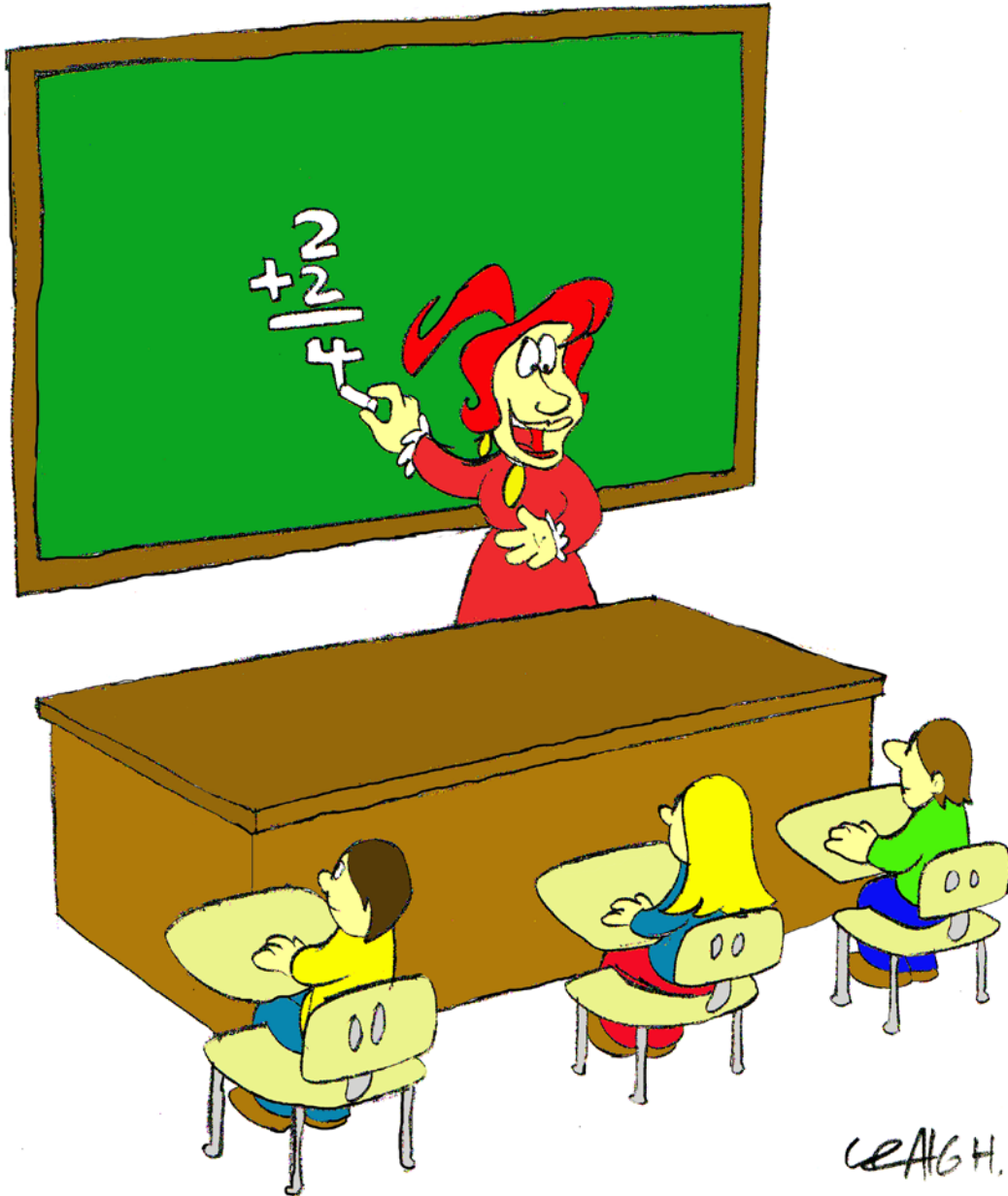


KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

2010-2011



SOLDOTNA, ALASKA
<http://www.kpbsd.k12.ak.us>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2010
and Ending June 30, 2011

Dr. Steve Atwater, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones
Assistant Superintendent, Instructional Support

Laurie Olson
Director of Finance

Elizabeth Hayes
Accountant

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**Kenai Peninsula Borough School District
2010 - 2011 Budget**

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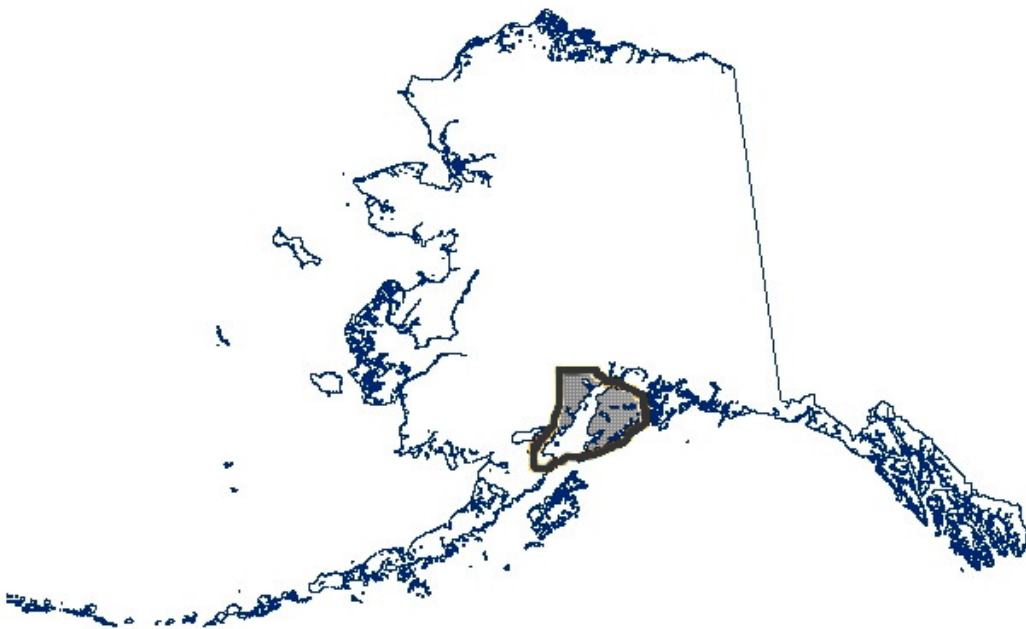
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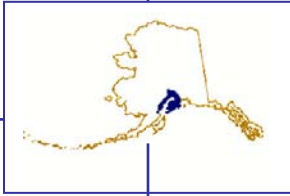
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 BUDGET**

**INTRODUCTORY
SECTION**



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

148 North Binkley Street Soldotna, Alaska 99669

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

Email djones2@kpbsd.k12.ak.us

June 12, 2010

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2011. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2010. The Kenai Peninsula Borough School District is proud to be one of only 116 recipients nationally and the only Alaskan district to have been awarded the MBA.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 44 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat, and one of our schools is located in a correctional facility to provide educational resources to students adjudicated as adults and incarcerated in the prison.

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

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

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

Board of Education

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

Administrative Cabinet

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

Budget Process

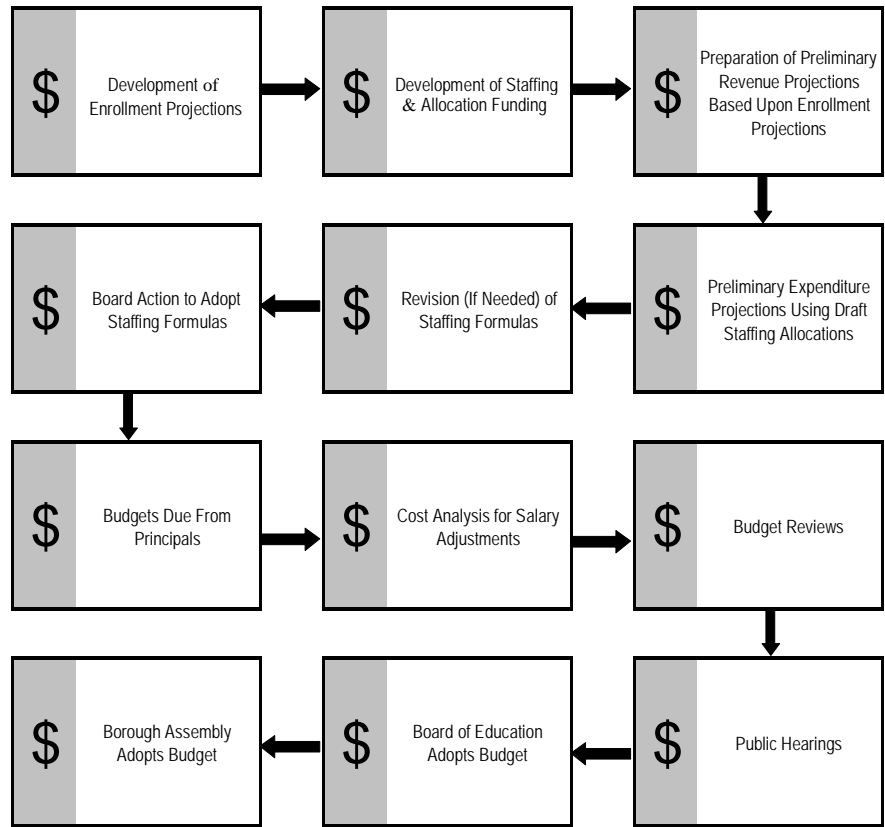
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phase; began with building administrators submitting their enrollment forecasts for the FY11 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was used along with input from principals and other local stakeholders. The “cohort survival” model was considered, but due to closure of large local employers and a slowdown in oil-related industry, that method was deemed invalid. Based upon the straight line estimates, an enrollment projection of 9,075 students was prepared and submitted. In November 2009, the student enrollment forecast, upon which the budget is developed, was presented to the School Board. It is important to note that in October 2009, the district reported 9,082 students enrolled, which was over the projection for FY10 of 9,047. However, that was still a loss in enrollment from FY09 as well as a drop of approximately 12% from the district peak of 10,396 in FY97. Demographically, this trend in declining enrollment appears to be slowing and possibly leveling off. The cohorts of children in grades K-6 are projected to be slightly larger than the 7-12 grades. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2010. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, Nikiski, Soldotna and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March and April, 2010.

The initial budget was approved by the School Board on April 5, 2010. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District
Budget Process**



Implementation of the budget is effective on July 1, 2010, marking the beginning of fiscal year 2011, which will run through June 30, 2011. The evaluation phase will begin in August 2011 with the arrival of our independent auditors.

FY11 Budget Development Calendar

September 2009						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2009						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st - Enrollment Projection Deadline for Schools

November 2009						
	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- 5th - FY09-10 Actual Enrollment Report to DOEED
- 5th - FY10-11 Projected Enrollment Report to DOEED
- 6th – Staffing Projections and Site Budget Formulation Begins

December 2009						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- 1st – 18th Senior Management Conducts Preliminary Budget Estimation

January 2010						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- 7th – Public Budget Forum, Seward High Library, 5:30 p.m.
- 12th – Public Budget Forum, Nikiski North Star Library, 5:30 p.m.
- 14th – Public Budget Forum, Kenai Central High Library, 6:30 p.m.
- 18th – Public Budget Forum, Skyview High Library, 5:30 p.m.
- 20th – Public Budget Forum, Homer High Theater, 5:00 p.m.

February 2010						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

- 1st - School Board Meeting - Budget Work Session
- 16th - Joint Work Session with Board and Borough Assembly, 10:00 a.m.

March 2010						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1st – School Board Meeting – Presentation of Budget
- 2nd – Homer Community Budget Meeting, Homer High Library, 5:30 p.m.
- 3rd – Seward Community Budget Meeting, Seward High Library, 5:30 p.m.

April 2010						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- 5th – School Board Meeting – Present Budget for Approval
- 6th – Joint Work Session with Board and Borough Assembly – 10:00 a.m.
- 20th – Final KPBSD Budget Information to Borough Assembly

May 2010						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

4th - Ordinance Introduced at Borough Assembly
 18th - Borough Assembly Resolution

June 2010						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

8th - Borough Assembly Ordinance Vote

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

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State and it also sets the limit of the amount to be raised from local sources under an equalization section of the formula.

For many years, the School District was the only large District in the state that was consistently funded to the maximum allowed by the local governmental entity (the cap). In FY10, the School District's actual enrollment exceeded the budget estimate, which resulted in additional revenue from the State. The additional State revenue resulted in an increase to the local maximum of \$277,818. Based on financial concerns at the Borough level, the School District did not request the additional local funding, which resulted in final local funding being below the cap for FY10. For FY11, the Borough initially planned to fund the School District at \$4 million less than requested. After information was provided and discussion occurred, the Borough chose to fund the District at \$2 million less than the cap. This movement away from funding at the cap raises concern for future budgets. Discussions about future funding between the School Board and Borough Assembly are scheduled for fall 2010

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. A long running enrollment decline appears to be slowing and possibly leveling off.

Enrollment Projections

The process used to project the FY11 enrollment is based on a straight-line method. The steps involved were:

- Grades at school sites, except charter schools, were moved ahead one grade level.
- The additional 2% reduction made in previous fiscal year estimates was eliminated this year.
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY09 and FY10 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$129,616,838 was developed based on the enrollment projection of 9,075 students and the scheduled FY11 funding formula increases reflecting a base student allocation of \$5,680, a district cost factor of 1.130, and an intensive needs factor of 13.

This budget projection initially included continued 'at the cap' local effort funding from the Kenai Peninsula Borough. With the reduction in local effort approved by the Borough Assembly, an allocation of fund balance was approved in the amount of \$4,923,931. This allocation of fund balance offset the difference between projected revenues and expenditures.

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

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
Base Student Allocation Increase	\$100	\$100	\$100
Base Student Allocation	\$5,480	\$5,580	\$5,680
District Cost Factor	1.088	1.109	1.130
Intensive Needs Factor	9	11	13

Recent substantial funding increases have resulted in corresponding increases to the local maximum contribution, which were unprecedented in Alaska in the previous 15 years.

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

In February 2009, our nation's lawmakers enacted the American Recovery and Reinvestment Act (ARRA), also known as the federal stimulus act. While the intent of this funding is to help save jobs and support States and school districts, it also creates an historic opportunity to advance reforms and improvements by providing one-time funds to help school districts develop curriculum and assessments, provide mentoring and evaluation systems and modernize schools. The Kenai Peninsula Borough School District was awarded over \$10 million in stimulus funds, some of which will be received during FY11 as expenditures are made and reimbursements requested.

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

The Kenai Peninsula Borough was also legislatively awarded municipal assistance for the incremental Public Employee Retirement System employer contribution rate for FY10. In addition, the Borough generally receives state funding for school debt reimbursement, municipal revenue sharing, fish tax and co-op distribution.

Expenditure Budget

The expenditure budget of \$129,616,838 is based on the enrollment projection of 9,075 students and other consideration noted below.

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

The FY11 budget was developed based on the following significant elements:

- For the first time in many years a 10% increase in Instructional/Office and Custodial supply budgets.
- Increases scheduled within the Collective Bargaining Agreements with the Kenai Peninsula Administrator's Association, the Kenai Peninsula Education Association and the Kenai Peninsula Education Support Association for FY11.
- Staffing assignments adjusted to reflect change in the enrollment projection. Programmatic and other staffing implemented in FY09 have been carried forward into the FY11 budget. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit 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
1.00FTE if enrollment >350

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom 1:24 pupil/teacher ratio

Secondary Program Staffing 15% of classroom allocation

Secondary Counseling 1:250 pupil/teacher ratio Grades 9-12
1:350 pupil/teacher ratio Grades 7-8

Secondary Library .50 FTE if enrollment >=200
1.0 FTE if enrollment >=600

Secondary AD .50 FTE if enrollment >250 (High Schools only)

Secondary Read 180 .50 FTE if Grades 7-8 enrollment 80-150
1.0 FTE if Grades 7-8 enrollment >150

Secondary Intervention .50 FTE per middle school

SMALL SCHOOLS<200

Small Schools Elementary 1:17 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) Classroom

Small Schools Elementary Specialists 1.0 FTE if enrollment >100

Small Schools Secondary Program Staffing 1.0 FTE if Grades 7-12 enrollment 8-20
2.0 FTE if Grades 7-12 enrollment 21-40
1:19 pupil/teacher ratio if Grades 7-12 enrollment > 40

Small Schools Intervention only) .50 FTE if enrollment 75-200 (K-6 and K-8 schools only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio .25 FTE minimum
Small School Secretary	.88 FTE per school

SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Health care costs increased over 10% annually in recent years. The FY11 Budget includes a \$25 increase from \$975 to \$1000 per covered employee per month which provides an annual amount of \$12,000 per covered employee. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 10% of the budget and 13% of the total salary and benefit amount. The District does not have to account for retiree health care; health care costs for eligible retirees are accounted for by the Teachers' Retirement and the Public Employees Retirement systems.
- A meeting is scheduling with the Health Care Plan Committee for early FY11 to determine the necessity for an additional increase based on an increase in claims and anticipated increased costs associated with new federal health care regulations. Any increases will be funded 50% by the District and 50% by the employee as per the negotiated agreements.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 4% of the budget. Funds have also been included to purchase adopted curriculum and materials as determined by Board Policy. Vocational education and Language Arts curriculum are slated for review in FY11.
- 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. Fluctuating fuel costs and scheduled rate increases by some utilities create a challenging budget dynamic. These accounts will continue to be closely monitored. Utilities comprise approximately 5% of the budget.
- Property, liability, stop-loss insurance, and worker's compensation costs are expected to increase approximately 13% for FY11. Utilization of fund balance to offset insurance increases by the Kenai Peninsula Borough Risk Management Committee is no longer available and this has resulted in increases for FY11.

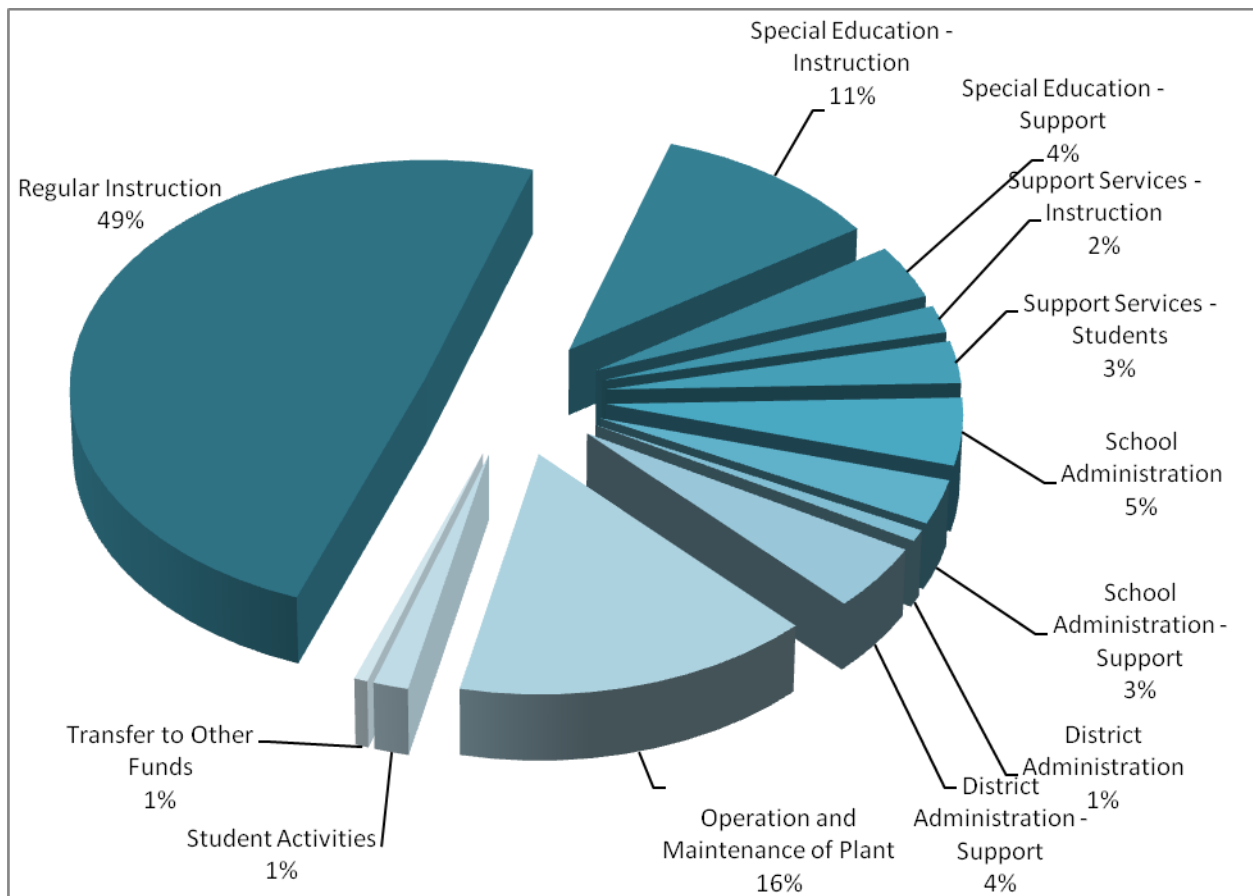
- A fund transfer has been included for the student nutrition program in the amount of \$765,531.
- Equipment budgets for FY11 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.
- The district technology direction continues to evolve, moving into our second decade using fiber optic cable generously donated by Homer Electric Association. High speed data circuits were the core foundation upon which we designed our technology architecture so many years ago. Today the district is running data, voice, and video on our converged network and has recently built out wireless capability just ahead of an influx of wireless laptops funded by ARRA Stimulus funding. The district continues to substantially increase internet bandwidth each year and strive to make sure that our teachers have the technology tools they need to prepare our students for the future. Funding has been consistently provided to sustain the district's technology direction, commonly dedicating E-Rate revenues to that purpose.

Other

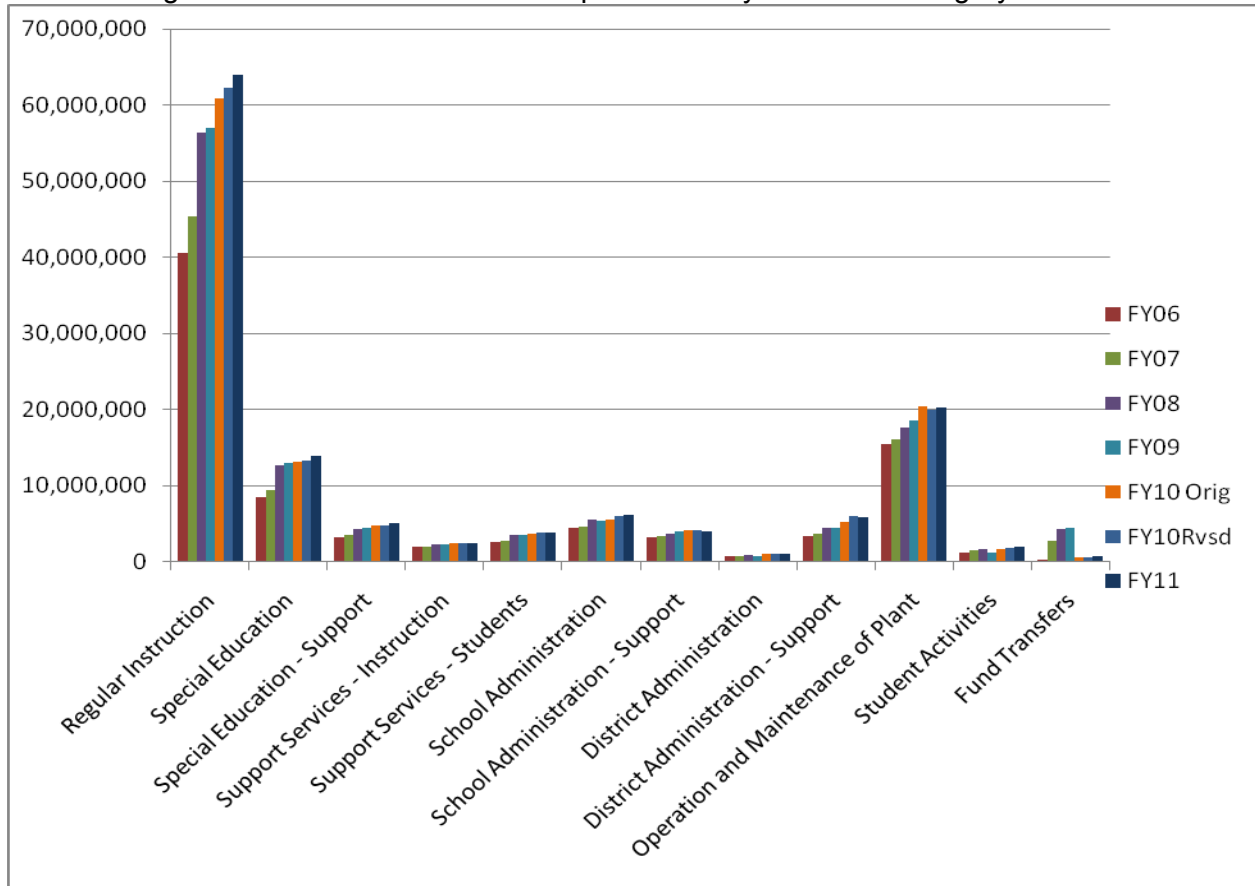
This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be instruction as 74% of the budget dedicated to instructional activities, with the remaining 26% dedicated to instructional support.

<u>FY11 Expenditure Budget by Function</u>	<u>Original 2009-10 Budget</u>	<u>Revised 2009-10 Budget</u>	<u>2010-11 Budget</u>
Regular Instruction	\$ 60,861,411	\$ 62,182,455	\$ 63,958,794
Special Education - Instruction	13,130,349	13,350,754	13,979,928
Special Education - Student Services	4,802,719	4,856,361	5,048,451
Support Services - Students	3,688,685	3,863,085	3,897,350
Support Service - Instruction	2,463,473	2,444,773	2,539,245
School Administration	5,511,331	6,009,716	6,201,487
School Administration - Support	4,109,130	4,128,732	4,062,210
District Administration	1,034,876	1,026,843	1,048,904
District Administration Support Services	5,267,842	5,965,308	5,902,655
Operation and Maintenance of Plant	20,493,579	19,925,543	20,232,273
Student Activities	1,702,411	1,917,539	1,980,010
Transfer to Other Funds	<u>674,096</u>	<u>674,096</u>	<u>765,531</u>
Total General Fund Expenditures	<u>123,739,902</u>	<u>126,345,205</u>	<u>129,616,838</u>

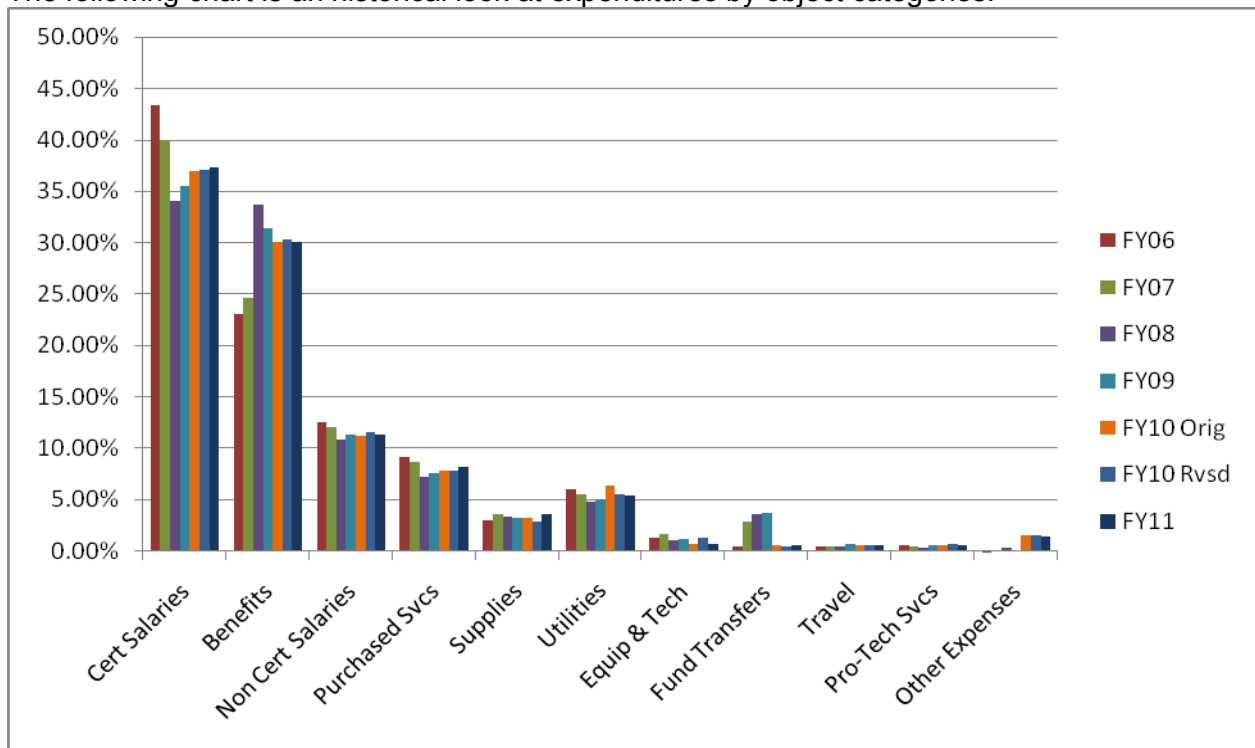
The following graph depicts the functional allocation of the FY11 general fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



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



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



FY11 Budget by Object and Function

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies Media	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	32,375,874	2,162,010	22,129,040	171,761	218,033	145,765	981,813	3,838,646	1,084,752	851,100		63,958,794
	% of Object	66.93%	14.74%	56.86%	20.03%	29.66%	2.06%	9.21%	81.86%	56.31%	89.37%		49.34%
	% of Function	50.62%	3.38%	34.60%	0.27%	0.34%	0.23%	1.54%	6.00%	1.70%	1.33%		100.00%
Special Education	Sum of Amount	5,906,626	2,488,958	5,298,415	11,068	49,897	0	2,910	81,441	140,613	0		13,979,928
	% of Object	12.21%	16.97%	13.61%	1.29%	6.79%	0.00%	0.03%	1.74%	7.30%	0.00%		10.79%
	% of Function	42.25%	17.80%	37.90%	0.08%	0.36%	0.00%	0.02%	0.58%	1.01%	0.00%		100.00%
Special Education Students	Sum of Amount	2,546,195	325,663	1,675,095	367,686	85,627	4,938	8,766	31,269	3,212	0		5,048,451
	% of Object	5.26%	2.22%	4.30%	42.88%	11.65%	0.07%	0.08%	0.67%	0.17%	0.00%		3.89%
	% of Function	50.44%	6.45%	33.18%	7.28%	1.70%	0.10%	0.17%	0.62%	0.06%	0.00%		100.00%
Support Services Instruction	Sum of Amount	915,124	489,368	830,617	2,300	31,819	9,064	70,706	186,397	3,850	0		2,539,245
	% of Object	1.89%	3.34%	2.13%	0.27%	4.33%	0.13%	0.66%	3.98%	0.20%	0.00%		1.96%
	% of Function	36.04%	19.27%	32.71%	0.09%	1.25%	0.36%	2.78%	7.34%	0.15%	0.00%		100.00%
Support Services Students	Sum of Amount	952,390	1,377,251	1,479,571	3,920	32,466	2,622	14,498	31,229	3,403			3,897,350
	% of Object	1.97%	9.39%	3.80%	0.46%	4.42%	0.04%	0.14%	0.67%	0.18%			3.01%
	% of Function	24.44%	35.34%	37.96%	0.10%	0.83%	0.07%	0.37%	0.80%	0.09%			100.00%
School Administration	Sum of Amount	4,111,771	14,166	1,961,901	650	50,192	500		12,280	32,777	17,250		6,201,487
	% of Object	8.50%	0.10%	5.04%	0.08%	6.83%	0.01%		0.26%	1.70%	1.81%		4.78%
	% of Function	66.30%	0.23%	31.64%	0.01%	0.81%	0.01%		0.20%	0.53%	0.28%		100.00%
School Administration Support	Sum of Amount		2,005,128	1,417,913	1,500	4,525	516,256	22,782	61,177	20,629	12,300		4,062,210
	% of Object		13.67%	3.64%	0.17%	0.62%	7.31%	0.21%	1.30%	1.07%	1.29%		3.13%
	% of Function		49.36%	34.90%	0.04%	0.11%	12.71%	0.56%	1.51%	0.51%	0.30%		100.00%
District Administration	Sum of Amount	259,698	196,574	263,246	131,084	72,862	19,483	13,470	20,475	72,012	0		1,048,904
	% of Object	0.54%	1.34%	0.68%	15.29%	9.91%	0.28%	0.13%	0.44%	3.74%	0.00%		0.81%
	% of Function	24.76%	18.74%	25.10%	12.50%	6.95%	1.86%	1.28%	1.95%	6.87%	0.00%		100.00%
District Administration Support	Sum of Amount	246,178	2,076,096	1,232,961	166,784	77,765	44,737	1,440,801	84,760	463,421	69,152		5,902,655
	% of Object	0.51%	14.15%	3.17%	19.45%	10.58%	0.63%	13.51%	1.81%	24.06%	7.26%		4.55%
	% of Function	4.17%	35.17%	20.89%	2.83%	1.32%	0.76%	24.41%	1.44%	7.85%	1.17%		100.00%
Operation and Maintenance of Plant	Sum of Amount		3,318,377	2,168,536		16,034	6,320,868	8,007,991	330,732	67,235	2,500		20,232,273
	% of Object		22.62%	5.57%		2.18%	89.48%	75.09%	7.05%	3.49%	0.26%		15.61%
	% of Function		16.40%	10.72%		0.08%	31.24%	39.58%	1.63%	0.33%	0.01%		100.00%
Student Activities	Sum of Amount	1,059,200	217,305	461,004	750	95,973	83	100,500	10,650	34,545			1,980,010
	% of Object	2.19%	1.48%	1.18%	0.09%	13.05%	0.00%	0.94%	0.23%	1.79%			1.53%
	% of Function	53.49%	10.97%	23.28%	0.04%	4.85%	0.00%	5.08%	0.54%	1.74%			100.00%
Fund Transfers	Sum of Amount											765,531	765,531
	% of Object											100.00%	0.59%
	% of Function											100.00%	100.00%
Total Sum of Amount		48,373,056	14,670,896	38,918,299	857,503	735,193	7,064,316	10,664,237	4,689,056	1,926,449	952,302	765,531	129,616,838
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		37.32%	11.32%	30.03%	0.66%	0.57%	5.45%	8.23%	3.62%	1.49%	0.73%	0.59%	100.00%

Major Goals and Objectives

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

Guiding Principles

The District's guiding principles consider the ideal educational experience for all students to be one in which:

- Each person can learn and be successful
- Each individual is recognized as unique, valuable and is treated with respect and dignity
- Learning becomes a lifelong process
- Prevention and early intervention are critical to preventing academic difficulties
- Education is the accepted responsibility of the entire community
- The educational environment is safe, orderly and comfortable
- High standards and expectations are essential elements for student success
- Positive change is embraced
- Decisions are student-centered, data-driven and made collaboratively

Board of Education Goals

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

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

	Actual FTE FY10	Projected FTE FY11	Difference
Regular Instruction	555.17	541.87	-13.30
Special Education	172.48	173.80	1.32
Special Education - Support Services	45.05	45.25	0.20
Pupil Support	45.46	44.08	-1.38
Support Services - Instruction	25.80	26.48	0.68
School Administration	39.35	39.60	0.25
School Administration - Support	57.46	54.14	-3.32
District Administration	5.00	5.00	0.00
District Administration - Support	36.00	35.00	-1.00
Operation and Maintenance of Plant	86.18	83.50	-2.68
Student Activities	2.50	2.50	0.00
	<u>1070.45</u>	<u>1051.22</u>	<u>-19.23</u>

Financial Component

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

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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2009, the Borough recorded \$14,854,000 in general obligation school debt.

