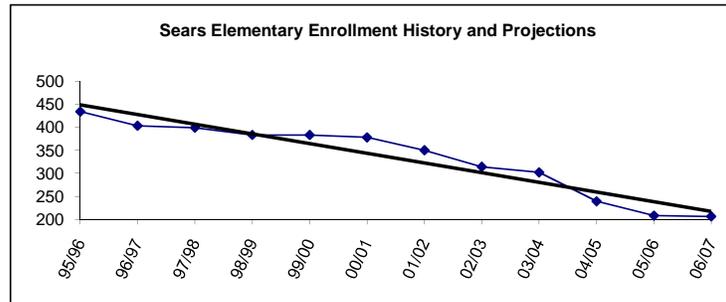
**FTE's Included In Current Budget**

1.00	1.00	-	Administrator	-	-	-
11.00	11.00	-	Teacher (Includes Quest)	-	-	-
2.50	1.50	-	Specialist*	-	-	-
2.00	4.00	-	Special Ed Teacher**	-	-	-
<u>16.50</u>	<u>17.50</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
2.64	3.52	-	Special Ed Aide	-	-	-
0.38	0.76	-	Aide	-	-	-
0.75	0.64	-	Nurse***	-	-	-
1.00	1.00	-	Support	-	-	-
2.00	2.00	-	Custodian	-	-	-
<u>6.77</u>	<u>7.92</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>23.27</u>	<u>25.42</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

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

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

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

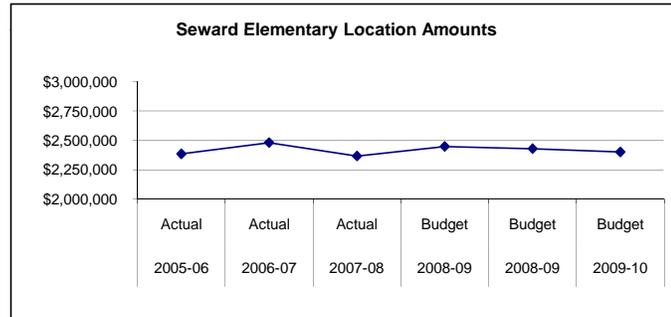


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,336,397	\$ 1,306,299	\$ 1,275,242	3100 Certified Salaries	\$ 1,320,670	\$ 1,292,705	\$ 1,277,085	\$ (15,620)	(1)
242,549	241,511	291,869	3200 Non-Certified Salaries	290,532	277,991	281,272	3,281	1
607,291	692,766	562,305	3500 Employee Benefits	594,260	608,448	604,908	(3,540)	(1)
<u>2,186,237</u>	<u>2,240,576</u>	<u>2,129,416</u>	Subtotal - Personnel Services	<u>2,205,462</u>	<u>2,179,144</u>	<u>2,163,265</u>	<u>(15,879)</u>	<u>(1)</u>
936	1,713	2,098	4200 Travel	1,325	1,925	1,925	-	-
21,972	20,639	18,581	4300 Utility Services	26,044	26,344	26,344	-	-
127,337	135,167	147,678	4350 Energy	174,886	171,285	171,285	-	-
8,659	7,657	6,901	4400 Purchased Services	10,307	9,628	9,628	-	-
36,392	71,849	62,725	4500 Supplies and Materials	29,528	40,908	28,930	(11,978)	(29)
710	755	740	4900 Other Expenses	1,055	1,125	1,125	-	-
<u>196,006</u>	<u>237,780</u>	<u>238,723</u>	Subtotal - Other	<u>243,145</u>	<u>251,215</u>	<u>239,237</u>	<u>(11,978)</u>	<u>(5)</u>
<u>3,588</u>	<u>3,497</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,385,831</u>	<u>\$ 2,481,853</u>	<u>\$ 2,368,139</u>	Location Totals	<u>\$ 2,448,607</u>	<u>\$ 2,430,359</u>	<u>\$ 2,402,502</u>	<u>\$ (27,857)</u>	<u>(1)</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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
289.00	268.00	263.00	Enrollment in ADM (PS-6)	256.00	264.00	250.00

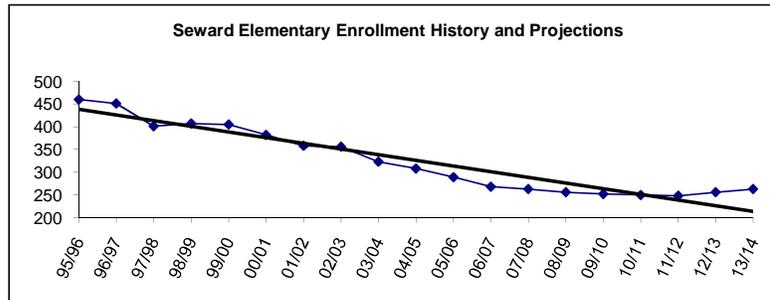
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.50	14.50	14.00	Teacher (Includes Quest)	14.00	15.00	14.00
3.50	3.50	3.75	Specialist*	3.00	1.41	4.75
3.75	4.75	3.75	Special Ed Teacher**	3.75	4.75	1.41
<u>23.75</u>	<u>23.75</u>	<u>22.50</u>	Certified Subtotal	<u>21.75</u>	<u>22.16</u>	<u>21.16</u>
2.20	3.83	3.83	Special Ed Aide	3.83	3.83	3.83
0.44	0.38	0.38	Aide	0.38	0.38	0.38
0.73	0.73	0.73	Nurse***	0.73	0.73	0.73
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>6.87</u>	<u>8.44</u>	<u>8.44</u>	Classified Subtotal	<u>8.44</u>	<u>8.44</u>	<u>8.44</u>
<u>30.62</u>	<u>32.19</u>	<u>30.94</u>	Total	<u>30.19</u>	<u>30.60</u>	<u>29.60</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.

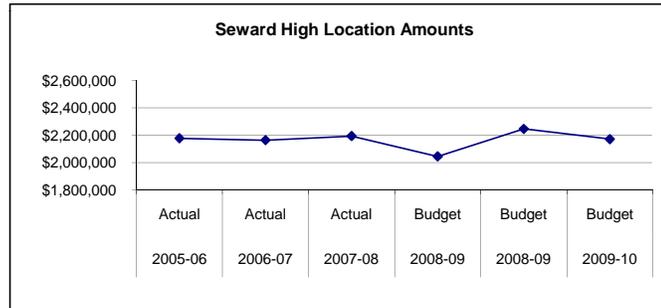


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 984,504	\$ 960,561	\$ 975,754	3100 Certified Salaries	\$ 851,347	\$ 977,233	\$ 925,968	\$ (51,265)	(5)
276,515	277,846	279,548	3200 Non-Certified Salaries	284,144	289,084	289,034	(50)	(0)
499,295	531,961	445,947	3500 Employee Benefits	407,794	477,360	461,902	(15,458)	(3)
<u>1,760,314</u>	<u>1,770,368</u>	<u>1,701,249</u>	Subtotal - Personnel Services	<u>1,543,285</u>	<u>1,743,677</u>	<u>1,676,904</u>	<u>(66,773)</u>	(4)
-	131	-	4100 Pro-tech	-	-	-	-	-
879	8,045	3,756	4200 Travel	1,526	1,526	1,526	-	-
179	142	-	4250 Student Travel	500	500	-	(500)	(100)
70,785	77,942	74,535	4300 Utility Services	71,572	71,572	71,572	-	-
290,528	253,517	333,428	4350 Energy	375,885	371,885	371,885	-	-
6,118	5,578	2,741	4400 Purchased Services	10,668	8,668	8,668	-	-
40,056	39,348	69,435	4500 Supplies and Materials	36,608	43,268	36,494	(6,774)	(16)
1,269	3,621	4,700	4900 Other Expenses	3,781	4,262	4,262	-	-
<u>409,814</u>	<u>388,324</u>	<u>488,595</u>	Subtotal - Other	<u>500,540</u>	<u>501,681</u>	<u>494,407</u>	<u>(7,274)</u>	-
<u>7,123</u>	<u>4,569</u>	<u>2,971</u>	5100 Equipment	-	532	-	(532)	-
<u>\$ 2,177,251</u>	<u>\$ 2,163,261</u>	<u>\$ 2,192,815</u>	Location Totals	<u>\$ 2,043,825</u>	<u>\$ 2,245,890</u>	<u>\$ 2,171,311</u>	<u>\$ (74,579)</u>	(3)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
235.00	233.00	205.00	Enrollment in ADM (9-12)	194.00	187.00	186.00

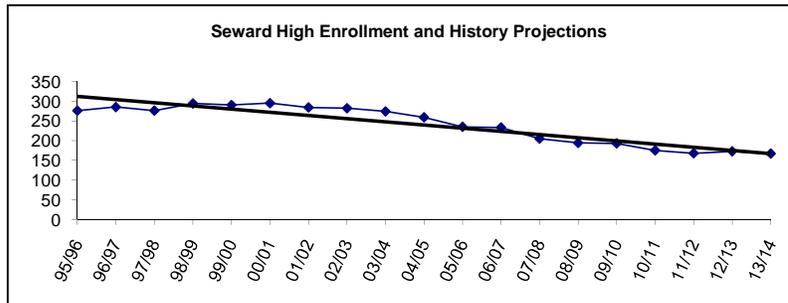
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	11.25	11.00	Teacher (Includes Quest)	7.50	10.50	9.00
1.50	1.90	1.50	Specialist*	1.00	2.03	2.03
3.00	3.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
<u>17.50</u>	<u>17.15</u>	<u>16.50</u>	Certified Subtotal	<u>12.50</u>	<u>15.53</u>	<u>14.03</u>
1.32	1.32	1.32	Special Ed Aide	1.32	1.38	1.38
0.44	0.94	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.25	0.25	0.25	Nurse***	0.25	0.25	0.25
3.50	2.50	3.00	Support	2.50	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>8.01</u>	<u>7.51</u>	<u>7.51</u>	Classified Subtotal	<u>7.01</u>	<u>7.57</u>	<u>7.57</u>
<u>25.51</u>	<u>24.66</u>	<u>24.01</u>	Total	<u>19.51</u>	<u>23.10</u>	<u>21.60</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.

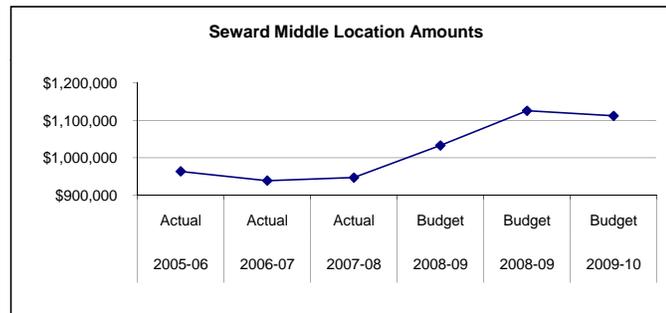


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 400,574	\$ 406,360	\$ 407,175	3100 Certified Salaries	\$ 399,026	\$ 445,268	\$ 444,296	\$ (972)	(0)
108,652	85,165	112,614	3200 Non-Certified Salaries	126,051	141,395	140,431	(964)	(1)
215,684	215,921	192,512	3500 Employee Benefits	197,154	227,934	229,548	1,614	1
<u>724,910</u>	<u>707,446</u>	<u>712,301</u>	Subtotal - Personnel Services	<u>722,231</u>	<u>814,597</u>	<u>814,275</u>	<u>(322)</u>	(0)
113	1,021	1,532	4200 Travel	675	675	675	-	-
61,164	42,437	38,318	4300 Utility Services	56,019	56,069	56,069	-	-
152,041	141,139	136,105	4350 Energy	233,071	220,675	220,675	-	-
2,533	2,421	37,806	4400 Purchased Services	4,576	4,651	4,651	-	-
19,843	30,687	18,934	4500 Supplies and Materials	13,861	25,909	13,429	(12,480)	(48)
684	863	756	4900 Other Expenses	2,665	2,615	2,615	-	-
<u>236,378</u>	<u>218,568</u>	<u>233,451</u>	Subtotal - Other	<u>310,867</u>	<u>310,594</u>	<u>298,114</u>	<u>(12,480)</u>	(4)
<u>2,283</u>	<u>12,507</u>	<u>911</u>	5100 Equipment	-	999	-	(999)	-
<u>\$ 963,571</u>	<u>\$ 938,521</u>	<u>\$ 946,663</u>	Location Totals	<u>\$ 1,033,098</u>	<u>\$ 1,126,190</u>	<u>\$ 1,112,389</u>	<u>\$ (13,801)</u>	(1)



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 "auditorium"; a space for students to dine, or produce a play, or other large group presentation. Seward Middle School currently serves approximately 90 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
108.00	93.00	88.00	Enrollment in ADM (7-12)	88.00	89.00	82.00

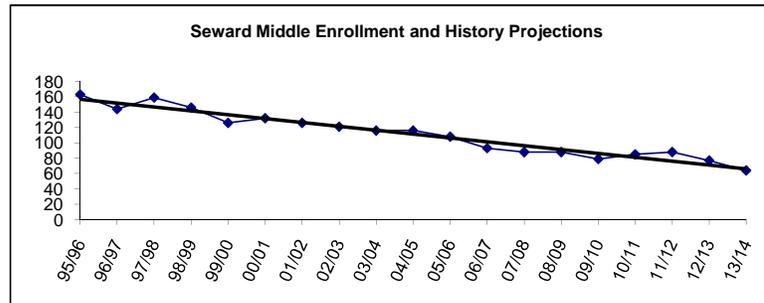
**FTE's Included In Current Budget**

1.00	0.80	0.50	Administrator	0.50	0.50	0.50
5.25	4.85	5.00	Teacher (Includes Quest)	4.50	5.15	5.00
-	-	-	Specialist*	-	0.25	0.25
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.25</u>	<u>6.65</u>	<u>6.50</u>	Certified Subtotal	<u>6.00</u>	<u>6.90</u>	<u>6.75</u>
0.88	-	1.32	Special Ed Aide	1.32	1.32	1.32
-	-	-	Aide	-	0.25	0.25
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
0.75	0.75	0.75	Support	0.75	0.88	0.88
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.83</u>	<u>2.45</u>	<u>3.77</u>	Classified Subtotal	<u>3.77</u>	<u>4.15</u>	<u>4.15</u>
<u>11.08</u>	<u>9.10</u>	<u>10.27</u>	Totals	<u>9.77</u>	<u>11.05</u>	<u>10.90</u>

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

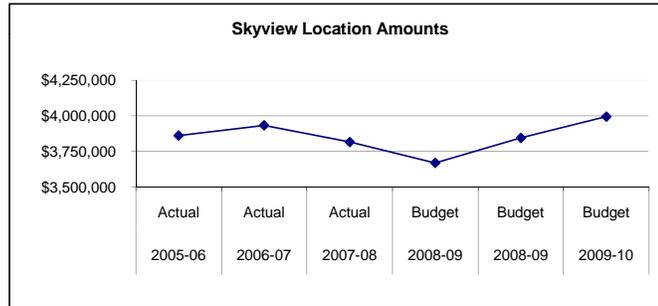


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,049,682	\$ 1,971,503	\$ 2,013,224	3100 Certified Salaries	\$ 1,922,187	\$ 1,966,317	\$ 2,070,963	\$ 104,646	5
446,052	466,516	502,839	3200 Non-Certified Salaries	440,593	474,265	479,405	5,140	-
950,696	1,074,233	849,319	3500 Employee Benefits	824,887	912,343	959,908	47,565	5
<u>3,446,430</u>	<u>3,512,252</u>	<u>3,365,382</u>	Subtotal - Personnel Services	<u>3,187,667</u>	<u>3,352,925</u>	<u>3,510,276</u>	<u>157,351</u>	5
3,904	3,690	4,462	4200 Travel	3,202	3,997	3,997	-	-
141	-	-	4250 Student Travel	-	-	-	-	-
25,580	16,863	14,279	4300 Utility Services	25,148	25,148	25,148	-	-
268,475	279,663	283,700	4350 Energy	351,103	340,091	340,091	-	-
17,759	12,668	20,211	4400 Purchased Services	25,892	30,083	30,083	-	-
83,457	79,243	120,033	4500 Supplies and Materials	67,420	77,941	76,723	(1,218)	(2)
2,099	5,671	5,024	4900 Other Expenses	8,263	8,263	8,263	-	-
<u>401,415</u>	<u>397,798</u>	<u>447,709</u>	Subtotal - Other	<u>481,028</u>	<u>485,523</u>	<u>484,305</u>	<u>(1,218)</u>	-
<u>12,891</u>	<u>22,814</u>	<u>2,733</u>	5100 Equipment	-	6,350	-	(2,436)	(38)
<u>\$ 3,860,736</u>	<u>\$ 3,932,864</u>	<u>\$ 3,815,824</u>	Location Totals	<u>\$ 3,668,695</u>	<u>\$ 3,844,798</u>	<u>\$ 3,994,581</u>	<u>\$ 153,697</u>	4



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
521.00	486.00	459.00	Enrollment in ADM (9-12)	434.00	450.00	477.00

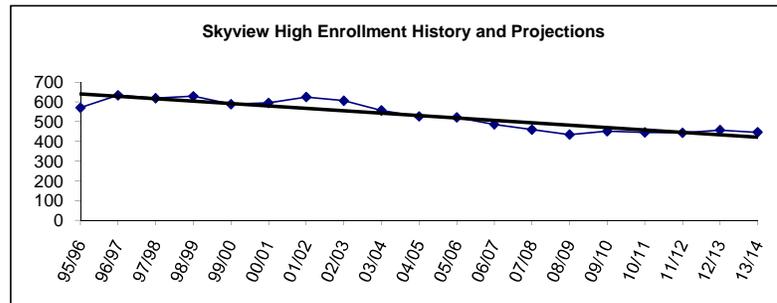
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	23.25	23.60	Teacher (Includes Quest)	19.50	22.00	23.50
3.00	3.60	3.00	Specialist*	3.00	3.10	3.10
5.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>34.50</u>	<u>32.85</u>	<u>32.60</u>	Certified Subtotal	<u>28.50</u>	<u>31.10</u>	<u>32.60</u>
1.38	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.55	0.55	Nurse***	0.55	0.55	0.55
4.50	4.50	4.50	Support	4.00	4.50	5.00
5.00	5.00	5.00	Custodians	4.50	5.00	4.50
<u>11.87</u>	<u>12.25</u>	<u>12.25</u>	Classified Subtotal	<u>11.25</u>	<u>13.13</u>	<u>13.13</u>
<u>46.37</u>	<u>45.10</u>	<u>44.85</u>	Total	<u>39.75</u>	<u>44.23</u>	<u>45.73</u>