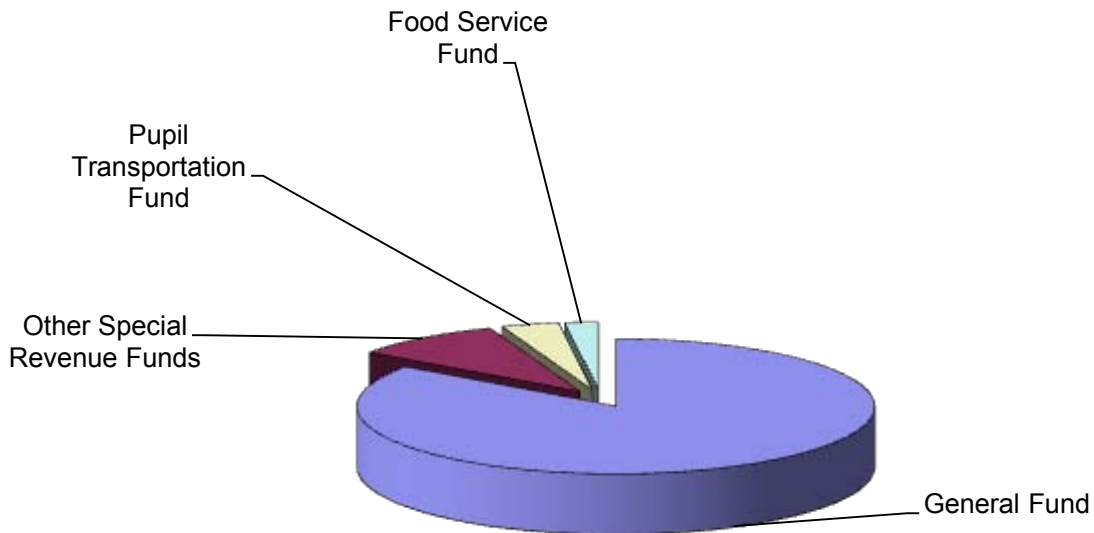
Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund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

**All Governmental Revenues and Expenditures
Budget FY11**

Revenue	\$151,943,538
Other Financing Sources-Transfers In	765,531
Total Revenue and Other Financing Sources	<u>\$152,709,069</u>
Expenditures	\$151,943,538
Operating Transfers out	765,531
Total Expenditures and Other Financing Uses	<u>\$152,709,069</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>
Fund Balance, Beginning of Year	<u>\$21,609,180</u>
Fund Balance, End of Year	<u>\$21,609,180</u>

Total Revenue Budget for all Governmental Funds

<u>FY10</u>	Category	<u>FY11</u>
\$ 126,345,205	General Fund	\$ 129,616,838
21,436,293	Other Special Revenue Funds	14,448,031
5,771,986	Pupil Transportation Fund	5,484,200
2,859,000	Food Service Fund	3,160,000
<u>\$ 156,412,484</u>		<u>\$ 152,709,069</u>



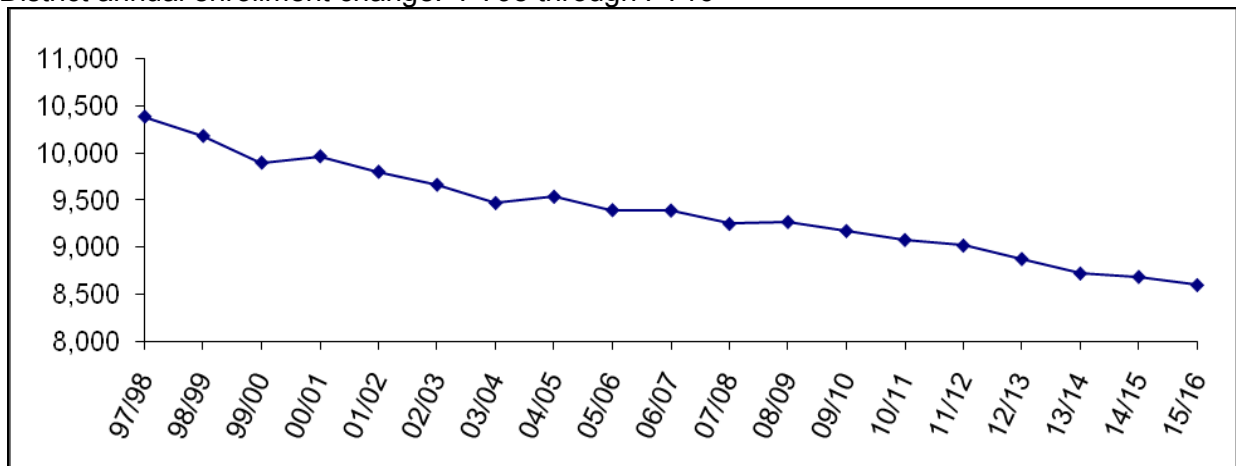
Informational Component

Enrollment History and Projections

Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	
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	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	0	654	669	642	689	657	646	676	675	717	708	819	807	716	9,075	-1.04%
11/12	0	658	654	667	666	694	663	619	641	676	759	703	815	800	9,015	-0.66%
12/13	0	661	658	652	690	671	700	636	586	642	716	754	699	808	8,873	-1.58%
13/14	0	660	661	656	674	695	677	673	600	587	683	711	750	692	8,719	-1.74%
14/15	0	661	660	659	677	679	701	650	642	601	625	678	707	743	8,683	-0.41%
15/16	0	662	661	658	681	682	685	674	615	641	643	620	674	700	8,596	-1.00%

District annual enrollment change: FY98 through FY16



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

There are a number of factors which can be traced to the source of our enrollment shortfalls: declining birth rates, emigration, changes to companies in local industry, and correspondence programs offered by other districts in the state. The district offers the Connections home school program to families within the district as a local correspondence program and has been encouraged by the positive response. For the past three years, actual enrollment appears to be leveling off. In FY11, the District plans to take an intensive look at projected enrollment with possible revision of the forecasting formulae.

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.25 million in additional maintenance support for the school district for FY11. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities	
HVAC Upgrades	\$ 200,000
Doors and Entries	100,000
Asbestos Abatement	100,000
Playground upgrades	100,000
Flooring Replacement upgrades	125,000
Electrical and Lighting upgrades	100,000
Portable classrooms/outbuildings	60,000
Asphalt, paving and concrete replacement/upgrade	175,000
Water Quality	200,000
Locker replacement	60,000
Nanwalek Teacher Housing	<u>30,000</u>
Total	<u>\$1,250,000</u>

The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget. The KPB Capital budget development process is available at: <http://www.borough.kenai.ak.us/financedept/default.htm>

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY11 is 8.40 mills. The approved tax rate for FY11 is 4.50 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. Historically, the Borough has provided the maximum operating fund revenue permissible to the District, which is not the case for FY11. This was a significant fiscal change and could signal future financial difficulties for the District. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

A decline in Sales Tax revenue has been realized due to a voter approved initiative exempting non-prepared foods from September through May of each year. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2002	26,096,387	25,644,795	98.270%	449,551	26,094,346	99.992%
2003	26,370,536	25,879,204	98.137%	487,835	26,367,039	99.987%
2004	27,558,497	27,062,845	98.201%	491,880	27,544,725	99.986%
2005	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2006	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2007	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2008	30,042,125	29,651,635	98.700%	350,122	30,032,108	99.967%
2009	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2010	28,875,124	28,375,677	98.270%	-	28,375,677	98.270%

Performance Results

The District was able to add approximately 40 full time-equivalent positions in FY09. These positions assisted in the District's performance results noted below. The goal is to retain this additional level of staffing in the years to come, in an effort to improve student performance and to provide sustainability for student centered programs.

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY10 school year.

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

Terra Nova (CAT/6) – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2010. It is a state-mandated assessment in the areas of Reading, Language Arts, and Mathematics.

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

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

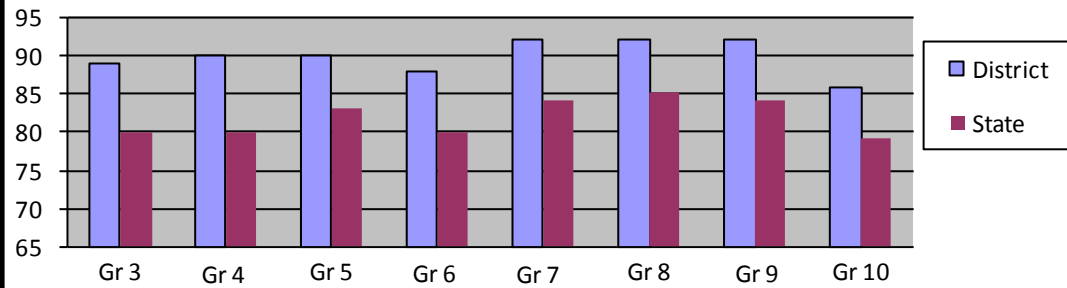
Grade	Reading	Language Arts	Math
5	54	55	54
7	64	64	66

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

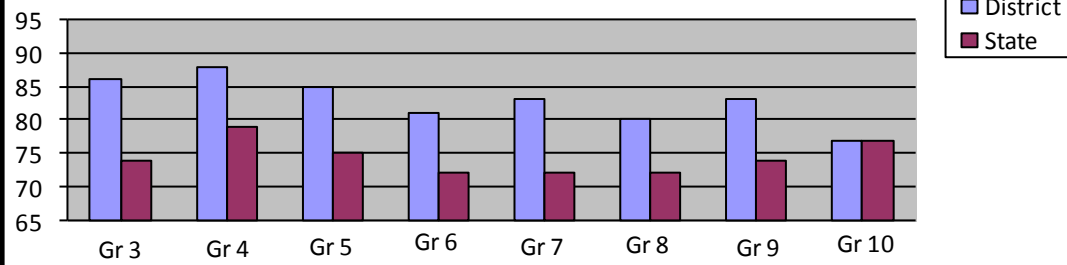
% Advanced/Proficient for Spring 2010

Grade	Reading	Writing	Math
3	89	86	86
4	90	88	86
5	90	85	85
6	88	81	82
7	92	83	84
8	92	80	78
9	92	83	71
10	86	77	65

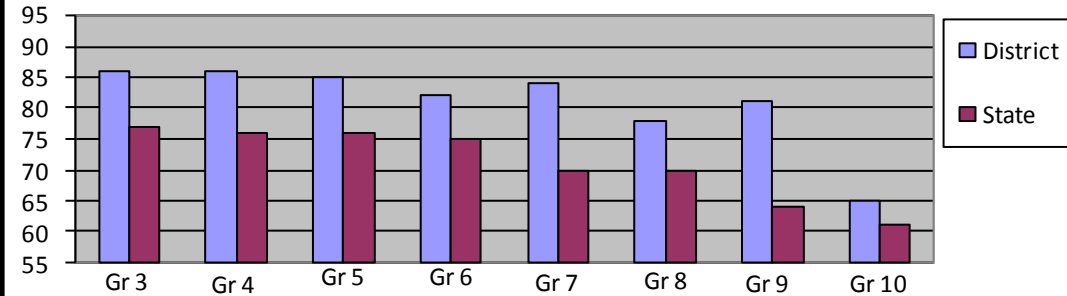
Standards Based Assessment Reading



Standards Based Assessment Writing



Standards Based Assessment Math



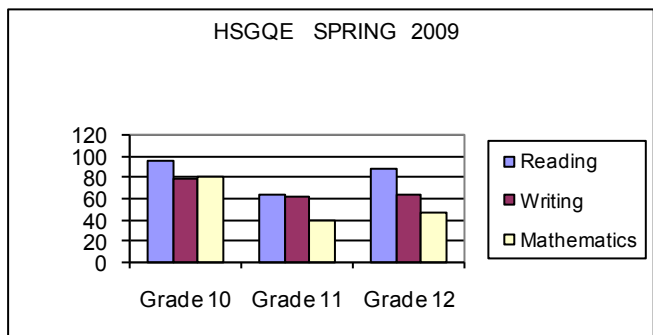
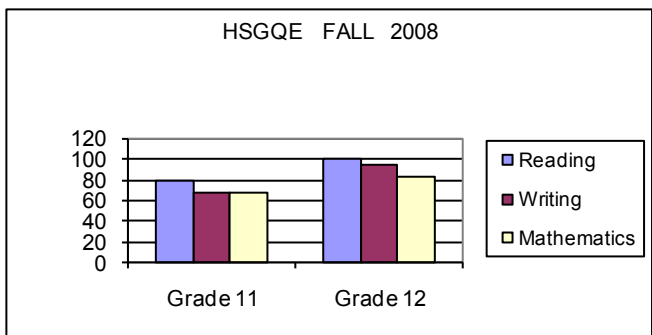
Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions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

% Proficient for Fall 2009

	Reading	Writing	Math
HSGQE Retest Grade 11	79	68	67
HSGQE Retest Grade 12	100	94	84

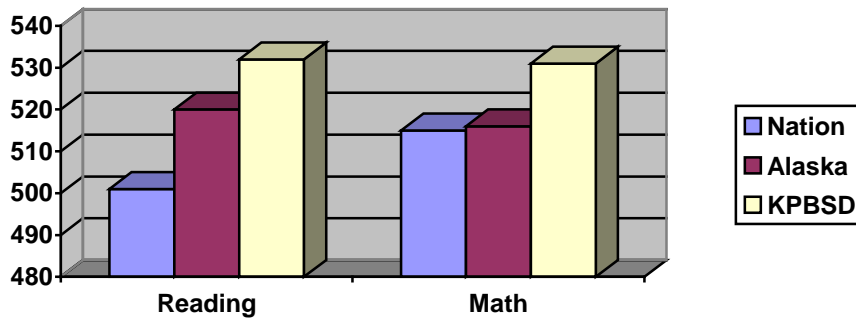
% Proficient for Spring 2010

	Reading	Writing	Math
HSGQE Grade 10	96	79	81
HSGQE Retest Grade 11	64	62	40
HSGQE Retest Grade 12	88	64	46



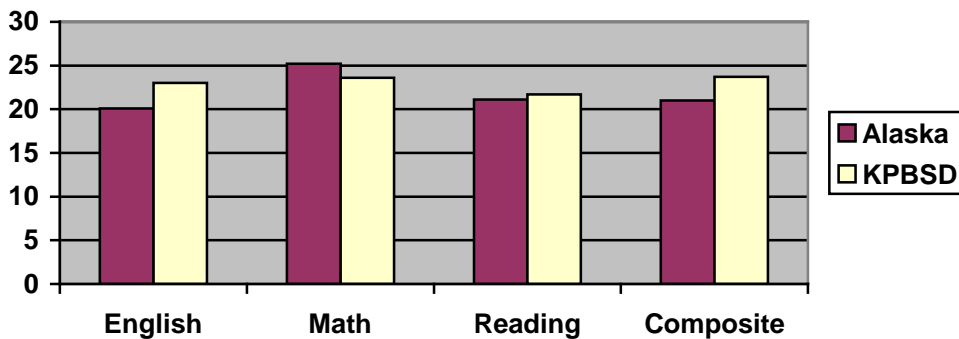
SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY09, 210 students took the SAT test.

SAT SY 2009



American College Test (ACT) – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY09, 118 students took the ACT test.

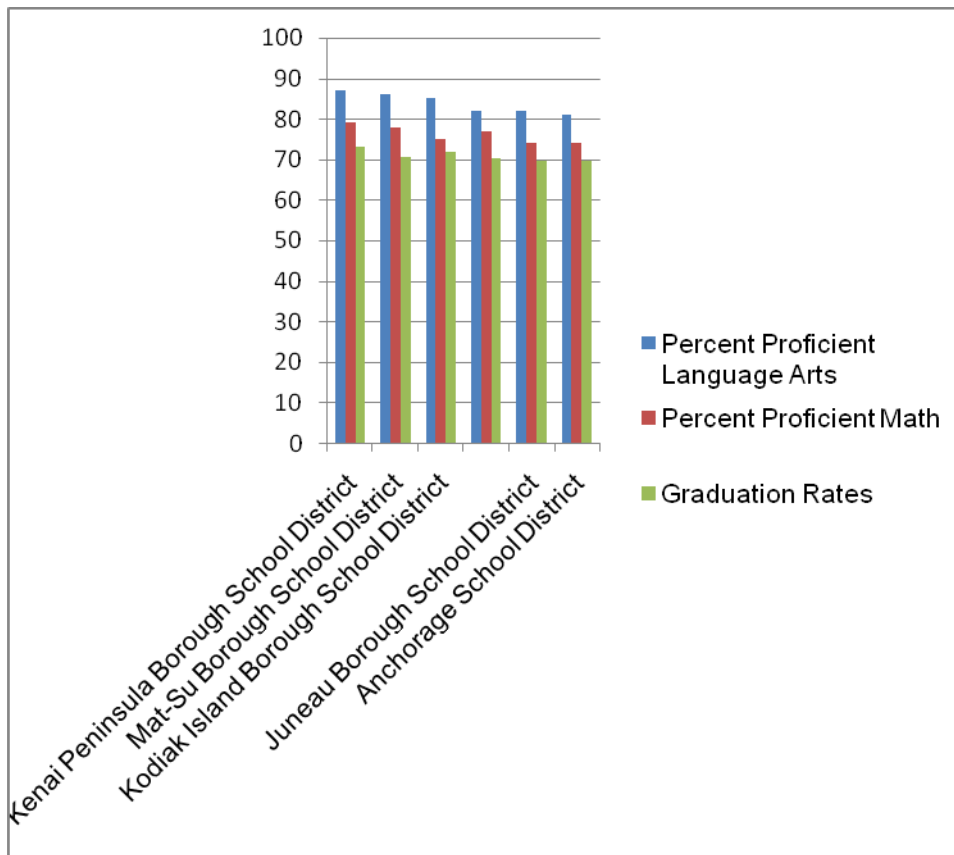
ACT SY 2009



*FY10 Information is not available at this time.

Comparing Percent Proficient on 2010 SBA Exams and Graduation Rates

District	Percent Proficient Language Arts	Percent Proficient Math	Graduation Rates
Kenai Peninsula Borough School District	87	79	73.03
Mat-Su Borough School District	86	78	70.50
Kodiak Island Borough School District	85	75	71.79
Fairbanks North Star Borough School District	82	77	70.17
Juneau Borough School District	82	74	69.66
Anchorage School District	81	74	69.63



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

Future Year General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing an approximate annual 1% decline at most schools.
- 2) The Borough assessments (upon which the local contribution is calculated) will grow 2% annually.
- 3) For the first time since the Foundation Formula was put in place, the Borough did not approve maximum funding allowable for the District. This causes grave concerns on the part of the District for future budgets. There are funding discussions slated for fall 2010.
- 4) Beyond FY11, the only change currently known is the District Cost Factor increases to state and local funding as shown on the following table. These projections show FY11 enrollment figures into FY12 and FY13 for consistency.

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

Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data
as of 4/12/2010

			FY08	FY09	FY10	FY11	FY12	FY13
			Actual	Actual	Estimate*	Estimate*	Estimate*	Estimate*
State Funding								
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,402.83	8,362.17	8,185.86	8,094.00	8,094.00	8,094.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,633.13	10,658.00	10,429.91	10,377.11	10,377.11	10,377.11
Step #3	District Cost Factor	AS 14.17.460	1.004	1.088	1.109	1.130	1.151	1.171
	Total After Adjustment for District Cost Factor		10,675.66	11,595.90	11,566.77	11,726.13	11,944.05	12,151.60
Step #4	Special Needs Factor	AS 17.17.420	1.2	1.2	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		12,810.79	13,915.08	13,880.12	14,071.36	14,332.86	14,581.91
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	455	720	990	1,105	1,105	1,105
	Total After Adjustment for Special Education Intensive Services		13,265.79	14,635.08	14,870.12	15,176.36	15,437.86	15,686.91
Step #6	Correspondence (Correspondence ADM * .80)	AS 14.17.430	677.5	714.88	767.05	808.00	808.00	808.00
	Total District Adjusted ADM		13,943.29	15,349.96	15,637.17	15,984.36	16,245.86	16,494.91
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,380	\$ 5,480	\$ 5,580	\$ 5,680	\$ 5,680	\$ 5,680
Step #8	Basic Need		75,014,900	84,117,781	87,255,409	90,791,171	92,276,509	93,691,117
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	20,447,690	21,799,855	23,192,450	24,369,165	24,369,165	24,369,165
Step #10	Regular State Aid		54,567,210	62,317,926	64,062,959	66,422,006	67,907,344	69,321,952
	State Increase From Prior Year		\$ -	\$ 7,750,716	\$ 1,745,033	\$ 2,359,047	\$ 1,485,338	\$ 1,414,608
Local Contribution								
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 5,111,922,605	\$ 5,449,963,625	\$ 5,798,112,605	\$ 6,092,291,300	\$ 6,092,291,300	\$ 6,092,291,300
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	20,447,690	21,799,855	23,192,450	24,369,165	24,369,165	24,369,165
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	17,253,427	19,347,090	20,068,744	20,881,969	21,223,597	21,548,957
Step #4	Local Cap Calculation		37,701,117	41,146,945	43,261,194	45,251,134	45,592,762	45,918,122
	Local Increase From Prior Year		\$ -	\$ 3,445,828	\$ 2,114,249	\$ 1,989,940	\$ 341,628	\$ 325,360

*Estimate Assumptions Made

FY10 - Based on the DOEED's latest estimates

FY11 - Based on estimated calculations made for the FY11 budget

FY12 - Based on FY11 enrollment estimates and assuming same assessed valuations as FY11

FY13 - Based on FY11 enrollment estimates and assuming same assessed valuations as FY11

Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner. We would also like to acknowledge the student efforts, particularly Craig Hills a student at River City Academy for designing the cover of this document for the second year in a row.

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

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

Respectfully submitted,

Dr. Steve Atwater
Superintendent

Dave Jones
Assistant Superintendent, Instructional Support

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 2009-2010.

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

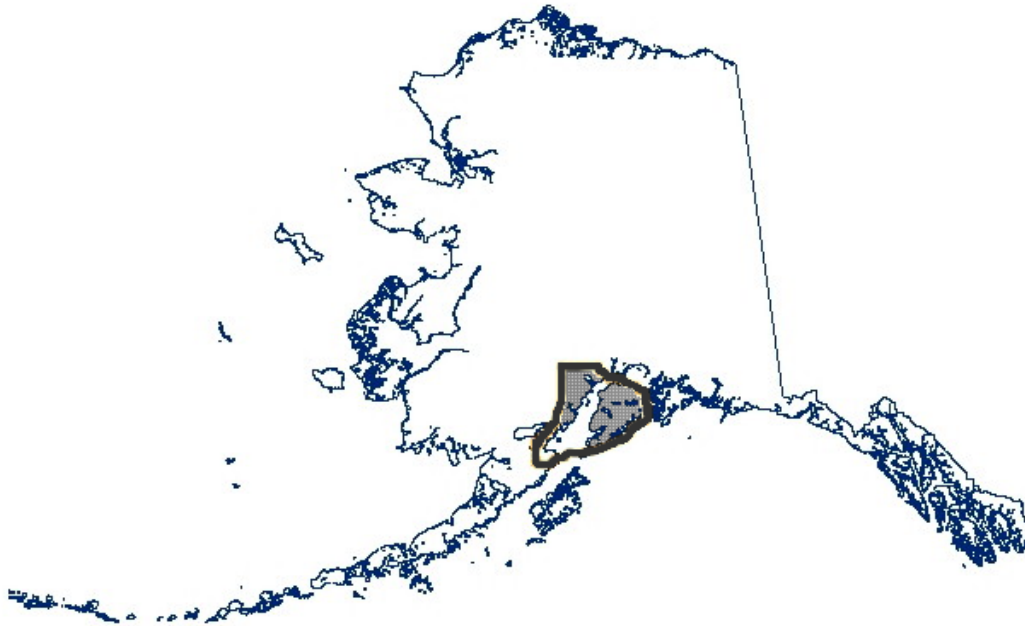
Erin Green
President

John D. Musso
Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 – 2011 BUDGET**

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

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, estimated enrollment for FY11 is 9,075 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is truly a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

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

Guiding Principles

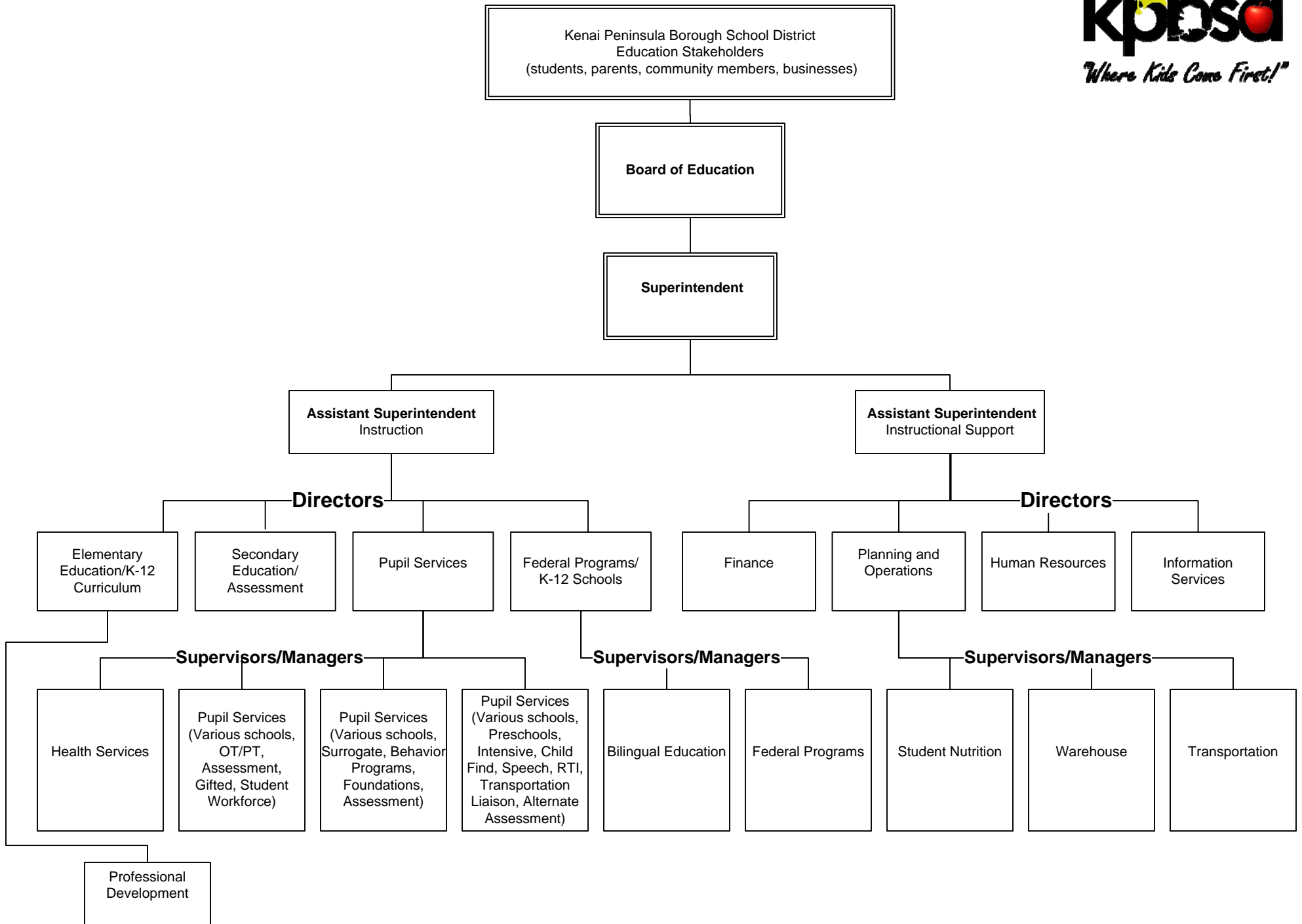
The District's guiding principles consider the ideal educational experience for all students to be one in which:

- Each person can learn and be successful
- Each individual is recognized as unique, valuable and is treated with respect and dignity
- Learning becomes a lifelong process
- Prevention and early intervention are critical to preventing academic difficulties

- Education is the accepted responsibility of the entire community
- The educational environment is safe, orderly and comfortable
- High standards and expectations are essential elements for student success
- Positive change is embraced
- Decisions are student-centered, data-driven and made collaboratively

Board of Education Goals

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



District Administration and Management

District Administration 2010 - 2011

Dr. Steve Atwater, Superintendent
Mr. Sean Dusek, Assistant Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Ms. Doris Cannon, Director of Elementary Education/Curriculum & Assessment
Mr. Tim Vlasak, Director of Secondary Education/Curriculum & Assessment
Mr. Clayton Holland, Director of Pupil Services
Ms. Norma Holmgaard, Director of Federal Programs & Small Schools
Ms. Laurie Olson, Director of Finance
Mr. Dave Spence, Director of Planning & Operations
Mr. Tim Peterson, Director of Human Resources
Mr. Jim White, Director of Information Services

School Administration and Management

School Administrators 2010/2011

Aurora Borealis	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. Shane Hill
Fireweed Academy	Ms. Kiki Abrahamson	Razdolna	Mr. Timothy Whip
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Dr. Dennis A. Gee	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Mr. Dave Larson	Seward Elementary	Mr. David Kingsland
Hope	Mr. Jim Dawson	Seward High	Mr. Trevan Walker
K- Beach Elementary	Ms. Melissa Linton	Seward Middle	Mr. Jason Bickling
Kachemak Selo	Mr. Andy Rothenberger	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Mr. Mick Wykis	Soldotna Elementary	Ms. Carolyn Cannava
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Ms. Sharon Mook
Kenai Middle	Mr. Paul Sorenson	Soldotna Montessori	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. Jim Dawson	Susan B. English	Ms. Sheryl Hingley
Mountain View	Mr. John Cook	Tebughna	Ms. Marilyn Johnson
Nanwalek	Mr. Scott Handley	Tustumena	Mr. Robert VanDerWege
Nikiski Middle/Senior	Mr. John O'Brien	Voznesenka	Mr. Alex Trout
Nikiski North Star	Ms. Lisa Callahan	West Homer Elementary	Mr. Ray Marshall

Budget Administration and Management

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

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

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

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

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

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

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

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

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

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

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

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

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees.

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

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

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

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the

budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 15 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

Budget Process

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

The planning and preparation phase; began with building administrators submitting their enrollment forecasts for the FY11 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was used along with input from principals and other local stakeholders. The “cohort survival” model was considered, but due to closure of large local employers and a slowdown in oil-related industry, that method was deemed invalid. Based upon the straight line estimates, an enrollment projection of 9,075 students was prepared and submitted. In November 2009, the student enrollment forecast, upon which the budget is developed, was presented to the School Board. It is important to note that in October 2009, the district reported 9,082 students enrolled, which was over the projection for FY10 of 9,047. However, that was still a loss in enrollment from FY09 as well as a drop of approximately 12% from the district peak of 10,396 in FY97. Demographically, this trend in declining enrollment appears to be slowing and possibly leveling off. The cohorts of children in grades K-6 are projected to be slightly larger than the 7-12 grades. Enrollment is a significant factor in developing revenue projections for this and future budgets.

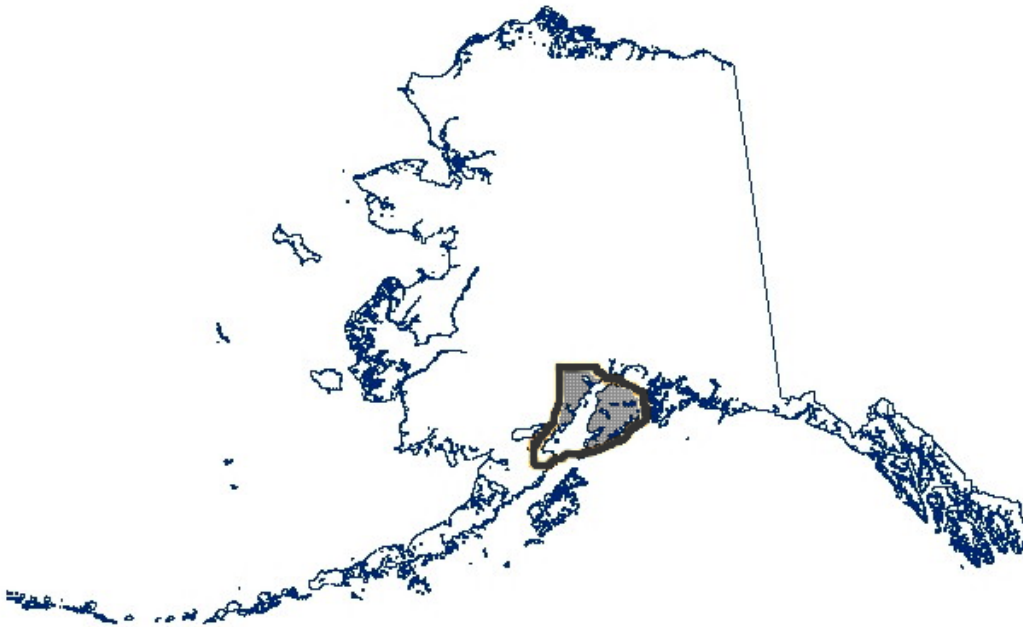
The adoption process started in January 2010. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, Nikiski, Soldotna and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March and April, 2010.

The initial budget was approved by the School Board on April 5, 2010. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2010, marking the beginning of fiscal year 2011, which will run through June 30, 2011. The evaluation phase will begin in August 2011 with the arrival of our independent auditors.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 – 2011 BUDGET**



FINANCIAL SECTION

**FINANCIAL
SECTION**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2010 – 2011 Budget

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

Relationship with Kenai Peninsula Borough

The Kenai Peninsula Borough School District is a component unit of the Kenai Peninsula Borough. Pursuant to Alaska Statute 14.12.020(c), the Kenai Peninsula Borough Assembly provides the portion of revenue which must be raised from local sources to maintain and operate the School District. Alaska Statute 14.14.060 states that a Borough can establish a centralized treasury and is responsible for major rehabilitation, all construction and major repair of school buildings. The Kenai Peninsula Borough provides for new construction, debt service, centralized treasury, building maintenance, and the cost of property, liability, and fire insurance for school facilities.