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

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

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

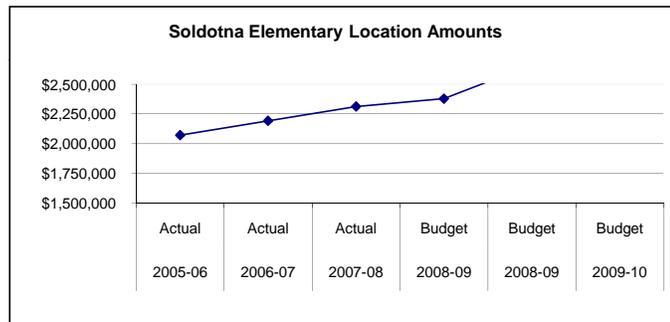


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,108,915	\$ 1,091,957	\$ 1,184,424	3100 Certified Salaries	\$ 1,218,343	\$ 1,431,791	\$ 1,392,248	\$ (39,543)	(3)
292,720	303,070	387,797	3200 Non-Certified Salaries	388,909	364,602	368,669	4,067	1
545,884	644,718	594,481	3500 Employee Benefits	602,859	685,230	683,908	(1,322)	(0)
<u>1,947,519</u>	<u>2,039,745</u>	<u>2,166,702</u>	Subtotal - Personnel Services	<u>2,210,111</u>	<u>2,481,623</u>	<u>2,444,825</u>	<u>(36,798)</u>	(1)
532	596	460	4200 Travel	496	846	846	-	-
10,685	8,654	8,875	4300 Utility Services	12,082	12,242	12,124	(118)	(1)
66,462	62,395	70,415	4350 Energy	121,257	120,764	120,764	-	-
8,663	9,037	9,155	4400 Purchased Services	9,330	10,788	10,788	-	-
31,310	71,364	57,565	4500 Supplies and Materials	26,256	39,193	28,816	(10,377)	(26)
935	806	730	4900 Other Expenses	1,201	1,401	1,401	-	-
<u>118,587</u>	<u>152,852</u>	<u>147,200</u>	Subtotal - Other	<u>170,622</u>	<u>185,234</u>	<u>174,739</u>	<u>(10,495)</u>	-
<u>8,537</u>	<u>2,603</u>	<u>1,119</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,074,643</u>	<u>\$ 2,195,200</u>	<u>\$ 2,315,021</u>	Location Totals	<u>\$ 2,380,733</u>	<u>\$ 2,666,857</u>	<u>\$ 2,619,564</u>	<u>\$ (47,293)</u>	-



Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on literacy and music. Music classes, band and choir support the other curriculums while emphasizing the arts. Special help for students includes "After the Bell", remedial Title 1, a huge cadre of parent volunteers, Foster Grandparents, and many dedicated educators. Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent (including a complete remodel of the original structure) being completed in 1987. The school currently houses 280 students, encompassing 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
282.00	276.00	264.00	Enrollment in ADM (PS-6)	221.00	275.00	244.00

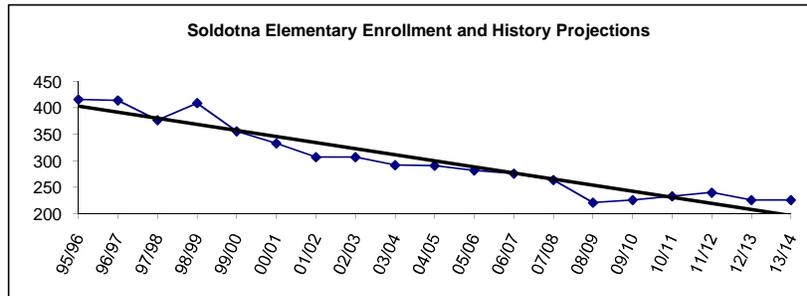
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	13.00	12.00	Teacher (Includes Quest)	11.50	13.65	13.00
2.56	1.56	2.00	Specialist*	4.00	3.10	3.10
3.00	3.00	4.00	Special Ed Teacher**	2.00	5.00	5.00
<u>19.06</u>	<u>18.56</u>	<u>19.00</u>	Certified Subtotal	<u>18.50</u>	<u>22.75</u>	<u>22.10</u>
3.52	4.40	7.54	Special Ed Aide	6.66	6.23	6.23
0.38	0.63	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.45	0.38
0.65	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	3.50	2.50	Custodian	2.50	2.50	2.50
<u>8.05</u>	<u>10.09</u>	<u>11.98</u>	Classified Subtotal	<u>11.10</u>	<u>10.74</u>	<u>10.67</u>
<u>27.11</u>	<u>28.65</u>	<u>30.98</u>	Total	<u>29.60</u>	<u>33.49</u>	<u>32.77</u>

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

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

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

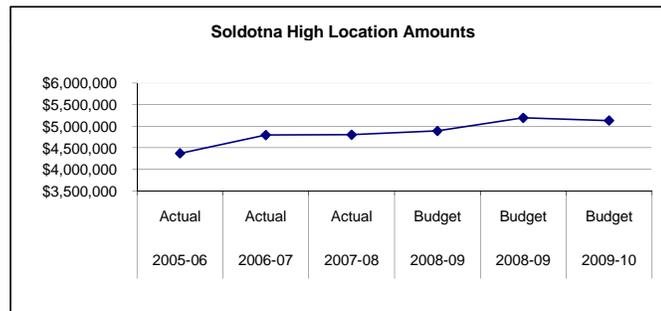


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,216,764	\$ 2,340,376	\$ 2,343,034	3100 Certified Salaries	\$ 2,376,658	\$ 2,601,501	\$ 2,564,509	\$ (36,992)	(1)
641,072	669,502	819,624	3200 Non-Certified Salaries	781,616	757,581	764,449	6,868	1
1,082,908	1,339,775	1,133,994	3500 Employee Benefits	1,179,070	1,280,214	1,279,834	(380)	(0)
<u>3,940,744</u>	<u>4,349,653</u>	<u>4,296,652</u>	Subtotal - Personnel services	<u>4,337,344</u>	<u>4,639,296</u>	<u>4,608,792</u>	<u>(30,504)</u>	(1)
-	-	1,250						
1,819	4,399	7,015	4200 Travel	4,393	4,939	4,808	(131)	(3)
31,175	28,337	26,612	4300 Utility Services	35,771	35,771	35,771	-	-
279,499	276,699	291,865	4350 Energy	385,512	354,242	354,242	-	-
20,517	24,518	22,582	4400 Purchased Services	28,879	28,035	28,035	-	-
82,890	96,163	141,195	4500 Supplies and Materials	92,743	109,527	93,998	(15,529)	(14)
2,160	5,814	6,162	4900 Other Expenses	9,400	9,369	9,369	-	-
<u>418,060</u>	<u>435,930</u>	<u>496,681</u>	Subtotal - Other	<u>556,698</u>	<u>541,883</u>	<u>526,223</u>	<u>(15,660)</u>	(3)
<u>15,834</u>	<u>14,817</u>	<u>14,362</u>	5100 Equipment	-	17,902	-	(17,902)	-
<u>\$ 4,374,638</u>	<u>\$ 4,800,400</u>	<u>\$ 4,807,695</u>	Location Totals	<u>\$ 4,894,042</u>	<u>\$ 5,199,081</u>	<u>\$ 5,135,015</u>	<u>\$ (64,066)</u>	(1)



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06	2006-07	2007-08		2008-09	Current 2008-09	2009-10
Actual	Actual	Actual	Account Description	Budget	Budget	Budget
531.00	565.00	538.00	Enrollment in ADM (9-12)	536.00	529.00	533.00

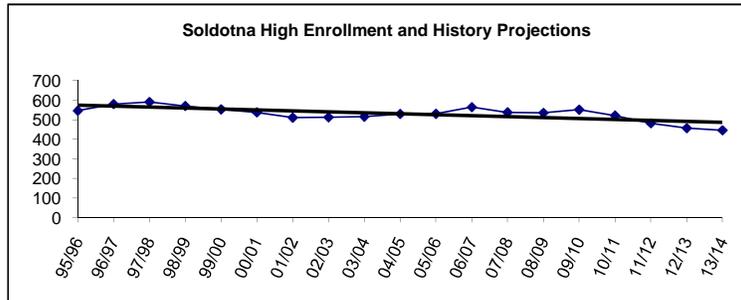
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	25.45	25.00	Teacher (Includes Quest)	24.00	27.00	25.50
4.00	3.70	2.00	Specialist*	2.00	3.50	3.50
5.00	5.63	7.00	Special Ed Teacher**	7.00	7.00	7.00
<u>35.50</u>	<u>36.78</u>	<u>36.00</u>	Certified Subtotal	<u>35.00</u>	<u>39.50</u>	<u>38.00</u>
5.72	6.60	11.88	Special Ed Aide	11.88	11.00	11.00
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.53	0.55	0.55	Nurse***	0.55	0.44	0.44
4.50	5.00	4.50	Support	4.50	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>16.69</u>	<u>18.09</u>	<u>22.87</u>	Classified Subtotal	<u>22.87</u>	<u>22.38</u>	<u>22.38</u>
<u>52.19</u>	<u>54.87</u>	<u>58.87</u>	Total	<u>57.87</u>	<u>61.88</u>	<u>60.38</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.

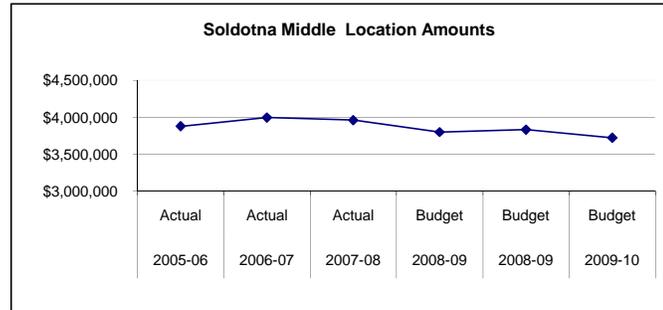


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,217,549	\$ 2,236,346	\$ 2,312,155	3100 Certified Salaries	\$ 2,241,485	\$ 2,158,423	\$ 2,123,250	\$ (35,173)	(2)
392,110	362,924	420,761	3200 Non-Certified Salaries	362,599	425,366	389,337	(36,029)	(8)
1,018,950	1,172,376	938,526	3500 Employee Benefits	899,603	943,566	919,321	(24,245)	(3)
<u>3,628,609</u>	<u>3,771,646</u>	<u>3,671,442</u>	Subtotal - Personnel Services	<u>3,503,687</u>	<u>3,527,355</u>	<u>3,431,908</u>	<u>(95,447)</u>	(3)
375	-	-	4100 Professional-Technical Services	-	-	-	-	-
56	182	84	4200 Travel	675	675	675	-	-
23,871	12,235	13,197	4300 Utility Services	23,539	23,539	23,539	-	-
137,871	144,027	149,848	4350 Energy	190,194	185,563	185,563	-	-
15,242	9,955	15,516	4400 Purchased Services	18,698	18,868	18,868	-	-
63,360	55,285	109,003	4500 Supplies and Materials	59,271	69,414	58,082	(11,332)	(16)
1,549	1,381	1,576	4900 Other Expenses	2,504	2,504	2,504	-	-
<u>242,324</u>	<u>223,065</u>	<u>289,224</u>	Subtotal - Other	<u>294,881</u>	<u>300,563</u>	<u>289,231</u>	<u>(11,332)</u>	(4)
<u>7,324</u>	<u>2,323</u>	<u>169</u>	5100 Equipment	-	4,382	-	(4,382)	-
<u>\$ 3,878,257</u>	<u>\$ 3,997,034</u>	<u>\$ 3,960,835</u>	Location Totals	<u>\$ 3,798,568</u>	<u>\$ 3,832,300</u>	<u>\$ 3,721,139</u>	<u>\$ (111,161)</u>	(3)



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
540.00	481.00	455.00	Enrollment in ADM (7-8)	437.00	443.00	420.00

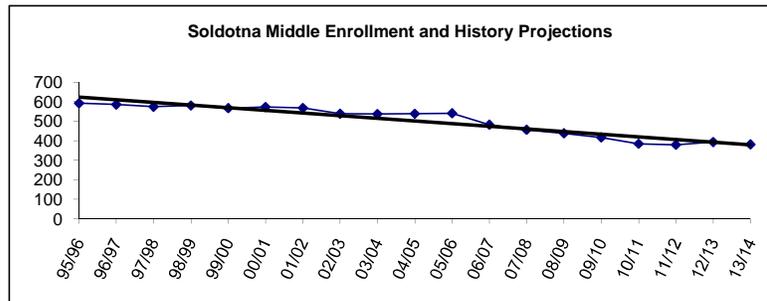
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	23.00	23.50	Teacher (Includes Quest)	20.50	24.50	23.00
3.00	3.00	3.60	Specialist*	3.60	2.40	2.40
9.00	9.00	8.00	Special Ed Teacher**	8.00	5.00	5.00
<u>38.50</u>	<u>37.00</u>	<u>37.10</u>	Certified Subtotal	<u>34.10</u>	<u>33.90</u>	<u>32.40</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.72	2.64
0	0.44	0.44	Aide	0.44	1.63	1.27
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.50	3.50	3.50	Support	3.00	3.00	3.00
4.00	3.50	4.00	Custodian	3.50	3.50	3.50
<u>11.46</u>	<u>10.96</u>	<u>11.46</u>	Classified Subtotal	<u>10.46</u>	<u>11.73</u>	<u>11.29</u>
<u>49.96</u>	<u>47.96</u>	<u>48.56</u>	Total	<u>44.56</u>	<u>45.63</u>	<u>43.69</u>

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

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

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



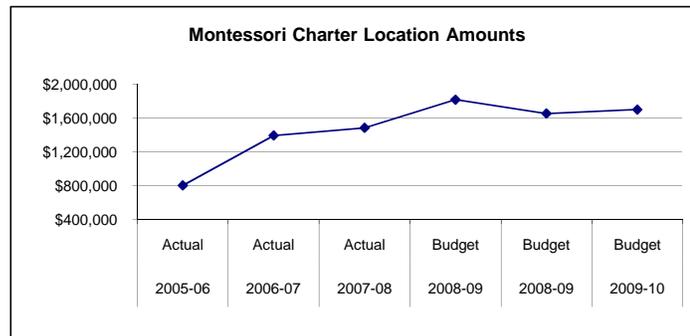
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 64 Soldotna Montessori Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 374,531	\$ 556,412	\$ 664,347	3100 Certified Salaries	\$ 669,841	\$ 669,841	\$ 671,253	\$ 1,412	0
147,828	240,698	219,954	3200 Non-Certified Salaries	236,134	236,134	239,513	3,379	1
197,890	376,367	354,325	3500 Employee Benefits	577,621	363,924	386,447	22,523	6
<u>720,249</u>	<u>1,173,477</u>	<u>1,238,626</u>	Subtotal - Personnel Services	<u>1,483,596</u>	<u>1,269,899</u>	<u>1,297,213</u>	<u>27,314</u>	<u>2</u>
11,523	16,443	12,162	4100 Professional-Technical Services	20,000	20,000	20,000	-	-
5,891	24,644	15,173	4200 Travel	20,000	20,000	20,000	-	-
1,558	988	-	4250 Student Travel	-	-	-	-	-
2,383	4,762	4,563	4300 Utility Services	4,518	4,518	30,286	25,768	570
14,349	36,645	28,399	4350 Energy	40,326	40,326	14,558	(25,768)	(64)
3,116	5,250	60,583	4400 Purchased Services	1,496	1,496	1,496	-	-
13,895	83,512	51,703	4500 Supplies and Materials	157,499	157,499	157,569	70	0
560	(4,252)	1,067	4900 Other Expenses	13,379	63,045	81,227	18,182	29
28,350	48,446	65,861	4950 Indirect Costs	78,106	78,106	78,106	-	-
<u>81,625</u>	<u>216,438</u>	<u>239,511</u>	Subtotal - Other	<u>335,324</u>	<u>384,990</u>	<u>403,242</u>	<u>18,252</u>	<u>5</u>
<u>1,620</u>	<u>4,254</u>	<u>7,136</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<u>\$ 803,494</u>	<u>\$ 1,394,169</u>	<u>\$ 1,485,273</u>	Location Totals	<u>\$ 1,818,920</u>	<u>\$ 1,654,889</u>	<u>\$ 1,700,455</u>	<u>\$ 45,566</u>	<u>3</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 161 students in grades K-6, utilizing 7 classroom teachers, 1 half time Spanish Aide, 1 part time music teacher, 1 full time physical education teacher, 1 full time reading specialist, 4 full time classroom aides, 2 part time classroom aides, and a one-third time consulting administrator.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 64 Soldotna Montessori Charter School

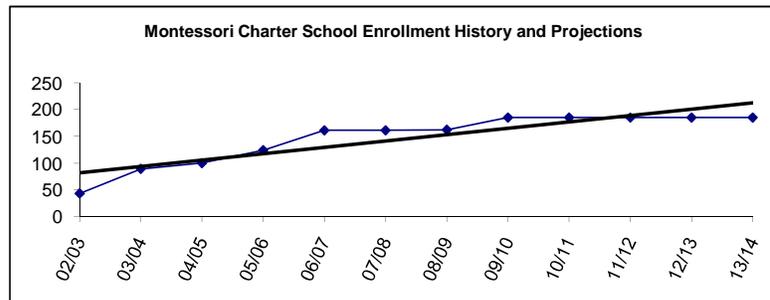
2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
124.00	161.00	161.00	Enrollment in ADM (K-8)	162.00	161.00	161.00
<b>FTE's Included In Current Budget</b>						
0.35	0.35	0.35	Administrator	0.35	0.35	0.35
8.01	9.00	10.00	Teacher (Includes Quest)	10.00	10.35	10.35
-	-	-	Specialist*	-	-	-
-	-	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>8.36</u>	<u>9.35</u>	<u>10.85</u>	Certified Subtotal	<u>10.85</u>	<u>11.20</u>	<u>11.20</u>
-	-	-	Special Ed Aide	-	-	-
2.89	6.16	6.41	Aide	6.41	6.34	6.41
0.23	0.32	0.32	Nurse***	0.32	0.32	0.32
0.88	1.00	1.00	Support	1.00	1.00	1.00
0.50	-	1.00	Custodian	1.00	1.00	1.00
<u>4.50</u>	<u>7.48</u>	<u>8.73</u>	Classified Subtotal	<u>8.73</u>	<u>8.66</u>	<u>8.73</u>
<u>12.86</u>	<u>16.83</u>	<u>19.58</u>	Total	<u>19.58</u>	<u>19.86</u>	<u>19.93</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