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

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

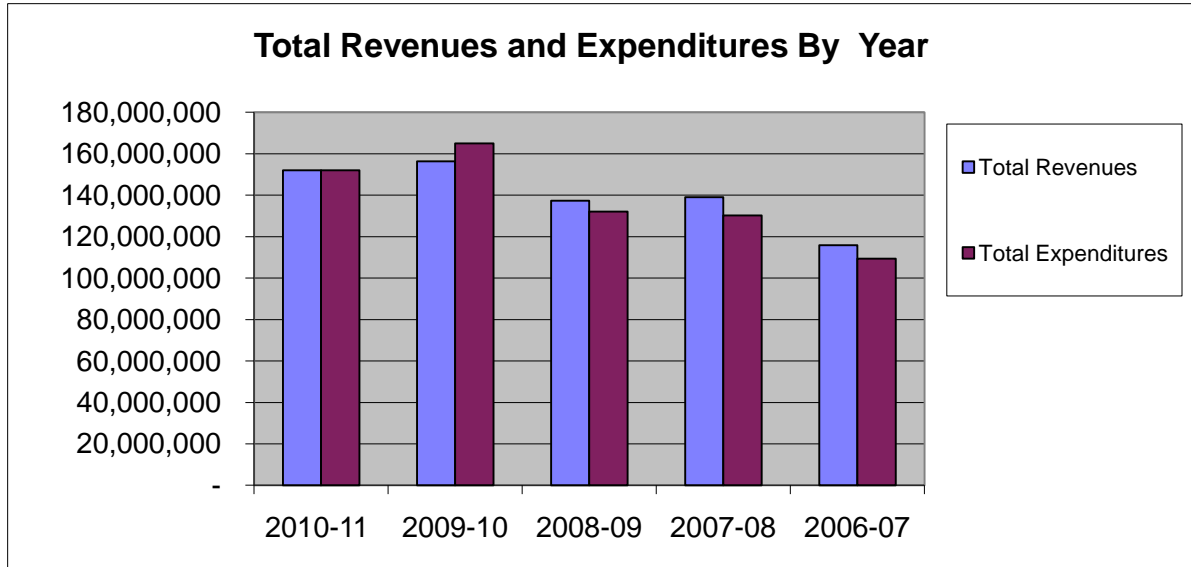
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2010-11
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2010-11	Budget 2009-10	Actual 2008-09	Actual 2007-08	Actual 2006-07
Revenues:							
Intergovernmental - Local	\$ 43,251,135	\$ -	\$ 43,251,135	\$ 43,172,065	\$ 41,394,126	\$ 37,796,733	\$ 37,941,676
Intergovernmental - State	79,845,772	6,304,200	86,149,972	84,533,661	84,413,853	88,981,698	66,679,455
Intergovernmental - Federal	450,000	14,666,765	15,116,765	21,850,912	8,166,115	8,555,158	8,349,943
Food sales	-	955,500	955,500	910,000	952,018	955,879	965,162
E-Rate	646,000	-	646,000	646,000	426,290	722,224	657,616
Earnings on Investments	420,000	-	420,000	420,000	1,563,679	1,746,569	1,067,126
Corporate Grants and User fees	-	45,235	45,235	180,003	163,808	123,135	103,246
Other revenues	80,000	355,000	435,000	175,000	272,504	227,993	102,220
Allocation of Fund Balance	4,923,931	-	4,923,931	4,524,843	-	-	-
Total Revenues	129,616,838	22,326,700	151,943,538	156,412,484	137,352,393	139,109,389	115,866,444
Other financing sources:							
Capitalized Leases	-	-	-	-	-	-	-
Operating transfers in	-	765,531	765,531	-	-	-	-
Total other financing sources:	-	765,531	765,531	-	-	-	-
Total Revenues and Other Financing Sources	129,616,838	23,092,231	152,709,069	156,412,484	137,352,393	139,109,389	115,866,444
Expenditures:							
Instruction	63,958,794	8,389,837	72,348,631	85,110,775	62,067,541	63,488,942	52,407,303
Special Education: Instruction	13,979,928	4,776,000	18,755,928	19,376,225	15,047,687	12,667,079	9,513,798
Special Education Services: Pupil	5,048,451	-	5,048,451	4,859,455	4,567,626	4,357,397	3,528,292
Support Services: Pupil	3,897,350	-	3,897,350	3,850,424	3,569,636	3,649,437	2,871,350
Support Services: Instruction	2,539,245	-	2,539,245	2,435,104	2,374,251	2,391,393	2,061,766
School Administration	6,201,487	410,000	6,611,487	6,459,585	5,894,424	6,051,927	4,949,959
School Administration: Support	4,062,210	-	4,062,210	4,133,472	4,026,857	3,813,704	3,415,962
District Administration	1,048,904	-	1,048,904	1,025,518	834,584	950,172	826,561
District Administration: Support	5,902,655	-	5,902,655	5,746,907	4,837,284	4,815,586	3,765,948
Operation and Maintenance of plant	20,232,273	-	20,232,273	19,990,885	18,579,831	17,783,290	16,187,789
Pupil activities	1,980,010	-	1,980,010	1,915,888	1,334,903	1,770,301	1,606,325
Community services	-	60,000	60,000	60,000	55,605	56,027	56,971
Pupil transportation	-	5,484,200	5,484,200	5,771,986	5,586,792	5,405,975	5,147,858
Food service	-	3,972,194	3,972,194	3,554,121	3,243,735	2,973,342	2,974,349
Total Expenditures	128,851,307	23,092,231	151,943,538	164,290,345	132,020,756	130,174,572	109,314,231
Other Financing Uses:							
Operating transfers out	765,531	-	765,531	674,096	-	-	-
Total Expenditures and Other Financing Uses	129,616,838	23,092,231	152,709,069	164,964,441	132,020,756	130,174,572	109,314,231
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(8,551,957)	5,331,637	8,934,817	6,552,213
Fund Balances, Beginning of Year	21,162,667	444,633	21,607,300	30,159,257	24,827,620	15,892,803	9,340,590
Fund Balances, End of Year	\$ 21,162,667	\$ 444,633	\$ 21,607,300	\$ 21,607,300	\$ 30,159,257	\$ 24,827,620	\$ 15,892,803

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2010-2011 Budget
Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2010 - 2011

With Comparative Totals for Prior Years

	<u>Budget 2010-11</u>	<u>Budget 2009-10</u>	<u>Actual 2008-09</u>	<u>Actual 2007-08</u>	<u>Actual 2006-07</u>
Revenues:					
Intergovernmental - Local	\$ 43,251,135	\$ 42,983,376	\$ 41,146,945	\$ 37,701,117	\$ 37,941,676
Intergovernmental - State	79,845,772	77,240,986	77,791,520	82,980,305	61,075,422
Intergovernmental - Federal	450,000	450,000	288,038	549,257	492,697
E-Rate	646,000	646,000	426,290	722,224	657,616
Earnings on Investments	420,000	420,000	1,563,679	1,746,569	1,067,126
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>173,326</u>	<u>227,993</u>	<u>102,220</u>
Total Revenues	<u>124,692,907</u>	<u>121,820,362</u>	<u>121,389,798</u>	<u>123,927,465</u>	<u>101,336,757</u>
Other Financing Sources:					
Operating Transfers in	<u>4,923,931</u>	<u>4,524,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>129,616,838</u>	<u>126,345,205</u>	<u>121,389,798</u>	<u>123,927,465</u>	<u>101,336,757</u>
Expenditures by Function:					
Instruction	63,958,794	62,412,353	56,989,399	56,412,077	45,362,472
Special Education: Instruction	13,979,928	13,322,728	13,073,838	12,667,079	9,513,798
Special Education Services: Pupil	5,048,451	4,859,455	4,567,626	4,357,216	3,528,292
Support Services: Pupil	3,897,350	3,850,424	3,568,847	3,561,659	2,854,976
Support Services: Instruction	2,539,245	2,435,104	2,291,024	2,391,393	2,061,766
School Administration	6,201,487	5,978,375	5,478,640	5,636,598	4,712,425
School Administration: Support	4,062,210	4,133,472	3,991,260	3,771,157	3,415,962
District Administration	1,048,904	1,025,518	834,584	950,172	826,561
District Administration: Support Operation and	5,902,655	5,746,907	4,565,726	4,545,472	3,765,948
Maintenance of plant	20,232,273	19,990,885	18,529,532	17,687,432	16,142,036
Pupil activities	<u>1,980,010</u>	<u>1,915,888</u>	<u>1,279,690</u>	<u>1,751,011</u>	<u>1,606,325</u>
Total Expenditures	<u>128,851,307</u>	<u>125,671,109</u>	<u>115,170,166</u>	<u>113,731,266</u>	<u>93,790,561</u>
Other Financing Uses:					
Operating transfers out	<u>765,531</u>	<u>674,096</u>	<u>4,451,076</u>	<u>4,293,736</u>	<u>2,722,720</u>
Total Expenditures and Other Financing Uses	<u>129,616,838</u>	<u>126,345,205</u>	<u>119,621,242</u>	<u>118,025,002</u>	<u>96,513,281</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>1,768,556</u>	<u>5,902,463</u>	<u>4,823,476</u>
Fund Balances, Beginning of Year	<u>21,162,667</u>	<u>21,162,667</u>	<u>19,394,111</u>	<u>13,491,648</u>	<u>8,668,172</u>
Fund Balances, End of Year	<u>\$ 21,162,667</u>	<u>\$ 21,162,667</u>	<u>\$ 21,162,667</u>	<u>\$ 19,394,111</u>	<u>\$ 13,491,648</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2010 - 2011

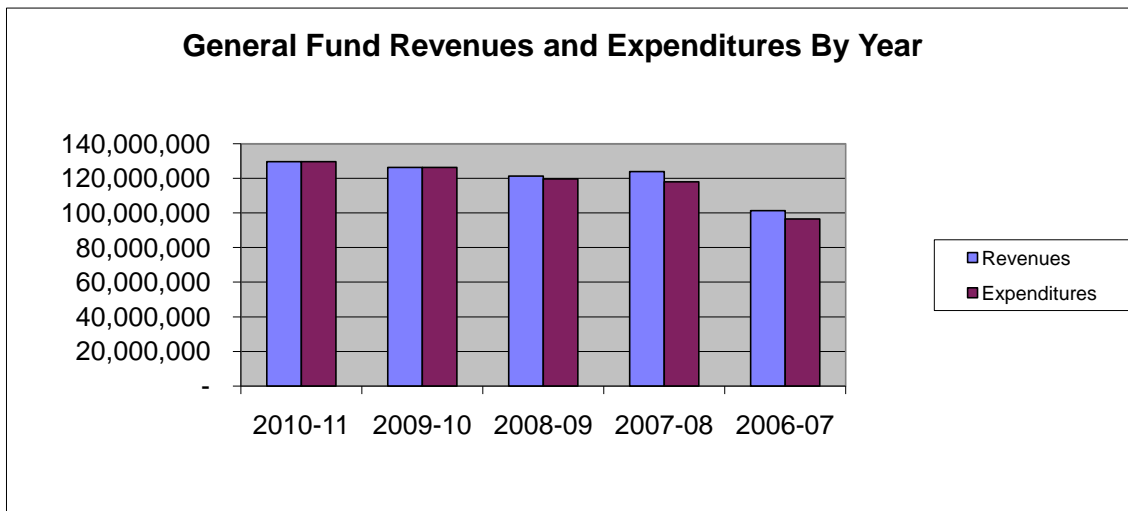
With Comparative Totals for Prior Years

	<u>Budget 2010-11</u>	<u>Budget 2009-10</u>	<u>Actual 2008-09</u>	<u>Actual 2007-08</u>	<u>Actual 2006-07</u>
Revenues:					
Intergovernmental - Local	\$ 43,251,135	\$ 42,983,376	\$ 41,146,945	\$ 37,701,117	\$ 37,941,676
Intergovernmental - State	79,845,772	77,240,986	77,791,520	82,980,305	61,075,422
Intergovernmental - Federal	450,000	450,000	288,038	549,257	492,697
E-Rate	646,000	646,000	426,290	722,224	657,616
Earnings on Investments	420,000	420,000	1,563,679	1,746,569	1,067,126
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>173,326</u>	<u>227,993</u>	<u>102,220</u>
Total Revenues	<u>124,692,907</u>	<u>121,820,362</u>	<u>121,389,798</u>	<u>123,927,465</u>	<u>101,336,757</u>
Other Financing Sources:					
Operating Transfers in	<u>4,923,931</u>	<u>4,524,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>129,616,838</u>	<u>126,345,205</u>	<u>121,389,798</u>	<u>123,927,465</u>	<u>101,336,757</u>
Expenditures by Object:					
Certified Salaries	48,373,056	46,848,639	42,506,919	40,169,982	38,610,734
Non-Certified Salaries	14,670,896	14,699,531	13,291,225	12,769,585	11,828,778
Employee Benefits	38,918,299	38,241,082	37,735,618	39,765,510	23,553,508
Professional-Technical Services	857,503	854,288	654,030	494,286	451,677
Staff Travel	623,692	664,998	588,958	522,675	441,110
Student Travel	111,501	109,545	145,873	27,348	38,496
Utility Services	1,174,921	1,307,854	787,872	843,989	880,929
Energy Services	5,889,395	5,725,036	5,160,787	4,902,341	4,461,621
Purchased Services	10,664,237	9,944,138	9,099,037	8,916,798	8,364,831
Supplies and Materials	4,731,056	3,646,607	3,812,623	4,078,988	3,489,561
Other Expenses	1,884,449	1,907,772	62,379	13,131	86,813
Equipment	<u>952,302</u>	<u>1,721,619</u>	<u>1,324,845</u>	<u>1,226,633</u>	<u>1,582,503</u>
Total Expenditures	<u>128,851,307</u>	<u>125,671,109</u>	<u>115,170,166</u>	<u>113,731,266</u>	<u>93,790,561</u>
Other Financing Uses:					
Operating transfers out	<u>765,531</u>	<u>674,096</u>	<u>4,451,076</u>	<u>4,293,736</u>	<u>2,722,720</u>
Total Expenditures and Other Financing Uses	<u>129,616,838</u>	<u>126,345,205</u>	<u>119,621,242</u>	<u>118,025,002</u>	<u>96,513,281</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>1,768,556</u>	<u>5,902,463</u>	<u>4,823,476</u>
Fund Balances, Beginning of Year	<u>21,162,667</u>	<u>21,162,667</u>	<u>19,394,111</u>	<u>13,491,648</u>	<u>8,668,172</u>
Fund Balances, End of Year	<u>\$ 21,162,667</u>	<u>\$ 21,162,667</u>	<u>\$ 21,162,667</u>	<u>\$ 19,394,111</u>	<u>\$ 13,491,648</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2010 - 2011 Budget
General Fund Revenue**

2006-07 Actual	2007-08 Actual	2008-09 Actual	Revenue Source	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% of Chg
\$ 7,553,047	\$ 7,755,139	\$ 8,198,090	Borough In-Kind	\$ 8,153,940	\$ 9,170,034	\$ 9,614,831	\$ 444,797	5
30,388,629	29,945,978	32,948,855	Borough Appropriation	34,829,436	33,813,342	33,636,304	(177,038)	(1)
1,067,126	1,746,568	1,563,678	Earnings on Investments	420,000	420,000	420,000	-	-
657,616	722,224	426,289	E-Rate	646,000	646,000	646,000	-	-
16,600	25,100	33,800	Rentals	30,000	30,000	30,000	-	-
85,620	202,895	139,526	Other Revenues	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	1,245,667	4,524,843	4,923,931	399,088	100
39,768,638	40,397,904	43,310,238	Total Local Revenue	45,375,043	48,654,219	49,321,066	666,847	1
59,959,314	54,567,210	62,317,926	Foundation Program	63,027,255	64,062,959	66,422,006	2,359,047	4
-	-	-	Energy Relief	-	-	-	-	-
-	5,955,888	-	1/4 ISER per Governor's Budget Proposal	-	-	-	-	100
-	17,195,551	2,206,037	PERS On-Behalf Payment	1,632,014	811,329	902,078	90,749	100
-	2,126,596	13,021,958	TRS On-Behalf Payment	13,008,365	12,116,503	12,265,938	149,435	-
995,531	223,093	245,599	Learning Opportunity Grant/Quality Schools	247,225	250,195	255,750	5,555	2
-	1,517,638	-	School Improvement Grant	-	-	-	-	-
120,577	1,394,329	-	Other State Revenue	-	-	-	-	-
61,075,422	82,980,305	77,791,520	Total State Revenue	77,914,859	77,240,986	79,845,772	2,604,786	3
492,697	549,023	288,038	Medicaid	450,000	450,000	450,000	-	-
-	233	-	Crude Oil Refund	-	-	-	-	-
492,697	549,256	288,038	Total Federal Revenue	450,000	450,000	450,000	-	-
101,336,757	123,927,465	121,389,796	Total General Fund Revenue	123,739,902	126,345,205	129,616,838	3,271,633	3



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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Districtwide Budget Summary by Object for Expense Accounts
General Fund
07/12/10

Actual Expenditures 2006-07	Actual Expenditures 2007-08	Actual Expenditures 2008-09	Original Appropriation 2009-10	Recommended Revised Appropriation 2009-10	Object	Description	Recommended 2010-11	Modified Recommended 2010-11	Difference Between 2010-11 and Revised 2009-10	PCT +/-
									+(-)	
\$ 115,500	\$ 117,000	\$ 118,500	\$ 118,500	\$ 129,000	3110	Superintendent	\$ 132,125	\$ 132,125	3,125	2.42
220,339	114,800	106,000	104,500	108,680	3120	Assistant Superintendent - Certified	110,853	110,853	2,173	2.00
3,192,686	3,188,595	3,329,761	3,399,001	3,650,188	3130	Principal/Assistant Principal	3,786,969	3,786,969	136,781	3.75
830,405	855,183	870,197	864,953	1,000,597	3140	Director/Coordinator - Certified	1,020,610	1,020,610	20,013	2.00
29,803,804	31,143,020	33,194,640	36,056,315	36,512,073	3150	Teachers	37,647,987	37,647,987	1,135,914	3.11
418,173	441,775	435,678	671,158	851,663	3161	Extra-Duty Compensation Certified	871,346	871,346	19,683	2.31
57,850	14,022	51,916	44,017	44,517	3162	Emolument	44,517	44,517	-	-
325,693	404,985	405,489	516,370	519,809	3171	Substitute Certified w/Certificate	519,608	519,608	(201)	(0.04)
26,515	59,421	76,030	15,000	15,000	3172	Temporary Certified w/Certificate	19,700	19,700	4,700	31.33
303,700	399,458	438,630	335,252	338,824	3173	Long Term Substitute - Certified	364,800	364,800	25,976	7.67
3,060,207	3,132,185	3,292,903	3,441,018	3,391,086	3180	Specialists - Certified	3,562,277	3,562,277	171,191	5.05
255,862	299,538	169,176	226,392	281,025	3190	Leave - Certified	292,264	292,264	11,239	4.00
-	-	18,000	-	-	3191	R Factor - Certified	-	-	-	-
113,082	209,760	216,700	216,700	226,600	3211	Assistant Superintendent - Support	116,688	116,688	(109,912)	(48.50)
106,614	109,023	104,040	104,040	110,323	3212	Director/Coordinator Support	220,732	220,732	110,409	100.08
716,327	746,631	708,235	812,827	1,044,133	3220	Specialist - Nurse	1,088,618	1,088,618	44,485	4.26
2,559,550	3,006,214	3,268,177	3,268,177	3,642,413	3230	Tutors/Aides	3,653,970	3,653,970	11,557	0.32
4,475,967	4,783,734	5,048,802	5,265,683	5,421,722	3240	Support Staff	5,424,393	5,424,393	2,671	0.05
2,550,341	2,626,593	2,715,978	2,956,997	3,067,633	3250	Maintenance/Custodians	3,065,456	3,065,456	(2,177)	(0.07)
115	-	2,695	-	-	3272	Activity Bus Driver	-	-	-	-
237,515	267,694	258,641	332,796	345,065	3291	Substitute - Support	336,979	336,979	(8,086)	(2.34)
311,808	314,714	313,715	156,021	173,931	3292	Extra-Duty Compensation Support	177,521	177,521	3,590	2.06
48,434	31,622	18,872	35,000	35,000	3293	Long Term Substitute - Support	35,000	35,000	-	-
160,094	200,780	187,203	123,892	123,892	3294	Temporary Salaries - Support	124,354	124,354	462	0.37
63,363	125,472	56,737	101,055	101,055	3295	Overtime - Support	101,155	101,155	100	0.10
297,355	347,346	391,432	281,285	285,132	3296	Substitute Certified w/o Certificate	285,153	285,153	21	0.01
-	-	-	-	-	3299	R Factor - Classified	-	-	-	-
188,213	321,046	258,510	26,766	39,304	3300	Leave - Support	40,877	40,877	1,573	4.00
9,526,747	10,093,355	11,921,861	12,002,262	13,421,916	3511	Health Care Costs	13,450,922	13,450,922	29,006	0.22
128,045	134,577	116,172	170,707	202,723	3512	Life Insurance	179,405	179,405	(23,318)	(11.50)
85,848	105,887	39,881	178,511	182,949	3520	Unemployment Insurance	187,910	187,910	4,961	2.71
458,172	479,384	511,693	647,546	662,084	3541	Fica Medicare (TRS)	684,603	684,603	22,519	3.40
914,106	995,201	1,037,102	1,137,523	1,176,642	3542	Fica Contribution	1,189,314	1,189,314	12,672	1.08
9,449,054	22,061,050	18,192,291	17,725,336	17,852,076	3550	TRS Retirement	18,232,757	18,232,757	380,681	2.13
2,273,411	4,685,851	4,869,465	4,416,948	3,820,608	3560	PERS Retirement	3,932,235	3,932,235	111,627	2.92
718,125	889,163	788,442	978,080	914,242	3631	Worker's Compensation	1,061,153	1,061,153	146,911	16.07
-	-	200	-	-	3800	Housing Allowance	-	-	-	-
343,981	374,678	557,099	621,895	681,564	4100	Professional-Technical Service	680,811	680,811	(753)	(0.11)
17,500	40,500	51,500	42,000	42,000	4121	In Kind Professional -Technical Audit	50,000	50,000	8,000	19.05
87,706	74,953	44,459	120,854	120,854	4140	Professional-Technical Legal	120,854	120,854	-	-
2,490	4,154	971	5,938	5,838	4150	Professional -Technical Medical	5,838	5,838	-	-
441,110	522,675	588,958	631,755	635,773	4200	Travel	623,692	623,692	(12,081)	(1.90)
38,496	27,347	145,873	111,501	111,601	4250	Student Travel	111,501	111,501	(100)	(0.09)
207,793	206,107	199,211	255,836	255,836	4310	Water And Sewage	255,836	255,836	-	-
94,713	94,592	106,777	176,010	176,010	4320	Garbage	176,010	176,010	-	-
73,774	74,055	69,228	75,865	76,439	4331	Postage	76,239	76,239	(200)	(0.26)
504,649	469,238	412,655	728,818	708,020	4332	Telephone	666,836	666,836	(41,184)	(5.82)
54,833	56,114	75,458	63,745	76,494	4350	In Kind Utilities	78,024	78,024	1,530	2.00
2,663,619	2,572,860	3,049,693	3,818,846	3,271,132	4360	Electricity	3,334,968	3,334,968	63,836	1.95
797,206	943,745	947,339	1,404,138	1,249,405	4370	Natural/Bottled Gas	1,249,405	1,249,405	-	-
945,963	1,306,592	1,088,296	1,402,087	1,226,998	4380	Fuel For Heating	1,226,998	1,226,998	-	-
6,614	11,092	9,118	5,625	6,155	4401	Freight Costs	6,155	6,155	-	-
794,040	1,226,728	928,403	1,248,086	1,283,492	4402	Purchased Service	1,261,028	1,261,028	(22,464)	(1.75)
101,874	103,440	109,110	103,813	108,094	4403	In Kind Custodial	109,501	109,501	1,407	1.30
5,367,784	5,668,033	6,019,889	6,182,830	6,344,440	4404	In Kind Maintenance	6,437,719	6,437,719	93,279	1.47
219,612	232,238	233,833	232,055	232,055	4408	Purchased Service - Copier	224,089	224,089	(7,966)	(3.43)
468	384	480	35,480	28,301	4409	Purchased Service - Riso	-	-	(28,301)	(100.00)
447,693	414,454	403,814	426,183	446,555	4410	Rental	451,311	451,311	4,756	1.07
133,815	80,502	144,598	196,892	253,449	4430	Repair & Maintenance Agreement	296,000	296,000	42,551	16.79
1,292,931	1,202,957	1,249,792	1,263,978	1,684,764	4450	Liability Insurance	1,878,434	1,878,434	193,670	11.50
3,372,629	3,923,191	3,673,779	3,606,734	3,437,289	4501	Supplies	4,134,504	4,134,504	697,215	20.28
110,850	113,785	115,137	137,660	140,960	4502	Discretionary Material	138,310	138,310	(2,650)	(1.88)
-	-	77,767	294,219	401,720	4503	Software	397,517	397,517	-	-
(48,432)	(5,953)	(115,625)	-	-	4560	Inventory Adjustment	-	-	-	-
34,534	27,445	32,231	18,725	18,725	4580	Gas And Oil	18,725	18,725	-	-
19,980	20,520	29,335	38,400	42,000	4850	Stipends	42,000	42,000	-	-
165,620	173,854	188,757	1,300,200	1,324,993	4901	Other Expenses	1,282,540	1,282,540	(42,453)	(3.20)
83,476	68,690	91,593	132,482	151,241	4902	Career Development	151,241	151,241	-	-
33,233	34,795	33,419	38,695	40,780	4903	Professional Dues	40,780	40,780	-	-
24,835	18,887	20,169	35,300	39,750	4904	Physical Exam Reimbursement	39,750	39,750	-	-
-	-	-	76,384	66,235	4905	Other - Contingency	66,235	66,235	-	-
-	-	-	-	3,000	4906	Moving Expenses	3,000	3,000	-	-
(220,351)	(282,775)	(271,559)	300,903	300,903	4950	Indirect Costs	300,903	300,903	-	-
612,103	418,951	(146,741)	12,000	65,660	5101	Equipment	40,499	40,499	(25,161)	(38.32)
970,400	807,681	1,471,586	894,550	920,679	5102	Equipment-Technology	911,803	911,803	(8,876)	(0.96)
2,722,720	4,293,736	4,451,076	674,096	674,096	5500	Transfer To Other	765,531	765,531	91,435	13.56
<u>\$96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 123,739,902</u>	<u>\$ 126,345,205</u>		Fund Total	<u>\$ 129,616,838</u>	<u>\$ 129,616,838</u>	<u>\$ 3,275,836</u>	<u>2.59</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Districtwide Budget Summary by Location for Expense Accounts
General Fund
07/12/10

Actual Expenditures 2006-07	Actual Expenditures 2007-08	Actual Expenditures 2008-09	Original Appropriation 2009-10	Recommended Revised Appropriation 2009-10	Location	Description	Recommended 2010-11	Modified Recommended 2010-11	Difference Between 2010-11 and Revised 2009-10 +(-)	PCT +/-
1,595,612	1,599,148	2,683,321	1,905,727	1,881,598	65	Aurora Borealis	1,976,514	1,976,514	94,916	5
1,067,362	1,020,211	991,210	1,049,651	1,070,807	31	Chapman	956,688	956,688	(114,119)	(11)
2,998,194	3,338,362	3,426,164	3,597,478	3,570,058	80	Connections Program	4,166,819	4,166,819	596,761	17
210,186	204,165	231,561	227,341	231,155	32	Cooper Landing	224,691	224,691	(6,464)	(3)
438,457	512,484	611,504	599,391	663,026	68	Fireweed Academy	673,271	673,271	10,245	2
492,671	445,224	486,725	510,503	543,480	66	Homer Flex	541,965	541,965	(1,515)	(0)
4,276,775	4,058,942	4,259,699	4,091,287	4,160,243	06	Homer High	4,168,298	4,168,298	8,055	0
1,796,268	1,730,563	1,787,700	1,921,215	1,777,548	13	Homer Middle	1,957,155	1,957,155	179,607	10
265,802	250,634	229,497	269,721	289,162	35	Hope	325,297	325,297	36,135	12
717,801	737,330	864,059	815,433	898,825	56	Kachemak Selo	872,881	872,881	(25,944)	(3)
1,203,725	1,623,062	2,690,311	2,412,432	2,412,032	63	Kaleidoscope Charter	2,593,643	2,593,643	181,611	8
3,152,887	3,121,445	3,459,757	3,526,329	3,694,033	48	K-Beach	3,647,429	3,647,429	(46,604)	(1)
621,920	586,475	680,220	658,421	736,069	67	Kenai Alternative	739,355	739,355	3,286	0
4,330,035	4,411,156	4,651,198	4,476,717	4,826,614	07	Kenai Central	5,053,944	5,053,944	227,330	5
2,767,764	2,737,084	2,970,495	2,837,150	3,134,812	11	Kenai Middle	3,139,124	3,139,124	4,312	0
93,917	87,237	89,020	93,160	103,613	15	Kenai Youth	107,426	107,426	3,813	4
1,202,154	1,161,508	1,300,949	1,386,164	1,425,898	47	McNeil Canyon	1,453,072	1,453,072	27,174	2
327,903	273,876	369,911	319,791	327,030	37	Moose Pass	266,881	266,881	(60,149)	(18)
2,066,104	3,430,769	3,497,879	3,596,829	3,900,164	51	Mountain View	3,809,467	3,809,467	(90,697)	(2)
468,230	656,387	616,719	641,549	768,133	34	Nanwalek	793,953	793,953	25,820	3
3,151,206	3,271,379	3,480,689	3,420,312	3,636,299	10	Nikiski Jr/Sr	3,700,451	3,700,451	64,152	2
2,978,215	2,949,719	3,005,947	2,871,926	2,977,059	52	Nikiski North Star	3,085,046	3,085,046	107,987	4
706,656	666,704	774,096	827,198	885,021	38	Nikolaevsk	901,748	901,748	16,727	2
1,608,864	1,489,903	1,600,295	1,606,775	1,718,947	02	Ninilchik	1,734,194	1,734,194	15,247	1
2,016,792	2,012,757	1,959,975	2,021,904	2,110,700	33	Paul Banks	2,160,389	2,160,389	49,689	2
305,699	387,775	383,531	415,328	455,438	40	Port Graham	438,608	438,608	(16,830)	(4)
354,519	351,855	429,609	450,006	431,600	49	Razdolna	391,923	391,923	(39,677)	(9)
2,820,926	2,637,105	2,813,169	2,812,196	2,764,954	46	Redoubt	2,792,453	2,792,453	27,499	1
-	308,740	368,523	359,590	459,545	16	River City Academy	446,489	446,489	(13,056)	-
1,842,991	-	-	-	-	41	Sears	-	-	-	-
2,481,853	2,368,139	2,390,964	2,402,502	2,599,891	42	Seward Elem	2,757,156	2,757,156	157,265	6
2,163,261	2,192,815	2,236,401	2,171,311	2,303,371	08	Seward High	2,228,017	2,228,017	(75,354)	(3)
938,521	946,663	1,009,668	1,112,389	1,123,297	14	Seward Middle	1,129,186	1,129,186	5,889	1
3,932,864	3,815,824	3,886,307	3,994,581	4,017,919	05	Skyview	3,694,222	3,694,222	(323,697)	(8)
2,195,200	2,315,021	2,632,400	2,619,564	2,544,535	43	Soldotna Elem	2,523,619	2,523,619	(20,916)	(1)
4,800,400	4,807,695	5,256,804	5,135,015	5,361,289	09	Soldotna High	5,399,550	5,399,550	38,261	1
3,997,034	3,960,835	3,788,625	3,721,139	3,669,986	12	Soldotna Middle	3,640,532	3,640,532	(29,454)	(1)
1,394,169	1,485,273	1,897,416	1,700,455	1,700,228	64	Soldotna Montessori Charter	1,767,972	1,767,972	67,744	4
308,499	256,577	283,409	377,285	323,684	04	Spring Creek	406,529	406,529	82,845	26
1,489,358	1,368,044	1,505,124	1,576,583	1,518,644	44	Sterling	1,530,891	1,530,891	12,247	1
870,493	839,677	965,427	992,048	1,003,139	03	Susan B. English	926,294	926,294	(76,845)	(8)
506,054	487,874	565,615	576,509	639,059	01	Tebughna	576,966	576,966	(62,093)	(10)
1,392,029	1,291,133	1,527,865	1,615,286	1,489,256	45	Tustumena	1,598,254	1,598,254	108,998	7
1,138,379	1,156,260	1,179,041	1,209,230	1,430,562	53	Voznesenka	1,166,490	1,166,490	(264,072)	(18)
2,126,580	2,103,329	2,218,222	2,190,848	2,265,353	50	West Homer	2,285,903	2,285,903	20,550	1
265,177	270,684	244,053	345,650	306,401	70	Board of Education	321,616	321,616	15,215	5
318,717	323,946	281,852	364,275	396,488	71	Superintendent	395,811	395,811	(677)	(0)
932,075	875,693	1,005,434	1,008,216	1,320,690	72	Asst Supt Admin Services	1,412,680	1,412,680	91,990	7
404,982	320,359	329,187	429,713	423,744	73	Asst Supt Instruction	426,824	426,824	3,080	1
701,339	781,091	820,247	917,516	952,302	74	Director Fiscal Services	867,320	867,320	(84,982)	(9)
221,467	199,972	298,746	301,458	312,914	75	Planning and Operations	323,881	323,881	10,967	4
397,325	300,353	224,916	634,460	674,156	76	Purchasing/Warehouse	708,787	708,787	34,631	5
710,307	873,768	886,537	1,250,854	1,327,243	77	Director Human Resources	1,352,069	1,352,069	24,826	2
1,658,405	1,672,022	1,834,264	1,797,541	1,856,231	78	Director Information Services	1,957,054	1,957,054	100,823	5
378,963	477,121	470,488	646,000	524,200	79	E-Rate Program	646,400	646,400	122,200	23
1,398,529	1,606,210	2,466,361	2,922,564	3,295,595	81	Special Services	3,488,887	3,488,887	193,292	6
11,052,843	32,299,097	26,167,543	27,027,554	25,525,075	83	DW - General	26,169,561	26,169,561	644,486	3
1,605,412	1,688,941	1,643,863	2,418,557	2,431,956	84	Secondary Curriculum	2,871,071	2,871,071	439,115	18
129,935	140,393	141,661	293,781	423,298	87	DW - Health Services	444,423	444,423	21,125	5
723,476	738,516	749,066	945,114	873,415	92	Grants Administration	910,946	910,946	37,531	4
-	-	-	1,320,380	1,857,421	96	Unallocated	2,568,753	2,568,753	711,332	38
\$96,513,281	\$ 118,025,324	\$ 119,621,242	\$123,739,902	\$ 126,345,205		Fund Total	\$ 129,616,838	\$ 129,616,838	\$ 3,271,633	3

Fund - 100 General Fund

	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Ed Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin - Support
65 Aurora Borealis Charter	1,496,615	-	16,206	62,119	-	98,655	97,357
31 Chapman Elem	481,741	91,746	36,959	24,451	17,420	66,748	69,979
80 Connections	4,153,684	-	-	-	-	-	-
32 Cooper Landing Elem/High	88,070	-	-	3,130	-	28,432	58,049
68 Fireweed Academy	503,304	21,539	12,989	24,578	-	500	51,581
66 Homer Flex	274,784	70,890	-	2,872	-	119,259	50,595
06 Homer High	1,836,448	585,647	55,946	205,537	63,091	261,933	166,428
13 Homer Middle	902,679	233,664	1,000	132,312	57,443	172,157	79,788
35 Hope Elem/High	150,509	-	-	3,100	-	29,932	44,369
56 Kachemak Selo Elem/High	633,258	16,256	14,524	16,229	-	68,594	49,018
63 Kaleidoscope Charter	1,764,560	82,862	70,189	64,875	117,591	75,696	120,366
48 K-Beach Elem	2,059,645	728,485	102,181	63,415	58,428	241,829	110,448
67 Kenai Alternative	442,997	42,614	-	14,655	-	116,862	61,942
07 Kenai Central High	2,485,799	567,727	136,577	325,403	75,921	257,544	214,050
11 Kenai Middle	1,733,454	325,755	35,059	191,151	71,211	251,992	107,713
15 Kenai Youth Facility	104,751	-	-	-	-	-	2,675
47 McNeil Canyon	884,081	140,106	62,363	26,249	20,540	74,777	75,554
37 Moose Pass Elem	90,096	50	10,366	3,021	-	26,906	59,642
51 Mountain View Elem	1,965,704	815,730	245,551	61,659	56,315	242,611	98,745
34 Nanwalek Elem/High	366,318	80,675	30,323	7,519	-	65,973	90,409
10 Nikiski Middle/Senior	1,723,107	484,152	50,518	207,110	59,240	259,152	187,145
52 Nikiski North Star Elem	1,814,241	482,204	191,228	58,809	33,876	131,129	102,799
38 Nikolaevsk Elem/High	508,934	72,278	8,145	14,055	1,025	60,592	49,711
02 Ninilchik Elem/High	924,632	183,958	63,940	35,281	1,000	132,805	76,721
33 Paul Banks	1,050,751	489,336	105,703	62,008	19,417	128,407	79,995
40 Port Graham Elem/High	89,601	62,754	-	3,434	-	56,116	85,924
49 Razzdolna Elem/High	212,654	16,582	13,485	8,115	500	57,673	45,427
46 Redoubt Elem	1,701,029	325,348	126,839	73,520	63,923	132,417	105,191
16 River City Academy	188,370	45,873	-	11,532	-	118,663	55,898
42 Seward Elem	1,263,479	606,102	241,438	52,543	54,029	134,586	91,835
08 Seward High	792,071	231,927	95,314	123,696	25,297	128,735	130,844
14 Seward Middle	448,575	165,130	8,493	26,438	2,150	62,811	80,966
05 Skyview High	1,746,607	398,181	75,313	221,794	61,553	261,818	155,029
43 Soldotna Elem	1,201,879	589,813	198,915	47,167	16,043	132,235	73,168
09 Soldotna High	2,451,568	1,094,776	103,236	316,384	71,413	266,650	200,012
12 Soldotna Middle	1,828,339	636,607	55,925	217,773	62,404	244,657	140,296
64 Soldotna Montessori	1,266,163	149,352	-	27,345	42,872	68,768	53,788
04 Spring Creek	241,364	-	-	-	-	116,929	48,236
44 Sterling Elem	806,261	236,518	63,757	25,177	18,357	122,445	63,001
03 Susan B English Elem/High	301,320	101,523	-	9,550	500	56,995	70,399
01 Tebughna School	212,534	33,468	5,335	4,201	-	61,180	71,773
45 Tustumena Elem	914,772	176,251	67,085	20,868	20,257	118,308	76,536
53 Voznesenka Elem/High	626,021	201,610	13,485	20,660	200	67,937	107,067
50 West Homer Elem	1,216,334	387,236	73,606	42,944	61,604	120,149	78,115
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Admin Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	162,401	-	-	-	-	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	904,065	-	-	-	-	-	-
79 E-Rate & Technology	617,600	-	-	-	-	13,000	7,800
81 Special Services	169,564	1,339,353	1,979,970	-	-	-	-
83 Districtwide Services	12,299,530	1,665,850	676,488	415,017	252,099	946,930	215,826
84 Curriculum/Assessment	1,923,518	-	-	-	947,553	-	-
87 Nursing Services	-	-	-	444,423	-	-	-
92 Grants Instruction	534,742	-	-	175,231	185,973	-	-
96 Unallocated	1,398,271	-	-	-	-	-	-
	<u>63,958,794</u>	<u>13,979,928</u>	<u>5,048,451</u>	<u>3,897,350</u>	<u>2,539,245</u>	<u>6,201,487</u>	<u>4,062,210</u>

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 <u>Oper/Maint of Plant</u>	4700 <u>Pupil Activities</u>	4900 <u>Transfers to Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	84,678	98,218	22,666	-	1,976,514
31 Chapman Elem	-	-	145,578	22,066	-	956,688
80 Connections	-	-	11,145	1,990	-	4,166,819
32 Cooper Landing Elem/High	-	-	44,975	2,035	-	224,691
68 Fireweed Academy	-	31,901	26,879	-	-	673,271
66 Homer Flex	-	-	22,186	1,379	-	541,965
06 Homer High	-	-	775,483	217,785	-	4,168,298
13 Homer Middle	-	-	349,187	28,925	-	1,957,155
35 Hope Elem/High	-	-	95,060	2,327	-	325,297
56 Kachemak Selo Elem/High	-	-	73,269	1,733	-	872,881
63 Kaleidoscope Charter	-	106,218	190,445	841	-	2,593,643
48 K-Beach Elem	-	-	277,685	5,313	-	3,647,429
67 Kenai Alternative	-	-	58,277	2,008	-	739,355
07 Kenai Central High	-	-	783,354	207,569	-	5,053,944
11 Kenai Middle	-	-	385,924	36,865	-	3,139,124
15 Kenai Youth Facility	-	-	-	-	-	107,426
47 McNeil Canyon	-	-	166,214	3,188	-	1,453,072
37 Moose Pass Elem	-	-	74,731	2,069	-	266,881
51 Mountain View Elem	-	-	317,631	5,521	-	3,809,467
34 Nanwalek Elem/High	-	-	149,462	3,274	-	793,953
10 Nikiski Middle/Senior	-	-	550,008	180,019	-	3,700,451
52 Nikiski North Star Elem	-	-	265,684	5,076	-	3,085,046
38 Nikolaevsk Elem/High	-	-	147,092	39,916	-	901,748
02 Ninilchik Elem/High	-	-	250,632	65,225	-	1,734,194
33 Paul Banks	-	-	222,751	2,021	-	2,160,389
40 Port Graham Elem/High	-	-	138,379	2,400	-	438,608
49 Razdolna Elem/High	-	-	36,026	1,461	-	391,923
46 Redoubt Elem	-	-	259,162	5,024	-	2,792,453
16 River City Academy	-	-	25,958	195	-	446,489
42 Seward Elem	-	-	308,229	4,915	-	2,757,156
08 Seward High	-	-	537,853	162,280	-	2,228,017
14 Seward Middle	-	-	307,939	26,684	-	1,129,186
05 Skyview High	-	-	582,248	191,679	-	3,694,222
43 Soldotna Elem	-	-	259,724	4,675	-	2,523,619
09 Soldotna High	-	-	687,322	208,189	-	5,399,550
12 Soldotna Middle	-	-	395,097	59,434	-	3,640,532
64 Soldotna Montessori	-	78,106	81,578	-	-	1,767,972
04 Spring Creek	-	-	-	-	-	406,529
44 Sterling Elem	-	-	191,614	3,761	-	1,530,891
03 Susan B English Elem/High	-	-	335,558	50,449	-	926,294
01 Tebughna School	-	-	181,954	6,521	-	576,966
45 Tustumena Elem	-	-	200,455	3,722	-	1,598,254
53 Voznesenka Elem/High	-	-	116,602	12,908	-	1,166,490
50 West Homer Elem	-	-	301,312	4,603	-	2,285,903
70 Board of Education	321,616	-	-	-	-	321,616
71 Office of Superintendent	395,811	-	-	-	-	395,811
72 Asst Supt Admin Services	-	1,131,709	280,971	-	-	1,412,680
73 Asst Supt Instruction	256,508	-	-	7,915	-	426,824
74 Fiscal Services	-	867,320	-	-	-	867,320
75 Planning & Operations	-	295,047	17,951	10,883	-	323,881
76 Purchasing & Warehouse	-	616,926	91,861	-	-	708,787
77 Human Resources	-	972,169	379,900	-	-	1,352,069
78 Information Services	-	1,052,989	-	-	-	1,957,054
79 E-Rate & Technology	-	8,000	-	-	-	646,400
81 Special Services	-	-	-	-	-	3,488,887
83 Districtwide Services	74,969	547,049	7,957,771	352,501	765,531	26,169,561
84 Curriculum/Assessment	-	-	-	-	-	2,871,071
87 Nursing Services	-	-	-	-	-	444,423
92 Grants Instruction	-	-	15,000	-	-	910,946
96 Unallocated	-	110,543	1,059,939	-	-	2,568,753
	<u>1,048,904</u>	<u>5,902,655</u>	<u>20,232,273</u>	<u>1,980,010</u>	<u>765,531</u>	<u>129,616,838</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Regular Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 845,309	\$ 89,293	\$ 323,482	\$ 8,000	\$ 3,000	\$ 10,000			\$ 10,000	\$ 52,350	\$ 155,181		\$ 1,496,615
31 Chapman Elem.	352,356	2,937	115,836		458				2,958	7,196			481,741
80 Connections	873,025	300,426	466,845	26,965	4,500		44,292		241,183	1,576,550	2,298	617,600	4,153,684
32 Cooper Landing Elem.	65,119	330	21,216						279	1,126			88,070
68 Fireweed Academy	296,026	23,774	116,035						100	6,050	61,319		503,304
66 Homer Flex	205,534	990	62,217		100				1,660	4,283			274,784
06 Homer High	1,206,968	105,786	462,147						19,969	41,181	397		1,836,448
13 Homer Middle	649,077	3,180	226,449						7,629	16,344			902,679
35 Hope Elem./High	108,550	363	38,433						564	2,486	113		150,509
56 Kachemak Selo Elem./High	363,905	73,084	164,543		19,800				2,328	9,598			633,258
63 Kaleidoscope Charter	892,998	82,271	371,995	24,000	3,500				12,000	37,200	326,096	14,500	1,764,560
48 K-Beach Elem.	1,515,229	9,857	484,882	3,796					11,214	34,607	60		2,059,645
67 Kenai Alternative	292,022	1,650	98,261	40,000					1,604	9,460			442,997
07 Kenai Central High	1,747,974	58,369	593,328						24,683	59,469	1,976		2,485,799
11 Kenai Middle	1,280,593	5,870	403,568						10,929	32,494			1,733,454
15 Kenai Youth Facility	79,256	360	23,284						243	1,608			104,751
47 McNeil Canyon Elem.	657,152	3,696	208,352						3,232	11,649			884,081
37 Moose Pass Elem.	66,744	594	19,787						927	2,044			90,096
51 Mountain View Elem.	1,434,336	10,824	478,696						10,746	31,102			1,965,704
34 Nanwalek Elem/High	258,022	1,617	90,369	300	1,980				3,896	9,734	400		366,318
10 Nikiski Mid./Sr.	1,250,913	6,720	417,386						13,348	34,740			1,723,107
52 Nikiski North Star Elem.	1,328,288	8,234	434,508						8,942	33,874	395		1,814,241
38 Nikolaevsk Elem./High	353,326	23,370	122,562	600					1,815	7,261			508,934
02 Niniichik Elem./High	615,906	48,618	238,073						5,103	16,932			924,632
33 Paul Banks Elem.	766,986	5,280	252,525						5,103	19,857	1,000		1,050,751
40 Port Graham Elem./High	44,673	12,816	27,006		1,600				1,664	1,742	100		89,601
49 Razdolna Elem./High	125,453	23,565	57,946						1,069	4,621			212,654
46 Redoubt Elem.	1,236,030	8,118	414,590						10,898	31,393			1,701,029
16 River City Academy	132,573	1,152	42,782						5,146	6,717			188,370
42 Seward Elem.	917,413	7,234	310,756						8,413	19,593	70		1,263,479
08 Seward High	498,552	67,930	204,434						5,247	15,908			792,071
14 Seward Middle	328,701	1,483	107,663						2,882	7,646	200		448,575
05 Skyview High	1,221,942	41,931	417,148						17,575	47,458	553		1,746,607
43 Soldotna Elem.	880,193	6,280	285,174	500					10,239	19,098	395		1,201,879
09 Soldotna High	1,767,213	43,443	568,208						16,542	55,987	175		2,451,568
12 Soldotna Middle	1,342,738	6,833	433,721						11,837	33,210			1,828,339
64 Soldotna Montessori Charter	629,151	111,777	285,306	20,000	20,000				1,000	151,436	47,493		1,266,163
04 Spring Creek	173,651	720	60,484						1,388	5,121			241,364
44 Sterling Elem.	587,487	4,191	196,985		1,800				5,806	9,992			806,261
03 Susan B English	159,327	47,812	83,872		1,000				3,639	5,045	625		301,320
01 Tebughna School	150,647	1,343	51,273		4,500				1,153	3,618			212,534
45 Tustumena Elem.	673,612	3,729	221,268		1,800				3,621	10,742			914,772
53 Voznesenka Elem./High	345,691	97,186	170,200						2,309	10,635			626,021
50 West Homer Elem.	896,849	5,973	286,084						7,160	20,018	250		1,216,334
73 Asst. Superint. Instruct.	1,672	2,520	678	3,900	3,300				38,026	64	112,241		162,401
75 Planning & Operations													-
78 Information Services		354,879	176,127		12,000				353,059	5,000		3,000	904,065
79 E- Rate & Technology							100,000		21,400	280,200		216,000	617,600
81 Special Services	119,587	540	34,709	500	8,100	1,500			1,328	3,300			169,564
83 Districtwide Service	1,125,526	182,307	10,756,407		100,000					95,819	39,471		12,299,530
84 Curriculum/Assessment	669,209	4,600	226,530	42,800	8,295		60		49,747	921,026	1,251		1,923,518
92 Federal Programs - Grants	70,920	252,916	186,821	400	10,800		1,413		210	11,062	200		534,742
96 Unallocated	771,450	3,239	288,089							3,000	332,493		1,398,271
	<u>\$32,375,874</u>	<u>\$2,162,010</u>	<u>\$22,129,040</u>	<u>\$ 171,761</u>	<u>\$ 206,533</u>	<u>\$ 11,500</u>	<u>\$ 145,765</u>	<u>\$ -</u>	<u>\$ 981,813</u>	<u>\$3,838,646</u>	<u>\$ 1,084,752</u>	<u>\$ 851,100</u>	<u>\$63,958,794</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.	\$ 69,362		\$ 21,834					\$ 550			\$ 91,746
68 Fireweed Academy	16,197		5,292					50			21,539
66 Homer Flex	36,191	14,107	20,492					100			70,890
06 Homer High	294,654	112,909	176,384					1,700			585,647
13 Homer Middle	108,340	49,176	74,448					1,700			233,664
56 Kachemak Selo Elem./High	12,107		4,109					40			16,256
63 Kaleidoscope	61,742		20,720					400			82,862
48 K-Beach Elem.	251,535	231,628	243,322					2,000			728,485
67 Kenai Alternative	31,990		10,524					100			42,614
07 Kenai Central High	395,751	24,169	145,482					2,325			567,727
11 Kenai Middle	208,692	29,867	84,796					2,400			325,755
47 McNeil Canyon Elem.	81,844	20,913	37,149					200			140,106
37 Moose Pass Elem.								50			50
51 Mountain View Elem.	366,908	193,147	253,175					2,500			815,730
34 Nanwalek Elem/High	24,697	28,743	27,155					80			80,675
10 Nikiski Mid./Sr.	290,851	51,735	136,966					4,600			484,152
52 Nikiski North Star Elem.	196,616	132,590	151,898					1,100			482,204
38 Nikolaevsk Elem./High	52,593		19,385					300			72,278
02 Niniichik Elem./High	124,012	10,468	49,078					400			183,958
33 Paul Banks Elem.	190,555	141,334	156,547					900			489,336
40 Port Graham Elem./High	24,697	17,205	20,772					80			62,754
49 Razdolna Elem./High	12,348		4,144					90			16,582
46 Redoubt Elem.	134,371	89,855	100,722					400			325,348
16 River City Academy	33,796		11,957					120			45,873
42 Seward Elem.	305,942	118,291	180,320				99	1,450			606,102
08 Seward High	123,575	38,577	69,075					700			231,927
14 Seward Middle	69,567	44,716	50,647					200			165,130
05 Skyview High	192,555	81,745	123,151					730			398,181
43 Soldotna Elem.	244,393	157,398	186,622					1,400			589,813
09 Soldotna High	366,558	357,036	368,982					2,200			1,094,776
12 Soldotna Middle	346,159	105,407	181,641					3,400			636,607
64 Soldotna Montessori Charter	60,670	40,417	48,065					200			149,352
44 Sterling Elem.	124,194	42,676	69,248					400			236,518
03 Susan B English	42,878	25,554	32,941					150			101,523
01 Tebughna School	24,010		9,358					100			33,468
45 Tustumena Elem.	81,844	42,446	51,061					900			176,251
53 Voznesenka Elem./High	112,227	31,667	57,206					510			201,610
50 West Homer Elem.	188,486	79,615	117,235					1,900			387,236
81 Special Services	603,719	175,567	310,662	11,068	41,396	8,501	2,811	45,016	140,613		1,339,353
83 Districtwide Service			1,665,850								1,665,850
	<u>\$ 5,906,626</u>	<u>\$2,488,958</u>	<u>\$5,298,415</u>	<u>\$ 11,068</u>	<u>\$ 41,396</u>	<u>\$ 8,501</u>	<u>\$ 2,910</u>	<u>\$ 81,441</u>	<u>\$ 140,613</u>	<u>\$ -</u>	<u>\$13,979,928</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 8,347	\$ 3,032	\$ 4,827					\$ -			\$ 16,206
31 Chapman Elem.	27,833		8,746					380			36,959
68 Fireweed Academy	9,776		3,183					30			12,989
13 Homer Middle								1,000			1,000
06 Homer High	42,584		13,242					120			55,946
56 Kachemak Selo Elem./High	11,243		3,281								14,524
63 Kaleidoscope Charter	40,600		29,389					200			70,189
48 K-Beach Elem.	47,299	23,046	31,666					170			102,181
07 Kenai Central High	100,556	4,245	31,536					240			136,577
11 Kenai Middle	25,815		9,152					92			35,059
47 McNeil Canyon Elem.	48,182		14,061					120			62,363
37 Moose Pass Elem.	8,024		2,342								10,366
51 Mountain View Elem.	112,469	56,889	75,293					900			245,551
34 Nanwalek		30,323									30,323
10 Nikiski Mid./Sr.	31,871	4,644	13,433					570			50,518
52 Nikiski North Star Elem.	113,715	26,314	50,899					300			191,228
38 Nikolaevsk	6,069		2,056					20			8,145
02 Ninilchik	49,315		14,485					140			63,940
33 Paul Banks Elem.	81,844		23,659					200			105,703
49 Razdolna	10,440		3,045								13,485
46 Redoubt Elem.	94,059		32,460					320			126,839
14 Seward Middle	6,580		1,897					16			8,493
42 Seward Elem.	179,405		60,374					1,659			241,438
08 Seward High	73,820		21,314					180			95,314
05 Skyview High	40,507	13,553	21,133					120			75,313
43 Soldotna Elem.	115,351	29,608	53,656					300			198,915
09 Soldotna High	53,255	20,329	29,492					160			103,236
12 Soldotna Middle	41,841		13,950					134			55,925
44 Sterling Elem.	48,362		15,255					140			63,757
01 Tebughna School	3,928		1,393					14			5,335
45 Tustumena Elem.	49,774		16,631					680			67,085
53 Voznesenka	10,440		3,045								13,485
50 West Homer Elem.	55,398		18,038					170			73,606
81 Special Services	997,493	113,680	375,674	367,686	85,627	4,938	8,766	22,894	3,212		1,979,970
83 Districtwide Service			676,488								676,488
	<u>\$ 2,546,195</u>	<u>\$ 325,663</u>	<u>\$ 1,675,095</u>	<u>\$ 367,686</u>	<u>\$ 85,627</u>	<u>\$ 4,938</u>	<u>\$ 8,766</u>	<u>\$ 31,269</u>	<u>\$ 3,212</u>	<u>\$ -</u>	<u>\$ 5,048,451</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter		\$ 39,608	\$ 22,211					\$ 300			62,119
31 Chapman Elem.		15,468	8,683					300			24,451
32 Cooper Landing Elem.		1,944	1,161					25			3,130
68 Fireweed Academy		16,432	8,146								24,578
66 Homer Flex		1,777	995					100			2,872
06 Homer High	102,440	43,456	56,588				975	1,700	378		205,537
13 Homer Middle	40,549	50,003	41,260					500			132,312
35 Hope Elem./High		1,941	1,159								3,100
56 Kachemak Selo Elem./High		10,549	5,480					200			16,229
63 Kaleidoscope		40,720	23,655					500			64,875
48 K-Beach Elem.		40,322	22,268				125	700			63,415
67 Kenai Alternative		9,670	4,985								14,655
07 Kenai Central High	148,543	81,596	92,214				1,350	1,700			325,403
11 Kenai Middle	78,192	57,693	54,366					900			191,151
47 McNeil Canyon Elem.		16,847	9,102					300			26,249
37 Moose Pass Elem.		1,929	1,042					50			3,021
51 Mountain View Elem.		38,764	21,795					1,100			61,659
34 Nanwalek Elem./High		4,663	2,556					300			7,519
10 Nikiski Mid./Sr.	77,692	63,086	63,832				1,700	800			207,110
52 Nikiski North Star Elem.		37,113	21,296					400			58,809
38 Nikolaevsk Elem./High		8,595	4,660				500	300			14,055
02 Ninilchik Elem./High		22,782	11,469					1,030			35,281
33 Paul Banks Elem.		39,493	22,015					500			62,008
40 Port Graham Elem./High		2,121	1,213					100			3,434
49 Razdolna Elem./High		5,275	2,740				65	35			8,115
46 Redoubt Elem.		48,330	24,690					500			73,520
16 River City Academy		7,532	3,800					200			11,532
42 Seward Elem.		33,466	18,477					600			52,543
08 Seward High	73,096	16,433	31,584				763	1,300	520		123,696
14 Seward Middle		16,433	9,205				600	200			26,438
05 Skyview High	94,899	61,570	64,400				425	500			221,794
43 Soldotna Elem.		30,756	15,711					700			47,167
09 Soldotna High	162,701	65,816	84,929				1,338	1,600			316,384
12 Soldotna Middle	94,314	62,150	60,129				130	1,050			217,773
64 Soldotna Montessori Charter		17,438	8,907					1,000			27,345
44 Sterling Elem.		15,871	8,806					500			25,177
03 Susan B English		6,098	3,332					120			9,550
01 Tebughna School		2,544	1,457					200			4,201
45 Tustumena Elem.		12,639	7,829					400			20,868
53 Voznesenka Elem./High		13,473	6,937					250			20,660
50 West Homer Elem.		27,151	15,193					600			42,944
83 Districtwide Service			415,017								415,017
87 Nursing Services		253,251	143,221	3,920	24,462	2,127	6,527	8,410	2,505		444,423
92 Federal Programs - Grants	79,964	34,453	51,056		8,004	495		1,259			175,231
	<u>\$ 952,390</u>	<u>\$1,377,251</u>	<u>\$ 1,479,571</u>	<u>\$ 3,920</u>	<u>\$ 32,466</u>	<u>\$ 2,622</u>	<u>\$ 14,498</u>	<u>\$ 31,229</u>	<u>\$ 3,403</u>	<u>\$ -</u>	<u>\$ 3,897,350</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.		\$ 9,389	\$ 7,231						\$ 800			\$ 17,420
06 Homer High	26,296	10,877	18,068					1,500	6,350			63,091
13 Homer Middle	25,535	11,626	18,182						2,100			57,443
63 Kaleidoscope Charter	59,700	11,735	35,956						10,200			117,591
48 K-Beach Elem.	26,430	10,952	18,109					37	2,900			58,428
07 Kenai Central High	34,791	11,825	19,595					750	8,960			75,921
11 Kenai Middle	34,791	11,825	19,595						5,000			71,211
47 McNeil Canyon Elem.		11,362	7,828					150	1,200			20,540
51 Mountain View Elem.	25,535	10,760	17,920						2,100			56,315
10 Nikiski Mid./Sr.	23,249	11,362	17,769					50	6,810			59,240
52 Nikiski North Star Elem.	8,772	11,584	12,210					150	1,160			33,876
38 Nikolaevsk Elem./High								225	800			1,025
02 Ninilchik Elem./High									1,000			1,000
33 Paul Banks Elem.		11,152	7,765						500			19,417
49 Razdolna Elem./High									500			500
46 Redoubt Elem.	28,585	13,009	19,046						3,283			63,923
42 Seward Elem.	22,297	11,086	17,546						3,100			54,029
08 Seward High		10,952	8,398					247	5,700			25,297
14 Seward Middle								300	1,850			2,150
05 Skyview High	30,871	10,646	18,666					20	1,350			61,553
43 Soldotna Elem.		7,027	5,016					1,000	3,000			16,043
09 Soldotna High	27,823	14,332	19,335					2,473	7,450			71,413
12 Soldotna Middle	25,535	11,826	18,243					200	6,600			62,404
64 Soldotna Montessori Charter		23,663	19,209									42,872
44 Sterling Elem.		9,570	7,287						1,500			18,357
03 Susan B English									500			500
45 Tustumena Elem.		10,568	7,589						2,100			20,257
53 Voznesenka Elem./High									200			200
50 West Homer Elem.	28,585	11,369	18,550						3,100			61,604
83 Districtwide Service	2,500		249,599									252,099
84 Curriculum/Assessment	367,381	207,485	184,305	2,300	24,079		7,180	56,089	94,884	3,850		947,553
92 Federal Programs - Grants	116,448	13,386	37,600		7,240	500	1,884	7,515	1,400			185,973
	<u>\$ 915,124</u>	<u>\$ 489,368</u>	<u>\$ 830,617</u>	<u>\$ 2,300</u>	<u>\$ 31,319</u>	<u>\$ 500</u>	<u>\$ 9,064</u>	<u>\$ 70,706</u>	<u>\$ 186,397</u>	<u>\$ 3,850</u>	<u>\$ -</u>	<u>\$ 2,539,245</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

	3100	3200	3500	4100	4200	4300	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 90,000		\$ 7,155		\$ 1,000	500				\$ 98,655
31 Chapman Elem.	51,893	180	12,520	400	975		100	680		66,748
32 Cooper Landing Elem.	20,387	72	5,206		2,500		40	227		28,432
68 Fireweed Academy					500					500
66 Homer Flex	92,930	360	24,526		545		200	698		119,259
06 Homer High	202,404	720	51,715		2,298		3,400	1,396		261,933
13 Homer Middle	133,511	360	36,238		1,050		300	698		172,157
35 Hope Elem./High	20,387	72	5,206		4,000		40	227		29,932
56 Kachemak Selo Elem./High	54,801	180	12,233		600		100	680		68,594
63 Kaleidoscope Charter	65,600		4,766				500	580	4,250	75,696
48 K-Beach Elem.	188,824	720	49,880		566		400	1,439		241,829
67 Kenai Alternative	90,705	360	24,337		562		200	698		116,862
07 Kenai Central High	201,563	720	51,740		1,725		400	1,396		257,544
11 Kenai Middle	197,869	720	51,107		500		400	1,396		251,992
47 McNeil Canyon Elem.	60,078	180	12,825		914		100	680		74,777
37 Moose Pass Elem.	20,387	72	5,206		975		40	226		26,906
51 Mountain View Elem.	189,372	720	50,115		425		400	1,579		242,611
34 Nanwalek Elem./High	51,014	180	12,073		1,908		100	698		65,973
10 Nikiski Mid./Sr.	202,012	720	51,824		2,450		750	1,396		259,152
52 Nikiski North Star Elem.	103,283	360	25,906		700		200	680		131,129
38 Nikolaevsk Elem./High	46,553	270	11,471		1,500		100	698		60,592
02 Ninilchik Elem./High	104,208	360	26,233		1,106		200	698		132,805
33 Paul Banks Elem.	100,644	360	25,523		1,000		200	680		128,407
40 Port Graham Elem./High	42,483	180	11,552	250	871		100	680		56,116
49 Razdolna Elem./High	44,509	180	11,552		652		100	680		57,673
46 Redoubt Elem.	104,130	360	26,037		500		710	680		132,417
16 River City Academy	92,069	360	24,526		810		200	698		118,663
42 Seward Elem.	105,700	360	26,321		1,325		200	680		134,586
08 Seward High	100,729	360	25,747		1,001		200	698		128,735
14 Seward Middle	49,328	180	12,073		450		100	680		62,811
05 Skyview High	203,328	720	51,550		4,424		400	1,396		261,818
43 Soldotna Elem.	103,828	360	26,321		846		200	680		132,235
09 Soldotna High	208,172	720	52,258		3,485		400	1,615		266,650
12 Soldotna Middle	191,432	720	50,204		375		400	1,526		244,657
64 Soldotna Montessori Charter	63,240		5,028					500		68,768
04 Spring Creek	90,705	360	24,337		629		200	698		116,929
44 Sterling Elem.	95,736	360	25,144		325		200	680		122,445
03 Susan B English	42,483	180	11,552		2,000		100	680		56,995
01 Tebughna School	46,213	180	11,489		2,500		100	698		61,180
45 Tustumena Elem.	92,205	360	24,363		500		200	680		118,308
53 Voznesenka Elem./High	53,567	180	12,392		1,000		100	698		67,937
50 West Homer Elem.	93,489	360	24,720		700		200	680		120,149
79 E- Rate & Technology									13,000	13,000
83 Curriculum/Assessment			946,930							946,930
	<u>\$ 4,111,771</u>	<u>\$ 14,166</u>	<u>\$1,961,901</u>	<u>\$ 650</u>	<u>\$ 50,192</u>	<u>\$ 500</u>	<u>\$ 12,280</u>	<u>\$ 32,777</u>	<u>\$ 17,250</u>	<u>\$ 6,201,487</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration - Support

	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 59,724	\$ 30,333			\$ 4,300	\$ 2,000	\$ 1,000			\$ 97,357
31 Chapman Elem.	40,846	23,914			3,728	226	800	465		69,979
32 Cooper Landing Elem.	27,713	18,553			11,410	173	200			58,049
68 Fireweed Academy	28,891	20,440		50	1,500	500	200			51,581
66 Homer Flex	29,365	19,052			1,800	128	250			50,595
06 Homer High	90,097	56,146		900	16,042	866	1,850	527		166,428
13 Homer Middle	42,417	24,388			6,335	2,498	3,400	750		79,788
35 Hope Elem./High	23,290	17,216			3,625	125		113		44,369
56 Kachemak Selo Elem./High	26,730	18,257		1,200	2,481		275	75		49,018
63 Kaleidoscope Charter	62,320	41,646	1,500	150	3,250		7,000		4,500	120,366
48 K-Beach Elem.	62,725	36,309			7,714	200	3,500			110,448
67 Kenai Alternative	33,313	20,247			7,957		275	150		61,942
07 Kenai Central High	118,797	70,608		1,650	13,383	1,794	4,900	2,918		214,050
11 Kenai Middle	61,451	35,924		525	7,148	1,215	450	1,000		107,713
15 Kenai Youth Facility					2,675					2,675
47 McNeil Canyon Elem.	41,606	24,144			8,629	500	475	200		75,554
37 Moose Pass Elem.	29,937	19,226			10,316		50	113		59,642
51 Mountain View Elem.	51,471	32,906			6,043	825	6,750	750		98,745
34 Nanwalek Elem/High	25,147	17,777			46,635	150	700			90,409
10 Nikiski Mid./Sr.	98,170	58,590			23,514	2,164	1,782	2,925		187,145
52 Nikiski North Star Elem.	55,705	34,186			11,233	595	600	480		102,799
38 Nikolaevsk Elem./High	23,290	17,216			7,687	135	600	783		49,711
02 Ninilchik Elem./High	42,446	24,396			8,902		500	477		76,721
33 Paul Banks Elem.	45,878	25,436			7,681		500	500		79,995
40 Port Graham Elem./High	22,881	17,092			45,401		450	100		85,924
49 Razdolna Elem./High	25,147	17,777			2,428		75			45,427
46 Redoubt Elem.	61,773	36,022			5,556	169	1,150	521		105,191
16 River City Academy	33,312	20,247			1,626		250	463		55,898
42 Seward Elem.	45,878	25,436			16,584	582	2,980	375		91,835
08 Seward High	53,380	33,483			41,655	175	750	1,401		130,844
14 Seward Middle	28,646	18,835			30,650	600	500	1,735		80,966
05 Skyview High	84,646	54,498			12,980	1,405	1,500			155,029
43 Soldotna Elem.	41,642	24,154			5,921	375	750	326		73,168
09 Soldotna High	111,275	68,333			13,431	2,383	3,990	600		200,012
12 Soldotna Middle	78,477	46,853			10,498	954	2,500	1,014		140,296
64 Soldotna Montessori Charter	36,684	10,204			3,500	400	3,000			53,788
04 Spring Creek	26,266	18,116			1,054		2,800			48,236
44 Sterling Elem.	30,713	20,848			9,590		1,700	150		63,001
03 Susan B English	39,377	22,081			7,790		500	651		70,399
01 Tebughna School	28,805	18,884			22,934		600	550		71,773
45 Tustumena Elem.	44,999	25,169		50	4,356	845	750	367		76,536
53 Voznesenka Elem./High	33,913	21,816			51,163		175			107,067
50 West Homer Elem.	45,878	25,436			5,151	800	700	150		78,115
79 E- Rate & Technology									7,800	7,800
83 DistictWide Services	10,107	205,719								215,826
	<u>\$2,005,128</u>	<u>\$1,417,913</u>	<u>\$ 1,500</u>	<u>\$ 4,525</u>	<u>\$ 516,256</u>	<u>\$ 22,782</u>	<u>\$ 61,177</u>	<u>\$ 20,629</u>	<u>\$ 12,300</u>	<u>\$ 4,062,210</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4800 Tuition & Stipends	4900 Other Expenses	5100 Equipment	Total
70 Board Of Education		\$ 37,791	\$ 53,019	\$ 119,354	\$ 35,017	\$ 1,500	\$ 5,250	\$ 5,000	\$ 42,000	\$ 22,685		\$ 321,616
71 Office Of Superintendent	143,098	103,464	79,290	11,730	22,345	13,005	5,048	12,351		5,480		395,811
72 Asst. Superint. Admin. Serv.												-
73 Asst. Superint. Instruction	116,600	55,319	55,968		15,500	4,978	3,172	3,124		1,847		256,508
83 DistictWide Services			74,969									74,969
	<u>\$ 259,698</u>	<u>\$ 196,574</u>	<u>\$ 263,246</u>	<u>\$ 131,084</u>	<u>\$ 72,862</u>	<u>\$ 19,483</u>	<u>\$ 13,470</u>	<u>\$ 20,475</u>	<u>\$ 42,000</u>	<u>\$ 30,012</u>	<u>\$ -</u>	<u>\$ 1,048,904</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter											\$ 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.		148,433	62,263	50,000	9,602	5,649	568	851,996	1,670	1,528			1,131,709
73 Asst. Superint. Instruct.													-
74 Fiscal Services		498,308	243,638	81,034	12,716	14,091	4,918		11,300	1,315			867,320
75 Planning & Operations	118,364	88,349	77,730	500	6,127	807	350		2,050	770			295,047
76 Purchasing & Warehouse		363,437	196,307		3,365	4,067	22,873		24,907	1,970			616,926
77 Human Resources	127,814	397,880	222,318	29,250	35,955	8,603	82,584		19,183	48,582			972,169
78 Information Services		579,689	253,656	6,000	10,000	11,520	149,534		25,650	940		16,000	1,052,989
79 E- Rate & Technology												8,000	8,000
83 Districtwide Services			177,049				327,978			42,022			547,049
96 Unallocated										65,391		45,152	110,543
	<u>\$ 246,178</u>	<u>\$2,076,096</u>	<u>\$1,232,961</u>	<u>\$ 166,784</u>	<u>\$ 77,765</u>	<u>\$ 44,737</u>	<u>\$ 588,805</u>	<u>\$ 851,996</u>	<u>\$ 84,760</u>	<u>\$ 162,518</u>	<u>\$ 300,903</u>	<u>\$ 69,152</u>	<u>\$ 5,902,655</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operation and Maintenance 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	\$ 28,320	\$ 20,138		\$ 1,500	\$ 42,700	\$ 1,560		\$ 4,000			\$ 98,218
31 Chapman Elem.	37,288	22,838		8,873	73,204	675		2,700			145,578
80 Connections	6,338	4,807									11,145
32 Cooper Landing Elem.	7,180	5,061		2,559	28,957	118		1,100			44,975
68 Fireweed Academy	12,657	3,786		1,150	8,386			900			26,879
66 Homer Flex	8,911	5,585		2,832	3,658	100		1,100			22,186
06 Homer High	178,854	111,885	857	35,446	420,381	2,137		25,923			775,483
13 Homer Middle	94,266	57,409		16,576	173,004			7,932			349,187
35 Hope Elem./High	14,781	10,249		226	68,082	385		1,337			95,060
56 Kachemak Selo Elem./High	15,693	10,526		3,394	4,043	38,513		1,100			73,269
63 Kaleidoscope Charter	64,811	41,739	150	6,400	40,795	14,000		20,050		2,500	190,445
48 K-Beach Elem.	109,334	73,524		14,245	75,180	470		4,932			277,685
67 Kenai Alternative	17,467	11,061		2,931	25,232	188		1,398			58,277
07 Kenai Central High	237,177	146,865		27,633	338,275	740		32,664			783,354
11 Kenai Middle	128,780	79,407	150	6,857	157,371	2,900		10,459			385,924
47 McNeil Canyon Elem.	49,811	32,404	50	6,057	73,563	1,087		3,242			166,214
37 Moose Pass Elem.	16,887	10,888		2,374	43,282	200		1,100			74,731
51 Mountain View Elem.	122,435	77,487	100	6,217	104,983	1,459		4,950			317,631
34 Nanwalek Elem./High	27,511	19,881		2,112	85,763	12,652		1,543			149,462
10 Nikiski Mid./Sr.	158,640	94,214		12,333	265,426	1,645		17,750			550,008
52 Nikiski North Star Elem.	96,464	63,852	550	4,337	94,156	1,375		4,950			265,684
38 Nikolaevsk Elem./High	40,557	23,827		7,385	71,679	506		2,938	200		147,092
02 Ninilchik Elem./High	88,778	55,749	50	2,484	93,577	2,089		7,905			250,632
33 Paul Banks Elem.	72,555	45,063		11,766	87,979	1,700		3,688			222,751
40 Port Graham Elem./High	14,360	10,123		980	109,403	1,594		1,919			138,379
49 Rzdolna Elem./High	6,781	4,941		2,738	6,304	14,162		1,100			36,026
46 Redoubt Elem.	104,309	66,226		8,189	75,111	615		4,712			259,162
16 River City Academy	14,648	10,210						1,100			25,958
42 Seward Elem.	88,110	55,546	600	8,040	150,015	750		5,168			308,229
08 Seward High	103,046	60,060	525	26,147	334,697	400		12,978			537,853
14 Seward Middle	54,649	33,868	225	22,119	192,368	172		4,538			307,939
05 Skyview High	161,571	95,100	2	11,115	296,743	834		16,883			582,248
43 Soldotna Elem.	86,042	54,920		5,791	107,287	320		5,364			259,724
09 Soldotna High	198,775	123,689	50	21,283	314,275	1,637		27,613			687,322
12 Soldotna Middle	127,824	79,117	300	12,142	160,260	4,386		11,068			395,097
64 Soldotna Montessori Charter	29,524	8,761		1,018	40,326	96		1,853			81,578
44 Sterling Elem.	53,444	33,501	75	8,991	90,937	1,125		3,541			191,614
03 Susan B English	64,094	42,502		18,015	201,875	230		8,842			335,558
01 Tebughna School	29,809	20,574		3,373	113,148	11,728		3,322			181,954
45 Tustumena Elem.	65,038	42,788	50	7,703	79,250	1,005		4,621			200,455
53 Voznesenka Elem./High	13,658	9,910		5,188	20,496	66,250		1,100			116,602
50 West Homer Elem.	111,320	68,346		14,726	100,942	780		5,198			301,312
72 Asst. Superint. Admin. Serv.			500		23,421	243,750		12,500	800		280,971
75 Planning & Operations			1,800					16,151			17,951
76 Purchasing & Warehouse				3,068	86,293			2,500			91,861
77 Human Resources	305,880	64,020	10,000								379,900
83 Districtwide Service	50,000	256,089			78,024	6,547,220	1,026,438				7,957,771
92 Federal Programs - Grants								15,000			15,000
96 Unallocated				65,160	928,544				66,235		1,059,939
	<u>\$3,318,377</u>	<u>\$2,168,536</u>	<u>\$ 16,034</u>	<u>\$ 431,473</u>	<u>\$ 5,889,395</u>	<u>\$ 6,981,553</u>	<u>\$ 1,026,438</u>	<u>\$ 330,732</u>	<u>\$ 67,235</u>	<u>\$ 2,500</u>	<u>\$20,232,273</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4700 Pupil Activity