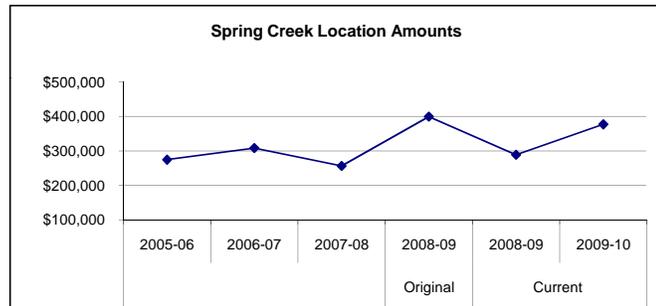


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 164,680	\$ 183,547	\$ 162,158	3100 Certified Salaries	\$ 265,656	\$ 175,208	\$ 241,849	\$ 66,641	38
18,482	18,626	19,481	3200 Non-Certified Salaries	23,920	25,404	26,232	828	3
76,018	93,458	65,354	3500 Employee Benefits	95,391	73,797	97,904	24,107	33
<u>259,180</u>	<u>295,631</u>	<u>246,993</u>	Subtotal - Personnel Services	<u>384,967</u>	<u>274,409</u>	<u>365,985</u>	<u>91,576</u>	33
446	132	427	4200 Travel	4,217	3,717	629	(3,088)	(83)
1,146	271	268	4300 Utility Services	1,148	1,148	1,148	-	-
494	549	287	4400 Purchased Services	1,388	1,388	1,388	-	-
10,805	10,192	7,956	4500 Supplies and Materials	7,455	7,175	7,455	280	4
650	650	646	4900 Other Expenses	680	680	680	-	-
<u>13,541</u>	<u>11,794</u>	<u>9,584</u>	Subtotal - Other	<u>14,888</u>	<u>14,108</u>	<u>11,300</u>	<u>(2,808)</u>	(20)
<u>2,008</u>	<u>1,074</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>540</u>	<u>-</u>	<u>(540)</u>	-
<u>\$ 274,729</u>	<u>\$ 308,499</u>	<u>\$ 256,577</u>	Location Totals	<u>\$ 399,855</u>	<u>\$ 289,057</u>	<u>\$ 377,285</u>	<u>\$ 88,228</u>	31



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 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
38.00	34.00	34.00	Enrollment in ADM (K-12)	55.00	55.00	55.00

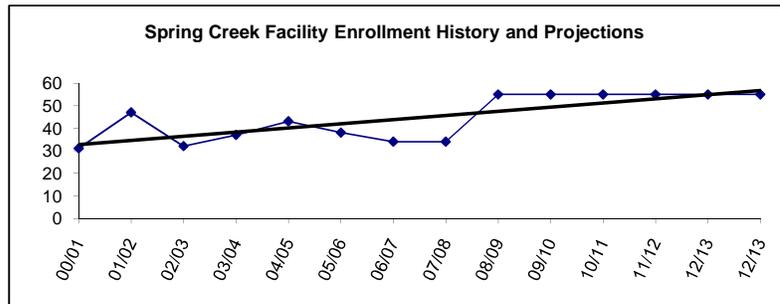
**FTE's Included In Current Budget**

1.00	1.00	0.80	Administrator	1.00	0.80	1.00
2.00	3.00	2.00	Teacher (Includes Quest)	3.00	2.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>4.00</u>	<u>2.80</u>	Certified Subtotal	<u>4.00</u>	<u>2.80</u>	<u>4.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	Classified Subtotal	<u>0.75</u>	<u>0.88</u>	<u>0.88</u>
<u>3.75</u>	<u>4.75</u>	<u>3.55</u>	Total	<u>4.75</u>	<u>3.68</u>	<u>4.88</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.

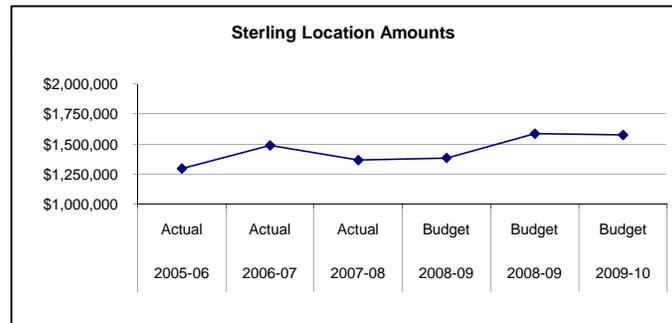


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 736,416	\$ 813,643	\$ 780,685	3100 Certified Salaries	\$ 766,925	\$ 862,791	\$ 858,122	\$ (4,669)	(1)
131,923	141,259	153,809	3200 Non-Certified Salaries	144,495	167,775	168,831	1,056	1
332,708	412,822	316,180	3500 Employee Benefits	323,534	391,877	390,600	(1,277)	(0)
<u>1,201,047</u>	<u>1,367,724</u>	<u>1,250,674</u>	Subtotal - Personnel Services	<u>1,234,954</u>	<u>1,422,443</u>	<u>1,417,553</u>	<u>(4,890)</u>	(0)
-	36	-	4200 Travel	175	175	175	-	-
15,697	12,741	12,401	4300 Utility Services	19,622	19,622	19,622	-	-
51,449	57,982	56,243	4350 Energy	104,003	102,676	102,676	-	-
5,128	5,175	4,321	4400 Purchased Services	7,413	7,413	7,413	-	-
20,494	43,861	43,779	4500 Supplies and Materials	18,419	33,708	28,089	(5,619)	(17)
790	340	544	4900 Other Expenses	919	919	1,055	136	15
<u>93,558</u>	<u>120,135</u>	<u>117,288</u>	Subtotal - Other	<u>150,551</u>	<u>164,513</u>	<u>159,030</u>	<u>(5,483)</u>	(3)
<u>3,164</u>	<u>1,499</u>	<u>82</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,297,769</u>	<u>\$ 1,489,358</u>	<u>\$ 1,368,044</u>	Location Totals	<u>\$ 1,385,505</u>	<u>\$ 1,586,956</u>	<u>\$ 1,576,583</u>	<u>\$ (10,373)</u>	(1)



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 approximately 170 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
175.00	182.00	169.00	Enrollment in ADM (K-6)	160.00	160.00	142.00

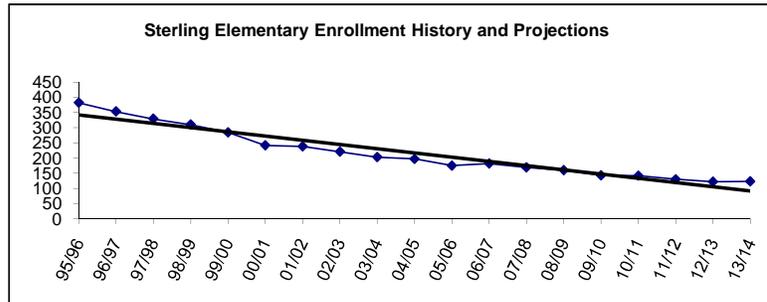
**FTE's Included In Current Budget**

1.00	0.80	0.80	Administrator	1.00	1.00	1.00
9.00	9.00	9.00	Teacher (Includes Quest)	8.00	11.00	10.00
2.00	2.67	3.00	Specialist*	2.00	0.80	0.80
1.00	1.00	1.00	Special Ed Teacher**	1.00	2.00	2.00
<u>13.00</u>	<u>13.47</u>	<u>13.80</u>	Certified Subtotal	<u>12.00</u>	<u>14.80</u>	<u>13.80</u>
0.88	0.88	0.88	Special Ed Aide	0.88	1.63	1.63
0.38	0.76	0.76	Aide	0.38	0.38	0.38
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
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>4.16</u>	<u>4.54</u>	<u>4.54</u>	Classified Subtotal	<u>4.16</u>	<u>4.91</u>	<u>4.91</u>
<u>17.16</u>	<u>18.01</u>	<u>18.34</u>	Total	<u>16.16</u>	<u>19.71</u>	<u>18.71</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.

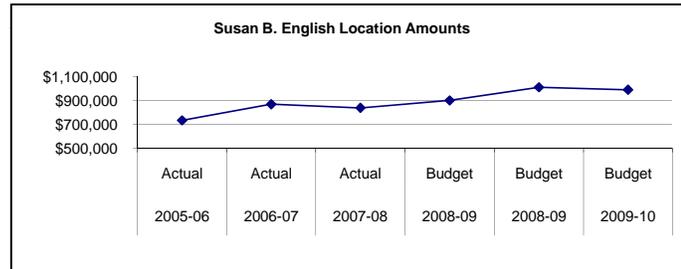


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 213,440	\$ 266,111	\$ 230,762	3100 Certified Salaries	\$ 254,979	\$ 324,746	\$ 307,927	\$ (16,819)	(5)
143,017	155,923	158,770	3200 Non-Certified Salaries	179,709	186,014	186,904	890	0
145,177	202,726	164,167	3500 Employee Benefits	181,319	215,869	212,137	(3,732)	(2)
<u>501,634</u>	<u>624,760</u>	<u>553,699</u>	Subtotal - Personnel Services	<u>616,007</u>	<u>726,629</u>	<u>706,968</u>	<u>(19,661)</u>	(3)
-	1,640	1,700	4100 Pro-Tech	-	-	-	-	-
4,071	4,007	3,175	4200 Travel	3,000	3,000	3,000	-	-
26,558	22,758	31,561	4300 Utility Services	26,601	26,601	26,601	-	-
176,004	176,973	214,046	4350 Energy	235,185	233,163	233,163	-	-
4,821	4,244	4,956	4400 Purchased Services	4,159	4,256	4,256	-	-
12,725	33,661	28,360	4500 Supplies and Materials	15,023	16,418	15,409	(1,009)	(6)
863	1,135	1,357	4900 Other Expenses	2,651	2,651	2,651	-	-
<u>225,042</u>	<u>244,418</u>	<u>285,155</u>	Subtotal - Other	<u>286,619</u>	<u>286,089</u>	<u>285,080</u>	<u>(1,009)</u>	(0)
6,821	1,315	823	5100 Equipment	-	579	-	(579)	-
<u>\$ 733,497</u>	<u>\$ 870,493</u>	<u>\$ 839,677</u>	Location Totals	<u>\$ 902,626</u>	<u>\$ 1,013,297</u>	<u>\$ 992,048</u>	<u>\$ (21,249)</u>	(2)



Susan B. English is a K-12 school located in Seldovia, housing approximately 65 students. 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. The school employs 14 full-time and part-time staff members, as well as many volunteers.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
71.00	65.00	62.00	Enrollment in ADM (K-12)	57.00	59.00	55.00

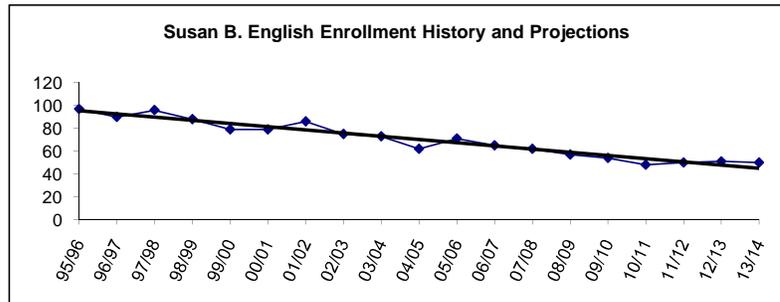
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.50	4.10	3.00	Teacher (Includes Quest)	3.00	4.50	4.00
-	-	-	Specialist*	-	-	-
0.50	0.50	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>4.50</u>	<u>5.10</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>5.75</u>	<u>5.25</u>
0.88	1.32	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.13	0.13	0.12	Nurse***	0.12	0.13	0.13
1.25	1.25	1.25	Support	1.75	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.26</u>	<u>4.70</u>	<u>4.25</u>	Classified Subtotal	<u>4.75</u>	<u>4.89</u>	<u>4.89</u>
<u>8.76</u>	<u>9.80</u>	<u>8.50</u>	Total	<u>9.00</u>	<u>10.64</u>	<u>10.14</u>

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

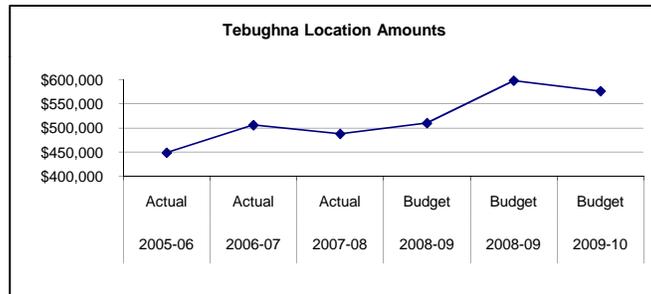


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 166,500	\$ 196,524	\$ 183,645	3100 Certified Salaries	\$ 176,558	\$ 230,545	\$ 210,289	\$ (20,256)	(9)
52,252	53,047	59,226	3200 Non-Certified Salaries	64,852	68,982	69,409	427	1
94,679	111,232	98,941	3500 Employee Benefits	95,524	119,058	112,717	(6,341)	(5)
<u>313,431</u>	<u>360,803</u>	<u>341,812</u>	Subtotal - Personnel Services	<u>336,934</u>	<u>418,585</u>	<u>392,415</u>	<u>(26,170)</u>	(6)
12,049	10,729	9,313	4200 Travel	7,000	7,000	7,000	-	-
29,761	26,780	25,120	4300 Utility Services	28,807	28,807	28,807	-	-
76,595	91,167	79,538	4350 Energy	127,110	127,110	127,110	-	-
7,760	3,334	3,716	4400 Purchased Services	1,763	1,912	11,592	9,680	506
7,420	9,372	26,589	4500 Supplies and Materials	7,159	11,686	8,070	(3,616)	(31)
-	1,075	986	4900 Other Expenses	1,515	1,515	1,515	-	-
<u>133,585</u>	<u>142,457</u>	<u>145,262</u>	Subtotal - Other	<u>173,354</u>	<u>178,030</u>	<u>184,094</u>	<u>6,064</u>	3
<u>1,678</u>	<u>2,794</u>	<u>800</u>	5100 Equipment	-	1,810	-	(1,810)	-
<u>\$ 448,694</u>	<u>\$ 506,054</u>	<u>\$ 487,874</u>	Location Totals	<u>\$ 510,288</u>	<u>\$ 598,425</u>	<u>\$ 576,509</u>	<u>\$ (21,916)</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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
50.00	45.00	32.00	Enrollment in ADM (K-12)	34.00	36.00	38.00

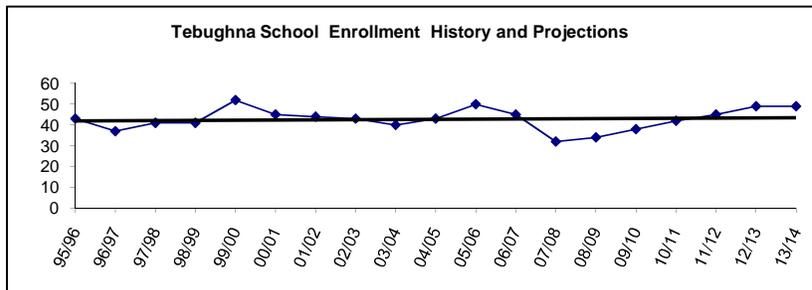
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	3.00	2.50	Teacher (Includes Quest)	2.00	3.00	2.50
-	-	-	Specialist *	-	-	-
-	1.00	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.50</u>	<u>4.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.00</u>	<u>4.00</u>	<u>3.50</u>
0.88	-	-	Special Ed Aide	-	-	-
0.10	0.10	0.08	Nurse ***	0.08	0.08	0.08
0.75	0.75	0.75	Support	0.75	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.73</u>	<u>1.85</u>	<u>1.83</u>	Classified Subtotal	<u>1.83</u>	<u>1.96</u>	<u>1.96</u>
<u>6.23</u>	<u>6.35</u>	<u>5.33</u>	Total	<u>4.83</u>	<u>5.96</u>	<u>5.46</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.

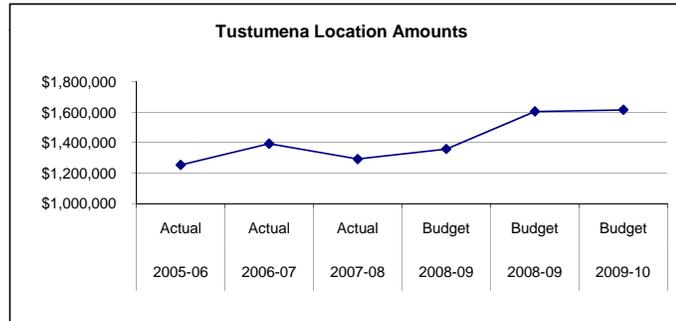


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 623,868	\$ 698,487	\$ 696,997	3100 Certified Salaries	\$ 735,459	\$ 898,619	\$ 912,490	\$ 13,871	2
199,838	172,346	164,246	3200 Non-Certified Salaries	173,492	170,515	166,883	(3,632)	(2)
315,396	380,808	289,337	3500 Employee Benefits	318,635	389,262	395,204	5,942	2
<u>1,139,102</u>	<u>1,251,641</u>	<u>1,150,580</u>	Subtotal - Personnel Services	<u>1,227,586</u>	<u>1,458,396</u>	<u>1,474,577</u>	<u>16,181</u>	1
338	91	314	4200 Travel	600	600	600	-	-
6,292	6,113	7,526	4300 Utility Services	12,444	12,444	12,444	-	-
72,762	81,373	77,125	4350 Energy	92,073	91,175	91,175	-	-
3,263	4,011	4,330	4400 Purchased Services	5,301	5,592	5,592	-	-
23,643	45,177	43,110	4500 Supplies and Materials	17,621	34,688	29,851	(4,837)	(14)
660	419	544	4900 Other Expenses	911	911	1,047	136	15
<u>106,958</u>	<u>137,184</u>	<u>132,949</u>	Subtotal - Other	<u>128,950</u>	<u>145,410</u>	<u>140,709</u>	<u>(4,701)</u>	(3)
<u>6,215</u>	<u>3,204</u>	<u>7,604</u>	5100 Equipment	-	67	-	(67)	(100)
<u>\$ 1,252,275</u>	<u>\$ 1,392,029</u>	<u>\$ 1,291,133</u>	Location Totals	<u>\$ 1,356,536</u>	<u>\$ 1,603,873</u>	<u>\$ 1,615,286</u>	<u>\$ 11,413</u>	1



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. In 2007-08 the school's enrollment ranged from 157-159 pupils 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
160.00	168.00	157.00	Enrollment in ADM (K-6)	142.00	154.00	147.00

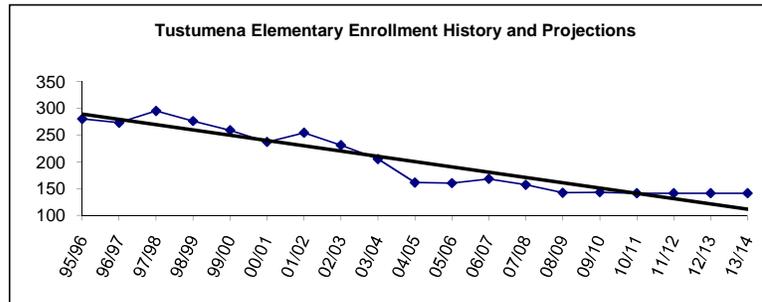
**FTE's Included In Current Budget**

1.00	0.80	0.80	Administrator	0.80	1.00	1.00
8.00	8.00	8.00	Teacher (Includes Quest)	7.50	10.00	10.00
1.00	1.00	-	Specialist*	-	0.95	0.95
2.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.00</u>	<u>10.80</u>	<u>10.80</u>	Certified Subtotal	<u>10.30</u>	<u>13.95</u>	<u>13.95</u>
0.88	1.26	1.26	Special Ed Aide	1.26	1.26	1.26
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.34	0.35	0.35	Nurse***	0.35	0.35	0.20
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>4.60</u>	<u>4.99</u>	<u>4.99</u>	Classified Subtotal	<u>4.99</u>	<u>4.99</u>	<u>4.84</u>
<u>16.60</u>	<u>15.79</u>	<u>15.79</u>	Total	<u>15.29</u>	<u>18.94</u>	<u>18.79</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.