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 562			\$ 16,000			\$ 1,000	\$ 1,000	\$ 22,666
31 Chapman Elem.	17,440	1,990	2,636								22,066
80 Connections										1,990.00	1,990
32 Cooper Landing Elem.	1,754	30	251								2,035
66 Homer Flex	960	90	139							190	1,379
06 Homer High	143,106	24,913	29,331					17,500	120	2,815	217,785
13 Homer Middle	23,077	2,452	3,396								28,925
35 Hope Elem./High	925	895	202							305	2,327
56 Kachemak Selo Elem./High	1,028	181	149							375	1,733
63 Kaleidoscope	736		105								841
48 K-Beach Elem.	3,853	896	564								5,313
67 Kenai Alternative	1,020	150	148							690	2,008
07 Kenai Central High	134,054	24,904	25,632					17,500	80	5,399	207,569
11 Kenai Middle	27,199	5,521	4,145								36,865
47 McNeil Canyon Elem.	2,491	336	361								3,188
37 Moose Pass Elem.	1,763	54	252								2,069
51 Mountain View Elem.	3,956	984	581								5,521
34 Nanwalek Elem./High	1,871	147	269			612				375	3,274
10 Nikiski Mid./Sr.	118,494	20,161	20,686			688		17,500	640	1,850	180,019
52 Nikiski North Star Elem.	3,775	749	552								5,076
38 Nikolaevsk Elem./High	29,510	5,441	4,605							360	39,916
02 Ninilchik Elem./High	42,437	13,719	7,053			400				1,616	65,225
33 Paul Banks Elem.	1,342	480	199								2,021
40 Port Graham Elem./High	1,766	57	252							325	2,400
49 Razzdolna Elem./High	932	85	134							310	1,461
46 Redoubt Elem.	3,740	738	546								5,024
16 River City Academy										195	195
42 Seward Elem.	3,715	658	542								4,915
08 Seward High	104,844	21,528	21,628					12,500	80	1,700	162,280
14 Seward Middle	17,801	5,912	2,971								26,684
05 Skyview High	131,380	9,770	25,259			1,000		17,500	400	6,370	191,679
43 Soldotna Elem.	3,583	571	521								4,675
09 Soldotna High	125,743	31,636	24,942			1,273		17,500	80	7,015	208,189
12 Soldotna Middle	47,754	4,708	6,972								59,434
44 Sterling Elem.	2,952	381	428								3,761
03 Susan B English	23,721	21,260	5,073							395	50,449
01 Tebughna School	5,348	122	766							285	6,521
45 Tustumena Elem.	2,955	339	428								3,722
53 Voznesenka Elem./High	7,970	2,904	1,349							685	12,908
50 West Homer Elem.	3,545	543	515								4,603
73 Asst. Superint. Instruct.	6,924		991								7,915
75 Planning & Operations				750	1,000		83	500	8,250	300	10,883
83 Districtwide Service		11,632	265,869			75,000					352,501
	<u>\$ 1,059,200</u>	<u>\$ 217,305</u>	<u>\$ 461,004</u>	<u>\$ 750</u>	<u>\$ 4,973</u>	<u>\$ 91,000</u>	<u>\$ 83</u>	<u>\$ 100,500</u>	<u>\$ 10,650</u>	<u>\$ 34,545</u>	<u>\$ 1,980,010</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget

Summary Of Object Codes By Fund/Function/Location

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

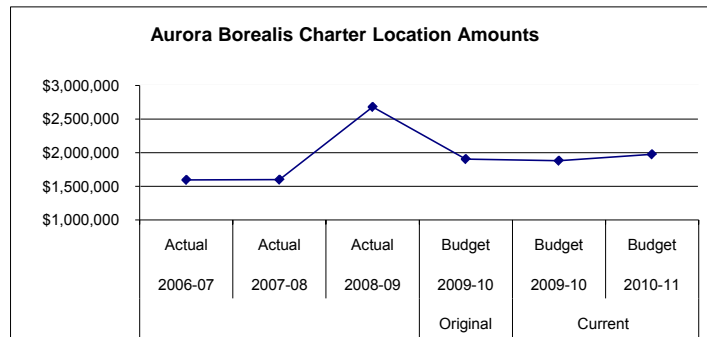
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districwide Services	765,531	765,531
	<u>\$ 765,531</u>	<u>\$ 765,531</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 65 Aurora Borealis Charter School

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 811,292	\$ 834,511	\$ 836,168	3100 Certified Salaries	\$ 835,358	\$ 835,358	\$ 947,392	\$ 112,034	13
160,325	155,848	164,059	3200 Non-Certified Salaries	182,286	182,286	220,345	38,059	21
413,600	347,200	353,643	3500 Employee Benefits	362,989	362,989	408,708	45,719	13
<u>1,385,217</u>	<u>1,337,559</u>	<u>1,353,870</u>	Subtotal - Personnel Services	<u>1,380,633</u>	<u>1,380,633</u>	<u>1,576,445</u>	<u>195,812</u>	<u>14</u>
1,814	2,998	300	4100 Professional-Technical Services	8,000	8,000	8,000	-	-
1,975	1,448	1,835	4200 Travel	4,000	4,000	4,000	-	-
29,386	20,320	29,208	4250 Student Travel	26,000	26,000	26,000	-	-
4,626	4,693	3,501	4300 Utility Services	6,300	6,300	6,300	-	-
42,314	39,377	32,610	4350 Energy	42,700	42,700	42,700	-	-
32,001	51,827	43,230	4400 Purchased Services	13,560	13,560	13,560	-	-
34,283	67,037	52,823	4500 Supplies and Materials	58,600	58,600	58,650	50	0
(4,456)	231	421	4900 Other Expenses	281,256	257,127	156,181	(100,946)	(39)
55,399	70,910	70,337	4950 Indirect Costs	84,678	84,678	84,678	-	-
<u>197,342</u>	<u>258,841</u>	<u>234,265</u>	Subtotal - Other	<u>525,094</u>	<u>500,965</u>	<u>400,069</u>	<u>(100,896)</u>	<u>(20)</u>
<u>13,053</u>	<u>2,748</u>	<u>54,677</u>	5100 Equipment	-	-	-	-	-
-	-	1,040,509	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 1,595,612</u>	<u>\$ 1,599,148</u>	<u>\$ 2,683,321</u>	Location Totals	<u>\$ 1,905,727</u>	<u>\$ 1,881,598</u>	<u>\$ 1,976,514</u>	<u>\$ 94,916</u>	<u>5</u>



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the Kenai Elementary building. Original construction of the building was in 1949 with the most recent renovations being completed in 2001. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 65 Aurora Borealis Charter School

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
180.00	180.00	184.00	Enrollment in ADM (K-8)	185.00	182.00	185.00

FTE's Included In Current Budget

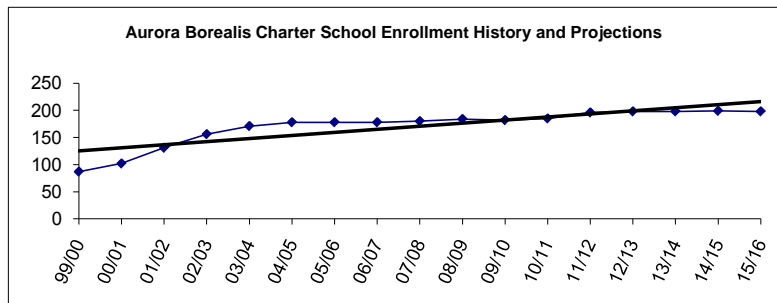
0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.50	11.50	Teacher (Includes Quest)	11.50	11.75	11.75
-	-	0.10	Specialist*	0.10	0.15	0.15
-	-	-	Special Ed Teacher**	-	-	-
<u>11.99</u>	<u>11.99</u>	<u>12.09</u>	Certified Subtotal	<u>12.09</u>	<u>12.39</u>	<u>12.39</u>
-	-	-	Special Ed Aide	-	0.08	-
2.72	2.01	2.26	Aide	2.26	3.14	3.22
0.40	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.25	1.25	Support	1.25	1.25	1.25
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.12</u>	<u>5.14</u>	<u>5.39</u>	Classified Subtotal	<u>5.39</u>	<u>6.35</u>	<u>6.35</u>
<u><u>17.11</u></u>	<u><u>17.13</u></u>	<u><u>17.48</u></u>	Total	<u><u>17.48</u></u>	<u><u>18.74</u></u>	<u><u>18.74</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

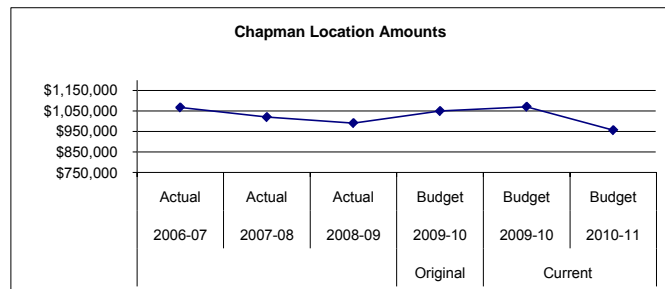


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 544,127	\$ 547,329	\$ 531,084	3100 Certified Salaries	\$ 582,454	\$ 597,031	\$ 518,884	\$ (78,147)	(13)
96,003	102,747	105,635	3200 Non-Certified Salaries	98,702	105,683	108,098	2,415	2
278,763	219,652	229,812	3500 Employee Benefits	249,153	254,693	224,238	(30,455)	(12)
918,893	869,728	866,531	Subtotal - Personnel Services	930,309	957,407	851,220	(106,187)	(11)
-	-	250	4100 Professional-Technical Services	400	400	400	-	-
849	1,089	1,644	4200 Travel	1,433	1,433	1,433	-	-
14,197	11,472	11,455	4300 Utility Services	12,949	12,601	12,601	-	-
86,545	100,975	92,901	4350 Energy	86,391	73,204	73,204	-	-
3,887	4,609	3,361	4400 Purchased Services	4,280	3,980	3,859	(121)	(3)
38,896	31,672	14,209	4500 Supplies and Materials	12,744	20,497	12,826	(7,671)	(37)
749	666	680	4900 Other Expenses	1,145	1,145	1,145	-	-
145,123	150,483	124,499	Subtotal - Other	119,342	113,260	105,468	(7,792)	(7)
3,346	-	179	5100 Equipment	-	140	-	(140)	-
<u>\$ 1,067,362</u>	<u>\$ 1,020,211</u>	<u>\$ 991,210</u>	Location Totals	<u>\$ 1,049,651</u>	<u>\$ 1,070,807</u>	<u>\$ 956,688</u>	<u>\$ (114,119)</u>	(11)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
119.00	92.00	94.00	Enrollment in ADM (7-12)	101.00	92.00	93.00

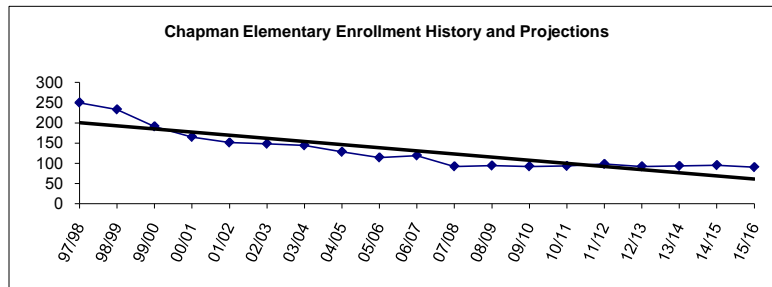
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	6.50	6.75	Teacher (Includes Quest)	7.75	7.50	5.50
1.00	1.00	0.60	Specialist*	0.60	0.40	0.40
1.00	1.00	0.50	Special Ed Teacher**	0.50	1.00	1.00
<u>9.00</u>	<u>9.00</u>	<u>8.35</u>	Certified Subtotal	<u>9.35</u>	<u>9.40</u>	<u>7.40</u>
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.30	0.30	0.27	Nurse***	0.24	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.68</u>	<u>2.68</u>	<u>2.65</u>	Classified Subtotal	<u>2.62</u>	<u>2.73</u>	<u>2.73</u>
<u>11.68</u>	<u>11.68</u>	<u>11.00</u>	Total	<u>11.97</u>	<u>12.13</u>	<u>10.13</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.

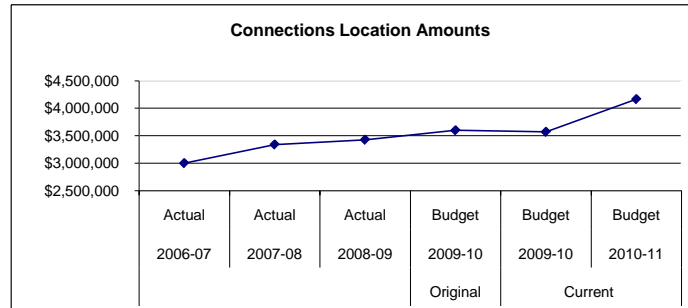


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 546,357	\$ 667,122	\$ 673,451	3100 Certified Salaries	\$ 711,906	\$ 737,470	\$ 873,025	\$ 135,555	18
252,739	318,551	313,410	3200 Non-Certified Salaries	319,691	298,956	306,764	7,808	3
380,790	397,427	422,161	3500 Employee Benefits	448,011	420,171	471,652	51,481	12
<u>1,179,886</u>	<u>1,383,100</u>	<u>1,409,022</u>	Subtotal - Personnel Services	<u>1,479,608</u>	<u>1,456,597</u>	<u>1,651,441</u>	<u>194,844</u>	<u>13</u>
28,560	30,012	39,520	4100 Professional-Technical Services	26,965	26,965	26,965	-	-
4,218	5,628	8,215	4200 Travel	4,000	4,500	4,500	-	-
-	-	134	4250 Student Travel	-	-	-	-	-
30,540	28,575	20,619	4300 Utility Services	48,469	44,292	44,292	-	-
121,353	113,253	170,874	4400 Purchased Services	149,116	254,166	241,183	(12,983)	(5)
1,075,743	1,253,913	1,257,948	4500 Supplies and Materials	1,268,050	1,153,650	1,576,550	422,900	37
3,503	3,698	4,028	4900 Other Expenses	4,270	4,288	4,288	-	-
<u>1,263,917</u>	<u>1,435,079</u>	<u>1,501,338</u>	Subtotal - Other	<u>1,500,870</u>	<u>1,487,861</u>	<u>1,897,778</u>	<u>409,917</u>	<u>28</u>
554,391	520,183	515,804	5100 Equipment	617,000	625,600	617,600	(8,000)	(1)
<u>\$ 2,998,194</u>	<u>\$ 3,338,362</u>	<u>\$ 3,426,164</u>	Location Totals	<u>\$ 3,597,478</u>	<u>\$ 3,570,058</u>	<u>\$ 4,166,819</u>	<u>\$ 596,761</u>	<u>17</u>



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 1000 students enrolled, with an additional traditional school students taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
877.00	947.00	965.00	Enrollment in ADM (9-12)	935.00	1,062.00	1,010.00

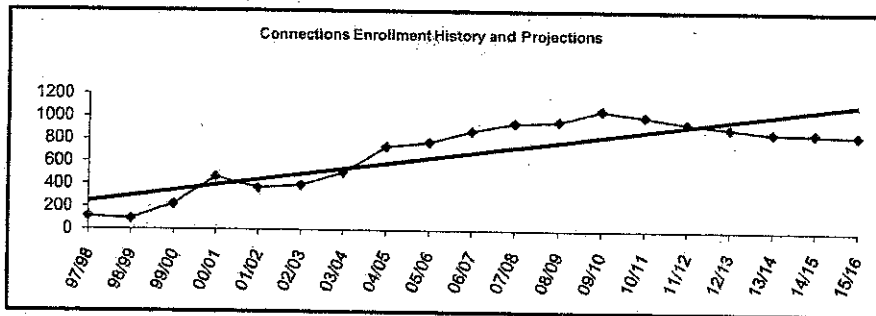
FTE's Included In Current Budget

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	10.25	11.00	Teacher (includes Quest)	11.00	10.00	12.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>10.00</u>	<u>11.25</u>	<u>12.00</u>	Certified Subtotal	<u>12.00</u>	<u>11.00</u>	<u>13.00</u>
			Special Ed Aide			
0.25	0.25	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.00	10.00	9.50	Support	9.50	8.50	8.50
		0.25	Custodian	0.25	0.25	0.25
<u>8.25</u>	<u>10.25</u>	<u>9.75</u>	Classified Subtotal	<u>9.75</u>	<u>8.75</u>	<u>8.75</u>
<u>18.25</u>	<u>21.50</u>	<u>21.75</u>	Total	<u>21.75</u>	<u>19.75</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.

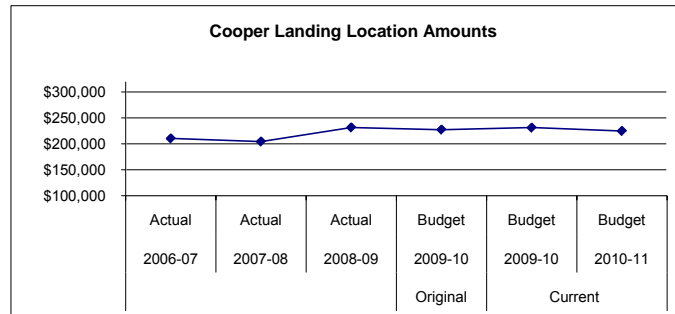


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 68,230	\$ 72,725	\$ 81,829	3100 Certified Salaries	\$ 87,051	\$ 84,429	\$ 87,260	\$ 2,831	3
28,521	37,762	41,875	3200 Non-Certified Salaries	33,758	42,546	37,269	(5,277)	(12)
49,398	47,895	56,444	3500 Employee Benefits	50,420	54,738	51,448	(3,290)	(6)
<u>146,149</u>	<u>158,382</u>	<u>180,149</u>	Subtotal - Personnel Services	<u>171,229</u>	<u>181,713</u>	<u>175,977</u>	<u>(5,736)</u>	<u>(3)</u>
380	347	2,738	4200 Travel	2,500	2,500	2,500	-	-
11,142	10,683	18,686	4300 Utility Services	15,131	13,969	13,969	-	-
27,253	23,508	22,251	4350 Energy	32,867	28,957	28,957	-	-
450	672	648	4400 Purchased Services	691	856	570	(286)	(33)
23,996	10,437	6,748	4500 Supplies and Materials	4,583	2,933	2,491	(442)	(15)
340	136	340	4900 Other Expenses	340	227	227	-	-
<u>63,561</u>	<u>45,783</u>	<u>51,412</u>	Subtotal - Other	<u>56,112</u>	<u>49,442</u>	<u>48,714</u>	<u>(728)</u>	<u>(1)</u>
476	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 210,186</u>	<u>\$ 204,165</u>	<u>\$ 231,561</u>	Location Totals	<u>\$ 227,341</u>	<u>\$ 231,155</u>	<u>\$ 224,691</u>	<u>\$ (6,464)</u>	<u>(3)</u>



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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 32 Cooper Landing Elementary

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
10.00	9.00	11.00	Enrollment in ADM (K-8)	12.00	6.00	10.00

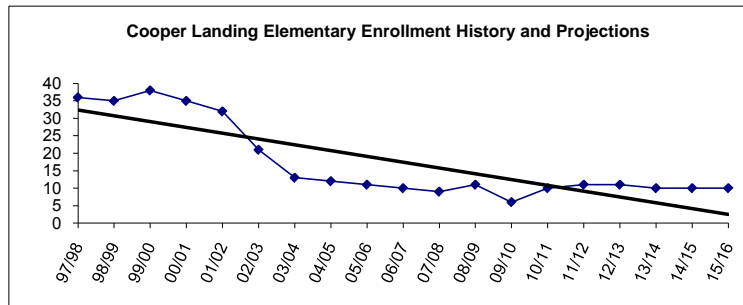
FTE's Included In Current Budget

0.20	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
-	-	0.10	Specialist*	0.10	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.20</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.20</u>	<u>1.20</u>
-	0.44	-	Special Ed Aide	-	-	-
0.03	0.02	0.02	Nurse***	0.02	0.05	0.05
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.25	0.25	0.50	Custodian	0.25	0.50	0.25
<u>1.03</u>	<u>1.46</u>	<u>1.40</u>	Classified Subtotal	<u>1.15</u>	<u>1.43</u>	<u>1.18</u>
<u>2.23</u>	<u>2.66</u>	<u>2.70</u>	Total	<u>2.45</u>	<u>2.63</u>	<u>2.38</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.

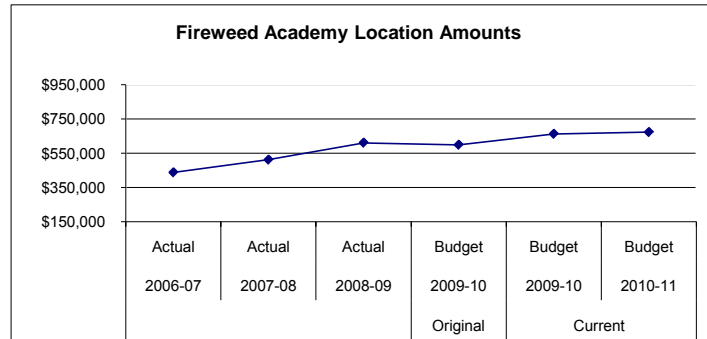


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 194,100	\$ 253,088	\$ 269,114	3100 Certified Salaries	\$ 250,197	\$ 250,197	\$ 321,999	\$ 71,802	29
62,264	57,459	77,509	3200 Non-Certified Salaries	74,554	74,554	81,754	7,200	10
125,099	119,100	144,969	3500 Employee Benefits	147,708	147,708	156,882	9,174	6
<u>381,463</u>	<u>429,647</u>	<u>491,592</u>	Subtotal - Personnel Services	<u>472,459</u>	<u>472,459</u>	<u>560,635</u>	<u>88,176</u>	<u>19</u>
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
446	536	2,271	4200 Travel	550	550	550	-	-
4,713	3,318	2,787	4300 Utility Services	2,650	2,650	2,650	-	-
34,091	35,822	25,737	4350 Energy	8,386	8,386	8,386	-	-
1,180	9,652	1,579	4400 Purchased Services	600	600	600	-	-
12,536	10,834	13,567	4500 Supplies and Materials	7,122	7,122	7,230	108	2
(1,172)	(50)	-	4900 Other Expenses	75,723	139,358	61,319	(78,039)	(56)
-	22,725	24,195	4950 Indirect Costs	31,901	31,901	31,901	-	-
<u>51,794</u>	<u>82,837</u>	<u>70,135</u>	Subtotal - Other	<u>126,932</u>	<u>190,567</u>	<u>112,636</u>	<u>(77,931)</u>	<u>(41)</u>
5,200	-	500	5100 Equipment	-	-	-	-	-
-	-	49,276	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 438,457</u>	<u>\$ 512,484</u>	<u>\$ 611,504</u>	Location Totals	<u>\$ 599,391</u>	<u>\$ 663,026</u>	<u>\$ 673,271</u>	<u>\$ 10,245</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
66.00	76.00	73.00	Enrollment in ADM (3-8)	76.00	75.00	75.00

FTE's Included In Current Budget

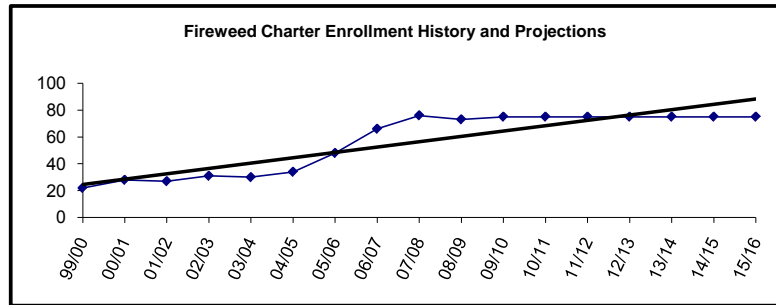
4.00	4.25	4.25	Teacher (Includes Quest)	4.25	4.75	4.75
-	-	0.11	Specialist*	0.11	0.15	0.15
-	-	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>4.00</u>	<u>4.25</u>	<u>4.61</u>	Certified Subtotal	<u>4.61</u>	<u>5.15</u>	<u>5.15</u>
1.23	0.88	0.88	Aide	0.88	0.88	0.88
-	0	0.36	Nurse***	0.36	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.44	0.44	-	Custodian	-	-	-
<u>2.67</u>	<u>2.67</u>	<u>2.24</u>	Classified Subtotal	<u>2.24</u>	<u>2.20</u>	<u>2.20</u>
<u>6.67</u>	<u>6.92</u>	<u>6.85</u>	Total	<u>6.85</u>	<u>7.35</u>	<u>7.35</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.

Charter school staffing is not determined by district staffing formulae

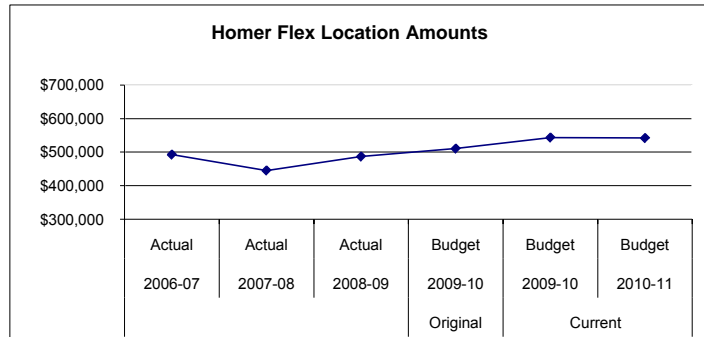


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 276,154	\$ 259,897	\$ 269,822	3100 Certified Salaries	\$ 299,857	\$ 315,129	\$ 335,615	\$ 20,486	7
52,417	54,115	63,365	3200 Non-Certified Salaries	60,831	63,301	55,600	(7,701)	(12)
142,468	105,956	116,483	3500 Employee Benefits	130,567	130,133	133,006	2,873	2
<u>471,039</u>	<u>419,968</u>	<u>449,671</u>	Subtotal - Personnel Services	<u>491,255</u>	<u>508,563</u>	<u>524,221</u>	<u>15,658</u>	<u>3</u>
105	660	633	4200 Travel	645	645	645	-	-
3,018	6,404	5,803	4300 Utility Services	4,790	4,632	4,632	-	-
6,229	7,444	7,183	4350 Energy	4,065	3,658	3,658	-	-
1,642	1,595	2,104	4400 Purchased Services	2,297	2,058	1,888	(170)	(8)
8,756	8,272	20,458	4500 Supplies and Materials	5,818	23,036	6,033	(17,003)	(74)
860	881	872	4900 Other Expenses	1,633	888	888	-	-
<u>20,610</u>	<u>25,256</u>	<u>37,054</u>	Subtotal - Other	<u>19,248</u>	<u>34,917</u>	<u>17,744</u>	<u>(17,173)</u>	<u>(49)</u>
1,022	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 492,671</u>	<u>\$ 445,224</u>	<u>\$ 486,725</u>	Location Totals	<u>\$ 510,503</u>	<u>\$ 543,480</u>	<u>\$ 541,965</u>	<u>\$ (1,515)</u>	<u>(0)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
39.00	33.00	35.00	Enrollment in ADM (9-12)	31.00	37.00	29.00

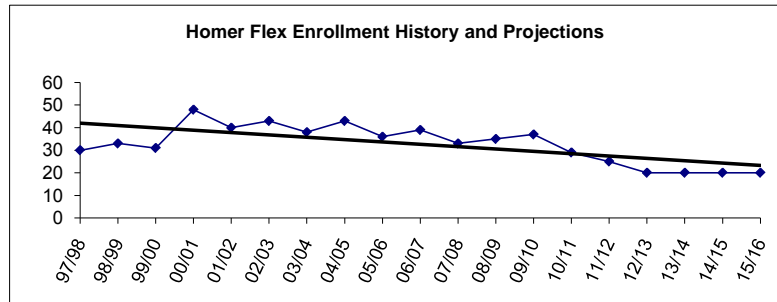
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.75	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.25</u>	<u>4.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.25</u>	<u>4.00</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.05	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.25
<u>1.74</u>	<u>1.73</u>	<u>1.86</u>	Classified Subtotal	<u>1.86</u>	<u>1.86</u>	<u>1.61</u>
<u>5.99</u>	<u>5.73</u>	<u>5.86</u>	Total	<u>6.11</u>	<u>5.86</u>	<u>5.86</u>

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

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

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

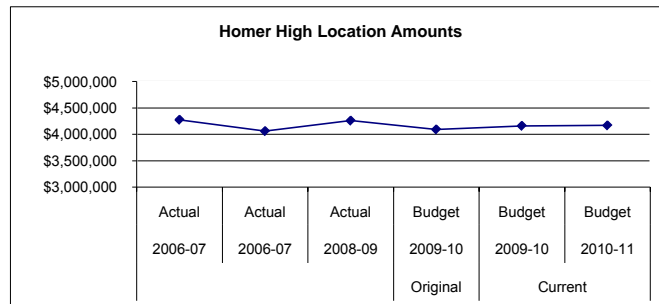


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2006-07 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,889,704	\$ 1,842,559	\$ 1,948,631	3100 Certified Salaries	\$ 1,941,006	\$ 1,966,091	\$ 2,018,452	\$ 52,361	3
612,409	605,302	616,402	3200 Non-Certified Salaries	539,077	581,706	567,612	(14,094)	(2)
1,127,785	902,507	974,958	3500 Employee Benefits	961,624	975,938	975,506	(432)	(0)
<u>3,629,898</u>	<u>3,350,368</u>	<u>3,539,991</u>	Subtotal - Personnel Services	<u>3,441,707</u>	<u>3,523,735</u>	<u>3,561,570</u>	<u>37,835</u>	1
250	250	-	4100 Pro-Tech	-	-	-	-	-
5,134	4,732	10,560	4200 Travel	2,093	6,631	4,055	(2,576)	(39)
106	79	-	4250 Student Travel	-	-	-	-	-
75,593	65,150	60,454	4300 Utility Services	52,698	51,488	51,488	-	-
432,146	484,489	484,017	4350 Energy	482,744	420,381	420,381	-	-
22,852	23,672	21,930	4400 Purchased Services	30,652	43,796	42,947	(849)	(2)
91,926	121,861	130,543	4500 Supplies and Materials	75,916	93,767	82,344	(11,423)	(12)
5,892	5,610	5,577	4900 Other Expenses	5,477	5,513	5,513	-	-
<u>633,899</u>	<u>705,843</u>	<u>713,081</u>	Subtotal - Other	<u>649,580</u>	<u>621,576</u>	<u>606,728</u>	<u>(14,848)</u>	-
<u>12,978</u>	<u>2,731</u>	<u>6,627</u>	5100 Equipment	-	14,932	-	(14,932)	(100)
<u>\$ 4,276,775</u>	<u>\$ 4,058,942</u>	<u>\$ 4,259,699</u>	Location Totals	<u>\$ 4,091,287</u>	<u>\$ 4,160,243</u>	<u>\$ 4,168,298</u>	<u>\$ 8,055</u>	0



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
470.00	428.00	407.00	Enrollment in ADM (9-12)	402.00	375.00	392.00

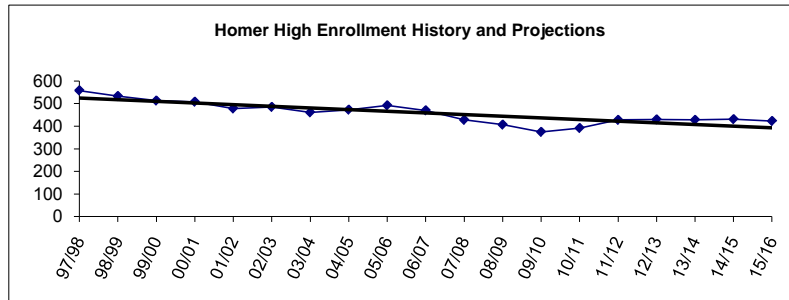
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.50	22.50	21.50	Teacher (Includes Quest)	20.00	20.50	20.00
2.50	1.50	2.60	Specialist*	2.60	2.60	2.60
6.00	6.00	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>33.00</u>	<u>32.00</u>	<u>32.10</u>	Certified Subtotal	<u>30.60</u>	<u>30.10</u>	<u>29.60</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	0.43	0.41	Nurse***	0.41	0.45	0.45
4.50	4.50	4.50	Support	4.50	4.52	4.00
5.50	5.50	5.50	Custodian	5.00	5.50	5.00
<u>15.96</u>	<u>15.89</u>	<u>15.87</u>	Classified Subtotal	<u>15.37</u>	<u>15.93</u>	<u>14.91</u>
<u>48.96</u>	<u>47.89</u>	<u>47.97</u>	Total	<u>45.97</u>	<u>46.03</u>	<u>44.51</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.

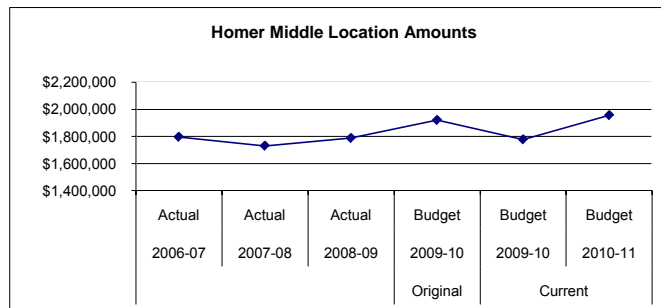


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 889,537	\$ 845,656	\$ 944,237	3100 Certified Salaries	\$ 997,768	\$ 858,781	\$ 980,089	\$ 121,308	14
234,824	242,401	223,768	3200 Non-Certified Salaries	212,024	242,784	253,480	10,696	4
503,773	398,972	421,742	3500 Employee Benefits	452,697	436,913	481,770	44,857	10
<u>1,628,134</u>	<u>1,487,029</u>	<u>1,589,746</u>	Subtotal - Personnel Services	<u>1,662,489</u>	<u>1,538,478</u>	<u>1,715,339</u>	<u>176,861</u>	<u>11</u>
-	500	-	4100 Professional-Technical Services	-	-	-	-	-
263	401	598	4200 Travel	1,050	1,050	1,050	-	-
18,328	15,100	10,450	4300 Utility Services	23,481	22,911	22,911	-	-
109,872	130,933	131,301	4350 Energy	193,534	173,004	173,004	-	-
7,389	43,643	6,353	4400 Purchased Services	9,617	9,617	10,127	510	5
30,036	52,181	48,343	4500 Supplies and Materials	29,614	30,957	33,276	2,319	7
650	776	649	4900 Other Expenses	1,430	1,448	1,448	-	-
<u>166,538</u>	<u>243,534</u>	<u>197,693</u>	Subtotal - Other	<u>258,726</u>	<u>238,987</u>	<u>241,816</u>	<u>2,829</u>	<u>1</u>
1,596	-	261	5100 Equipment	-	83	-	(83)	-
<u>\$ 1,796,268</u>	<u>\$ 1,730,563</u>	<u>\$ 1,787,700</u>	Location Totals	<u>\$ 1,921,215</u>	<u>\$ 1,777,548</u>	<u>\$ 1,957,155</u>	<u>\$ 179,607</u>	<u>10</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
211.00	197.00	183.00	Enrollment in ADM (7-8)	199.00	202.00	208.00

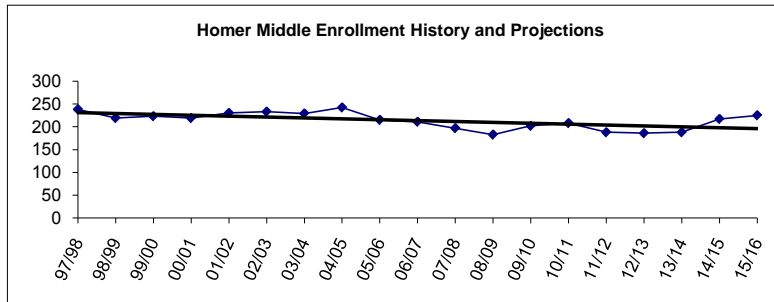
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.50
9.00	8.20	10.00	Teacher (Includes Quest)	10.50	10.75	11.25
2.00	2.00	2.00	Specialist*	2.00	0.50	1.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.00</u>	<u>13.20</u>	<u>15.00</u>	Certified Subtotal	<u>15.50</u>	<u>14.25</u>	<u>15.75</u>
0.50	0.81	0.81	Nurse***	0.65	0.75	0.75
2.64	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
0.88	0.88	0.69	Aide	0.69	0.44	0.44
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.50	2.50	2.00	Custodian	2.00	2.50	2.50
<u>7.52</u>	<u>6.95</u>	<u>6.26</u>	Classified Subtotal	<u>6.10</u>	<u>6.45</u>	<u>6.95</u>
<u>21.52</u>	<u>20.15</u>	<u>21.26</u>	Total	<u>21.60</u>	<u>20.70</u>	<u>22.70</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.