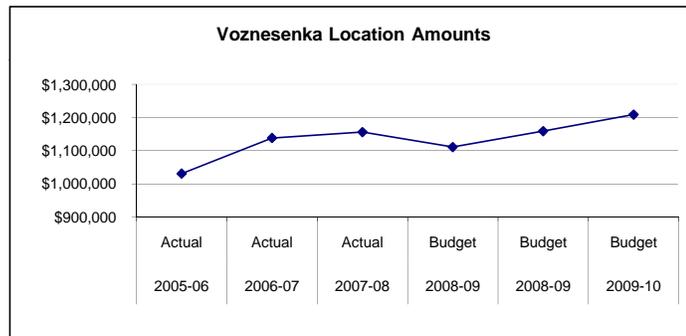
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 53 Voznesenka Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 470,020	\$ 486,636	\$ 512,507	3100 Certified Salaries	\$ 494,303	\$ 521,838	\$ 555,140	\$ 33,302	6
179,880	183,127	188,468	3200 Non-Certified Salaries	192,932	192,178	195,354	3,176	2
274,501	319,603	271,718	3500 Employee Benefits	270,742	289,699	305,612	15,913	5
<u>924,401</u>	<u>989,366</u>	<u>972,693</u>	Subtotal - Personnel Services	<u>957,977</u>	<u>1,003,715</u>	<u>1,056,106</u>	<u>52,391</u>	5
756	787	1,020	4200 Travel	1,000	1,000	1,000	-	-
21,343	54,585	73,319	4300 Utility Services	62,003	62,003	62,003	-	-
19,189	23,575	22,352	4350 Energy	23,495	23,495	23,495	-	-
46,925	51,628	51,834	4400 Purchased Services	51,569	51,617	51,617	-	-
14,135	15,840	33,931	4500 Supplies and Materials	13,568	15,851	13,644	(2,207)	(14)
819	742	1,111	4900 Other Expenses	1,365	1,365	1,365	-	-
<u>103,167</u>	<u>147,157</u>	<u>183,567</u>	Subtotal - Other	<u>153,000</u>	<u>155,331</u>	<u>153,124</u>	<u>(2,207)</u>	(1)
<u>3,211</u>	<u>1,856</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,030,779</u>	<u>\$ 1,138,379</u>	<u>\$ 1,156,260</u>	Location Totals	<u>\$ 1,110,977</u>	<u>\$ 1,159,046</u>	<u>\$ 1,209,230</u>	<u>\$ 50,184</u>	4



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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 53 Voznesenka Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
126.00	126.00	115.00	Enrollment in ADM (K-12)	116.00	117.00	112.00

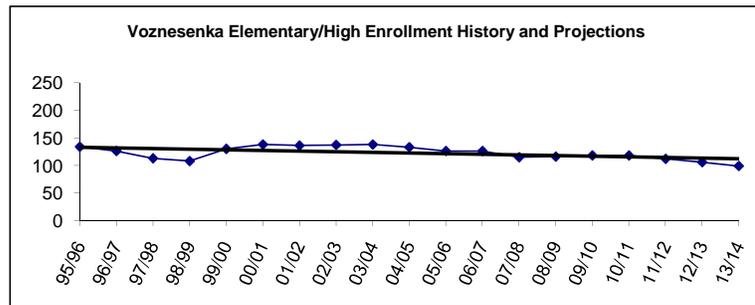
**FTE's Included In Current Budget**

0.60	0.60	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.00	Teacher (Includes Quest)	6.50	7.10	7.60
-	-	-	Specialist*	-	0.13	0.13
0.75	0.75	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>8.85</u>	<u>8.85</u>	<u>8.25</u>	Certified Subtotal	<u>7.75</u>	<u>8.48</u>	<u>8.98</u>
1.26	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.28	0.28	0.27	Nurse***	0.27	0.25	0.25
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>6.18</u>	<u>5.80</u>	<u>5.79</u>	Classified Subtotal	<u>5.79</u>	<u>5.77</u>	<u>5.77</u>
<u>15.03</u>	<u>14.65</u>	<u>14.04</u>	Total	<u>13.54</u>	<u>14.25</u>	<u>14.75</u>

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

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

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

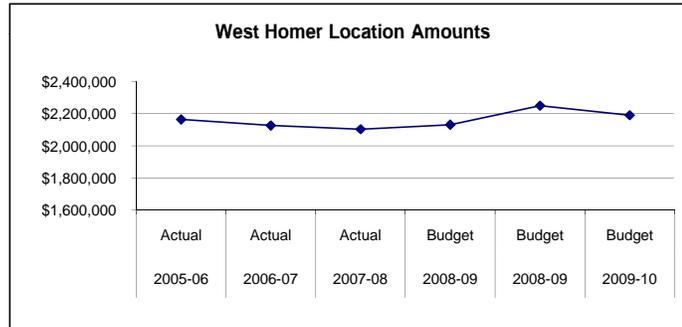


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,192,019	\$ 1,108,516	\$ 1,139,437	3100 Certified Salaries	\$ 1,208,462	\$ 1,217,420	\$ 1,194,016	\$ (23,404)	(2)
219,499	214,324	238,716	3200 Non-Certified Salaries	233,208	273,756	256,632	(17,124)	(6)
548,276	596,836	481,075	3500 Employee Benefits	514,874	559,950	549,366	(10,584)	(2)
<u>1,959,794</u>	<u>1,919,676</u>	<u>1,859,228</u>	Subtotal - Personnel Services	<u>1,956,544</u>	<u>2,051,126</u>	<u>2,000,014</u>	<u>(51,112)</u>	(2)
-	1,240	-	4100 Professional-Technical Services	-	-	-	-	-
722	385	772	4200 Travel	700	700	700	-	-
21,040	14,777	12,308	4300 Utility Services	20,340	20,340	20,340	-	-
134,266	115,817	168,698	4350 Energy	117,740	117,740	117,740	-	-
9,171	9,628	9,164	4400 Purchased Services	9,304	10,162	10,162	-	-
31,337	62,077	51,997	4500 Supplies and Materials	25,650	48,809	40,812	(7,997)	(16)
778	701	1,027	4900 Other Expenses	1,080	1,080	1,080	-	-
<u>197,314</u>	<u>204,625</u>	<u>243,966</u>	5100 Equipment	<u>174,814</u>	<u>198,831</u>	<u>190,834</u>	<u>(7,997)</u>	(4)
<u>7,278</u>	<u>2,279</u>	<u>135</u>	Subtotal - Equipment	<u>-</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	-
<u>\$ 2,164,386</u>	<u>\$ 2,126,580</u>	<u>\$ 2,103,329</u>	Location Totals	<u>\$ 2,131,358</u>	<u>\$ 2,250,557</u>	<u>\$ 2,190,848</u>	<u>\$ (59,709)</u>	(3)



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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
243.00	223.00	240.00	Enrollment in ADM (3-6)	235.00	256.00	247.00

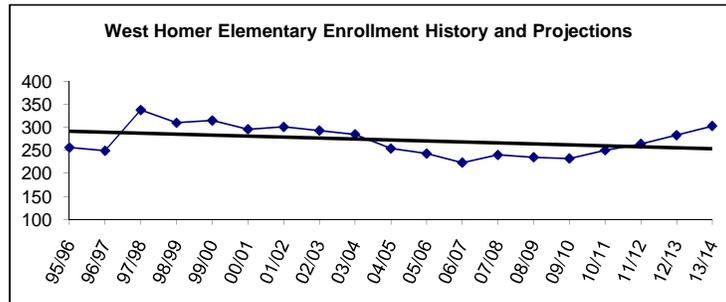
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	13.00	13.00	Teacher (Includes Quest)	13.00	13.00	12.50
2.50	2.50	2.50	Specialist*	2.50	2.39	2.39
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>20.50</u>	<u>19.50</u>	<u>19.50</u>	Certified Subtotal	<u>19.50</u>	<u>19.39</u>	<u>18.89</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
0.38	0.38	0.38	Aide	0.38	0.82	0.82
0.79	0.65	0.65	Nurse***	0.65	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	2.94	2.50
<u>6.43</u>	<u>6.29</u>	<u>6.29</u>	Classified Subtotal	<u>6.29</u>	<u>7.96</u>	<u>7.52</u>
<u>26.93</u>	<u>25.79</u>	<u>25.79</u>	Total	<u>25.79</u>	<u>27.35</u>	<u>26.41</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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 31,903	\$ 33,215	\$ 34,442	3200 Non-Certified Salaries	\$ 34,260	\$ 34,260	\$ 34,254	\$ (6)	(0)
45,311	53,369	57,857	3500 Employee Benefits	74,126	71,158	84,190	13,032	18
<u>77,214</u>	<u>86,584</u>	<u>92,299</u>	Subtotal - Personnel Services	<u>108,386</u>	<u>105,418</u>	<u>118,444</u>	<u>13,026</u>	
109,088	87,931	74,715	4100 Professional-Technical Services	119,354	119,354	119,354	-	-
32,773	38,401	38,021	4200 Travel	35,017	35,017	35,017	-	-
1,095	1,028	968	4300 Utility Services	1,500	1,500	1,500	-	-
5,092	5,909	4,695	4400 Purchased Services	5,250	5,250	5,250	-	-
6,339	3,885	9,705	4500 Supplies and Materials	2,500	5,000	5,000	-	-
18,270	19,980	20,520	4800 Tuition and Stipends	20,520	20,520	38,400	17,880	79
21,589	21,459	23,391	4900 Other Expenses	25,185	22,685	22,685	-	-
<u>194,246</u>	<u>178,593</u>	<u>172,015</u>	Subtotal - Other	<u>209,326</u>	<u>209,326</u>	<u>227,206</u>	<u>17,880</u>	<u>9</u>
-	-	6,370	5100 Equipment	-	-	-	-	-
<u>\$ 271,460</u>	<u>\$ 265,177</u>	<u>\$ 270,684</u>	Location Totals	<u>\$ 317,712</u>	<u>\$ 314,744</u>	<u>\$ 345,650</u>	<u>\$ 30,906</u>	<u>10</u>

The Kenai Peninsula Board of Education are elected by public voters and currently consists of 9 members elected from representative districts. This Board oversees 44 school sites in an area of 25,600 square miles. There are 9,262 students and 1,225 employees.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Total	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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

\*\* "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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 128,518	\$ 125,690	\$ 128,896	3100 Certified Salaries	\$ 125,174	\$ 127,032	\$ 127,032	\$ -	-
61,940	62,430	71,389	3200 Non-Certified Salaries	76,421	83,257	84,493	1,236	1
57,861	68,995	62,627	3500 Employee Benefits	66,423	69,681	70,831	1,150	2
<u>248,319</u>	<u>257,115</u>	<u>262,912</u>	Subtotal - Personnel Services	<u>268,018</u>	<u>279,970</u>	<u>282,356</u>	<u>2,386</u>	1
-	1,650	-	4100 Professional-Technical Services	9,000	14,000	14,000	-	-
26,350	31,563	25,745	4200 Travel	22,345	22,345	22,345	-	-
10,633	13,608	13,717	4300 Utility Services	14,325	14,325	14,325	-	-
1,767	682	750	4400 Purchased Services	19,136	13,448	13,448	-	-
11,261	11,925	16,468	4500 Supplies and Materials	12,201	12,201	12,201	-	-
2,848	1,767	3,314	4900 Other Expenses	4,500	5,600	5,600	-	-
<u>52,859</u>	<u>61,195</u>	<u>59,994</u>	Subtotal - Other	<u>81,507</u>	<u>81,919</u>	<u>81,919</u>	<u>-</u>	-
<u>2,174</u>	<u>407</u>	<u>1,040</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 303,352</u>	<u>\$ 318,717</u>	<u>\$ 323,946</u>	Location Totals	<u>\$ 349,525</u>	<u>\$ 361,889</u>	<u>\$ 364,275</u>	<u>\$ 2,386</u>	1

The Superintendent's office is responsible for coordinating all day-to-day operations of the school district. 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. This mission is translated into practice for the students through a variety of departments providing leadership and connections for schools, communities, local government, the State legislature and Department of Education, and the U.S. Department of Education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	Support	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.50</u></u>	Total	<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>

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

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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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 72 Assistant Superintendent Administrative Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 109,526	\$ 111,048	\$ 180	3100 Certified Salaries	\$ -		\$ -	\$ -	-
26,439	36,319	118,936	3200 Non-Certified Salaries	137,166	137,166	138,343	1,177	1
44,093	51,082	46,518	3500 Employee Benefits	57,172	56,789	68,827	12,038	21
<u>180,058</u>	<u>198,449</u>	<u>165,634</u>	Subtotal - Personnel Services	<u>194,338</u>	<u>193,955</u>	<u>207,170</u>	<u>13,215</u>	<u>7</u>
730	-	44,528	4100 Professional-Technical Services	-	50,000	50,000	-	-
12,576	17,216	8,536	4200 Travel	10,102	10,102	10,102	-	-
4,399	5,259	5,621	4300 Utility Services	6,210	6,210	6,210	-	-
9,748	10,276	11,811	4350 Energy	26,023	26,023	26,023	-	-
221,801	240,766	244,391	4400 Purchased Services	244,091	244,318	244,318	-	-
508,174	444,828	388,913	4450 Insurance Premiums	388,913	388,913	448,395	59,482	15
10,928	9,657	5,637	4500 Supplies and Materials	13,670	13,670	13,670	0	0
549	878	887	4900 Other Expenses	2,328	2,328	2,328	-	-
<u>768,905</u>	<u>728,880</u>	<u>710,324</u>	Subtotal - Other	<u>691,337</u>	<u>741,564</u>	<u>801,046</u>	<u>59,482</u>	<u>8</u>
551	4,746	(265)	5100 Equipment	-	-	-	-	-
<u>\$ 949,514</u>	<u>\$ 932,075</u>	<u>\$ 875,693</u>	Location Totals	<u>\$ 885,675</u>	<u>\$ 935,519</u>	<u>\$ 1,008,216</u>	<u>\$ 72,697</u>	<u>8</u>

The Administrative Services division encompasses the instructional support programs and the management of those functions, as well as oversight of the Charter School program. This division is comprised of Human Resources, Information Services, and Planning and Operations (which oversees Purchasing and Warehouse, Student Nutrition Services, Pupil Transportation, Community Theater, and Community Schools).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 72 Assistant Superintendent Administrative Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	-	Assistant Superintendent	-		
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
		1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>1.50</u>
<u>0.50</u>	<u>0.50</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>2.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Total	<u>1.50</u>	<u>1.50</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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\*\*\* 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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 73 Assistant Superintendent Instruction

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 124,222	\$ 138,534	\$ 130,685	3100 Certified Salaries	\$ 140,666	\$ 135,412	\$ 135,412	\$ -	-
49,164	52,325	47,216	3200 Non-Certified Salaries	52,426	52,426	53,509	1,083	2
53,602	70,037	49,828	3500 Employee Benefits	56,180	56,506	57,387	881	2
<u>226,988</u>	<u>260,896</u>	<u>227,729</u>	Subtotal - Personnel Services	<u>249,272</u>	<u>244,344</u>	<u>246,308</u>	<u>1,964</u>	<u>1</u>
-	38,473	350	4100 Professional-Technical Services	3,900	3,900	3,900	-	-
11,786	16,346	13,060	4200 Travel	12,000	18,800	18,800	-	-
6,004	5,822	5,149	4300 Utility Services	5,490	5,490	5,490	-	-
861	773	14,248	4400 Purchased Services	41,180	34,698	41,198	6,500	19
6,993	11,037	5,215	4500 Supplies and Materials	6,345	6,345	6,345	-	-
57,592	67,652	53,885	4900 Other Expenses	107,672	107,672	107,672	-	-
<u>83,236</u>	<u>140,103</u>	<u>91,907</u>	Subtotal - Other	<u>176,587</u>	<u>176,905</u>	<u>183,405</u>	<u>6,500</u>	<u>4</u>
<u>3,242</u>	<u>3,983</u>	<u>723</u>	5100 Equipment	-	-	-	-	-
<u>\$ 313,466</u>	<u>\$ 404,982</u>	<u>\$ 320,359</u>	Location Totals	<u>\$ 425,859</u>	<u>\$ 421,249</u>	<u>\$ 429,713</u>	<u>\$ 8,464</u>	<u>2</u>

The Instruction Department develops, oversees, and manages daily operations of the educational programs and services for the District. These include curriculum development and supervision; site intervention team process; District student assessment program; District staff development program; Curriculum Support Center; school development planning process; District calendar; District special education, school psychologists, gifted and talented program; federal and small school programs; alternative education; bilingual education/ELL; secondary education counseling services; federal and state grants; nursing services; distant learning; instructional technology; career and technical education; homeless and migrant students; discipline; trancies; Board policy, and district-wide instructional specialists.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 73 Assistant Superintendent Instruction

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	2.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>3.00</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>2.00</u>	<u>4.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 01/10/06

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ 240	3200 Non-Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
485,249	520,720	605,554	3200 Non-Certified Salaries	513,168	553,004	552,364	(640)	(0)
186,758	231,195	251,252	3500 Employee Benefits	242,620	280,188	272,129	(8,059)	(3)
<u>672,007</u>	<u>751,915</u>	<u>857,046</u>	Subtotal - Personnel Services	<u>755,788</u>	<u>833,192</u>	<u>824,493</u>	<u>(8,699)</u>	<u>(1)</u>
26,000	17,500	40,500	4100 Professional-Technical Services	27,500	27,500	54,000	26,500	96
4,602	7,071	9,579	4200 Travel	6,750	6,750	6,750	-	-
14,936	16,520	15,560	4300 Utility Services	14,740	14,740	14,740	-	-
1,381	552	2,654	4400 Purchased Services	3,889	4,918	4,918	-	-
11,930	9,689	8,540	4500 Supplies and Materials	11,300	11,300	11,300	-	-
3,300	1,505	2,870	4900 Other Expenses	1,315	1,315	1,315	-	-
<u>(141,863)</u>	<u>(121,995)</u>	<u>(171,414)</u>	4950 Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(79,714)</u>	<u>(69,158)</u>	<u>(91,711)</u>	Subtotal - Other	<u>65,494</u>	<u>66,523</u>	<u>93,023</u>	<u>26,500</u>	<u>40</u>
<u>2,836</u>	<u>18,582</u>	<u>15,756</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 595,129</u>	<u>\$ 701,339</u>	<u>\$ 781,091</u>	Location Totals	<u>\$ 821,282</u>	<u>\$ 899,715</u>	<u>\$ 917,516</u>	<u>\$ 17,801</u>	<u>2</u>

The Business Office processes all financial transactions relative to revenue and expenditures. There are nine individuals who handle payroll, accounts payable, fixed assets, and revenue transactions for the District. The Comprehensive Annual Financial Report is prepared on-site and has received awards from the Association of School Business Officials International and the Government Finance Officers Association for excellence in financial reporting. This department also supports the annual budget process and employee contract negotiations. The District's budget has received the Meritorious Budget Award from the Association of School Business Officials International.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
6.50	7.50	7.50	Support	7.50	8.50	8.50
7.50	8.50	8.50	Classified Subtotal	8.50	9.50	9.50
7.50	8.50	8.50	Total	8.50	9.50	9.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 97,386	\$ 106,396	\$ 107,426	3100 Certified Salaries	\$ 108,362	\$ 108,440	\$ 108,440	\$ -	-
37,537	40,588	30,717	3200 Non-Certified Salaries	44,294	79,500	81,287	1,787	2
48,721	59,536	42,564	3500 Employee Benefits	50,076	72,068	73,704	1,636	2
<u>183,644</u>	<u>206,520</u>	<u>180,707</u>	Subtotal - Personnel Services	<u>202,732</u>	<u>260,008</u>	<u>263,431</u>	<u>3,423</u>	1
-	-	1,500	4100 Professional-Technical Services	750	750	750	-	-
6,472	7,293	8,952	4200 Travel	5,227	5,227	7,777	2,550	49
745	384	205	4300 Utility Services	929	929	929	-	-
187	253	424	4400 Purchased Services	850	850	850	-	-
7,171	6,943	8,135	4500 Supplies and Materials	9,750	26,801	26,801	-	-
99	74	49	4900 Other Expenses	1,820	920	920	-	-
<u>14,674</u>	<u>14,947</u>	<u>19,265</u>	Subtotal - Other	<u>19,326</u>	<u>35,477</u>	<u>38,027</u>	<u>2,550</u>	7
<u>1,643</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 199,961</u>	<u>\$ 221,467</u>	<u>\$ 199,972</u>	Location Totals	<u>\$ 222,058</u>	<u>\$ 295,485</u>	<u>\$ 301,458</u>	<u>\$ 5,973</u>	2

The Planning and Operations Department provides maintenance support to all locations of the KPBSD. This office supervises grant and debt reimbursement applications to the Department of Education and Early Development, coordinates capital projects and major maintenance with the Kenai Peninsula Borough, and follow-up on site inspections by the DEC and State Fire Marshall. This department is responsible for the School Grounds Camper Host program, represents the Kenai Peninsula School Activities Association and is coordinator for 1% for Art to the DEED; it also oversees all OSHA, ADA and AHERA issues. It oversees KPBSD swimming pool operations, water quality at school sites, and all custodial issues. This department prepares the preventative maintenance plan for the DEED, and the Integrated Pest Management plan. The Director serves as chair on Building Advisory Committees and is coordinator for school activity drivers. Planning and Operations supervises the Warehouse, Purchasing, Transportation, Student Nutrition Services, the Energy Conservation Program and the Theater departments for the KPBSD.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 311,273	\$ 326,977	\$ 342,206	3200 Non-Certified Salaries	\$ 319,398	\$ 305,668	\$ 308,599	\$ 2,931	1
132,741	157,366	166,904	3500 Employee Benefits	163,377	163,214	166,315	3,101	2
<u>444,014</u>	<u>484,343</u>	<u>509,110</u>	Subtotal - Personnel Services	<u>482,775</u>	<u>468,882</u>	<u>474,914</u>	<u>6,032</u>	1
4,135	3,131	2,851	4200 Travel	3,090	3,365	3,365	-	-
5,066	4,667	4,155	4300 Utility Services	7,526	7,526	7,526	-	-
71,473	82,763	86,135	4350 Energy	95,882	95,882	95,882	-	-
7,668	12,174	10,743	4400 Purchased Services	24,964	22,598	22,873	275	1
44,945	(18,387)	27,606	4500 Supplies and Materials	22,930	27,930	27,930	-	-
401	863	810	4900 Other Expenses	250	1,970	1,970	-	-
<u>(252,850)</u>	<u>(244,029)</u>	<u>(342,827)</u>	4950 Indirect Costs	-	-	-	-	-
<u>(119,162)</u>	<u>(158,818)</u>	<u>(210,527)</u>	Subtotal - Other	<u>154,642</u>	<u>159,271</u>	<u>159,546</u>	<u>275</u>	0
<u>14,692</u>	<u>71,800</u>	<u>1,770</u>	5100 Equipment	-	630	-	(630)	(100)
<u>\$ 339,544</u>	<u>\$ 397,325</u>	<u>\$ 300,353</u>	Location Totals	<u>\$ 637,417</u>	<u>\$ 628,783</u>	<u>\$ 634,460</u>	<u>\$ 5,677</u>	1

The District Office Warehouse stocks hundreds of items, which are available to every school and department, and delivers them to their sites on a weekly basis. The warehouse is responsible for the delivery of mail, media, supplies and interschool transfers of every kind and processes property that is in need of repair, return or surplus.

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 Purchasing department works in conjunction with vendors and district personnel to obtain equipment, materials and services required to operate school district facilities at the best price and within the shortest possible timeframe.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	6.50	6.50
-	-	-	Custodian	-	-	-
6.50	6.50	6.50	Classified Subtotal	6.50	6.50	6.50
6.50	6.50	6.50	Total	6.50	6.50	6.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 101,423	\$ 109,889	\$ 107,366	3100 Certified Salaries	\$ 117,812	\$ 117,140	\$ 117,890	\$ 750	1
325,761	322,546	433,277	3200 Non-Certified Salaries	637,499	616,351	646,526	30,175	5
140,367	171,405	196,647	3500 Employee Benefits	257,756	255,309	267,283	11,974	5
<u>567,551</u>	<u>603,840</u>	<u>737,290</u>	Subtotal - Personnel Services	<u>1,013,067</u>	<u>988,800</u>	<u>1,031,699</u>	<u>42,899</u>	<u>4</u>
7,750	17,491	18,035	4100 Professional-Technical Services	7,250	28,750	28,750	-	-
44,047	32,135	36,957	4200 Travel	46,905	35,955	45,955	10,000	28
9,145	9,071	8,570	4300 Utility Services	9,101	9,101	9,101	-	-
6,802	9,528	30,274	4400 Purchased Services	33,862	82,584	82,584	-	-
15,446	19,049	14,629	4500 Supplies and Materials	21,683	19,683	19,683	-	-
15,811	18,047	23,254	4900 Other Expenses	33,082	33,082	33,082	-	-
<u>99,001</u>	<u>105,321</u>	<u>131,719</u>	Subtotal - Other	<u>151,883</u>	<u>209,155</u>	<u>219,155</u>	<u>10,000</u>	<u>5</u>
<u>7,046</u>	<u>1,146</u>	<u>4,759</u>	5100 Equipment	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>(100)</u>
<u>\$ 673,598</u>	<u>\$ 710,307</u>	<u>\$ 873,768</u>	Location Totals	<u>\$ 1,164,950</u>	<u>\$ 1,199,955</u>	<u>\$ 1,250,854</u>	<u>\$ 50,899</u>	<u>4</u>

The Human Resource department is a multi-faceted department dealing with labor relations and employment issues. Responsibilities include staffing, recruitment and retention of highly qualified educators, hiring, evaluations, and terminations for the District. Family Medical Leave, as well as all negotiated leaves from the District, is administered through the Department. Employee association relations, negotiated agreements, grievance process, disciplinary process, district legal matters, and investigations also fall under the umbrella of Human Resources. Additionally, HR monitors the management of ADA job description/accommodation plans and equipment, affirmative action/EEOC, and Workman's Compensation. Recognition programs, student teacher and internship placements, substitute training programs, district employee reclassification, and district health plan are all aspects of a highly efficient and helpful Human Resources Department.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>5.00</u>	<u>5.00</u>	<u>6.50</u>	Support	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
<u>5.00</u>	<u>5.00</u>	<u>6.50</u>	Classified Subtotal	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
<u>6.00</u>	<u>6.00</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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 702,276	\$ 794,127	\$ 797,135	3200 Non-Certified Salaries	\$ 839,958	\$ 816,133	\$ 824,351	\$ 8,218	1
257,559	335,285	347,888	3500 Employee Benefits	359,344	373,417	379,240	5,823	2
<u>959,835</u>	<u>1,129,412</u>	<u>1,145,023</u>	Subtotal - Personnel Services	<u>1,199,302</u>	<u>1,189,550</u>	<u>1,203,591</u>	<u>14,041</u>	1
7,590	7,170	232	4100 Professional-Technical Services	12,000	6,000	6,000	-	-
20,674	25,183	25,509	4200 Travel	22,000	22,000	22,000	-	-
4,222	3,367	2,226	4300 Utility Services	12,767	12,767	12,767	-	-
466,904	456,262	435,372	4400 Purchased Services	526,593	502,593	502,593	-	-
43,358	31,135	72,782	4500 Supplies and Materials	16,650	30,650	30,650	-	-
-	700	-	4900 Other Expenses	940	940	940	-	-
<u>542,748</u>	<u>523,817</u>	<u>536,121</u>	Subtotal - Other	<u>590,950</u>	<u>574,950</u>	<u>574,950</u>	-	-
<u>(4,672)</u>	<u>5,176</u>	<u>(9,122)</u>	5100 Equipment	<u>3,000</u>	<u>19,000</u>	<u>19,000</u>	-	-
<u>\$ 1,497,911</u>	<u>\$ 1,658,405</u>	<u>\$ 1,672,022</u>	Location Totals	<u>\$ 1,793,252</u>	<u>\$ 1,783,500</u>	<u>\$ 1,797,541</u>	<u>\$ 14,041</u>	1

The Information Services department is responsible for network infrastructure district-wide, computer repair and support, and programming and support of the administrative information systems, i.e. Payroll, Human Resources, Financial Accounting, and Student Information Systems, among others. Many accounts hold district-wide costs, for example 4402 (Purchased Services) holds district-wide costs including the HEA/ACS fiber optic network and the Internet costs for the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	10.75	Support	10.75	10.75	10.75
11.75	11.75	11.75	Classified Subtotal	11.75	11.75	11.75
11.75	11.75	11.75	Total	11.75	11.75	11.75

\* "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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 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	4300 Utility Services	66,000	66,000	100,000	34,000	52
38,948	102,437	66,305	4400 Purchased Services	137,800	52,497	21,000	(31,497)	(60)
40,460	(314)	75,726	4500 Supplies and Materials	42,700	44,240	280,200	235,960	533
-	-	-	4900 Other Expenses	-	-	-	-	-
79,408	102,123	146,428	Subtotal - Other	246,500	162,737	401,200	238,463	147
228,922	276,840	330,693	5100 Equipment	389,820	373,533	244,800	(128,733)	(34)
\$ 308,330	\$ 378,963	\$ 477,121	Location Totals	\$ 636,320	\$ 536,270	\$ 646,000	\$ 109,730	20

Telephone As yet unallocated E-rate service \$60,000

Purchased Services Edline yearly subscription service \$21,000

Supplies Building network wiring supplies \$80,000  
10 Analog Telephone Adapters (ATA) 10 \* \$150 = \$1,500

Software  
Software for future implementation  
850 computers \* \$150 = \$127,500  
Tech Plan - Win CAL Software 850 \* \$8 = \$6,800  
Tech Plan - power strips \$400.  
Server software \$15,000  
Unity Licenses Cisco phone system est. \$10,000  
Unity Voice Mail Licenses 100 \* \$90 = \$9,000  
VM-Ware licenses for DO and schools est. \$30,000

Equipment - Technology  
16 port 10/100 Ethernet switches 100 \* \$60 = \$6,000  
10 school servers 10 \* \$4,000 = \$40,000  
Ninilchik, Seward MS, Kaleidoscope, Sterling, Tustumena,  
Redoubt, K-Beach, West Homer, Mtn. View, Voznesenka  
PoE Cisco Ethernet Switches 8 \* \$5,000 = \$40,000  
Ninilchik, Kaleidoscope, Tustumena, Redoubt, West Homer,  
Mtn. View, Sterling, K-Beach  
School Admin Laptops Yr 10 12 \* \$1,750 = \$21,000  
IP Phones - additional placement as requested 20 \* \$390 = \$7,800  
Year 11 Tech Plan 100 computer shortage 100 \* \$700 = \$70,000  
VMWare servers \$60,000

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/16/09

Location: 81 Pupil Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 335,457	\$ 461,558	\$ 504,704	3100 Certified Salaries	\$ 723,204	\$ 1,157,390	\$ 1,221,569	\$ 64,179	6
159,432	231,542	261,029	3200 Non-Certified Salaries	213,279	327,932	330,904	2,972	1
192,081	338,959	277,514	3500 Employee Benefits	353,183	585,194	604,062	18,868	3
<u>686,970</u>	<u>1,032,059</u>	<u>1,043,247</u>	Subtotal - Personnel Services	<u>1,289,666</u>	<u>2,070,516</u>	<u>2,156,535</u>	<u>86,019</u>	4
287,539	210,311	247,855	4100 Professional-Technical Services	383,129	381,254	381,254	-	-
69,934	86,929	122,179	4200 Travel	159,096	155,528	159,293	3,765	2
2,654	2,260	1,594	4250 Student Travel	14,500	10,001	10,001	-	-
7,399	5,677	8,259	4300 Utility Services	5,345	5,345	5,345	-	-
2,309	1,915	7,313	4400 Purchased Services	9,734	12,905	12,905	-	-
33,607	31,367	66,709	4500 Supplies and Materials	71,025	51,408	51,406	(2)	(0)
19,827	17,094	97,423	4900 Other Expenses	146,780	145,825	145,825	-	-
<u>423,269</u>	<u>355,553</u>	<u>551,332</u>		<u>789,609</u>	<u>762,266</u>	<u>766,029</u>	<u>3,763</u>	0
4,144	10,917	11,631	Subtotal - Equipment	15,000	26,690	-	(26,690)	(100)
<u>\$ 1,114,383</u>	<u>\$ 1,398,529</u>	<u>\$ 1,606,210</u>	Location Total	<u>\$ 2,094,275</u>	<u>\$ 2,859,472</u>	<u>\$ 2,922,564</u>	<u>\$ 63,092</u>	2

Gifted/Talented Instruction: These funds are used to support the district-wide Gifted & Talented program which serves elementary students. This includes enrichment supplies, related travel for students and staff, and student academic competitions.

Special Education Instruction: Funds include substitute costs for teachers to develop and hold IEP and evaluation meetings with parents. Funds also support the extended school year program, purchase of specialized curriculum and equipment, life skill and job preparation programs. \* Funds are transferred to schools for substitutes. \*Funds are transferred for supplies pertaining to Intensive Needs students.