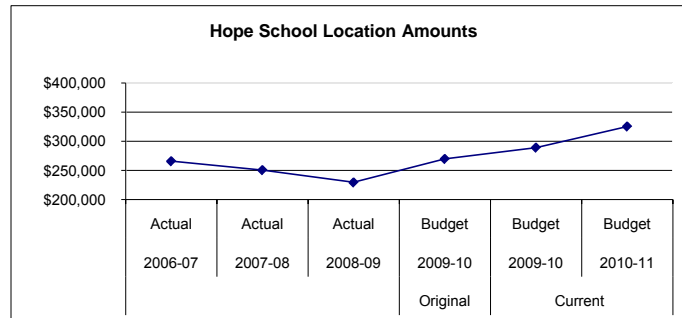


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 80,550	\$ 85,329	\$ 71,442	3100 Certified Salaries	\$ 87,436	\$ 75,624	\$ 129,862	\$ 54,238	72
42,080	42,856	36,952	3200 Non-Certified Salaries	38,752	64,339	41,342	(22,997)	(36)
64,808	56,297	51,076	3500 Employee Benefits	53,734	68,960	72,465	3,505	5
<u>187,438</u>	<u>184,482</u>	<u>159,470</u>	Subtotal - Personnel Services	<u>179,922</u>	<u>208,923</u>	<u>243,669</u>	<u>34,746</u>	<u>17</u>
2,091	1,735	4,803	4200 Travel	4,000	4,000	4,000	-	-
6,318	12,053	11,691	4300 Utility Services	4,233	3,851	3,851	-	-
43,321	41,910	48,081	4350 Energy	75,647	68,082	68,082	-	-
346	200	1,837	4400 Purchased Services	928	928	1,074	146	16
24,223	9,813	2,942	4500 Supplies and Materials	4,120	2,620	3,863	1,243	47
684	441	673	4900 Other Expenses	871	758	758	-	-
<u>76,983</u>	<u>66,152</u>	<u>70,028</u>	Subtotal - Other	<u>89,799</u>	<u>80,239</u>	<u>81,628</u>	<u>1,389</u>	<u>2</u>
1,381	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 265,802</u>	<u>\$ 250,634</u>	<u>\$ 229,498</u>	Location Totals	<u>\$ 269,721</u>	<u>\$ 289,162</u>	<u>\$ 325,297</u>	<u>\$ 36,135</u>	<u>12</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
16.00	8.00	10.00	Enrollment in ADM (K-12)	9.00	17.00	16.00

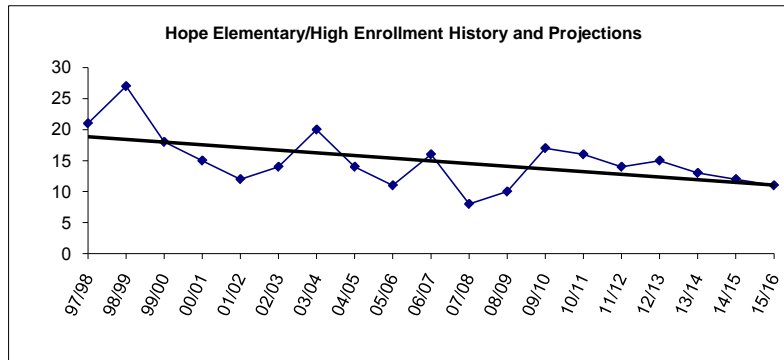
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.10	2.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.30</u>	<u>2.30</u>
-	0.44	-	Special Ed Aide	-	-	-
0.03	0.03	0.04	Nurse***	0.04	0.05	0.05
0.50	-	-	Aide	-	0.88	-
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.78</u>	<u>1.72</u>	<u>1.42</u>	Classified Subtotal	<u>1.42</u>	<u>2.31</u>	<u>1.43</u>
<u>2.98</u>	<u>2.92</u>	<u>2.62</u>	Total	<u>2.62</u>	<u>3.61</u>	<u>3.73</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.

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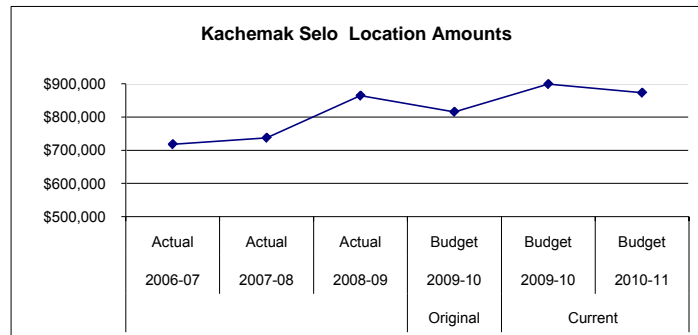
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 56 Kachemak Selo Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 317,498	\$ 342,445	\$ 417,913	3100 Certified Salaries	\$ 400,543	\$ 450,600	\$ 443,084	\$ (7,516)	(2)
103,488	116,027	120,361	3200 Non-Certified Salaries	118,984	131,625	126,417	(5,208)	(4)
211,700	182,629	221,379	3500 Employee Benefits	207,317	226,775	218,578	(8,197)	(4)
<u>632,686</u>	<u>641,101</u>	<u>759,653</u>	Subtotal - Personnel Services	<u>726,844</u>	<u>809,000</u>	<u>788,079</u>	<u>(20,921)</u>	(3)
16,060	16,434	21,024	4200 Travel	21,600	23,000	21,600	(1,400)	(6)
3,514	4,382	3,924	4300 Utility Services	6,120	5,875	5,875	-	-
12,174	10,004	14,465	4350 Energy	4,492	4,043	4,043	-	-
40,725	40,505	41,185	4400 Purchased Services	40,938	40,938	40,841	(97)	(0)
10,732	24,224	23,126	4500 Supplies and Materials	14,309	14,839	11,313	(3,526)	(24)
680	680	682	4900 Other Expenses	1,130	1,130	1,130	-	-
<u>83,885</u>	<u>96,229</u>	<u>104,406</u>	Subtotal - Other	<u>88,589</u>	<u>89,825</u>	<u>84,802</u>	<u>(5,023)</u>	(6)
<u>1,230</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 717,801</u>	<u>\$ 737,330</u>	<u>\$ 864,059</u>	Location Totals	<u>\$ 815,433</u>	<u>\$ 898,825</u>	<u>\$ 872,881</u>	<u>\$ (25,944)</u>	(3)



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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 56 Kachemak Selo Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
89.00	94.00	93.00	Enrollment in ADM (K-12)	84.00	89.00	86.00

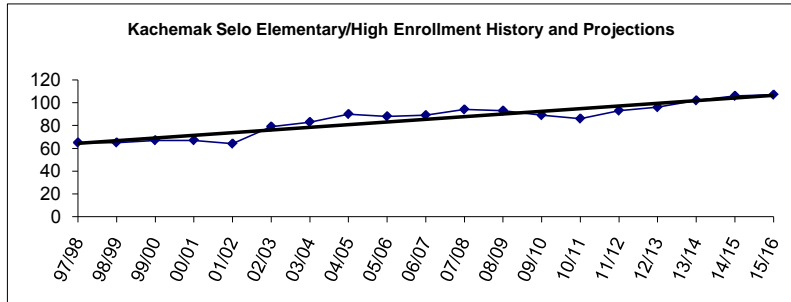
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	5.60	Teacher (Includes Quest)	5.10	5.70	5.20
-	-	0.14	Specialist*	0.14	0.14	0.14
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.20	0.20
<u>5.25</u>	<u>5.25</u>	<u>6.49</u>	Certified Subtotal	<u>5.99</u>	<u>6.54</u>	<u>6.04</u>
-	-	-	Special Ed Aide	-	-	-
2.37	2.51	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	0.88	Support	0.88	0.88	0.88
0.50	0.75	0.75	Custodian	0.50	0.75	0.50
<u>3.82</u>	<u>4.21</u>	<u>4.34</u>	Classified Subtotal	<u>4.09</u>	<u>4.34</u>	<u>4.09</u>
<u>9.07</u>	<u>9.46</u>	<u>10.83</u>	Total	<u>10.08</u>	<u>10.88</u>	<u>10.13</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.

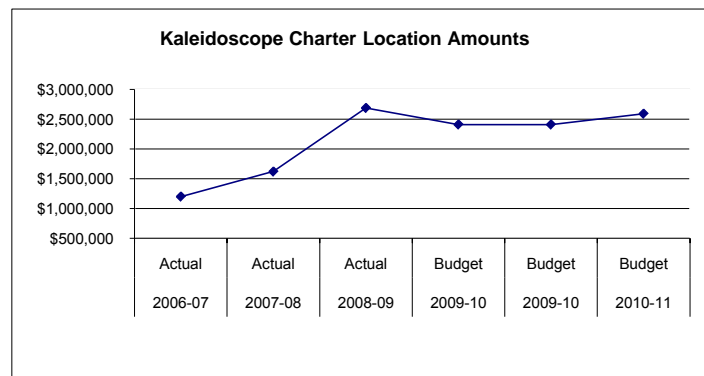


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 585,504	\$ 773,800	\$ 946,573	3100 Certified Salaries	\$ 945,750	\$ 945,750	\$ 1,121,376	\$ 175,626	19
141,649	180,043	228,604	3200 Non-Certified Salaries	228,536	228,536	261,857	33,321	15
303,357	355,960	414,385	3500 Employee Benefits	438,427	438,427	569,971	131,544	30
<u>1,030,510</u>	<u>1,309,803</u>	<u>1,589,562</u>	Subtotal - Personnel Services	<u>1,612,713</u>	<u>1,612,713</u>	<u>1,953,204</u>	<u>340,491</u>	<u>21</u>
9,390	12,224	33,930	4100 Professional-Technical Services	25,500	25,500	25,500	-	-
119	4,777	27,992	4200 Travel	3,800	3,800	3,800	-	-
-	-	10,761	4250 Student Travel	-	-	-	-	-
6,986	5,311	5,200	4300 Utility Services	9,650	9,650	9,650	-	-
29,223	55,524	63,845	4350 Energy	40,795	40,795	40,795	-	-
57,830	82,932	16,594	4400 Purchased Services	26,000	26,000	26,000	-	-
17,049	72,555	82,658	4500 Supplies and Materials	75,550	75,550	76,050	500	1
(3,994)	581	580	4900 Other Expenses	486,456	486,056	326,676	(159,380)	(33)
41,828	71,970	83,648	4950 Indirect Costs	106,218	106,218	106,218	-	-
<u>158,431</u>	<u>305,874</u>	<u>325,208</u>	Subtotal - Other	<u>773,969</u>	<u>773,569</u>	<u>614,689</u>	<u>(158,880)</u>	<u>(21)</u>
<u>14,784</u>	<u>7,385</u>	<u>11,364</u>	5100 Equipment	<u>25,750</u>	<u>25,750</u>	<u>25,750</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>764,177</u>	5500 Transfer to Other Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,203,725</u>	<u>\$ 1,623,062</u>	<u>\$ 2,690,311</u>	Location Totals	<u>\$ 2,412,432</u>	<u>\$ 2,412,032</u>	<u>\$ 2,593,643</u>	<u>\$ 181,611</u>	<u>8</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 63 Kaleidoscope Charter School

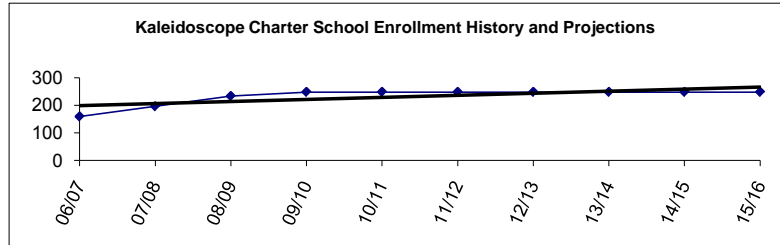
2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
159.00	196.00	233.00	Enrollment in ADM (1 - 3)	248.00	248.00	248.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
1.00	0.49	0.49	Administrator	0.49	0.49	0.49
8.00	10.50	11.50	Teacher (Includes Quest)	11.50	13.50	13.50
1.00	1.00	1.50	Specialist*	1.50	2.00	2.00
-	0.50	0.50	Special Ed Teacher**	0.50	1.00	1.00
<u>10.00</u>	<u>12.49</u>	<u>13.99</u>	Certified Subtotal	<u>13.99</u>	<u>16.99</u>	<u>16.99</u>
2.02	2.32	3.39	Aide	3.39	4.38	4.38
0.36	0.88	0.81	Nurse***	0.81	0.88	0.88
1.31	1.25	1.38	Support	1.38	1.63	1.94
0.63	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.32</u>	<u>6.45</u>	<u>7.58</u>	Classified Subtotal	<u>7.58</u>	<u>8.89</u>	<u>9.20</u>
<u>14.32</u>	<u>18.94</u>	<u>21.57</u>	Total	<u>21.57</u>	<u>25.88</u>	<u>26.19</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

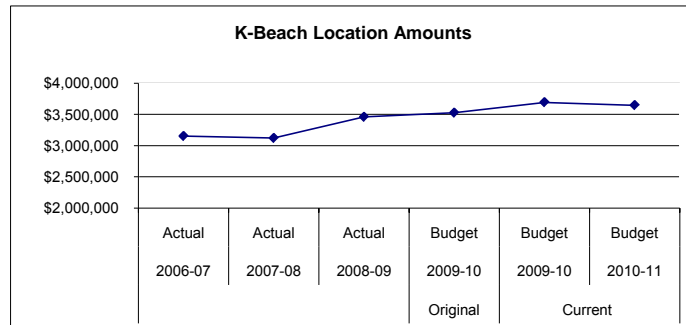


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,673,773	\$ 1,721,457	\$ 1,832,017	3100 Certified Salaries	\$ 1,863,207	\$ 2,065,408	\$ 2,033,170	\$ (32,238)	(2)
346,397	421,246	503,645	3200 Non-Certified Salaries	530,116	479,951	489,480	9,529	2
918,742	793,549	916,689	3500 Employee Benefits	944,755	971,592	960,524	(11,068)	(1)
<u>2,938,912</u>	<u>2,936,252</u>	<u>3,252,351</u>	Subtotal - Personnel Services	<u>3,338,078</u>	<u>3,516,951</u>	<u>3,483,174</u>	<u>(33,777)</u>	(1)
700	978	2,060	4100 Professional-Technical Services	996	996	3,796	2,800	-
-	787	-	4200 Travel	566	566	566	-	-
9,070	8,063	8,571	4300 Utility Services	22,727	21,959	21,959	-	-
80,692	76,212	94,216	4350 Energy	86,832	75,180	75,180	-	-
9,735	9,984	10,762	4400 Purchased Services	12,738	12,143	12,046	(97)	(1)
110,931	88,266	91,057	4500 Supplies and Materials	63,173	64,079	49,209	(14,870)	(23)
880	903	740	4900 Other Expenses	1,219	1,499	1,499	-	-
<u>212,008</u>	<u>185,193</u>	<u>207,406</u>	Subtotal - Other	<u>188,251</u>	<u>176,422</u>	<u>164,255</u>	<u>(12,167)</u>	(7)
1,967	-	-	5100 Equipment	-	660	-	(660)	-
<u>\$ 3,152,887</u>	<u>\$ 3,121,445</u>	<u>\$ 3,459,757</u>	Location Totals	<u>\$ 3,526,329</u>	<u>\$ 3,694,033</u>	<u>\$ 3,647,429</u>	<u>\$ (46,604)</u>	(1)



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
446.00	441.00	422.00	Enrollment in ADM (K-6)	42.00	433.00	433.00

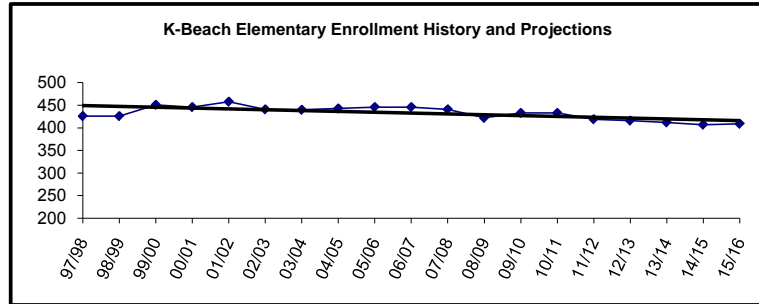
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	2.00	2.00
23.00	22.00	23.50	Teacher (Includes Quest)	23.00	24.52	22.52
2.50	2.50	2.40	Specialist*	2.40	1.35	1.35
3.00	3.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>29.50</u>	<u>28.50</u>	<u>29.90</u>	Certified Subtotal	<u>29.40</u>	<u>31.87</u>	<u>29.87</u>
5.07	7.27	8.63	Special Ed Aide	9.50	8.44	8.44
0.57	0.44	1.19	Aide	1.19	0.44	0.44
0.93	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	2.00	Support	1.50	1.50	1.50
3.50	3.50	3.50	Custodian	3.00	3.50	3.50
<u>11.57</u>	<u>13.59</u>	<u>16.20</u>	Classified Subtotal	<u>16.07</u>	<u>14.76</u>	<u>14.76</u>
<u>41.07</u>	<u>42.09</u>	<u>46.10</u>	Total	<u>45.47</u>	<u>46.63</u>	<u>44.63</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.



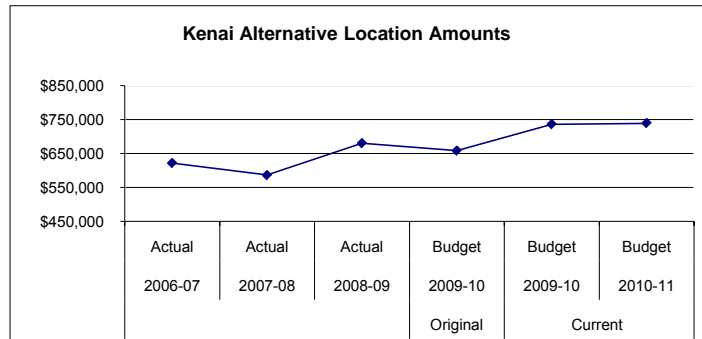
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 67 Kenai Alternative High School

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 332,774	\$ 347,091	\$ 355,053	3100 Certified Salaries	\$ 383,378	\$ 388,195	\$ 415,737	\$ 27,542	7
49,372	51,185	75,844	3200 Non-Certified Salaries	58,711	80,422	62,610	(17,812)	(22)
179,860	139,981	160,920	3500 Employee Benefits	161,336	171,927	169,563	(2,364)	(1)
<u>562,006</u>	<u>538,257</u>	<u>591,817</u>	Subtotal - Personnel Services	<u>603,425</u>	<u>640,544</u>	<u>647,910</u>	<u>7,366</u>	<u>1</u>
-	-	-	4100 Professional-Technical Services	-	40,000	40,000	-	-
-	(4)	-	4200 Travel	562	562	562	-	-
9,389	7,112	7,613	4300 Utility Services	11,730	10,888	10,888	-	-
36,116	26,495	51,776	4350 Energy	28,035	25,232	25,232	-	-
1,440	1,406	1,092	4400 Purchased Services	2,521	2,521	1,792	(729)	(29)
10,701	11,916	26,001	4500 Supplies and Materials	10,628	14,784	11,433	(3,351)	(23)
1,165	1,293	1,302	4900 Other Expenses	1,520	1,538	1,538	-	-
<u>58,811</u>	<u>48,218</u>	<u>87,784</u>	Subtotal - Other	<u>54,996</u>	<u>95,525</u>	<u>91,445</u>	<u>(4,080)</u>	<u>(4)</u>
1,103	-	619	5100 Equipment	-	-	-	-	-
<u>\$ 621,920</u>	<u>\$ 586,475</u>	<u>\$ 680,220</u>	Location Totals	<u>\$ 658,421</u>	<u>\$ 736,069</u>	<u>\$ 739,355</u>	<u>\$ 3,286</u>	<u>0</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 67 Kenai Alternative High School

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
87.00	103.00	101.00	Enrollment in ADM (9-12)	67.00	93.00	66.00

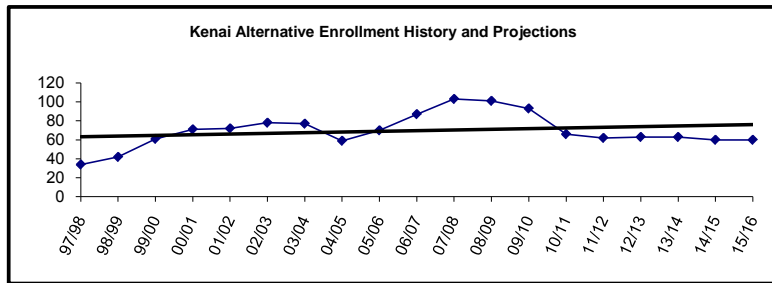
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.25	4.50	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>8.75</u>	<u>6.00</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	1.00	Support	0.88	1.00	0.88
0.50	0.50	1.00	Custodian	0.50	0.93	0.50
<u>1.43</u>	<u>1.43</u>	<u>2.18</u>	Classified Subtotal	<u>1.56</u>	<u>2.11</u>	<u>1.56</u>
<u>10.18</u>	<u>7.43</u>	<u>8.18</u>	Total	<u>7.81</u>	<u>8.11</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.

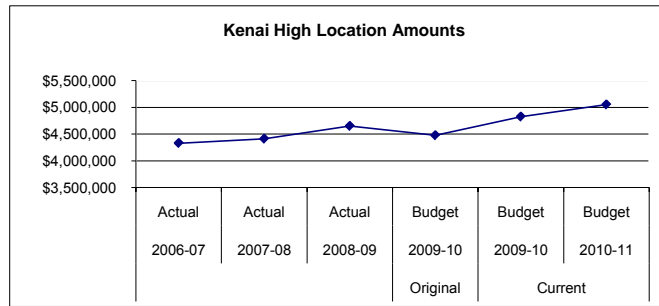


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 2,127,434	\$ 2,398,696	\$ 2,387,457	3100 Certified Salaries	\$ 2,359,224	\$ 2,597,763	\$ 2,763,232	\$ 165,469	6
493,944	498,006	531,302	3200 Non-Certified Salaries	516,298	552,891	561,802	8,911	2
1,122,095	957,075	1,014,474	3500 Employee Benefits	1,038,626	1,117,210	1,177,000	59,790	5
<u>3,743,473</u>	<u>3,853,777</u>	<u>3,933,232</u>	Subtotal - Personnel Services	<u>3,914,148</u>	<u>4,267,864</u>	<u>4,502,034</u>	<u>234,170</u>	-
4,263	3,559	4,677	4200 Travel	1,725	3,375	3,375	-	-
41,260	40,571	38,106	4300 Utility Services	41,878	41,016	41,016	-	-
364,979	340,436	433,873	4350 Energy	377,531	338,275	338,275	-	-
27,034	24,220	31,111	4400 Purchased Services	33,128	46,657	46,817	160	0
95,453	141,260	167,178	4500 Supplies and Materials	96,654	117,612	110,738	(6,874)	(6)
5,060	5,152	6,302	4900 Other Expenses	11,653	11,114	11,689	575	5
<u>538,049</u>	<u>555,198</u>	<u>681,246</u>	Subtotal - Other	<u>562,569</u>	<u>558,049</u>	<u>551,910</u>	<u>(6,139)</u>	(1)
<u>48,513</u>	<u>2,181</u>	<u>36,719</u>	5100 Equipment	-	701	-	(701)	(100)
<u>\$ 4,330,035</u>	<u>\$ 4,411,156</u>	<u>\$ 4,651,198</u>	Location Totals	<u>\$ 4,476,717</u>	<u>\$ 4,826,614</u>	<u>\$ 5,053,944</u>	<u>\$ 227,330</u>	5



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
518.00	495.00	513.00	Enrollment in ADM (9-12)	522.00	524.00	556.00

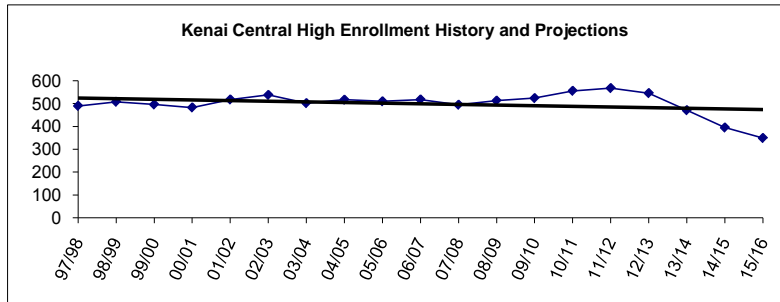
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.60	25.40	26.50	Teacher (Includes Quest)	25.50	25.50	27.00
3.40	3.10	3.15	Specialist*	3.15	3.70	3.70
6.00	6.00	4.00	Special Ed Teacher**	4.00	6.00	6.00
<u>34.00</u>	<u>36.50</u>	<u>35.65</u>	Certified Subtotal	<u>34.65</u>	<u>37.20</u>	<u>38.70</u>
0.88	0.88	1.06	Special Ed Aide	1.06	1.01	1.01
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.50	0.60	0.58	Nurse***	0.61	0.95	0.95
4.50	4.50	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>12.82</u>	<u>12.92</u>	<u>13.58</u>	Classified Subtotal	<u>13.61</u>	<u>13.90</u>	<u>13.90</u>
<u>46.82</u>	<u>49.42</u>	<u>49.23</u>	Total	<u>48.26</u>	<u>51.10</u>	<u>52.60</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.

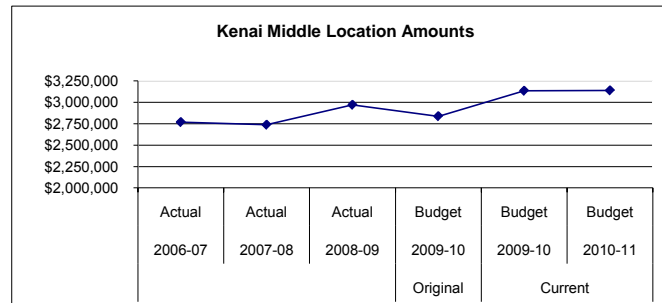


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,472,256	\$ 1,525,064	\$ 1,670,642	3100 Certified Salaries	\$ 1,588,733	\$ 1,841,072	\$ 1,853,151	\$ 12,079	1
284,265	308,519	322,363	3200 Non-Certified Salaries	304,814	304,925	301,727	(3,198)	(1)
781,315	623,156	714,532	3500 Employee Benefits	687,539	748,495	742,060	(6,435)	(1)
<u>2,537,836</u>	<u>2,456,739</u>	<u>2,707,538</u>	Subtotal - Personnel Services	<u>2,581,086</u>	<u>2,894,492</u>	<u>2,896,938</u>	<u>2,446</u>	0
381	317	504	4200 Travel	650	2,595	1,175	(1,420)	(55)
12,268	7,516	8,940	4300 Utility Services	14,594	14,005	14,005	-	-
138,755	136,757	170,380	4350 Energy	177,245	157,371	157,371	-	-
10,248	16,905	9,550	4400 Purchased Services	16,485	15,385	15,044	(341)	(2)
64,105	97,706	70,666	4500 Supplies and Materials	44,730	47,768	52,195	4,427	9
1,429	1,780	1,582	4900 Other Expenses	2,360	2,396	2,396	-	-
<u>227,186</u>	<u>260,981</u>	<u>261,622</u>	Subtotal - Other	<u>256,064</u>	<u>239,520</u>	<u>242,186</u>	<u>2,666</u>	1
2,742	19,364	1,335	5100 Equipment	-	800	-	(800)	-
<u>\$ 2,767,764</u>	<u>\$ 2,737,084</u>	<u>\$ 2,970,495</u>	Location Totals	<u>\$ 2,837,150</u>	<u>\$ 3,134,812</u>	<u>\$ 3,139,124</u>	<u>\$ 4,312</u>	0



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
390.00	373.00	364.00	Enrollment in ADM (6-8)	318.00	360.00	351.00

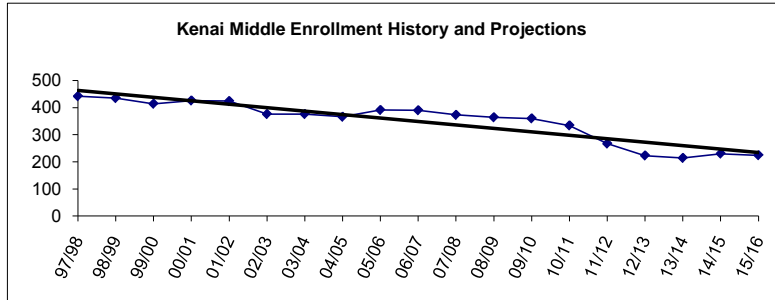
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.50	2.00	2.00
17.00	17.00	19.00	Teacher (Includes Quest)	17.00	19.50	18.50
1.50	2.40	2.50	Specialist*	2.50	1.96	1.96
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>23.50</u>	<u>24.40</u>	<u>26.00</u>	Certified Subtotal	<u>24.00</u>	<u>26.46</u>	<u>25.46</u>
0.88	1.76	1.76	Special Ed Aide	1.76	0.88	0.88
0	0.44	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.44	0.44
0.70	0.70	0.70	Nurse***	0.70	0.70	0.70
2.50	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.00	3.50	3.50
<u>8.02</u>	<u>8.40</u>	<u>8.84</u>	Classified Subtotal	<u>8.34</u>	<u>7.52</u>	<u>7.52</u>
<u>31.52</u>	<u>32.80</u>	<u>34.84</u>	Total	<u>32.34</u>	<u>33.98</u>	<u>32.98</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.

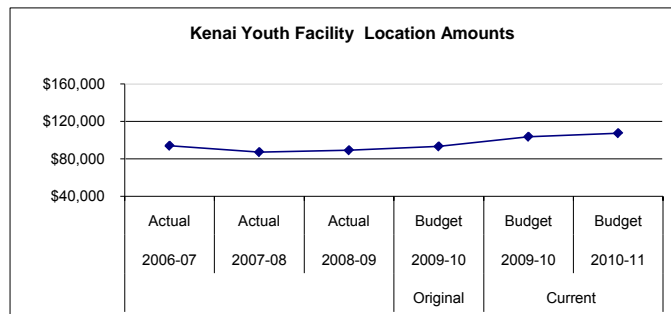


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 63,028	\$ 65,757	\$ 67,182	3100 Certified Salaries	\$ 66,942	\$ 76,303	\$ 79,256	\$ 2,953	-
252	-	420	3200 Non-Certified Salaries	360	360	360	-	3
26,851	19,286	20,523	3500 Employee Benefits	21,185	22,552	23,284	732	3
<u>90,131</u>	<u>85,043</u>	<u>88,125</u>	Subtotal - Personnel Services	<u>88,487</u>	<u>99,215</u>	<u>102,900</u>	<u>3,685</u>	<u>4</u>
1,631	794	471	4300 Utility Services	2,950	2,675	2,675	-	-
218	176	123	4400 Purchased Services	243	243	243	-	-
1,937	1,024	301	4500 Supplies and Materials	1,480	1,480	1,608	128	9
<u>3,786</u>	<u>1,994</u>	<u>895</u>	Subtotal - Other	<u>4,673</u>	<u>4,398</u>	<u>4,526</u>	<u>128</u>	<u>3</u>
-	200	-	5100 Equipment	-	-	-	-	-
<u>\$ 93,917</u>	<u>\$ 87,037</u>	<u>\$ 89,020</u>	Location Totals	<u>\$ 93,160</u>	<u>\$ 103,613</u>	<u>\$ 107,426</u>	<u>\$ 3,813</u>	<u>4</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
13.00	11.00	16.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

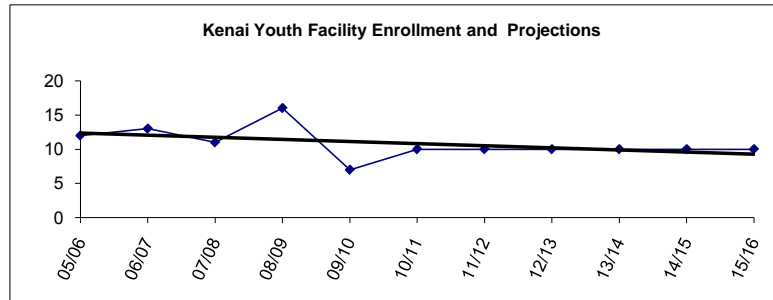
FTE's Included In Current Budget

0.50	1.00	1.00	Teacher (Includes Quest)	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.

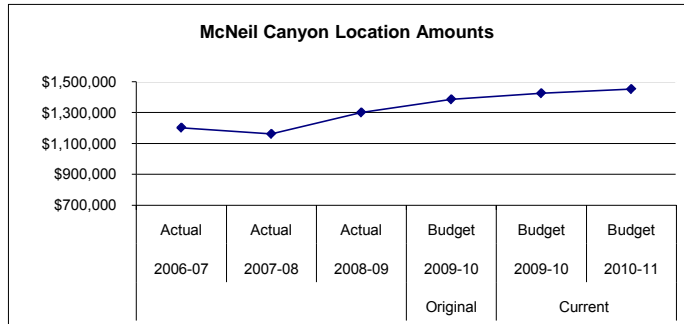


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 603,033	\$ 639,857	\$ 738,636	3100 Certified Salaries	\$ 790,655	\$ 825,939	\$ 849,747	\$ 23,808	3
129,082	121,578	134,032	3200 Non-Certified Salaries	136,405	142,075	144,751	2,676	2
323,226	251,342	310,781	3500 Employee Benefits	334,183	337,266	346,226	8,960	3
<u>1,055,341</u>	<u>1,012,777</u>	<u>1,183,449</u>	Subtotal - Personnel Services	<u>1,261,243</u>	<u>1,305,280</u>	<u>1,340,724</u>	<u>35,444</u>	<u>3</u>
787	591	481	4200 Travel	964	964	964	-	-
9,857	8,992	6,431	4300 Utility Services	15,595	14,686	14,686	-	-
92,974	101,975	83,658	4350 Energy	86,633	73,563	73,563	-	-
5,286	3,831	4,630	4400 Purchased Services	5,041	5,066	4,969	(97)	(2)
35,325	32,610	21,432	4500 Supplies and Materials	15,808	24,236	17,286	(6,950)	(29)
784	732	868	4900 Other Expenses	880	880	880	-	-
<u>145,013</u>	<u>148,731</u>	<u>117,501</u>	Subtotal - Others	<u>124,921</u>	<u>119,395</u>	<u>112,348</u>	<u>(7,047)</u>	<u>(6)</u>
1,800	-	-	5100 Equipment	-	1,223	-	(1,223)	-
<u>\$ 1,202,154</u>	<u>\$ 1,161,508</u>	<u>\$ 1,300,949</u>	Location Totals	<u>\$ 1,386,164</u>	<u>\$ 1,425,898</u>	<u>\$ 1,453,072</u>	<u>\$ 27,174</u>	<u>2</u>



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 225 students and currently serves 133 students in grades K-6. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, about 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 47 McNeil Canyon Elementary

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
121.00	108.00	137.00	Enrollment in ADM (K-6)	131.00	136.00	133.00

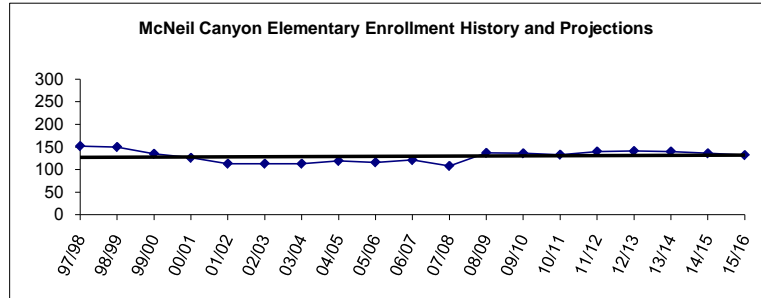
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	6.50	8.30	Teacher (Includes Quest)	9.80	9.60	9.60
0.75	1.00	0.60	Specialist*	0.60	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.75</u>	<u>9.00</u>	<u>10.40</u>	Certified Subtotal	<u>11.90</u>	<u>11.70</u>	<u>11.70</u>
-	-	0.31	Special Ed Aide	0.31	0.62	0.62
0.38	0.31	0.82	Aide	0.82	0.38	0.38
0.62	0.63	0.25	Nurse***	0.25	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.50</u>	<u>3.44</u>	<u>3.88</u>	Classified Subtotal	<u>3.88</u>	<u>3.85</u>	<u>3.85</u>
<u>12.25</u>	<u>12.44</u>	<u>14.28</u>	Total	<u>15.78</u>	<u>15.55</u>	<u>15.55</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.