Special Services - Student: Includes travel for itinerant specialists and teachers, to provide direct and consultative services to students, and operational costs. \*Funds are transferred to schools for programs based on numbers of IEP's.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	2.00	2.00	Coordinator	2.00	2.00	2.00
-	-	-	Teacher (Includes Quest)	-	-	-
2.42	1.75	2.25	Specialist*	1.00	3.44	3.43
5.25	6.75	7.56	Special Ed Teacher**	6.56	11.90	11.90
<u>10.67</u>	<u>11.50</u>	<u>12.81</u>	Certified Subtotal	<u>10.56</u>	<u>18.34</u>	<u>18.33</u>
2.05	4.43	4.46	Special Ed Aide	4.46	8.04	8.04
-	-	-	Nurse ***	-	-	-
<u>3.25</u>	<u>3.00</u>	<u>3.00</u>	Support	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>5.30</u>	<u>7.43</u>	<u>7.46</u>	Classified Subtotal	<u>7.46</u>	<u>11.04</u>	<u>11.04</u>
<u>15.97</u>	<u>18.93</u>	<u>20.27</u>	Total	<u>18.02</u>	<u>29.38</u>	<u>29.37</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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Location: 83 Districtwide Service

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change
\$ 24,414	\$ 105,224	\$ 165,590	3100 Certified Salaries	\$ 1,559,274	\$ 1,057,822	\$ 2,739,446	1,681,624
143,370	107,378	268,286	3200 Non-Certified Salaries	211,433	237,235	444,741	207,506
89,311	366,108	19,630,251	3500 Employee Benefits	14,085,699	14,020,464	14,440,999	420,535
595,273	718,125	889,163	3631 Worker Compensation	889,163	889,163	978,080	88,917
<u>852,368</u>	<u>1,296,835</u>	<u>20,953,290</u>	Subtotal - Personnel Services	<u>16,745,569</u>	<u>16,204,684</u>	<u>18,603,266</u>	<u>2,398,582</u>
-	-	158	4100 Professional-Technical Services	-	-	-	-
(2,397)	(14,226)	20,105	4200 Travel	-	100,000	100,000	-
4,896	-	-	4250 Student Travel	-	75,000	75,000	-
(32,442)	4,923	(1,211)	4300 Utility Services	-	-	-	-
46,855	54,833	56,114	4350 In Kind Utilities	63,745	63,745	63,745	-
5,720,798	5,593,638	6,056,608	4400 Purchased Services	6,371,158	6,371,158	6,614,621	243,463
650,318	848,103	741,439	4450 Insurance Premiums	741,439	741,439	815,583	74,144
378	12,037	(77,774)	4500 Supplies and Materials	2,600	842	4,200	3,358
7,276	126,146	21,111	4900 Other Expenses	77,043	81,493	77,043	(4,450)
385,948	2,722,720	4,293,736	5500 Transfer to Other Fund	1,212,584	621,031	674,096	53,065
<u>6,781,630</u>	<u>9,348,174</u>	<u>11,110,286</u>	Subtotal - Other	<u>8,468,569</u>	<u>8,054,708</u>	<u>8,424,288</u>	<u>369,580</u>
(734)	407,834	235,521	5100 Equipment	-	-	-	-
<u>\$ 7,633,264</u>	<u>\$ 11,052,843</u>	<u>\$ 32,299,097</u>	Totals	<u>\$ 25,214,138</u>	<u>\$ 24,259,392</u>	<u>\$ 27,027,554</u>	<u>\$ 2,768,162</u>

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites, utilities and custodial services for the District's share of the K Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
5.00	1.00	3.59	Teacher (Includes Quest)	13.00	4.21	21.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>5.00</u>	<u>1.00</u>	<u>3.59</u>	Certified Subtotal	<u>13.00</u>	<u>4.21</u>	<u>21.00</u>
-	-	0.32	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.75	Support	4.00	4.63	5.25
-	-	0.50	Custodian	-	-	-
<u>4.00</u>	<u>4.00</u>	<u>5.25</u>	Classified Subtotal	<u>4.00</u>	<u>4.63</u>	<u>5.25</u>
<u>9.00</u>	<u>5.00</u>	<u>8.84</u>	Total	<u>17.00</u>	<u>8.84</u>	<u>26.25</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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 469,397	\$ 587,344	\$ 746,889	3100 Certified Salaries	\$ 668,357	\$ 774,540	\$ 784,240	9,700	1
94,079	236,216	157,815	3200 Non-Certified Salaries	182,314	212,322	215,079	2,757	1
176,549	313,993	265,871	3500 Employee Benefits	271,253	323,404	330,623	7,219	2
<u>740,025</u>	<u>1,137,553</u>	<u>1,170,575</u>	Subtotal - Personnel Services	<u>1,121,924</u>	<u>1,310,266</u>	<u>1,329,942</u>	<u>19,676</u>	<u>2</u>
14,317	10,824	4,138	4100 Professional-Technical Services	52,348	45,148	45,148	-	-
28,748	34,742	37,011	4200 Travel	31,169	32,869	32,869	-	-
9,703	7,828	8,989	4300 Utility Services	5,123	7,901	7,901	-	-
29,872	50,207	151,568	4400 Purchased Services	152,957	162,931	183,681	20,750	13
173,974	362,032	314,955	4500 Supplies and Materials	932,465	808,882	814,338	5,456	1
738	833	1,290	4900 Other Expenses	27,005	4,678	4,678	-	-
<u>257,352</u>	<u>466,466</u>	<u>517,951</u>	Subtotal - Other	<u>1,201,067</u>	<u>1,062,409</u>	<u>1,088,615</u>	<u>26,206</u>	<u>2</u>
<u>79,042</u>	<u>1,393</u>	<u>415</u>	5100 Equipment	-	11,400	-	(11,400)	(100)
<u>\$ 1,076,419</u>	<u>\$ 1,605,412</u>	<u>\$ 1,688,941</u>	Location Totals	<u>\$ 2,322,991</u>	<u>\$ 2,384,075</u>	<u>\$ 2,418,557</u>	<u>\$ 34,482</u>	<u>1</u>

The Curriculum Department's main budget supports the review and rewrite of the 9 subject areas in curriculum, rotating every six years. The revision of each curriculum requires comprehensive training and teacher support for implementation district-wide and is an ongoing task year round. Trainers' fees, sub time, travel for teachers, cost of committee meetings, the cost of printing the guides, student and teacher textbooks, and supplemental materials are supported from this department for each new revision. It provides logistical support, training and assistance to site administrators and teachers, participation on state and district committees, and research and development. This department also includes support to the Student Records Department, the School Development Planning Process, and the Districtwide elementary art specialist.

The Assessment Department's main budget supports the administration of state mandated assessments: Terra Nova Complete Battery Plus (grades 5 & 7), Standards Based Assessments (grades 3 through 10), and High School Graduation Qualifying Exam (grades 10, 11 & 12, if necessary), as well as the district assessments: Analytic Writing Assessment (grades 5, 7 & 9), DIBELS-Dynamic Indicators of Basic Early Literacy Skills, CBM-Curriculum Based Measurement (grades K-3). The support required includes purchase, assembly, distribution, collection, and scoring of test materials; development and printing of supplemental testing materials; informational brochures and assessment results reports; travel, meals, lodging (if necessary) and substitutes for test administration, assessment development committee meetings, and inservice for building assessment coordinators. Areas under the umbrella of the Elementary Education Director include: Pupil and Personnel Records, District Art Specialist and Elementary Education Parent Contact.

Areas under the umbrella of the Secondary Education Director include the School Report Card to the Public, Distance Education, Career and Technical Education, Follow the Leader supplemental program, EdPerformance Diagnostic tool, District Intervention program, Connections program, District counseling program, Adequate Yearly Progress for the District and individual Schools and Secondary Education Parent Contact.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
2.00	2.00	2.00	Director	2.00	3.00	3.00
1.90	4.00	7.00	Teacher (Includes Quest)	7.00	7.00	7.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.90</u>	<u>6.00</u>	<u>9.00</u>	Certified Subtotal	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>
-	-	-	Nurse ***	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Support	<u>3.50</u>	<u>4.50</u>	<u>4.50</u>
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Classified Subtotal	<u>3.50</u>	<u>4.50</u>	<u>4.50</u>
<u><u>7.40</u></u>	<u><u>9.50</u></u>	<u><u>12.50</u></u>	Total	<u><u>12.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 57,325	\$ 60,596	\$ 67,363	3200 Non-Certified Salaries	\$ 99,755	\$ 134,901	\$ 155,635	20,734	15
28,766	34,148	36,948	3500 Employee Benefits	55,049	76,822	89,995	13,173	17
<u>86,091</u>	<u>94,744</u>	<u>104,311</u>	Subtotal - Personnel Services	<u>154,804</u>	<u>211,723</u>	<u>245,630</u>	<u>33,907</u>	16
80	80	100	4100 Professional-Technical Services	3,920	3,920	3,920	-	-
18,493	14,315	17,287	4200 Travel	24,462	24,462	24,462	-	-
1,560	1,634	798	4300 Utility Services	2,227	2,327	2,327	-	-
2,053	2,538	1,423	4400 Purchased Services	6,527	6,527	6,527	-	-
6,122	10,986	13,235	4500 Supplies and Materials	5,910	3,810	3,810	-	-
116	5,276	150	4900 Other Expenses	5,105	7,105	7,105	-	-
<u>28,424</u>	<u>34,829</u>	<u>32,993</u>	Subtotal - Other	<u>48,151</u>	<u>48,151</u>	<u>48,151</u>	-	-
<u>4,647</u>	<u>362</u>	<u>3,089</u>	5100 Equipment	-	-	-	-	-
<u>\$ 119,162</u>	<u>\$ 129,935</u>	<u>\$ 140,393</u>	Function Totals	<u>\$ 202,955</u>	<u>\$ 259,874</u>	<u>\$ 293,781</u>	<u>\$ 33,907</u>	13

Health Services provides for on-site school nursing and program management for the entire Kenai Peninsula Borough School District's traditional schools, charter schools, an 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 Bloodborne 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.21	1.60	1.65	Nurse***	1.65	2.50	2.89
0.70	0.70	0.80	Support	0.80	0.88	1.00
1.91	2.30	2.45	Classified Subtotal	2.45	3.38	3.89
1.91	2.30	2.45	Total	2.45	3.38	3.89

\* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also 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  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 221,184	\$ 303,732	\$ 291,857	3100 Certified Salaries	\$ 289,489	\$ 298,264	\$ 299,311	1,047	0
136,450	151,108	188,602	3200 Non-Certified Salaries	292,857	292,577	306,363	13,786	5
150,394	224,344	199,890	3500 Employee Benefits	265,376	277,311	285,658	8,347	3
<u>508,028</u>	<u>679,184</u>	<u>680,349</u>	Subtotal - Personnel Services	<u>847,722</u>	<u>868,152</u>	<u>891,332</u>	<u>23,180</u>	<u>3</u>
1,292	79	100	4100 Professional-Technical Services	-	400	400	-	-
14,123	26,504	35,459	4200 Travel	26,800	26,800	27,040	240	1
4,014	5,614	-	4250 Student Travel	500	500	500	-	-
1,449	2,329	2,787	4300 Utility Services	4,155	4,155	4,155	-	-
644	938	7,293	4400 Purchased Services	7,725	7,725	7,725	-	-
9,421	8,149	9,322	4500 Supplies and Materials	9,162	8,762	13,762	5,000	57
189	254	1,406	4900 Other Expenses	200	200	200	-	-
<u>31,132</u>	<u>43,867</u>	<u>56,367</u>	Subtotal - Other	<u>48,542</u>	<u>48,542</u>	<u>53,782</u>	<u>5,240</u>	<u>11</u>
<u>553</u>	<u>425</u>	<u>1,800</u>	5100 Equipment	-	-	-	-	-
<u>\$ 539,713</u>	<u>\$ 723,476</u>	<u>\$ 738,516</u>	Location Totals	<u>\$ 896,264</u>	<u>\$ 916,694</u>	<u>\$ 945,114</u>	<u>\$ 28,420</u>	<u>3</u>

The Federal Programs and Small School Department administers KPBSD's state and federal grants and provides support and guidance for the District's 9 small schools and 2 correctional facility schools. This department works with various committees to develop and implement supplemental programs in all 44 District schools. Additional oversight ensures that KPBSD is compliant with all state and federal regulations.

Bilingual Programs provide bilingual instructors and English Language Learner tutors to students categorized as English Language Learners (ELL). The Native Alaskan villages speaking Sugcestun, the Russian villages speaking Russian, and the diverse language speakers spread throughout the District are provided language assistance in a manner outlined by the Plan of Service and is compliant with the Office of Civil Rights.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.80	1.00	1.00	Administrator	1.00	1.00	1.00
-	1.00	1.00	Assistant Director/Coordinator	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
1.00	1.50	1.50	Specialist*	1.50	1.50	1.50
-	-	-	Special Ed Teacher**	-	-	-
<u>2.80</u>	<u>3.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
6.26	6.38	7.49	Aide	7.49	7.87	7.87
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>7.26</u>	<u>8.38</u>	<u>9.49</u>	Classified Subtotal	<u>9.49</u>	<u>9.87</u>	<u>9.87</u>
<u>10.06</u>	<u>11.88</u>	<u>12.99</u>	Total	<u>12.99</u>	<u>13.37</u>	<u>13.37</u>

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\*\* "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  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certified Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4300 Utility Services	65,160	65,160	65,160	-	-
-	-	-	4350 Energy	1,103,815	1,103,815	1,103,815	-	-
-	-	-	4500 Supplies and Materials	-	-	-	-	-
-	-	-	4900 Other Expenses	100,000	151,405	151,405	-	-
-	-	-	5500 Transfer to other fund	-	-	-	-	-
-	-	-	Subtotal - Other	1,268,975	1,320,380	1,320,380	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,268,975	\$ 1,320,380	\$ 1,320,380	\$ -	-
<u>\$ 86,038,993</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	Fund Totals	<u>\$ 117,206,518</u>	<u>\$ 120,377,796</u>	<u>\$ 123,739,902</u>	<u>\$ 3,362,106</u>	3

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/16/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Administrator	-	-	-
-	3.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	3.00	-	Certified Subtotal	-	-	-
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	0.25	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	0.25	-	Classified Subtotal	-	-	-
-	3.25	-	Total	-	-	-

\* "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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# **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-10 Budget**

Fund: 255 Food Service

Date: 01/12/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 986,652	\$ 965,162	\$ 955,879	0020 Type A Lunch-Pupils	\$ 1,065,000	\$ 1,065,000	\$ 1,854,000	\$ 789,000	74
3,152	-	-	0040 Local	-	-	-	-	-
-	-	-	0054 State	-	-	-	-	-
1,538,046	1,600,478	1,645,883	0150 Federal-Through the State	1,800,000	1,810,800	910,000	(900,800)	(50)
116,394	68,082	74,242	0162 USDA	95,000	95,000	95,000	-	-
<u>2,644,244</u>	<u>2,633,722</u>	<u>2,676,004</u>	Total Revenue	<u>2,960,000</u>	<u>2,970,800</u>	<u>2,859,000</u>	<u>(111,800)</u>	<u>(4)</u>
<u>Other Financing Sources</u>								
341,290	621,539	810,606	0250 Transfer From Other Funds	621,031	621,031	674,096	53,065	9
<u>2,985,534</u>	<u>3,255,261</u>	<u>3,486,610</u>	Total Revenue & Other Financing Sources	<u>3,581,031</u>	<u>3,591,831</u>	<u>3,533,096</u>	<u>(58,735)</u>	<u>(2)</u>
<u>Expenditure</u>								
1,110,308	1,085,888	1,085,630	3200 Non-Certified Salaries	1,109,580	1,109,580	1,134,784	25,204	2
595,221	635,584	623,094	3500 Employee Benefits	836,338	836,338	718,762	(117,576)	(14)
<u>1,705,529</u>	<u>1,721,472</u>	<u>1,708,724</u>	Subtotal - Personnel Services	<u>1,945,918</u>	<u>1,945,918</u>	<u>1,853,546</u>	<u>(92,372)</u>	<u>(5)</u>
6,247	7,042	16,132	4200 Travel	9,350	11,686	14,000	2,314	20
3,564	4,352	3,400	4300 Utility Services	4,650	4,650	4,550	(100)	(2)
40,567	39,620	37,513	4400 Purchased Services	45,500	44,021	63,500	19,479	44
1,174,287	1,109,036	1,167,616	4500 Supplies and Materials	1,568,113	1,577,655	1,566,000	(11,655)	(1)
2,121	1,289	1,728	4900 Other Expenses	1,500	1,901	1,500	(401)	(21)
<u>1,226,786</u>	<u>1,161,339</u>	<u>1,226,389</u>	Subtotal - Other	<u>1,629,113</u>	<u>1,639,913</u>	<u>1,649,550</u>	<u>9,637</u>	<u>1</u>
53,230	91,538	38,229	5100 Equipment	6,000	6,000	30,000	24,000	400
<u>2,985,545</u>	<u>2,974,349</u>	<u>2,973,342</u>	Fund Total	<u>3,581,031</u>	<u>3,591,831</u>	<u>3,533,096</u>	<u>(58,735)</u>	<u>(2)</u>
(11)	280,912	513,268	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	280,912	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ (11)</u>	<u>\$ 280,912</u>	<u>\$ 794,180</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

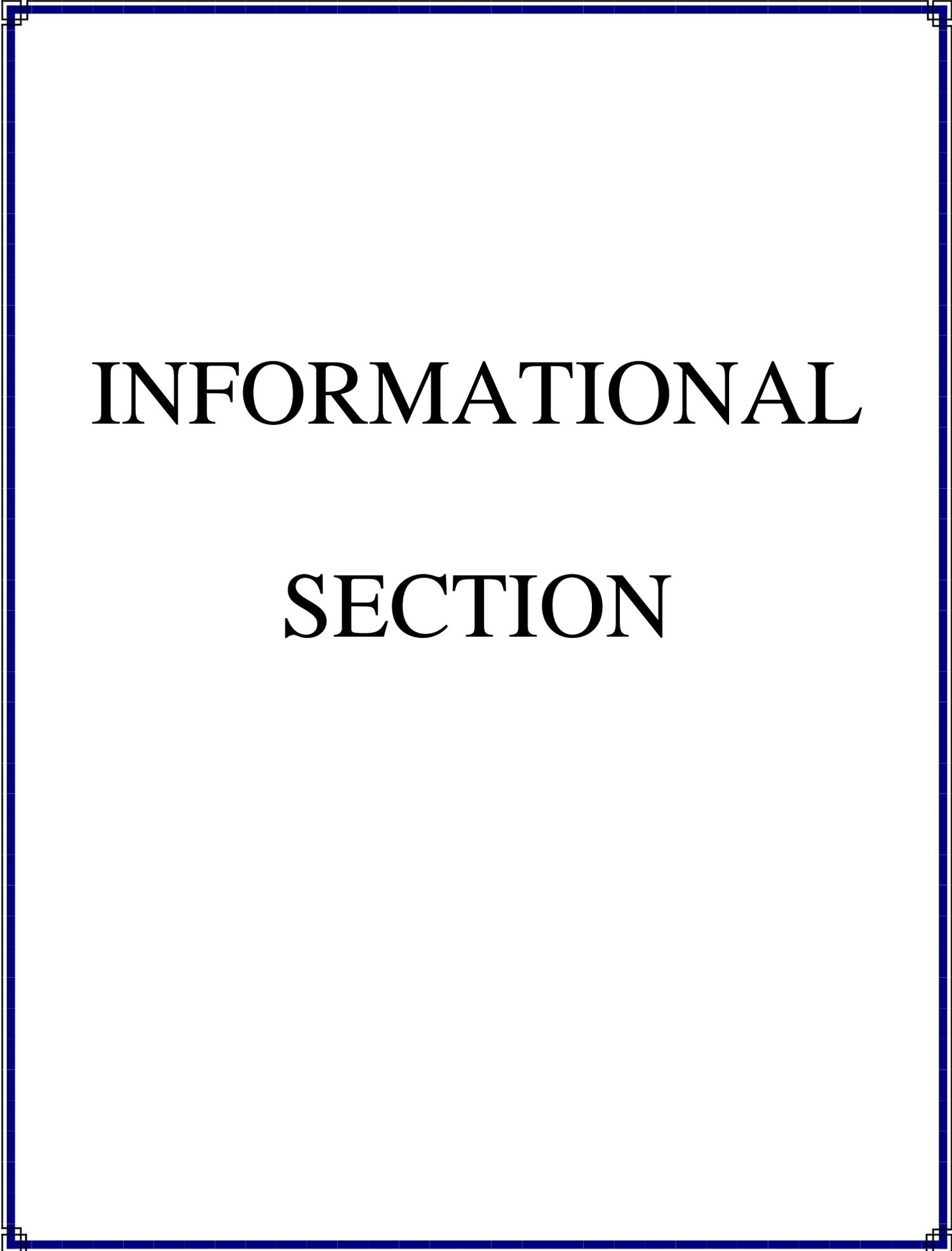
Fund: 205 Pupil Transportation

Date: 01/12/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,592,424	\$ 4,542,449	\$ 4,445,097	0050 State	\$ 4,261,095	\$ 4,261,095	\$ 5,771,986	\$ 1,510,891	35
-	-	-	0054 State- Pers/Trs	-	-	-	-	-
<u>Other Financing Sources</u>								
-	-	-	0010 Prior Year Fund Balance	600,557	600,557	-	(600,557)	(100)
-	1,085,370	471,913	0250 Transfer From Other Funds	591,553	591,553	-	(591,553)	(100)
-	1,085,370	471,913	Total Other Financing Sources	1,192,110	1,192,110	-	(1,192,110)	(100)
4,592,424	5,627,819	4,917,010	Total Revenue & Other Financing Sources	5,453,205	5,453,205	5,771,986	318,781	6
<u>Expenditure</u>								
94,319	109,030	108,546	3200 Non-Certified Salaries	104,742	104,742	114,040	-	-
37,812	47,201	47,912	3500 Employee Benefits	65,251	65,251	62,239	-	-
132,131	156,231	156,458	Subtotal - Personnel Services	169,993	169,993	176,279	-	-
16,090	-	-	4100 Professional-Technical Services	-	-	-	-	-
6,559	2,860	4,132	4200 Travel	3,700	3,100	11,661	8,561	276
975	706	834	4300 Utility Services	1,200	1,200	1,600	400	33
4,504,173	4,532,819	4,653,582	4400 Purchased Services	4,844,162	4,841,962	4,993,746	151,784	3
12,755	453,333	590,381	4500 Supplies and Materials	433,100	435,900	575,400	139,500	32
1,854	1,909	588	4900 Other Expenses	1,050	1,050	13,300	12,250	1,167
4,542,406	4,991,627	5,249,517	Subtotal - Other	5,283,212	5,283,212	5,595,707	312,495	6
294	-	-	5100 Equipment	-	-	-	-	-
4,674,831	5,147,858	5,405,975	Fund Total	5,453,205	5,453,205	5,771,986	312,495	6
(82,407)	479,961	(488,965)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	6,286	-
682,965	600,557	1,080,518	Fund Balance, Beginning of Year	-	-	-	-	-
\$ 600,558	\$ 1,080,518	\$ 591,553	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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# INFORMATIONAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