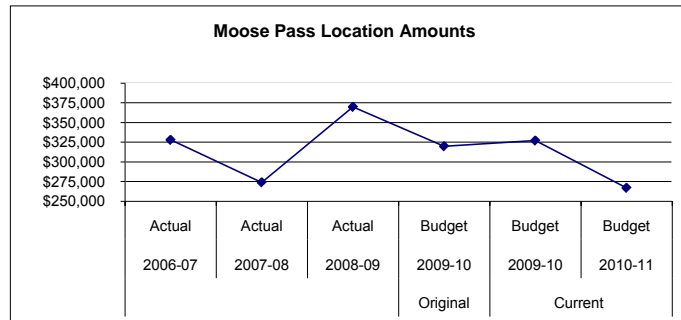


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 107,565	\$ 80,543	\$ 128,727	3100 Certified Salaries	\$ 109,605	\$ 118,225	\$ 96,918	\$ (21,307)	(18)
54,819	56,643	78,245	3200 Non-Certified Salaries	62,700	66,059	49,473	(16,586)	(25)
92,719	72,297	100,252	3500 Employee Benefits	78,047	78,846	58,743	(20,103)	(25)
<u>255,103</u>	<u>209,483</u>	<u>307,224</u>	Subtotal - Personnel Services	<u>250,352</u>	<u>263,130</u>	<u>205,134</u>	<u>(57,996)</u>	(22)
948	956	1,389	4200 Travel	975	975	975	-	-
11,667	12,604	19,937	4300 Utility Services	13,819	12,690	12,690	-	-
32,734	37,672	35,510	4350 Energy	48,911	43,282	43,282	-	-
587	833	797	4400 Purchased Services	1,395	1,395	1,127	(268)	(19)
26,458	12,308	5,034	4500 Supplies and Materials	4,226	5,219	3,334	(1,885)	(36)
179	20	20	4900 Other Expenses	113	339	339	-	-
<u>72,573</u>	<u>64,393</u>	<u>62,687</u>	Subtotal - Other	<u>69,439</u>	<u>63,900</u>	<u>61,747</u>	<u>(2,153)</u>	(3)
<u>227</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 327,903</u>	<u>\$ 273,876</u>	<u>\$ 369,911</u>	Location Totals	<u>\$ 319,791</u>	<u>\$ 327,030</u>	<u>\$ 266,881</u>	<u>\$ (60,149)</u>	(18)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
27.00	27.00	29.00	Enrollment in ADM (K-8)	29.00	15.00	18.00

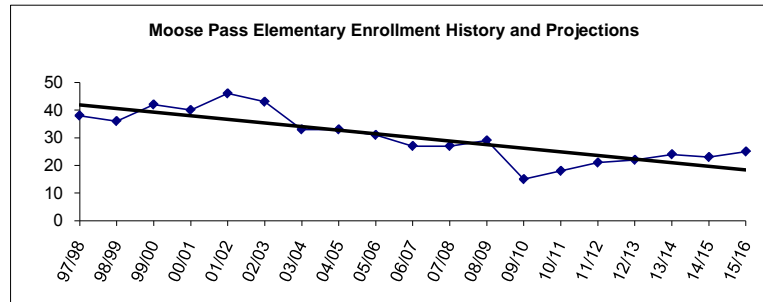
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	1.50	2.00	Teachers (includes Quest)	1.50	1.70	1.20
-	-	0.20	Specialists*	0.20	0.10	0.10
-	-	-	Special Ed Teachers**	-	-	-
<u>2.20</u>	<u>1.70</u>	<u>2.40</u>	Certified Subtotal	<u>1.90</u>	<u>2.00</u>	<u>1.50</u>
0.50	0.50	0.50	Special Ed Aides	0.50	-	-
-	-	0.75	Aide	-	0.75	-
0.05	0.05	0.05	Nurse***	0.05	0.04	0.04
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.80</u>	<u>1.80</u>	<u>2.55</u>	Classified Subtotal	<u>1.93</u>	<u>2.04</u>	<u>1.42</u>
<u>4.00</u>	<u>3.50</u>	<u>4.95</u>	Total	<u>3.83</u>	<u>4.04</u>	<u>2.92</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.

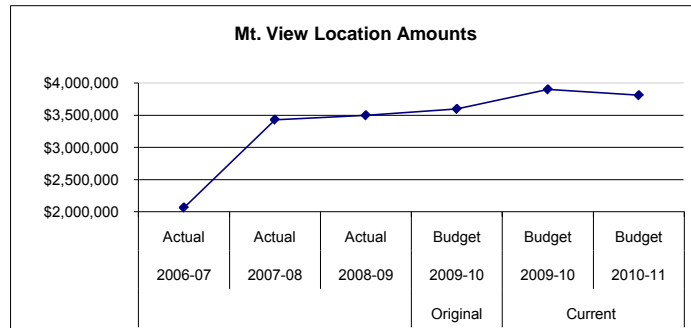


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,106,665	\$ 1,975,424	\$ 1,937,888	3100 Certified Salaries	\$ 2,014,051	\$ 2,181,736	\$ 2,132,576	\$ (49,160)	(2)
219,298	439,638	470,716	3200 Non-Certified Salaries	441,151	491,635	485,994	(5,641)	(1)
578,279	828,657	898,648	3500 Employee Benefits	945,553	1,024,721	1,007,968	(16,753)	(2)
<u>1,904,242</u>	<u>3,243,719</u>	<u>3,307,253</u>	Subtotal - Personnel Services	<u>3,400,755</u>	<u>3,698,092</u>	<u>3,626,538</u>	<u>(71,554)</u>	(2)
141	330	249	4200 Travel	525	525	525	-	-
8,296	8,249	6,561	4300 Utility Services	12,815	12,260	12,260	-	-
84,304	87,385	102,536	4350 Energy	121,812	104,983	104,983	-	-
7,685	8,981	8,623	4400 Purchased Services	13,127	13,127	13,030	(97)	(1)
58,539	78,357	66,334	4500 Supplies and Materials	46,146	68,848	49,802	(19,046)	(28)
741	2,844	750	4900 Other Expenses	1,649	2,329	2,329	-	-
<u>159,706</u>	<u>186,146</u>	<u>185,054</u>	Subtotal - Other	<u>196,074</u>	<u>202,072</u>	<u>182,929</u>	<u>(19,143)</u>	(9)
<u>2,156</u>	<u>904</u>	<u>5,573</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,066,104</u>	<u>\$ 3,430,769</u>	<u>\$ 3,497,879</u>	Location Totals	<u>\$ 3,596,829</u>	<u>\$ 3,900,164</u>	<u>\$ 3,809,467</u>	<u>\$ (90,697)</u>	(2)



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
236.00	426.00	437.00	Enrollment in ADM (K-5)	440.00	431.00	434.00

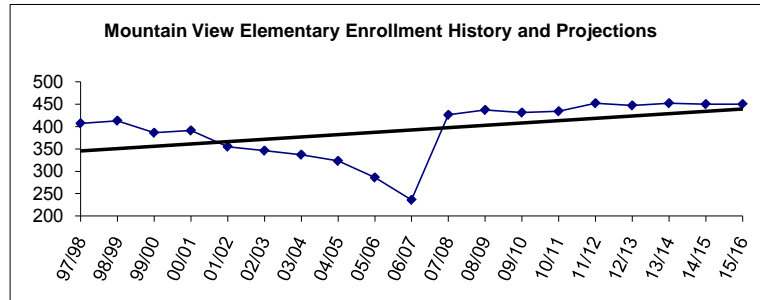
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	2.00	2.00
12.50	20.50	22.50	Teacher (Includes Quest)	23.50	24.50	23.00
1.00	4.50	2.72	Specialist *	2.73	2.30	2.30
2.00	5.00	5.00	Special Ed Teacher **	5.00	6.00	6.00
<u>16.50</u>	<u>31.00</u>	<u>31.22</u>	Certified Subtotal	<u>32.23</u>	<u>34.80</u>	<u>33.30</u>
1.76	7.04	7.69	Special Ed Aide	7.69	7.92	7.92
0.76	0.44	0.44	Aide	0.44	0.44	0.44
0.50	1.00	0.60	Nurse ***	0.60	0.88	0.88
1.00	1.50	2.00	Support	1.50	2.00	1.50
2.50	3.00	3.00	Custodian	3.50	3.50	3.50
<u>6.52</u>	<u>12.98</u>	<u>13.73</u>	Classified Subtotal	<u>13.73</u>	<u>14.74</u>	<u>14.24</u>
<u>23.02</u>	<u>43.98</u>	<u>44.95</u>	Total	<u>45.96</u>	<u>49.54</u>	<u>47.54</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.

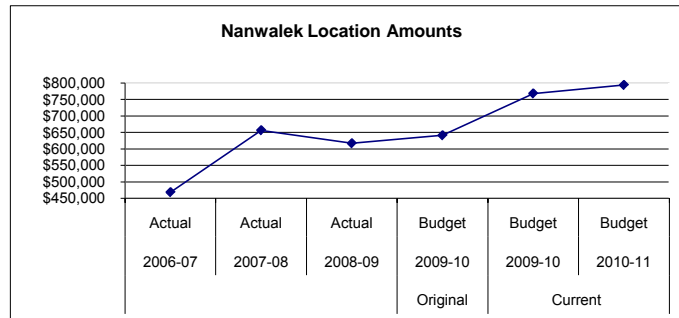


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 174,431	\$ 246,703	\$ 288,240	3100 Certified Salaries	\$ 259,126	\$ 315,569	\$ 335,604	\$ 20,035	6
65,221	64,443	74,085	3200 Non-Certified Salaries	68,875	102,211	118,331	16,120	16
127,048	119,729	150,763	3500 Employee Benefits	135,490	154,368	170,080	15,712	10
<u>366,700</u>	<u>430,875</u>	<u>513,088</u>	Subtotal - Personnel Services	<u>463,491</u>	<u>572,148</u>	<u>624,015</u>	<u>51,867</u>	<u>9</u>
-	-	500	4100 Professional-Technical Services	500	300	300	-	-
7,430	10,091	8,366	4200 Travel	4,500	8,376	4,500	(3,876)	(46)
42,918	39,676	29,702	4300 Utility Services	53,879	48,747	48,747	-	-
26,296	116,087	30,753	4350 Energy	92,931	85,763	85,763	-	-
13,134	15,009	13,446	4400 Purchased Services	13,626	16,528	16,698	170	1
9,486	36,899	19,786	4500 Supplies and Materials	11,167	26,673	12,457	(14,216)	(53)
525	966	1,080	4900 Other Expenses	1,455	1,473	1,473	-	-
<u>99,789</u>	<u>218,728</u>	<u>103,632</u>	Subtotal - Other	<u>177,558</u>	<u>187,860</u>	<u>169,938</u>	<u>(17,922)</u>	<u>(10)</u>
1,741	6,784	-	5100 Equipment	-	8,125	-	(8,125)	-
<u>\$ 468,230</u>	<u>\$ 656,387</u>	<u>\$ 616,719</u>	Location Totals	<u>\$ 641,049</u>	<u>\$ 768,133</u>	<u>\$ 793,953</u>	<u>\$ 25,820</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 34 Nanwalek Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
64.00	63.00	70.00	Enrollment in ADM (K-12)	68.00	74.00	77.00

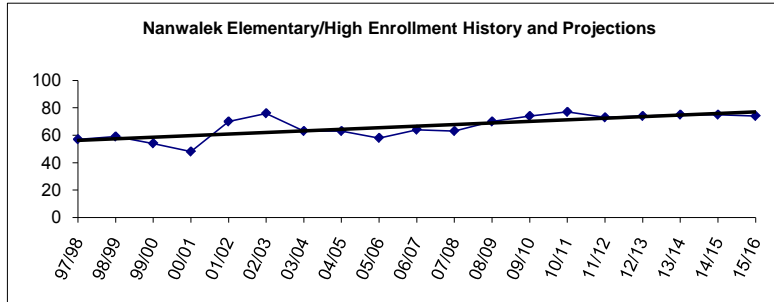
FTE's Included In Current Budget

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
4.00	3.50	5.00	Teacher (Includes Quest)	4.00	4.50	4.50
-	-	-	Specialist*	-	-	-
0.25	0.75	-	Special Ed Teacher**	-	0.40	0.40
<u>4.75</u>	<u>4.75</u>	<u>5.50</u>	Certified Subtotal	<u>4.50</u>	<u>5.40</u>	<u>5.40</u>
1.32	0.88	0.88	Special Ed Aide	0.88	1.76	1.76
0.13	0.13	0.10	Nurse***	0.10	0.10	0.10
-	-	-	Aide	-	-	-
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	1.00
<u>2.70</u>	<u>2.26</u>	<u>2.36</u>	Classified Subtotal	<u>2.36</u>	<u>3.24</u>	<u>3.74</u>
<u>7.45</u>	<u>7.01</u>	<u>7.86</u>	Total	<u>6.86</u>	<u>8.64</u>	<u>9.14</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.

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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.

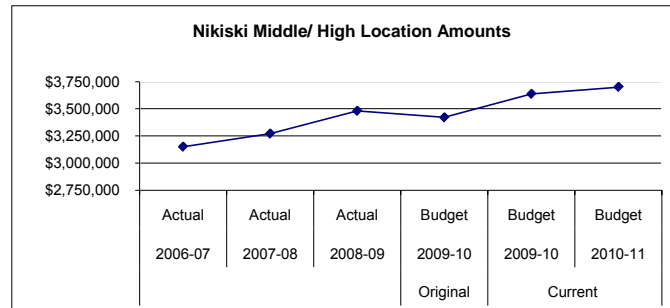


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,537,413	\$ 1,689,221	\$ 1,789,718	3100 Certified Salaries	\$ 1,794,474	\$ 1,935,635	\$ 1,995,082	\$ 59,447	3
403,220	452,543	412,821	3200 Non-Certified Salaries	383,107	407,635	415,238	7,603	2
861,613	725,472	789,348	3500 Employee Benefits	809,869	857,457	874,700	17,243	2
<u>2,802,246</u>	<u>2,867,236</u>	<u>2,991,887</u>	Subtotal - Personnel Services	<u>2,987,450</u>	<u>3,200,727</u>	<u>3,285,020</u>	<u>84,293</u>	<u>3</u>
2,714	1,855	3,206	4200 Travel	3,138	3,138	3,138	-	-
-	403	26,602	4250 Student Travel	-	-	-	-	-
21,155	15,193	12,827	4300 Utility Services	38,130	35,847	35,847	-	-
243,040	258,317	289,068	4350 Energy	302,232	265,426	265,426	-	-
16,001	12,947	14,481	4400 Purchased Services	21,284	33,834	36,407	2,573	8
56,775	105,988	112,838	4500 Supplies and Materials	61,943	90,466	68,442	(22,024)	(24)
4,160	4,231	3,779	4900 Other Expenses	6,135	6,171	6,171	-	-
<u>343,845</u>	<u>398,934</u>	<u>462,802</u>	Subtotal - Other	<u>432,862</u>	<u>434,882</u>	<u>415,431</u>	<u>(19,451)</u>	<u>(4)</u>
<u>5,115</u>	<u>5,209</u>	<u>26,000</u>	5100 Equipment	-	690	-	(690)	(100)
<u>\$ 3,151,206</u>	<u>\$ 3,271,379</u>	<u>\$ 3,480,689</u>	Location Totals	<u>\$ 3,420,312</u>	<u>\$ 3,636,299</u>	<u>\$ 3,700,451</u>	<u>\$ 64,152</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
376.00	374.00	363.00	Enrollment in ADM (7-12)	366.00	351.00	372.00

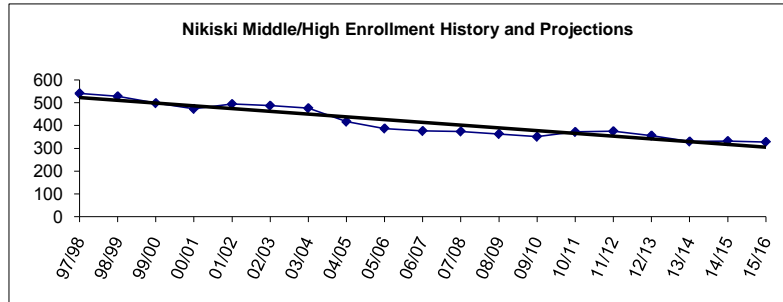
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
18.00	19.40	20.25	Teacher (Includes Quest)	19.25	21.00	20.25
2.00	1.60	2.10	Specialist*	2.10	2.00	2.50
4.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>26.00</u>	<u>28.00</u>	<u>29.35</u>	Certified Subtotal	<u>28.35</u>	<u>30.00</u>	<u>29.75</u>
0.53	0.70	0.44	Nurse***	0.44	0.88	0.88
4.02	2.64	2.06	Special Ed Aide	2.07	1.89	1.89
0.44	0.44	0.88	Aide	0.88	0.44	0.44
2.50	3.00	2.75	Support	3.00	2.75	3.00
4.00	4.00	4.00	Custodian	4.00	4.00	4.00
<u>11.49</u>	<u>10.78</u>	<u>10.13</u>	Classified Subtotal	<u>10.39</u>	<u>9.96</u>	<u>10.21</u>
<u>37.49</u>	<u>38.78</u>	<u>39.48</u>	Total	<u>38.74</u>	<u>39.96</u>	<u>39.96</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.



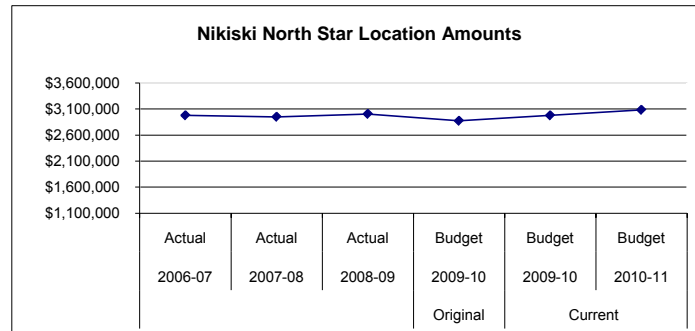
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 52 Nikiski North Star Elementary

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,613,088	\$ 1,722,043	\$ 1,740,010	3100 Certified Salaries	\$ 1,653,023	\$ 1,676,459	\$ 1,754,449	\$ 77,990	5
297,418	327,735	345,477	3200 Non-Certified Salaries	318,175	359,374	369,113	9,739	3
851,697	696,258	733,316	3500 Employee Benefits	727,947	766,209	795,307	29,098	4
<u>2,762,203</u>	<u>2,746,036</u>	<u>2,818,803</u>	Subtotal - Personnel Services	<u>2,699,145</u>	<u>2,802,042</u>	<u>2,918,869</u>	<u>116,827</u>	<u>4</u>
462	1,212	757	4200 Travel	1,250	1,250	1,250	-	-
12,381	9,557	8,077	4300 Utility Services	17,263	15,570	15,570	-	-
96,358	98,813	117,814	4350 Energy	104,618	94,156	94,156	-	-
9,799	8,316	8,610	4400 Purchased Services	11,465	10,965	11,062	97	1
94,050	83,802	50,786	4500 Supplies and Materials	36,630	51,521	42,584	(8,937)	(17)
970	1,025	1,100	4900 Other Expenses	1,555	1,555	1,555	-	-
<u>214,020</u>	<u>202,725</u>	<u>187,144</u>	Subtotal - Other	<u>172,781</u>	<u>175,017</u>	<u>166,177</u>	<u>(8,840)</u>	<u>(5)</u>
1,992	958	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,978,215</u>	<u>\$ 2,949,719</u>	<u>\$ 3,005,947</u>	Location Totals	<u>\$ 2,871,926</u>	<u>\$ 2,977,059</u>	<u>\$ 3,085,046</u>	<u>\$ 107,987</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 52 Nikiski North Star Elementary

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
408.00	406.00	383.00	Enrollment in ADM (K-6)	339.00	403.00	368.00

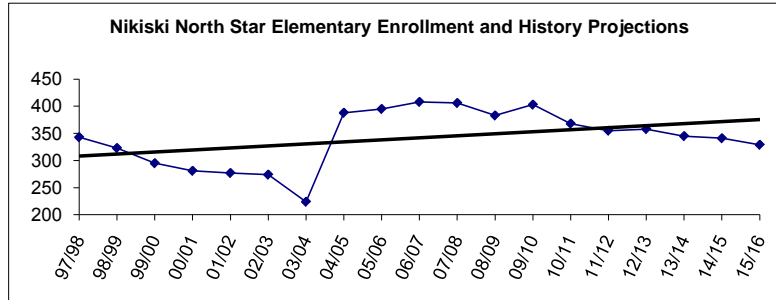
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.39	20.00	19.75	Teacher (Includes Quest)	17.75	20.25	20.55
2.50	2.50	2.30	Specialist*	2.30	1.70	1.70
3.00	3.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>25.89</u>	<u>26.50</u>	<u>27.05</u>	Certified Subtotal	<u>25.05</u>	<u>25.95</u>	<u>26.25</u>
3.52	4.40	4.27	Special Ed Aide	4.27	4.90	4.90
0.44	0.82	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>9.34</u>	<u>10.60</u>	<u>10.09</u>	Classified Subtotal	<u>9.59</u>	<u>10.72</u>	<u>10.72</u>
<u>35.23</u>	<u>37.10</u>	<u>37.14</u>	Total	<u>34.64</u>	<u>36.67</u>	<u>36.97</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.



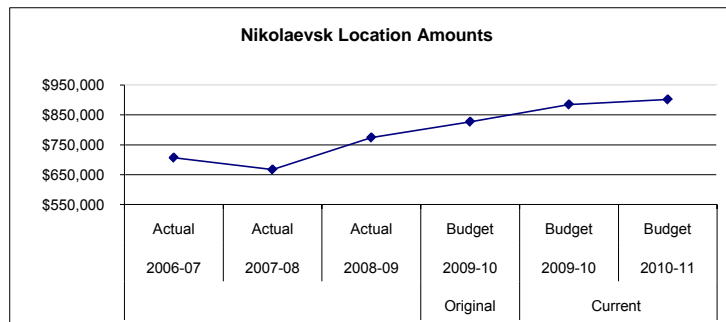
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 38 Nikolaevsk Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 325,978	\$ 291,849	\$ 400,785	3100 Certified Salaries	\$ 433,221	\$ 473,920	\$ 488,051	\$ 14,131	3
94,855	108,519	98,155	3200 Non-Certified Salaries	88,050	100,174	101,523	1,349	1
184,546	135,495	172,667	3500 Employee Benefits	190,122	200,618	205,782	5,164	3
<u>605,379</u>	<u>535,863</u>	<u>671,607</u>	Subtotal - Personnel Services	<u>711,393</u>	<u>774,712</u>	<u>795,356</u>	<u>20,644</u>	<u>3</u>
-	-	-	4100 Professional-Technical Services	600	600	600	-	-
727	1,133	1,247	4200 Travel	1,500	1,500	1,500	-	-
5,944	9,852	9,089	4300 Utility Services	15,835	15,072	15,072	-	-
66,924	85,585	66,633	4350 Energy	81,699	71,679	71,679	-	-
2,206	1,336	3,742	4400 Purchased Services	3,157	3,157	3,181	24	1
20,976	30,655	20,555	4500 Supplies and Materials	10,991	16,260	12,319	(3,941)	(24)
440	1,150	1,223	4900 Other Expenses	2,023	2,041	2,041	-	-
<u>97,217</u>	<u>129,711</u>	<u>102,489</u>	Subtotal - Other	<u>115,805</u>	<u>110,309</u>	<u>106,392</u>	<u>(3,917)</u>	<u>(4)</u>
4,060	1,130	-	5100 Equipment	-	-	-	-	-
<u>\$ 706,656</u>	<u>\$ 666,704</u>	<u>\$ 774,096</u>	Location Totals	<u>\$ 827,198</u>	<u>\$ 885,021</u>	<u>\$ 901,748</u>	<u>\$ 16,727</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 38 Nikolaevsk Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
60.00	55.00	74.00	Enrollment in ADM (K-12)	73.00	70.00	74.00

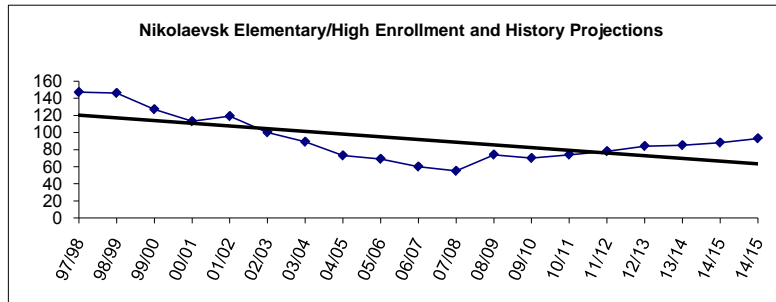
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.75	0.50
4.00	3.00	4.75	Teacher (Includes Quest)	5.25	4.75	5.00
-	-	0.25	Specialist*	0.25	0.10	0.10
1.00	0.75	0.50	Special Ed Teacher**	0.50	1.00	1.00
<u>5.50</u>	<u>4.25</u>	<u>6.00</u>	Certified Subtotal	<u>6.50</u>	<u>6.60</u>	<u>6.60</u>
-	-	-	Special Ed Aide	-	-	-
0.88	0.88	0.50	Aide	0.50	0.50	0.50
0.20	0.15	0.15	Nurse***	0.12	0.18	0.18
0.75	0.75	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.83</u>	<u>2.78</u>	<u>2.53</u>	Classified Subtotal	<u>2.50</u>	<u>2.56</u>	<u>2.56</u>
<u>8.33</u>	<u>7.03</u>	<u>8.53</u>	Total	<u>9.00</u>	<u>9.16</u>	<u>9.16</u>

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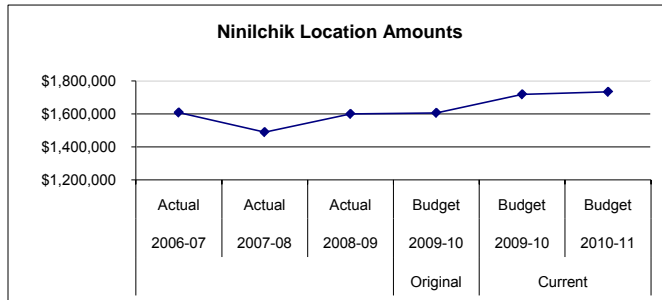


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 805,528	\$ 766,065	\$ 818,321	3100 Certified Salaries	\$ 847,449	\$ 924,130	\$ 935,878	\$ 11,748	1
195,072	199,079	209,399	3200 Non-Certified Salaries	200,393	223,202	227,171	3,969	2
448,879	341,156	382,746	3500 Employee Benefits	396,890	423,530	426,536	3,006	1
<u>1,449,479</u>	<u>1,306,300</u>	<u>1,410,466</u>	Subtotal - Personnel Services	<u>1,444,732</u>	<u>1,570,862</u>	<u>1,589,585</u>	<u>18,723</u>	1
744	1,916	3,086	4200 Travel	1,130	1,556	1,556	-	-
9,984	9,635	4,241	4300 Utility Services	12,210	11,386	11,386	-	-
101,488	102,377	126,767	4350 Energy	104,501	93,577	93,577	-	-
4,715	5,813	3,743	4400 Purchased Services	7,143	7,143	7,192	49	1
34,765	59,286	49,966	4500 Supplies and Materials	34,207	31,632	28,107	(3,525)	(11)
1,868	1,863	2,027	4900 Other Expenses	2,852	2,791	2,791	-	-
<u>153,564</u>	<u>180,890</u>	<u>189,830</u>	Subtotal - Other	<u>162,043</u>	<u>148,085</u>	<u>144,609</u>	<u>(3,476)</u>	(2)
5,821	2,713	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,608,864</u>	<u>\$ 1,489,903</u>	<u>\$ 1,600,295</u>	Location Totals	<u>\$ 1,606,775</u>	<u>\$ 1,718,947</u>	<u>\$ 1,734,194</u>	<u>\$ 15,247</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
159.00	177.00	164.00	Enrollment in ADM (K-12)	159.00	171.00	169.00

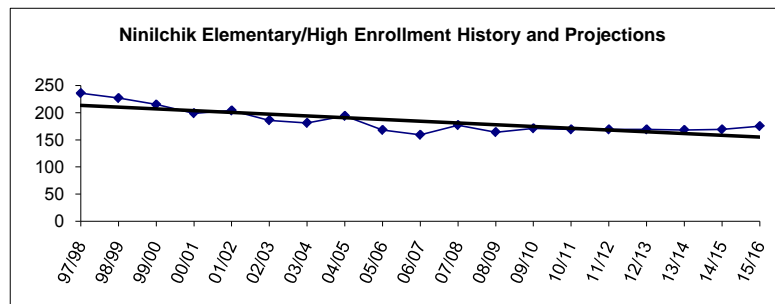
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	10.50	Teacher (Includes Quest)	10.00	11.00	10.50
1.00	1.00	0.60	Specialist*	0.60	0.80	0.80
2.00	1.75	1.75	Special Ed Teacher**	1.75	2.00	2.00
<u>13.50</u>	<u>12.75</u>	<u>13.85</u>	Certified Subtotal	<u>13.35</u>	<u>14.80</u>	<u>14.30</u>
0.38	0.38	0.38	Special Ed Aide	0.38	0.38	0.38
0.30	0.30	0.33	Nurse***	0.33	0.40	0.40
1.75	1.75	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>4.93</u>	<u>4.93</u>	<u>5.21</u>	Classified Subtotal	<u>5.21</u>	<u>5.28</u>	<u>5.28</u>
<u>18.43</u>	<u>17.68</u>	<u>19.06</u>	Total	<u>18.56</u>	<u>20.08</u>	<u>19.58</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.

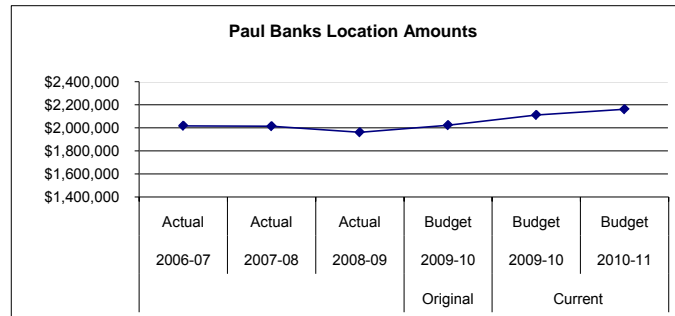


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,058,362	\$ 1,133,788	\$ 1,046,015	3100 Certified Salaries	\$ 1,099,267	\$ 1,101,729	\$ 1,141,371	\$ 39,642	4
226,948	240,864	265,874	3200 Non-Certified Salaries	244,087	310,582	316,532	5,950	2
564,721	469,236	478,873	3500 Employee Benefits	514,659	543,277	558,732	15,455	3
<u>1,850,031</u>	<u>1,843,888</u>	<u>1,790,762</u>	Subtotal - Personnel Services	<u>1,858,013</u>	<u>1,955,588</u>	<u>2,016,635</u>	<u>61,047</u>	<u>3</u>
-	750	1,007	4200 Travel	1,000	1,000	1,000	-	-
15,761	14,322	13,714	4300 Utility Services	20,244	19,447	19,447	-	-
86,973	102,463	104,138	4350 Energy	101,549	87,979	87,979	-	-
5,522	5,952	5,946	4400 Purchased Services	6,827	6,827	6,803	(24)	(0)
55,476	43,985	42,447	4500 Supplies and Materials	32,091	37,679	26,345	(11,334)	(30)
780	780	780	4900 Other Expenses	2,180	2,180	2,180	-	-
<u>164,512</u>	<u>168,252</u>	<u>168,031</u>	Subtotal - Other	<u>163,891</u>	<u>155,112</u>	<u>143,754</u>	<u>(11,358)</u>	<u>-</u>
<u>2,249</u>	<u>617</u>	<u>1,181</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,016,792</u>	<u>\$ 2,012,757</u>	<u>\$ 1,959,975</u>	Location Totals	<u>\$ 2,021,904</u>	<u>\$ 2,110,700</u>	<u>\$ 2,160,389</u>	<u>\$ 49,689</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
201.00	219.00	213.00	Enrollment in ADM (PS-2)	209.00	228.00	210.00

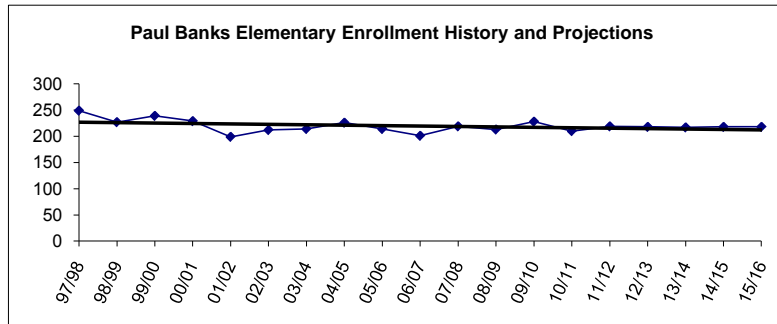
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	11.00	12.00	Teacher (Includes Quest)	12.00	12.00	12.00
2.50	3.50	2.00	Specialist*	2.00	1.00	1.00
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.00</u>	<u>18.50</u>	<u>18.00</u>	Certified Subtotal	<u>18.00</u>	<u>17.00</u>	<u>17.00</u>
2.64	2.64	2.64	Special Ed Aide	2.64	4.40	4.40
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.79	Nurse***	0.79	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.90</u>	<u>6.90</u>	<u>6.81</u>	Classified Subtotal	<u>6.81</u>	<u>8.66</u>	<u>8.66</u>
<u>23.90</u>	<u>25.40</u>	<u>24.81</u>	Total	<u>24.81</u>	<u>25.66</u>	<u>25.66</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.