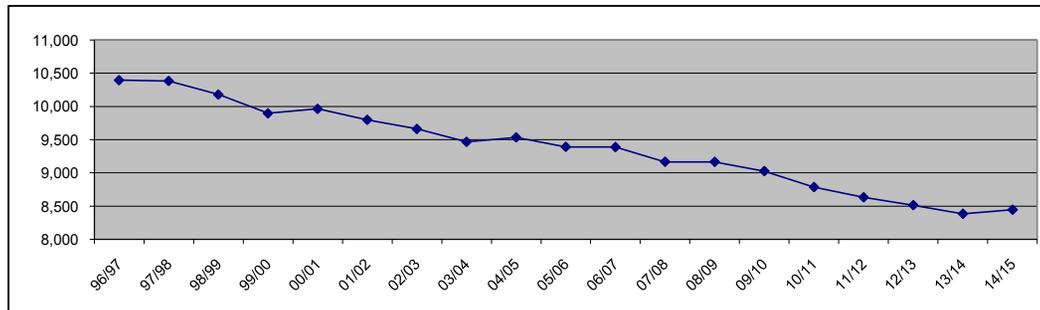
**2009 - 2010 Budget  
Enrollment History and Projections**

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
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	-0.12%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	0	624	643	631	669	643	658	636	708	722	787	908	807	731	9,167	-1.52%
08/09	0	653	640	661	635	664	654	614	637	713	760	813	912	810	9,166	0.23%
09/10	0	645	653	645	658	630	675	604	608	642	750	782	818	917	9,027	-2.36%
10/11	0	647	657	662	641	653	641	608	601	613	677	776	787	823	8,786	-1.14%
11/12	0	647	646	661	657	636	664	592	605	606	645	701	781	791	8,632	-1.79%
12/13	0	651	652	654	656	652	647	608	591	610	637	665	706	785	8,514	-2.00%
13/14	0	647	646	645	656	671	647	630	636	570	670	641	685	663	8,384	-1.29%
14/15	0	645	644	641	662	658	667	652	610	616	628	649	652	721	8,445	-0.61%





**SUPPORT STAFFING FORMULA 2009-10**

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	5.20	5.00	1.61	1.50	1.00	1.00	0.44	2.68	0.34	1.00	1.50				
KCHS	189007	6.38	6.50	2.13	2.00	1.00	1.00	0.44	3.48	0.44	1.00	N/A				
NIHI	117504	4.13	4.00	1.46	1.50	1.00	0.50	0.44	2.44	0.31	N/A	1.00				
Seward HS	75373	2.46	2.50	0.74	0.50	1.00	0.00	0.44	1.24	0.16	1.00	0.50				
SKYVIEW	117101	4.57	4.50	1.91	2.00	1.00	1.00	0.44	3.18	0.40	1.00	1.00				
SOHI	154637	5.65	5.50	2.13	2.00	1.00	1.00	0.44	3.55	0.44	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	2.29	2.00	1.00	1.00		0.00	0.44	2.21	0.28						
Kenai Middle	85476	3.21	3.00	1.59	1.50		0.50	0.44	3.53	0.44						
Sold Middle	84755	3.61	3.50	2.10	2.00		1.00	0.44	4.67	0.58						
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	1.14	1.00	1.00	1.00			0.38	1.68	0.21						
K-Beach	46935	3.28	3.00	1.53	1.50			0.44	7.03	0.88						
McNeil Can	32750	1.47	1.50	1.00	1.00			0.38	2.18	0.27						
Mt. View	50000	3.45	3.50	1.60	1.50			0.44	7.33	0.92						
Nikiski El/North Star	50000	2.95	3.00	1.23	1.00			0.44	5.65	0.71						
Paul Banks	33414	1.88	2.00	1.00	1.00			0.38	3.48	0.44						
Redoubt	46639	2.95	3.00	1.30	1.00			0.44	5.95	0.74						
Seward El.	52199	2.55	2.50	1.00	1.00			0.38	4.17	0.52						
Sold. El.	54177	2.57	2.50	1.00	1.00			0.38	4.07	0.51						
Sterling	33844	1.56	1.50	1.00	1.00			0.38	2.37	0.30						
Tustumena	46679	1.90	2.00	1.00	1.00			0.38	2.45	0.31						
West Homer El	52500	2.55	2.50	1.00	1.00			0.38	4.12	0.51						
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	0.29	0.25			0.88			0.80	0.10						
Homer Flex	5405	0.31	0.50			0.88			0.80	0.10						
Hope	13500	0.42	0.50			0.88			0.80	0.10						
Kenai Alt	12328	0.68	0.50			0.88			0.80	0.10						
K. Selo	5468	0.57	0.50			0.88			0.80	0.10						
Moose Pass	8989	0.39	0.50			0.88			0.80	0.10						
Nanwalek	14832	0.75	0.50			0.88			0.80	0.10						
Nikolaevsk	24282	1.04	1.00			0.88			0.80	0.10						
Peninsula Optional High	2640	0.26	0.25			0.88			0.80	0.10						
Pt. Graham	12568	0.42	0.50			0.88			0.80	0.10						
Razdolna	2000	0.32	0.50			0.88			0.80	0.10						
Seward Middle	37500	1.45	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	1.92	2.00			0.88			0.80	0.10	1.00					
Tebughna	25976	0.91	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					
Ninilchik	55277	2.33	2.50	1.00	1.00				1.99	0.25	1.00					
Voznesenka	8948	0.81	1.00	1.00	1.00				1.40	0.18						
TOTALS	1869339	78.64	78.00	30.33	42.20	6.00	6.00	8.76	92.06	11.51	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>FY03 Actual</u>	<u>FY04 Actual</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>Current FY09 Budget</u>	<u>Projected FY10 Budget</u>	<u>Change FY09 Current To FY10</u>
65	Aurora Borealis Charter School	11.38	13.76	14.88	15.93	17.11	17.13	17.48	17.48	-
31	Chapman Elementary School	14.60	13.85	13.85	12.68	11.68	11.68	11.00	11.97	0.97
80	Connections/Alternative Programs	11.40	11.50	15.20	16.50	18.25	21.50	21.75	21.75	-
32	Cooper Landing School	3.99	3.20	2.45	2.58	2.23	2.66	2.70	2.45	(0.25)
68	Fireweed Academy Charter School	3.19	3.19	3.19	4.38	6.67	6.92	6.85	6.85	-
66	Homer Flex School	5.49	4.99	5.49	5.74	5.99	5.73	5.86	6.11	0.25
06	Homer High School	49.17	44.96	43.61	49.46	48.96	47.89	47.97	45.97	(2.00)
13	Homer Middle School	20.55	20.37	21.87	22.62	21.52	20.15	21.26	21.60	0.34
35	Hope Elementary/High School	2.84	2.69	2.33	2.96	2.98	2.92	2.62	2.62	-
56	Kachemak Selo Elementary/High School	8.12	8.60	8.36	9.13	9.07	9.46	10.83	10.08	(0.75)
63	Kaleidoscope Charter School	-	-	6.91	9.38	14.32	18.94	21.57	21.57	-
48	K-Beach Elementary School	33.90	33.08	35.83	38.27	41.07	42.09	46.10	45.47	(0.63)
67	Kenai Alternative School	7.68	7.67	7.67	7.43	10.18	7.43	8.18	7.81	(0.37)
07	Kenai Central High School	47.93	45.75	45.88	47.32	46.82	49.42	49.23	48.26	(0.97)
11	Kenai Middle School	33.08	29.45	29.95	32.96	31.52	32.80	34.84	32.34	(2.50)
15	Kenai Youth Facility	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	11.14	10.67	10.99	11.53	12.25	12.44	14.28	15.78	1.50
37	Moose Pass Elementary School	5.30	4.95	3.95	4.20	4.00	3.50	4.95	3.83	(1.12)
51	Mountain View Elementary School	27.01	24.57	26.64	24.20	23.02	43.98	44.95	45.96	1.01
34	Nanwalek Elementary/High School	9.03	7.58	7.85	7.26	7.45	7.01	7.86	6.86	(1.00)
39	Nikiski Elementary School	18.35	17.73	-	-	-	-	-	-	-
10	Nikiski Middle/Senior High School	44.36	40.91	36.76	35.58	37.49	38.78	39.48	38.74	(0.74)
52	Nikiski North Star Elementary School	19.55	16.24	34.21	34.84	35.23	37.10	37.14	34.64	(2.50)
38	Nikolaevsk Elementary/High School	16.02	12.34	10.21	9.36	8.33	7.03	8.53	9.00	0.47
02	Ninilchik Elementary/High School	19.55	16.80	17.82	18.87	18.43	17.68	19.06	18.56	(0.50)
33	Paul Banks Elementary School	22.09	21.02	24.02	24.40	23.90	25.40	24.81	24.81	-
40	Port Graham Elementary/High School	5.52	5.11	4.68	3.93	3.87	4.16	4.81	3.81	(1.00)
49	Razdolna Elementary/High School	4.61	3.63	4.30	4.51	4.51	4.64	5.92	6.17	0.25
46	Redoubt Elementary School	32.14	31.14	34.14	36.08	35.34	33.59	34.77	34.27	(0.50)
16	River City Academy	-	-	-	-	-	-	4.28	4.28	-
41	Sears Elementary School	25.64	24.90	24.40	23.27	25.42	-	-	-	-
42	Seward Elementary School	30.15	29.50	29.18	30.62	32.19	30.94	30.60	29.60	(1.00)
08	Seward High School	28.03	25.53	22.83	25.51	24.66	24.01	23.10	21.60	(1.50)
14	Seward Middle	15.57	13.63	13.76	11.08	9.10	10.27	11.05	10.90	(0.15)
05	Skyview High School	53.63	48.53	45.08	46.37	45.10	44.85	44.23	45.73	1.50

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

Loc	School or Department	FU03 Actual	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	Current FY09 Budget	Projected FY10 Budget	Change FY09 Current To FY10
43	Soldotna Elementary School	25.64	24.22	31.18	27.11	28.65	30.98	33.49	32.77	(0.72)
09	Soldotna High School	54.70	48.11	49.81	52.19	54.87	58.87	61.88	60.38	(1.50)
12	Soldotna Middle School	47.52	43.40	43.02	49.96	47.96	48.56	45.63	43.69	(1.94)
64	Soldotna Montessori Charter School	2.50	6.41	7.46	12.86	16.83	19.58	19.86	19.93	0.07
04	Spring Creek High School	5.94	3.00	3.50	3.75	4.75	3.55	3.68	4.88	1.20
44	Sterling Elementary School	17.32	15.66	17.11	17.16	18.01	18.34	19.71	18.71	(1.00)
03	Susan B. English School	10.13	9.45	9.22	8.76	9.80	8.50	10.64	10.14	(0.50)
01	Tebughna School	6.30	6.30	6.30	6.23	6.35	5.33	5.96	5.46	(0.50)
45	Tustumena Elementary School	18.97	16.26	16.71	16.60	15.79	15.79	18.94	18.79	(0.15)
53	Voznesenka Elementary/High School	15.22	16.13	14.47	15.03	14.65	14.04	14.25	14.75	0.50
50	West Homer Elementary School	25.64	23.14	25.64	26.93	25.79	25.79	27.35	26.41	(0.94)
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	2.00	2.00	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	2.00	1.50	1.50	1.50	1.50	1.50	2.50	1.00
73	Assistant Superintendent Instruction	2.00	1.50	2.00	2.00	4.00	2.00	2.00	2.00	-
74	Fiscal Services	7.50	7.50	7.50	7.50	8.50	8.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-
76	Purchasing and Warehouse	8.15	7.50	6.50	6.50	6.50	6.50	6.50	6.50	-
77	Human Resources	6.00	6.00	6.00	6.00	6.00	7.50	7.50	7.50	-
78	Information Services	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	7.76	10.16	15.30	15.97	18.93	20.27	29.38	29.37	(0.01)
81	Pupil Services Support Services	40.50	34.98	-	-	-	-	-	-	-
81	Pupil Services - Quest	6.00	6.00	-	-	-	-	-	-	-
82	CBA Negotiations	-	-	-	-	-	-	-	-	-
83	Districtwide Instruction	10.45	6.45	6.00	9.00	5.00	8.84	8.84	26.25	17.41
84	Curriculum/Assessment*	2.00	5.50	5.50	7.40	9.50	12.50	14.50	14.50	-
85	Director Assessment	4.00	-	-	-	-	-	-	-	-
86	Media Center	3.00	2.00	-	-	-	-	-	-	-
87	Nursing Services	1.75	1.86	2.06	1.91	2.30	2.45	3.38	3.89	0.51
92	Grants - Instruction	7.22	7.27	9.46	10.06	11.88	12.99	13.37	13.37	-
96	Unallocated	5.98	14.55	-	-	3.25	-	-	-	-
<b>TOTALS</b>		<b>1,000.95</b>	<b>940.44</b>	<b>911.78</b>	<b>950.62</b>	<b>976.72</b>	<b>992.23</b>	<b>1,044.67</b>	<b>1,046.91</b>	<b>2.24</b>

\* Curriculum and Assessment combined in FY04

**Kenai Peninsula Borough School District  
Staff - All Funds**

											<b>Budget</b>	
	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Aides	124.55	125.27	126.24	128.26	127.83	127.95	130.02	144.37	154.03	153.60	171.59	170.15
Secretaries	97.78	96.94	94.63	90.69	88.94	88.00	83.08	90.51	93.81	93.81	103.45	101.83
Custodians	99.29	100.29	103.61	103.10	102.73	88.75	85.51	85.32	84.07	81.07	84.94	81.25
Food Service	41.04	42.12	41.07	42.07	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.53
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Data Processing	5.00	6.00	8.00	10.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75
Other Support	34.69	44.15	39.16	41.16	41.58	37.73	37.01	36.04	33.49	33.99	36.18	36.30
<b>Total Support Staff</b>	<b>411.35</b>	<b>423.77</b>	<b>421.71</b>	<b>425.03</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>419.41</b>	<b>425.45</b>	<b>422.52</b>	<b>454.54</b>	<b>447.81</b>
Certificated Staff												
C/O Administrators	10.00	9.00	9.00	9.00	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00
Principals/Asst Principals	35.00	35.00	34.00	34.00	34.00	34.35	38.65	39.15	39.00	38.40	37.60	37.60
Classroom Teachers	525.25	518.92	507.28	518.49	513.59	462.57	435.55	475.84	473.96	459.87	497.35	501.04
Special Education Teachers	131.41	130.83	134.47	133.58	139.02	141.27	137.50	139.75	137.25	141.73	136.40	136.40
Other Certified Staff	44.49	47.99	49.42	39.96	41.75	39.75	35.70	30.10	29.77	28.00	31.50	31.00
<b>Total Certificated Staff</b>	<b>746.15</b>	<b>741.74</b>	<b>734.17</b>	<b>735.03</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>693.64</b>	<b>688.98</b>	<b>677.00</b>	<b>710.85</b>	<b>715.04</b>
<b>Total Staff</b>	<b>1,157.50</b>	<b>1,165.51</b>	<b>1,155.88</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,113.05</b>	<b>1,114.43</b>	<b>1,099.52</b>	<b>1,165.39</b>	<b>1,162.85</b>

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### 2009 - 10 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 *	155	30	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	81	20	-	101	6,480	1,940	-	8,420
80 Connections **	436	136	363	935	-	-	-	-
32 Cooper Landing	11	1	-	12	1,034	109	-	1,143
68 Fireweed Academy Charter *	76	-	-	76	-	-	-	-
66 Homer Flex	-	-	31	31	-	-	3,968	3,968
06 Homer High	-	-	402	402	-	-	46,230	46,230
13 Homer Middle	-	199	-	199	-	19,303	-	19,303
35 Hope	2	1	6	9	188	109	768	1,065
56 Kachemak Selo	53	15	16	84	4,558	1,545	1,936	8,039
63 Kaleidoscope Charter*	248	-	-	248	-	-	-	-
48 K-Beach Elementary	422	-	-	422	33,760	-	-	33,760
67 Kenai Alternative	-	-	67	67	-	-	8,107	8,107
07 Kenai Central	-	-	522	522	-	-	60,030	60,030
11 Kenai Middle	72	246	-	318	5,760	23,862	-	29,622
15 Kenai Youth Facility ***	-	-	10	10	-	-	1,280	1,280
47 McNeil Canyon	131	-	-	131	10,480	-	-	10,480
64 Montessori Charter *	161	-	-	161	-	-	-	-
37 Moose Pass	25	4	-	29	2,350	436	-	2,786
51 Mountain View	440	-	-	440	35,200	-	-	35,200
34 Nanwalek	34	12	22	68	3,298	1,392	3,014	7,704
10 Nikiski Middle/Sr High	-	103	263	366	-	9,991	30,245	40,236
52 Nikiski North Star	339	-	-	339	27,120	-	-	27,120
38 Nikolaevsk	47	9	17	73	4,042	927	2,057	7,026
02 Ninilchik	86	18	55	159	6,880	1,746	6,325	14,951
33 Paul Banks	209	-	-	209	16,720	-	-	16,720
40 Port Graham	8	3	4	15	776	348	548	1,672
49 Razzolna	37	5	11	53	3,478	545	1,408	5,431
46 Redoubt Elementary	357	-	-	357	28,560	-	-	28,560
16 River City Academy	-	-	38	38	-	-	4,370	4,370
42 Seward Elementary	250	-	-	250	20,000	-	-	20,000
08 Seward High	-	-	186	186	-	-	21,390	21,390
14 Seward Middle	-	82	-	82	-	7,954	-	7,954
05 Skyview High	-	-	477	477	-	-	54,855	54,855
43 Soldotna Elementary	244	-	-	244	19,520	-	-	19,520
09 Soldotna High	-	-	533	533	-	-	61,295	61,295
12 Soldotna Middle	-	420	-	420	-	40,740	-	40,740
04 Spring Creek ***	-	-	55	55	-	-	6,655	6,655
44 Sterling Elementary	142	-	-	142	11,360	-	-	11,360
03 Susan B. English	32	8	15	55	3,104	928	2,055	6,087
01 Tebughna	26	4	8	38	2,522	464	1,096	4,082
44 Tustumena	147	-	-	147	11,760	-	-	11,760
53 Voznesenka	46	22	44	112	3,680	2,134	5,060	10,874
50 West Homer	247	-	-	247	19,760	-	-	19,760
<b>TOTAL</b>	<b>4,564</b>	<b>1,338</b>	<b>3,145</b>	<b>9,047</b>	<b>\$ 282,390</b>	<b>\$ 114,473</b>	<b>\$ 322,692</b>	<b>\$ 719,555</b>

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

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

\*\*\* Kenai Youth Facility and Spring Creek enrollment projection based on number of beds funded by the state.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2009 - 10 Custodial Supply Allocation**

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.09	\$ -
Chapman	25,348	2	1,920	27,268		0.09	2,454
Connections	-	-	-	-		-	-
Cooper Landing **	8,324	1	960	9,284		0.09	1,000
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.09	1,000
Homer High	158,200	-	-	158,200	Intermediate	0.13	23,566
Homer Middle	65,556	-	-	65,556		0.11	7,211
Hope	13,500	-	-	13,500		0.09	1,215
Kachemak Selo **	5,768	-	-	5,768		0.09	1,000
Kaleidoscope Charter *	-	3	2,880	-		-	-
K-Beach	46,935	3	2,880	49,815		0.09	4,483
Kenai Alternative	14,122	-	-	14,122		0.09	1,271
Kenai Central	188,997	1	960	189,957	Large	0.13	29,694
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.11	9,508
Kenai Youth Facility	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.09	2,948
Moose Pass **	8,989	-	-	8,989		0.09	1,000
Mountain View	50,000	-	-	50,000		0.09	4,500
Nanwalek	14,832	-	-	14,832		0.09	1,335
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.11	16,137
Nikiski North Star	50,000	-	-	50,000		0.09	4,500
Nikolaevsk	24,282	-	-	24,282		0.11	2,671
Ninilchik	55,277	-	-	55,277		0.13	7,186
Paul Banks	33,414	4	3,840	37,254		0.09	3,353
Port Graham	12,568	-	-	12,568		0.09	1,131
Razdolna ***	2,940	-	-	2,940		0.09	1,000
Redoubt	46,639	1	960	47,599		0.09	4,284
River City Academy **	-	2	1,920	1,920		0.13	1,000
Seward Elem	52,199	-	-	52,199		0.09	4,698
Seward High	75,373	-	-	75,373	Small	0.13	11,798
Seward Middle	37,500	-	-	37,500		0.11	4,125
Skyview	117,101	1	960	118,061		0.13	15,348
Soldotna Elem	54,177	-	-	54,177		0.09	4,876
Soldotna High	154,637	-	-	154,637	Large	0.13	25,103
Soldotna Middle	84,755	7	6,720	91,475		0.11	10,062
Soldotna Montessori Charter *	-	-	-	-		-	-
Spring Creek	-	-	-	-		-	-
Sterling	33,844	2	1,920	35,764		0.09	3,219
Susan B English	59,208	-	-	59,208		0.13	7,697
Tebughna	25,976	-	-	25,976		0.09	2,338
Tustumena	46,679	-	-	46,679		0.09	4,201
Voznesenka **	5,200	3	2,880	8,080		0.09	1,000
West Homer	52,500	-	-	52,500		0.09	4,725
	<u>1,865,975</u>	<u>35</u>	<u>33,600</u>	<u>1,896,695</u>			<u>\$ 232,637</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**

**2009 - 10 Copy Allocation**

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0135 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	101	15,150	181,800	2,454
80	Connections	935	140,250	1,683,000	22,721
32	Cooper Landing	12	1,800	21,600	292
68	Fireweed Academy Charter *	76	-	-	-
66	Homer Flex **	31	4,650	55,800	753
06	Homer High	402	60,300	723,600	9,769
13	Homer Middle	199	29,850	358,200	4,836
35	Hope	9	1,350	16,200	219
56	Kachemak Selo	84	12,600	151,200	2,041
63	Kaleidoscope Charter*	248	-	-	-
48	K-Beach	422	63,300	759,600	10,255
67	Kenai Alternative **	67	10,050	120,600	1,628
07	Kenai Central	522	78,300	939,600	12,685
11	Kenai Middle	318	47,700	572,400	7,727
15	Kenai Youth Facility	10	1,500	18,000	243
47	McNeil Canyon	131	19,650	235,800	3,183
37	Moose Pass	29	4,350	52,200	705
51	Mountain View	440	66,000	792,000	10,692
34	Nanwalek	68	10,200	122,400	1,652
10	Nikiski Middle/Sr	366	54,900	658,800	8,894
52	Nikiski North Star	339	50,850	610,200	8,238
38	Nikolaevsk	73	10,950	131,400	1,774
02	Ninilchik	159	23,850	286,200	3,864
33	Paul Banks	209	31,350	376,200	5,079
40	Port Graham	15	2,250	27,000	365
49	Razdolna	53	7,950	95,400	1,288
46	Redoubt	357	53,550	642,600	8,675
16	River City Academy	38	5,700	68,400	923
42	Seward Elem	250	37,500	450,000	6,075
08	Seward High	186	27,900	334,800	4,520
14	Seward Middle	82	12,300	147,600	1,993
05	Skyview	477	71,550	858,600	11,591
43	Soldotna Elem	244	36,600	439,200	5,929
09	Soldotna High	533	79,950	959,400	12,952
12	Soldotna Middle	420	63,000	756,000	10,206
64	Soldotna Montessori Charter *	161	-	-	-
04	Spring Creek	55	8,250	99,000	1,337
44	Sterling	142	21,300	255,600	3,451
03	Susan B English	55	8,250	99,000	1,337
01	Tebughna	38	5,700	68,400	923
45	Tustumena	147	22,050	264,600	3,572
53	Voznesenka	112	16,800	201,600	2,722
50	West Homer	247	37,050	444,600	6,002
Total		<u>9,047</u>	<u>1,256,550</u>	<u>15,078,600</u>	<u>203,565</u>

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2008

	General	Major Funds	Other Governmental	Total Governmental Funds
<u>ASSETS</u>				
Assets:				
Cash	\$ 41,925	\$ -	\$ -	\$ 41,925
Equity in Central Treasury	21,467,988	4,000,000	1,226,026	26,694,014
Accounts Receivable	834,214	-	6,452	840,666
Prepaid Items	2,800,000	-	-	2,800,000
Due from Other Governments	-	1,324,570	1,361,632	2,686,202
Due from Special Revenue Funds	2,735,537	-	-	2,735,537
Inventories	746,736	-	254,471	1,001,207
Total Assets	<u>\$ 28,626,400</u>	<u>\$ 5,324,570</u>	<u>\$ 2,848,581</u>	<u>\$ 36,799,551</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 583,223	\$ -	\$ 800	\$ 584,023
Accrued Liabilities	8,649,066	-	-	8,649,066
Deferred Revenue	-	-	3,305	3,305
Due to General Fund	-	1,324,570	1,410,967	2,735,537
Total Liabilities	<u>9,232,289</u>	<u>1,324,570</u>	<u>1,415,072</u>	<u>11,971,931</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,998,510	-	-	1,998,510
Inventories	746,736	-	254,471	1,001,207
Prepaid Expenses	2,800,000	-	-	2,800,000
Self Insurance - Health Care	3,262,925	-	-	3,262,925
Self Insurance - Workers Compensation	250,000	-	-	250,000
Unreserved:				
Designated for:				
Charter Schools	2,394,188	-	-	2,394,188
Facilities Maintenance	1,181,985	-	-	1,181,985
FY09 Operations	1,668,872	-	-	1,668,872
Potential Interest Shortfall	400,000	-	-	400,000
School Incentive Purchases	883,187	-	-	883,187
Technology Plan II	1,087,500	-	-	1,087,500
Undesignated:				
General Fund	2,720,208	-	-	2,720,208
Special Revenue Fund	-	4,000,000	1,179,038	5,179,038
Total Fund Balances	<u>19,394,111</u>	<u>4,000,000</u>	<u>1,433,509</u>	<u>24,827,620</u>
Total Liabilities and Fund Balances	<u>\$ 28,626,400</u>	<u>\$ 5,324,570</u>	<u>\$ 2,848,581</u>	<u>\$ 36,799,551</u>





# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4130**                    **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

### **4140**                    **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

### **4160**                    **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

### **4200**                    **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

### **4220**                    **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4320            GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

#### **4330            HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

#### **4350            SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

#### **4352            LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

#### **4354            INSERVICE**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

#### **4400            SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**4450            SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

**45xx            DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

- 4511            Board of Education
- 4512            Office of the Superintendent
- 4513            Assistant Superintendent
- 4515            Public Relations
- 4551            Fiscal Services
- 4552            Internal Services
- 4553            Staff Services
- 4555            Information Services
- 4556            Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

**4600            OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

**4700            PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

**4760            PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4780**            **COMMUNITY SERVICES**

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

#### **4790**            **FOOD SERVICES**

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

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

**OBJECT** codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

**0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. (Required)

**0012            SERVICES PERFORMED BY CITY/BOROUGH**

In kind services provided without charge by the local government unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account should be supported by appropriate documentation, preferably a billing from the governmental unit (city or borough). Examples of service which may be provided or paid for include: water, electricity, audits and maintenance of plant. (Required)

**0020            FOOD SERVICES**

Receipts from local food sales not reimbursed by State or Federal agencies. (Required)

**0021            TYPE A STUDENT MEAL SALES**

Receipts from the sale of Type A lunches to students. (Optional)

**0025            OTHER FOOD SALES**

Receipts from food service programs which cannot be classified above. (Optional)

**0040            OTHER LOCAL REVENUE**

All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. (Required)

**0041            TUITION FROM STUDENTS**

Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. (Required)

**0046            RENTAL**

Receipts resulting from the rental of space, equipment, or other district assets. (optional)

**0050            REVENUE FROM STATE SOURCES**

Object codes 050-099 have been reserved for revenue from State sources. (Required)

**0051            FOUNDATION PROGRAM**

The basic appropriation of State monies allocated to each school district based on the foundation formula. (Optional)

**0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

**0150            FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

**0162            USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES**

Value of USDA donated commodities received. (Optional)

**0210            PUPIL ACTIVITY REVENUE**

**0211            PUPIL ACTIVITY GATE RECEIPTS**

**0212            PUPIL ACTIVITY PICTURE RECEIPTS**

**0214            PUPIL ACTIVITY PARTICIPATION FEES**

**0215            PUPIL ACTIVITY FUND RAISING REVENUE**

**0216            PUPIL ACTIVITY FEE**

**0220            PUPIL ACTIVITY DONATIONS**

**0230            PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)**

**0250            TRANSFERS FROM OTHER FUNDS**

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110 Superintendent		3293 Long Term Sub - Support		4350 In-Kind Utilities	
3120 Asst. Supt - TRS		3294 Temporary Salaries-Support		4360 Electricity	
3130 Principal/Asst. Principal		3295 Overtime- Support		4380 Fuel for Heating	
3140 Director/Coordinator - TRS		3296 Substitute-Certified w/o certificate		4401 Freight Costs	
3150 Teachers		3297 Officials		4402 Purchased Services	
3161 Extra-Duty Compensation		3300 Leave - Support		4408 Purchased Services - Copier	
3162 Emolument		3511 Health Care Costs		4409 Purchased Services - Riso	
3171 Substitute-Certified w/certificate		3512 Life Insurance		4410 Rentals	
3172 Tem-Certified w/Certificate		3520 Unemployment Insurance		4430 Equip. Repair & Maintenance	
3173 Long Term Sub - Certified		3541 Medicare-Certified		4501 Supplies	
3180 Specialists - Certified		3542 FICA Contribution		4502 Discretionary Material	
3190 Leave - Certified		3550 Teachers Retirement - TRS		4503 Software	
3211 Asst. Supt - Classified		3560 Support Retirement - PERS		4580 Gas & Oil	
3212 Director/Coordinator - Classified		4100 Profess/Tech Services		4590 Food	
3220 Specialists - Nurse		4140 Profess/Tech- Legal		4600 Milk	
3230 Tutors/Aides		4150 Profess/Tech- Medical		4850 Stipends	
3240 Support Staff		4200 Travel		4901 Other Expenses	
3250 Custodians		4250 Student/Co-Curricular Travel		4903 Professional Dues	
3260 Food Service Staff		4310 Water & Sewage		4904 Physical Exam Reimbursement	
3271 Bus Drivers		4320 Garbage		4950 Indirect Costs	
3272 Bus Drivers Activity, Co-Curr.		4331 Postage		5101 Equipment-General	
3291 Substitute-Support		4332 Telephone		5102 Equipment-Technology	
3292 Extra-Duty Compensation-Support					

**OBJECT CODES AND DESCRIPTIONS**

**SALARIES** - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110 SUPERINTENDENT**

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

**3120 ASSISTANT SUPERINTENDENT - Certified**

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

**3130 PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

**3140            DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

**3150            TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

**3161            EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

**3162            EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

**3171            SUBSTITUTES - Certified with Certificate**

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

**3172            TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

**3173            LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

**3180            SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

**3190            LEAVE – Certified**

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

**3211            ADMINISTRATOR – Classified**

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

**3212            DIRECTOR/COORDINATOR - Classified**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **3220            SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

### **3230            AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

### **3240            SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

### **3250            MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

### **3260            FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

### **3272            BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

### **3291            SUBSTITUTES - SUPPORT STAFF**

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

### **3292            EXTRA DUTY COMPENSATION - Support**

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

### **3293            LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

### **3294            TEMPORARY SALARIES - SUPPORT**

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

### **3295            OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**3296            SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297            OFFICIALS**

Payments for individuals officiating at district athletic events who are not paid through an official's association.

**3300            LEAVE – Support**

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

**35xx            BENEFITS**

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

		<u>FY09</u>	<u>FY10</u>
<b>3511</b>	Health Care Costs	\$11,100/employee	\$11,400/employee
	<b><u>CERTIFIED</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>
<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3541</b>	Medicaid (certified)	1.45 %	1.45 %
<b>3550</b>	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

**SUPPORT STAFF**

<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3542</b>	Social Security	7.65 %	7.65 %
<b>3560</b>	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

**3190            LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300            LEAVE – PERS**

Cash in leave according to negotiated agreements.

**OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL**

**4100            PROFESSIONAL AND TECHNICAL SERVICES**

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

**4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

**4200            TRAVEL**

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

**4250            STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

**4310            WATER & SEWAGE - for building, including bottled water and water dispensing units**

**4320            GARBAGE - for building.**

**4331            POSTAGE**

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

**4332            TELEPHONE**

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

**4360            ELECTRICITY - for building.**

**4380            FUEL - for building**

**4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

**4402            PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

**4408            COPY SERVICES**

Per copy costs are recorded under this object code.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4409**            **RISO SERVICES**

All expenditures for Riso duplicating machines are recorded under this object code.

### **4410**            **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

### **4430**            **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

### **4501**            **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

### **4502**            **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

### **4580**            **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

**4590**            **FOOD** - For food service fund use only.

**4600**            **MILK** - For food service fund use only.

### **4850**            **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

### **4901**            **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**4902            CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

**4903            PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

**4904            PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

**4950            INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

**5101            EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

**5102            EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

## Glossary of Terms

### Page 1 of Glossary

<b>Accounting System</b>	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
<b>Account Number</b>	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Activity</b>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
<b>ADM</b>	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
<b>Annual Budget</b>	A budget development and enacted to apply to a single fiscal year.
<b>Appropriation</b>	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
<b>ASBO</b>	Association of School Business Officials International
<b>Assessed Value</b>	The value placed on property for tax purposes and used as a basis for division of the tax burden.
<b>Audit</b>	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
<b>Balanced Budget</b>	A budget in which planned funds available equal planned expenditures.
<b>Basis Of Accounting</b>	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Benefits</b>	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

## Page 2 of Glossary

<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
<b>Capital Outlay</b>	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report</b>	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Exemption</b>	Removal of property from the tax base.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.

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<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KPAA</b>	Kenai Peninsula Administrators Association
<b>KPBSD</b>	Kenai Peninsula Borough School District
<b>KPEA</b>	Kenai Peninsula Education Association
<b>KPESA</b>	Kenai Peninsula Education Support Employees
<b>LOG</b>	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
<b>Maintenance Contracts</b>	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
<b>Millage Rate</b>	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
<b>Operating Transfers</b>	All interfund transfers other than residual equity transfers.
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
<b>Other Expenses</b>	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
<b>Oversight Responsibility</b>	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Purchased Services</b>	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

<b>School District Administration</b>	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
<b>Revenue</b>	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
<b>RIP</b>	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
<b>Single Audit</b>	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Specialists</b>	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
<b>Support Staff</b>	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).

# Alaska Facts

Did you know that Alaska . . . . .

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined?
- ❖ 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