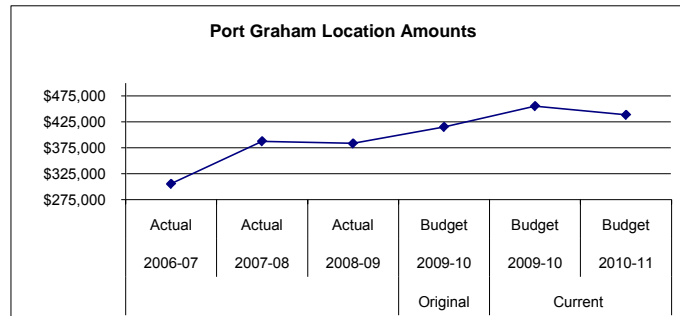
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 40 Port Graham Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 99,952	\$ 111,167	\$ 133,354	3100 Certified Salaries	\$ 91,603	\$ 132,716	\$ 113,619	\$ (19,097)	(14)
33,171	43,602	51,641	3200 Non-Certified Salaries	63,953	59,955	69,620	9,665	16
70,338	65,181	88,443	3500 Employee Benefits	75,156	88,007	88,010	3	0
<u>203,461</u>	<u>219,950</u>	<u>273,437</u>	Subtotal - Personnel Services	<u>230,712</u>	<u>280,678</u>	<u>271,249</u>	<u>(9,429)</u>	(3)
-	-	-	4100 Professional-Technical Services	250	250	250	-	-
1,930	11,409	4,532	4200 Travel	2,471	4,961	2,471	(2,490)	(50)
-	-	2,903	4200 Student Travel	-	-	-	-	-
41,464	33,234	23,897	4300 Utility Services	51,382	46,381	46,381	-	-
49,342	87,274	65,142	4350 Energy	121,939	109,403	109,403	-	-
2,033	3,033	1,698	4400 Purchased Services	2,924	3,501	3,258	(243)	(7)
4,095	26,405	9,744	4500 Supplies and Materials	4,445	5,145	4,391	(754)	(15)
325	679	849	4900 Other Expenses	1,205	1,205	1,205	-	-
<u>99,189</u>	<u>162,034</u>	<u>108,765</u>	Subtotal - Other	<u>184,616</u>	<u>170,846</u>	<u>167,359</u>	<u>(3,487)</u>	(2)
3,049	5,791	1,329	5100 Equipment	-	3,914	-	(3,914)	-
<u>\$ 305,699</u>	<u>\$ 387,775</u>	<u>\$ 383,531</u>	Location Totals	<u>\$ 415,328</u>	<u>\$ 455,438</u>	<u>\$ 438,608</u>	<u>\$ (16,830)</u>	(4)



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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 40 Port Graham Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
20.00	25.00	20.00	Enrollment in ADM (K-12)	15.00	15.00	16.00

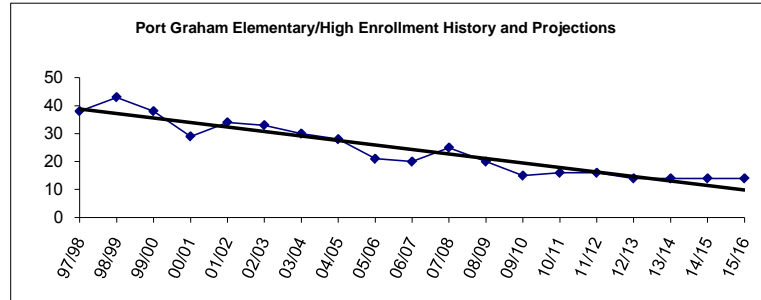
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
1.00	1.50	2.00	Teacher (Includes Quest)	1.00	1.50	1.00
-	-	-	Specialist*	-	-	-
0.25	-	-	Special Ed Teacher**	-	0.40	0.40
<u>1.75</u>	<u>2.00</u>	<u>2.50</u>	Certified Subtotal	<u>1.50</u>	<u>2.40</u>	<u>1.90</u>
0.38	0.88	0.88	Special Ed Aide	0.88	0.63	1.07
0.44	-	-	Aide	-	0.44	-
0.05	0.03	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.88	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodian	0.50	0.25	0.50
<u>2.12</u>	<u>2.16</u>	<u>2.31</u>	Classified Subtotal	<u>2.31</u>	<u>2.12</u>	<u>2.50</u>
<u>3.87</u>	<u>4.16</u>	<u>4.81</u>	Total	<u>3.81</u>	<u>4.52</u>	<u>4.40</u>

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

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

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



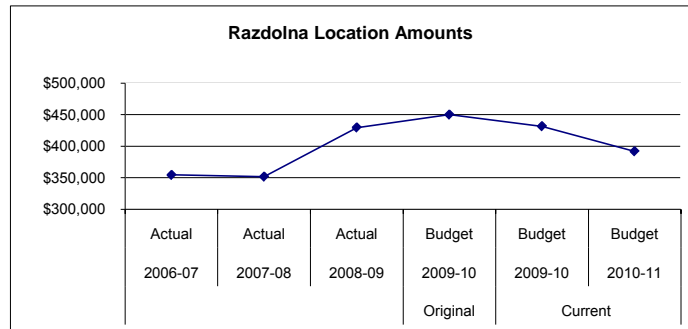
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 49 Razdolna Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 170,322	\$ 166,644	\$ 219,527	3100 Certified Salaries	\$ 223,026	\$ 211,490	\$ 193,682	\$ (17,808)	(8)
47,679	52,917	55,509	3200 Non-Certified Salaries	65,819	67,677	61,033	(6,644)	(10)
103,819	84,338	108,415	3500 Employee Benefits	121,571	113,981	102,279	(11,702)	(10)
<u>321,820</u>	<u>303,899</u>	<u>383,451</u>	Subtotal - Personnel Services	<u>410,416</u>	<u>393,148</u>	<u>356,994</u>	<u>(36,154)</u>	(9)
-	434	337	4200 Travel	652	652	652	-	-
2,805	4,332	3,440	4300 Utility Services	5,408	5,166	5,166	-	-
8,420	6,651	9,085	4350 Energy	7,616	6,304	6,304	-	-
14,996	15,161	14,983	4400 Purchased Services	15,368	15,418	15,296	(122)	(1)
5,677	20,698	16,283	4500 Supplies and Materials	9,481	9,922	6,521	(3,401)	(34)
325	680	680	4900 Other Expenses	1,065	990	990	-	-
<u>32,223</u>	<u>47,956</u>	<u>44,808</u>	Subtotal - Other	<u>39,590</u>	<u>38,452</u>	<u>34,929</u>	<u>(3,523)</u>	(9)
476	-	1,350	5100 Equipment	-	-	-	-	-
<u>\$ 354,519</u>	<u>\$ 351,855</u>	<u>\$ 429,609</u>	Location Totals	<u>\$ 450,006</u>	<u>\$ 431,600</u>	<u>\$ 391,923</u>	<u>\$ (39,677)</u>	(9)



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
36.00	39.00	49.00	Enrollment in ADM (K-12)	53.00	37.00	44.00

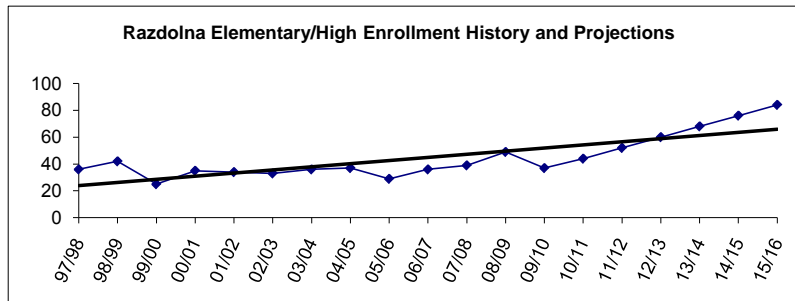
FTE's Included In Current Budget

0.40	0.50	0.50	Administrator	0.50	0.50	0.50
2.00	2.00	3.00	Teacher (Includes Quest)	3.00	2.50	2.00
-	-	0.13	Specialist*	0.13	0.13	0.13
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.20	0.20
<u>2.65</u>	<u>2.75</u>	<u>3.88</u>	Certified Subtotal	<u>3.88</u>	<u>3.33</u>	<u>2.83</u>
0.81	0.81	0.81	Aide	0.81	0.81	0.81
0.05	0.08	0.10	Nurse***	0.10	0.10	0.10
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.25	0.25	0.25	Custodian	0.50	0.50	0.25
<u>1.86</u>	<u>1.89</u>	<u>2.04</u>	Classified Subtotal	<u>2.29</u>	<u>2.29</u>	<u>2.04</u>
<u>4.51</u>	<u>4.64</u>	<u>5.92</u>	Total	<u>6.17</u>	<u>5.62</u>	<u>4.87</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.

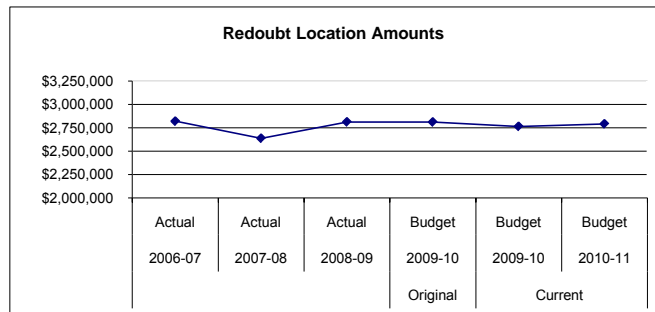


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,507,976	\$ 1,502,982	\$ 1,568,259	3100 Certified Salaries	\$ 1,580,901	\$ 1,579,745	\$ 1,600,915	\$ 21,170	1
299,886	325,934	369,439	3200 Non-Certified Salaries	345,582	318,606	326,492	7,886	2
818,764	636,294	701,999	3500 Employee Benefits	721,415	710,450	720,339	9,889	1
<u>2,626,626</u>	<u>2,465,210</u>	<u>2,639,697</u>	Subtotal - Personnel Services	<u>2,647,898</u>	<u>2,608,801</u>	<u>2,647,746</u>	<u>38,945</u>	1
1,883	147	265	4200 Travel	500	500	500	-	-
8,557	6,448	6,162	4300 Utility Services	14,309	13,745	13,745	-	-
66,310	72,536	85,358	4350 Energy	83,456	75,111	75,111	-	-
11,018	12,776	7,876	4400 Purchased Services	12,377	10,619	11,682	1,063	10
102,611	79,292	69,702	4500 Supplies and Materials	52,455	54,977	42,468	(12,509)	(23)
696	696	680	4900 Other Expenses	1,201	1,201	1,201	-	-
<u>191,075</u>	<u>171,895</u>	<u>170,043</u>	Subtotal - Other	<u>164,298</u>	<u>156,153</u>	<u>144,707</u>	<u>(11,446)</u>	(7)
<u>3,225</u>	<u>-</u>	<u>3,429</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,820,926</u>	<u>\$ 2,637,105</u>	<u>\$ 2,813,169</u>	Location Totals	<u>\$ 2,812,196</u>	<u>\$ 2,764,954</u>	<u>\$ 2,792,453</u>	<u>\$ 27,499</u>	1



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
380.00	367.00	378.00	Enrollment in ADM (K-6)	357.00	371.00	372.00

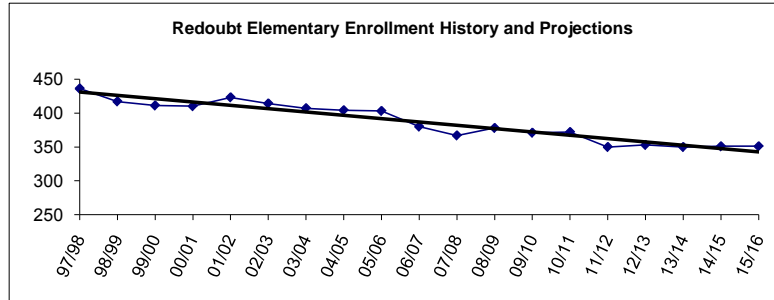
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	18.50	19.50	Teacher (Includes Quest)	19.50	20.50	20.00
2.50	2.50	2.30	Specialist*	2.30	2.10	2.10
3.00	2.50	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>26.50</u>	<u>24.50</u>	<u>24.80</u>	Certified Subtotal	<u>24.80</u>	<u>25.60</u>	<u>25.10</u>
2.26	3.27	4.15	Special Ed Aide	4.15	2.64	2.64
1.20	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>8.84</u>	<u>9.09</u>	<u>9.97</u>	Classified Subtotal	<u>9.47</u>	<u>8.46</u>	<u>8.46</u>
<u><u>35.34</u></u>	<u><u>33.59</u></u>	<u><u>34.77</u></u>	Total	<u><u>34.27</u></u>	<u><u>34.06</u></u>	<u><u>33.56</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.

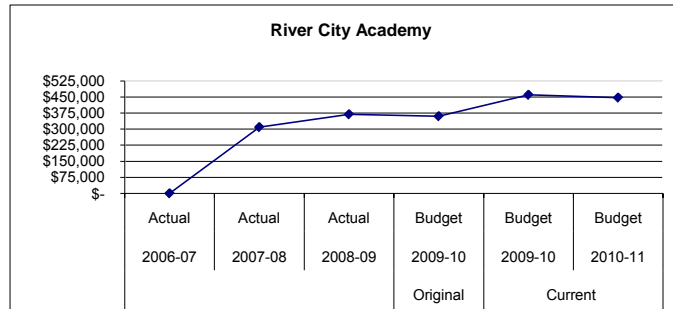


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ -	\$ 195,787	\$ 211,397	3100 Certified Salaries	\$ 212,520	\$ 282,725	\$ 258,438	\$ (24,287)	40
-	24,379	43,585	3200 Non-Certified Salaries	41,341	40,617	57,004	16,387	2
-	72,470	92,167	3500 Employee Benefits	91,284	111,792	113,522	1,730	2
-	292,636	347,148	Subtotal - Personnel Services	345,145	435,134	428,964	(6,170)	(1)
-	692	1,078	4200 Travel	645	842	810	(32)	(4)
-	649	1,220	4300 Utility Services	1,764	1,626	1,626	-	-
-	1,070	1,480	4400 Purchased Services	4,708	4,708	5,146	438	9
-	8,008	16,914	4500 Supplies and Materials	5,990	15,911	8,587	(7,324)	(46)
-	973	682	4900 Other Expenses	1,338	1,324	1,356	32	2
-	11,392	21,375	Subtotal - Other	14,445	24,411	17,525	(6,886)	(28)
-	4,712	-	5100 Equipment	-	-	-	-	-
\$ -	\$ 308,740	\$ 368,523	Location Totals	\$ 359,590	\$ 459,545	\$ 446,489	\$ (13,056)	(3)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
-	34.00	37.00	Enrollment in ADM (7-12)	38.00	56.00	56.00

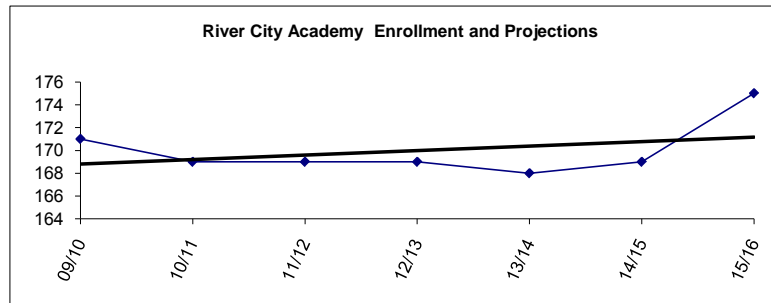
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
-	2.00	2.00	Teacher	2.00	2.60	2.00
-	-	0.10	Special Ed Teacher**	0.10	0.60	0.60
-	3.00	3.10	Certified Subtotal	3.10	4.20	3.60
-	0.50	0.88	Support	0.88	0.88	0.88
-	-	0.05	Nurse***	0.05	0.13	0.13
-	0.25	0.25	Custodian	0.25	-	0.50
-	0.75	1.18	Classified Subtotal	1.18	1.01	1.51
-	3.75	4.28	Totals	4.28	5.21	5.11

* "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.

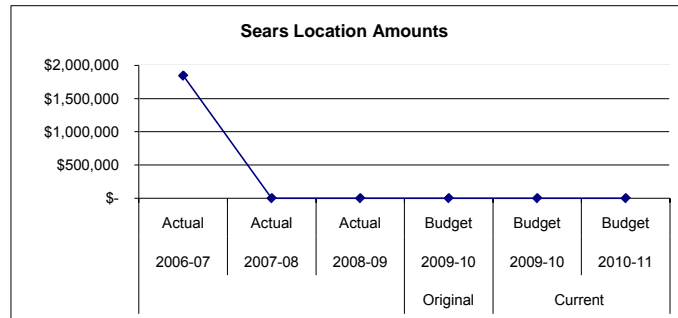


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 955,410	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
239,189	-	-	3200 Non-Certified Salaries	-	-	-	-	-
537,906	-	-	3500 Employee Benefits	-	-	-	-	-
<u>1,732,505</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4200 Travel	-	-	-	-	-
5,536	-	-	4300 Utility Services	-	-	-	-	-
38,737	-	-	4350 Energy	-	-	-	-	-
6,363	-	-	4400 Purchased Services	-	-	-	-	-
57,067	-	-	4500 Supplies and Materials	-	-	-	-	-
989	-	-	4900 Other Expenses	-	-	-	-	-
<u>108,692</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,794</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,842,991</u>	<u>\$ -</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
206.00	-	-	Enrollment in ADM (PS-2)	-	-	-

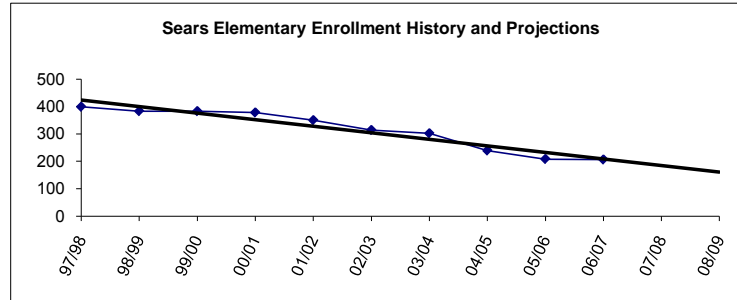
FTE's Included In Current Budget

1.00	-	-	Administrator	-	-	-
11.00	-	-	Teacher (Includes Quest)	-	-	-
1.50	-	-	Specialist*	-	-	-
4.00	-	-	Special Ed Teacher**	-	-	-
<u>17.50</u>	<u>-</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
3.52	-	-	Special Ed Aide	-	-	-
0.76	-	-	Aide	-	-	-
0.64	-	-	Nurse***	-	-	-
1.00	-	-	Support	-	-	-
2.00	-	-	Custodian	-	-	-
<u>7.92</u>	<u>-</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>25.42</u>	<u>-</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.

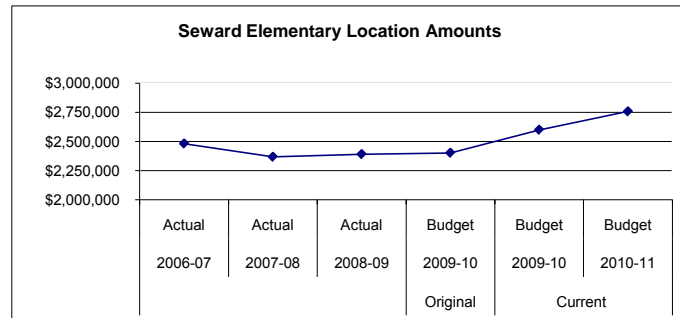


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,306,299	\$ 1,275,242	\$ 1,291,968	3100 Certified Salaries	\$ 1,277,085	\$ 1,416,831	\$ 1,534,472	\$ 117,641	8
241,511	291,869	282,662	3200 Non-Certified Salaries	281,272	299,402	305,083	5,681	2
692,766	562,305	607,580	3500 Employee Benefits	604,908	651,075	695,318	44,243	7
<u>2,240,576</u>	<u>2,129,416</u>	<u>2,182,209</u>	Subtotal - Personnel Services	<u>2,163,265</u>	<u>2,367,308</u>	<u>2,534,873</u>	<u>167,565</u>	<u>7</u>
1,713	2,098	5,956	4200 Travel	1,925	1,985	1,925	(60)	(3)
20,639	18,581	22,043	4300 Utility Services	26,344	24,624	24,624	-	-
135,167	147,678	131,722	4350 Energy	171,285	150,015	150,015	-	-
7,657	6,901	8,670	4400 Purchased Services	9,628	8,198	9,844	1,646	20
71,849	62,725	39,540	4500 Supplies and Materials	28,930	46,636	34,750	(11,886)	(25)
755	740	823	4900 Other Expenses	1,125	1,125	1,125	-	-
<u>237,780</u>	<u>238,723</u>	<u>208,754</u>	Subtotal - Other	<u>239,237</u>	<u>232,583</u>	<u>222,283</u>	<u>(10,300)</u>	<u>(4)</u>
3,497	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,481,853</u>	<u>\$ 2,368,139</u>	<u>\$ 2,390,964</u>	Location Totals	<u>\$ 2,402,502</u>	<u>\$ 2,599,891</u>	<u>\$ 2,757,156</u>	<u>\$ 157,265</u>	<u>6</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
268.00	263.00	264.00	Enrollment in ADM (PS-6)	250.00	276.00	281.00

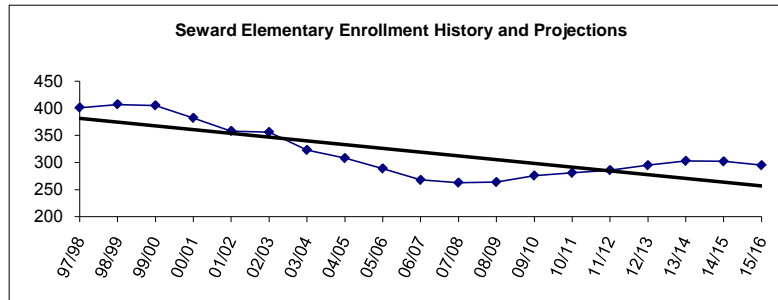
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.50	14.00	15.00	Teacher (Includes Quest)	14.00	13.75	15.10
3.50	3.75	1.41	Specialist*	1.41	3.42	3.42
4.75	3.75	4.75	Special Ed Teacher**	4.75	4.75	4.75
<u>23.75</u>	<u>22.50</u>	<u>22.16</u>	Certified Subtotal	<u>21.16</u>	<u>22.92</u>	<u>24.27</u>
3.83	3.83	3.83	Special Ed Aide	3.83	3.83	3.83
0.38	0.38	0.38	Aide	0.38	0.44	0.44
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>8.44</u>	<u>8.44</u>	<u>8.44</u>	Classified Subtotal	<u>8.44</u>	<u>8.50</u>	<u>8.50</u>
<u>32.19</u>	<u>30.94</u>	<u>30.60</u>	Total	<u>29.60</u>	<u>31.42</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.

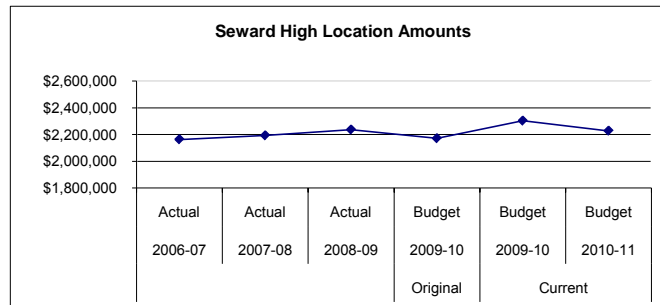


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 960,561	\$ 975,754	\$ 951,346	3100 Certified Salaries	\$ 925,968	\$ 1,032,125	\$ 974,616	\$ (57,509)	(6)
277,846	279,548	317,814	3200 Non-Certified Salaries	289,034	307,856	312,206	4,350	1
531,961	445,947	472,132	3500 Employee Benefits	461,902	497,689	475,723	(21,966)	(4)
<u>1,770,368</u>	<u>1,701,249</u>	<u>1,741,292</u>	Subtotal - Personnel Services	<u>1,676,904</u>	<u>1,837,670</u>	<u>1,762,545</u>	<u>(75,125)</u>	(4)
131	-	-	4100 Pro-tech	-	-	-	-	-
8,045	3,756	4,437	4200 Travel	1,526	1,526	1,526	-	-
142	-	-	4250 Student Travel	-	-	-	-	-
77,942	74,535	78,608	4300 Utility Services	71,572	67,802	67,802	-	-
253,517	333,428	332,714	4350 Energy	371,885	334,697	334,697	-	-
5,578	2,741	5,319	4400 Purchased Services	8,668	19,793	19,332	(461)	(2)
39,348	69,435	64,832	4500 Supplies and Materials	36,494	34,985	37,796	2,811	8
3,621	4,700	3,399	4900 Other Expenses	4,262	4,319	4,319	-	-
<u>388,324</u>	<u>488,595</u>	<u>489,308</u>	Subtotal - Other	<u>494,407</u>	<u>463,122</u>	<u>465,472</u>	<u>2,350</u>	-
<u>4,569</u>	<u>2,971</u>	<u>5,800</u>	5100 Equipment	-	2,579	-	(2,579)	-
<u>\$ 2,163,261</u>	<u>\$ 2,192,815</u>	<u>\$ 2,236,401</u>	Location Totals	<u>\$ 2,171,311</u>	<u>\$ 2,303,371</u>	<u>\$ 2,228,017</u>	<u>\$ (75,354)</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 compliment of classrooms, theater, swimming pool, gymnasium, science and vocational labs. It was built to house 400 students in grades 9-12. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
233.00	205.00	187.00	Enrollment in ADM (9-12)	186.00	178.00	175.00

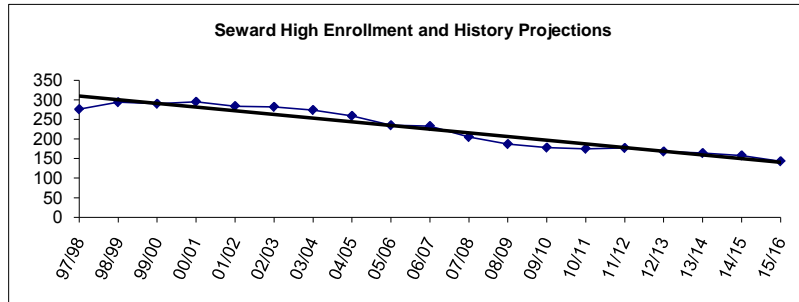
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.25	11.00	10.50	Teacher (Includes Quest)	9.00	10.35	8.50
1.90	1.50	2.03	Specialist*	2.03	1.90	1.90
3.00	3.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>17.15</u>	<u>16.50</u>	<u>15.53</u>	Certified Subtotal	<u>14.03</u>	<u>15.25</u>	<u>13.40</u>
1.32	1.32	1.38	Special Ed Aide	1.38	1.38	1.38
0.94	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.25	0.25	0.25	Nurse***	0.25	0.37	0.37
2.50	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.51</u>	<u>7.51</u>	<u>7.57</u>	Classified Subtotal	<u>7.57</u>	<u>7.69</u>	<u>7.69</u>
<u>24.66</u>	<u>24.01</u>	<u>23.10</u>	Total	<u>21.60</u>	<u>22.94</u>	<u>21.09</u>

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

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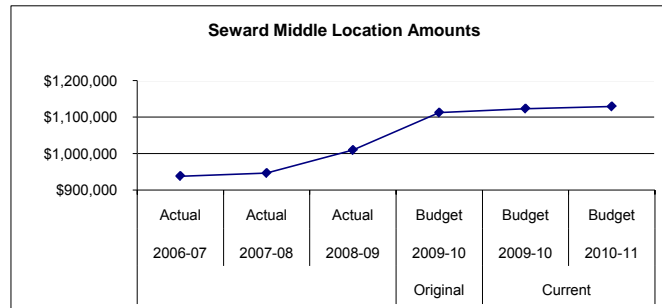


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 406,360	\$ 407,175	\$ 447,488	3100 Certified Salaries	\$ 444,296	\$ 451,275	\$ 471,977	\$ 20,702	5
85,165	112,614	140,786	3200 Non-Certified Salaries	140,431	160,132	152,019	(8,113)	(5)
215,921	192,512	228,847	3500 Employee Benefits	229,548	239,008	237,159	(1,849)	(1)
<u>707,446</u>	<u>712,301</u>	<u>817,121</u>	Subtotal - Personnel Services	<u>814,275</u>	<u>850,415</u>	<u>861,155</u>	<u>10,740</u>	<u>1</u>
1,021	1,532	2,143	4200 Travel	675	675	675	-	-
42,437	38,318	42,607	4300 Utility Services	56,069	52,769	52,769	-	-
141,139	136,105	112,520	4350 Energy	220,675	192,368	192,368	-	-
2,421	37,806	(3,564)	4400 Purchased Services	4,651	4,651	4,554	(97)	(2)
30,687	18,934	35,670	4500 Supplies and Materials	13,429	19,359	15,050	(4,309)	(22)
863	756	752	4900 Other Expenses	2,615	2,615	2,615	-	-
<u>218,568</u>	<u>233,451</u>	<u>190,127</u>	Subtotal - Other	<u>298,114</u>	<u>272,437</u>	<u>268,031</u>	<u>(4,406)</u>	<u>(2)</u>
12,507	911	2,419	5100 Equipment	-	445	-	(445)	-
<u>\$ 938,521</u>	<u>\$ 946,663</u>	<u>\$ 1,009,668</u>	Location Totals	<u>\$ 1,112,389</u>	<u>\$ 1,123,297</u>	<u>\$ 1,129,186</u>	<u>\$ 5,889</u>	<u>1</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
93.00	88.00	89.00	Enrollment in ADM (7-12)	82.00	91.00	86.00

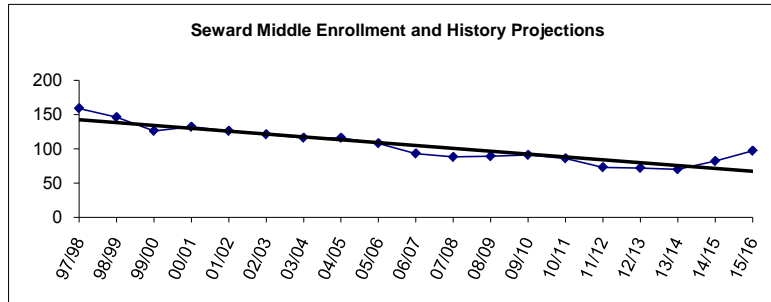
FTE's Included In Current Budget

0.80	0.50	0.50	Administrator	0.50	0.50	0.50
4.85	5.00	5.15	Teacher (Includes Quest)	5.00	5.10	5.10
-	-	0.25	Specialist*	0.25	0.08	0.08
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.65</u>	<u>6.50</u>	<u>6.90</u>	Certified Subtotal	<u>6.75</u>	<u>6.68</u>	<u>6.68</u>
-	1.32	1.32	Special Ed Aide	1.32	1.32	1.32
-	-	0.25	Aide	0.25	-	-
0.20	0.20	0.20	Nurse***	0.20	0.37	0.37
0.75	0.75	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>2.45</u>	<u>3.77</u>	<u>4.15</u>	Classified Subtotal	<u>4.15</u>	<u>4.07</u>	<u>4.07</u>
<u>9.10</u>	<u>10.27</u>	<u>11.05</u>	Totals	<u>10.90</u>	<u>10.75</u>	<u>10.75</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.

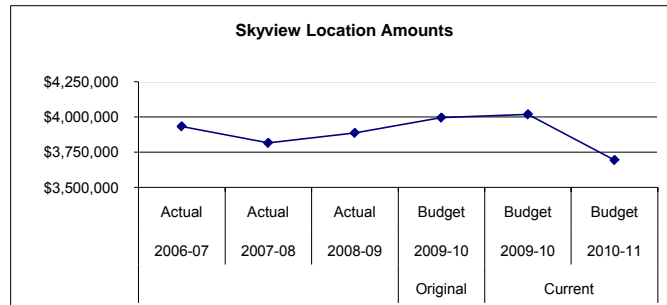


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,971,503	\$ 2,013,224	\$ 1,948,924	3100 Certified Salaries	\$ 2,070,963	\$ 2,024,239	\$ 1,915,482	\$ (108,757)	(5)
466,516	502,839	524,920	3200 Non-Certified Salaries	479,405	538,041	466,152	(71,889)	-
1,074,233	849,319	886,323	3500 Employee Benefits	959,908	964,795	870,905	(93,890)	(10)
<u>3,512,252</u>	<u>3,365,382</u>	<u>3,360,167</u>	Subtotal - Personnel Services	<u>3,510,276</u>	<u>3,527,075</u>	<u>3,252,539</u>	<u>(274,536)</u>	(8)
3,690	4,462	5,466	4200 Travel	3,997	5,757	5,426	(331)	(6)
16,863	14,279	13,384	4300 Utility Services	25,148	24,095	24,095	-	-
279,663	283,700	350,208	4350 Energy	340,091	296,743	296,743	-	-
12,668	20,211	12,751	4400 Purchased Services	30,083	34,077	37,759	3,682	11
79,243	120,033	117,107	4500 Supplies and Materials	76,723	88,663	69,341	(19,322)	(22)
5,671	5,024	4,918	4900 Other Expenses	8,263	8,319	8,319	-	-
<u>397,798</u>	<u>447,709</u>	<u>503,834</u>	Subtotal - Other	<u>484,305</u>	<u>457,654</u>	<u>441,683</u>	<u>(15,971)</u>	-
<u>22,814</u>	<u>2,733</u>	<u>22,306</u>	5100 Equipment	-	33,190	-	(31,611)	(95)
<u>\$ 3,932,864</u>	<u>\$ 3,815,824</u>	<u>\$ 3,886,307</u>	Location Totals	<u>\$ 3,994,581</u>	<u>\$ 4,017,919</u>	<u>\$ 3,694,222</u>	<u>\$ (322,118)</u>	(8)



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
486.00	459.00	450.00	Enrollment in ADM (9-12)	477.00	377.00	372.00

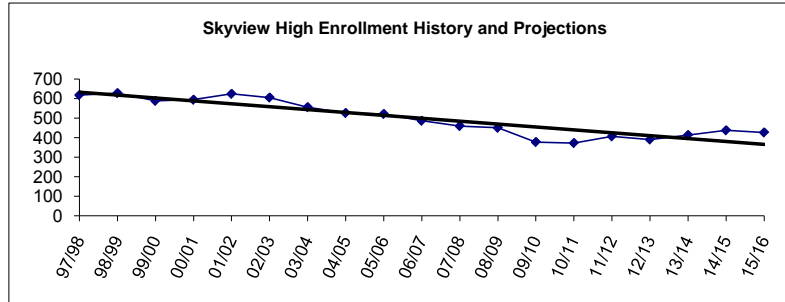
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.25	23.60	22.00	Teacher (Includes Quest)	23.50	22.50	19.00
3.60	3.00	3.10	Specialist*	3.10	3.10	2.60
4.00	4.00	4.00	Special Ed Teacher**	4.00	3.40	3.40
<u>32.85</u>	<u>32.60</u>	<u>31.10</u>	Certified Subtotal	<u>32.60</u>	<u>31.00</u>	<u>27.00</u>
1.76	1.76	2.64	Special Ed Aide	2.64	2.64	2.99
0.44	0.44	0.44	Aide	0.44	0.35	0.44
0.55	0.55	0.55	Nurse***	0.55	0.75	0.75
4.50	4.50	4.50	Support	5.00	5.44	4.00
5.00	5.00	5.00	Custodians	4.50	5.00	4.00
<u>12.25</u>	<u>12.25</u>	<u>13.13</u>	Classified Subtotal	<u>13.13</u>	<u>14.18</u>	<u>12.18</u>
<u>45.10</u>	<u>44.85</u>	<u>44.23</u>	Total	<u>45.73</u>	<u>45.18</u>	<u>39.18</u>

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

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

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

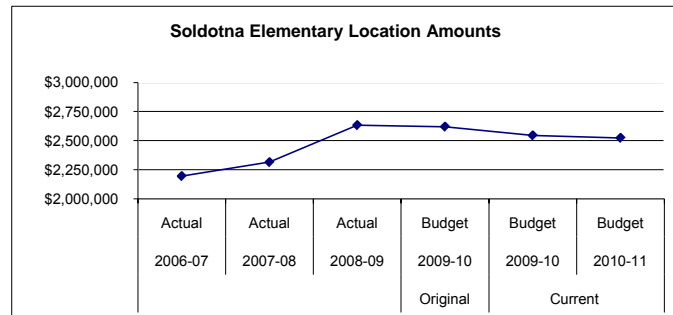


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,091,957	\$ 1,184,424	\$ 1,425,522	3100 Certified Salaries	\$ 1,392,248	\$ 1,335,503	\$ 1,347,348	\$ 11,845	1
303,070	387,797	375,515	3200 Non-Certified Salaries	368,669	377,040	359,684	(17,356)	(5)
644,718	594,481	686,624	3500 Employee Benefits	683,908	660,253	652,095	(8,158)	(1)
<u>2,039,745</u>	<u>2,166,702</u>	<u>2,487,660</u>	Subtotal - Personnel Services	<u>2,444,825</u>	<u>2,372,796</u>	<u>2,359,127</u>	<u>(13,669)</u>	(1)
-	-	-	4100 Professional-Technical Services	-	500	500		
596	460	1,034	4200 Travel	846	946	846	(100)	(11)
8,654	8,875	8,322	4300 Utility Services	12,124	11,712	11,712	-	-
62,395	70,415	83,736	4350 Energy	120,764	107,287	107,287	-	-
9,037	9,155	8,748	4400 Purchased Services	10,788	9,433	11,934	2,501	27
71,364	57,565	39,253	4500 Supplies and Materials	28,816	40,560	30,812	(9,748)	(24)
806	730	952	4900 Other Expenses	1,401	1,301	1,401	100	8
<u>152,852</u>	<u>147,200</u>	<u>142,046</u>	Subtotal - Other	<u>174,739</u>	<u>171,739</u>	<u>164,492</u>	<u>(7,247)</u>	(4)
<u>2,603</u>	<u>1,119</u>	<u>2,693</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,195,200</u>	<u>\$ 2,315,021</u>	<u>\$ 2,632,400</u>	Location Totals	<u>\$ 2,619,564</u>	<u>\$ 2,544,535</u>	<u>\$ 2,523,619</u>	<u>\$ (20,916)</u>	(1)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
276.00	264.00	275.00	Enrollment in ADM (PS-6)	244.00	266.00	244.00

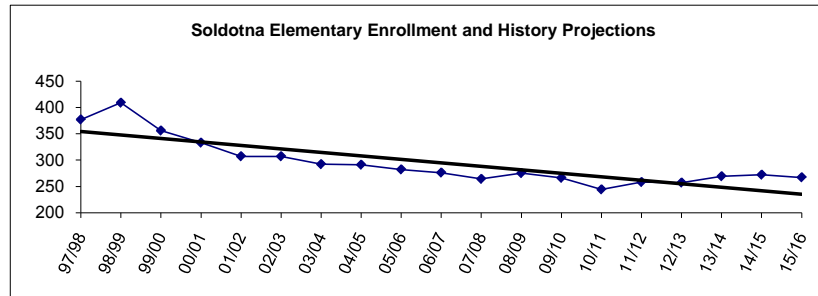
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	12.00	13.65	Teacher (Includes Quest)	13.00	13.53	13.38
1.56	2.00	3.10	Specialist*	3.10	1.50	1.50
3.00	4.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>18.56</u>	<u>19.00</u>	<u>22.75</u>	Certified Subtotal	<u>22.10</u>	<u>20.03</u>	<u>19.88</u>
4.40	7.54	6.23	Special Ed Aide	6.23	5.78	5.78
0.63	0.38	0.45	Aide (ELL tutor budgeted @ Loc. 92)	0.38	1.32	0.25
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>10.09</u>	<u>11.98</u>	<u>10.74</u>	Classified Subtotal	<u>10.67</u>	<u>11.16</u>	<u>10.09</u>
<u>28.65</u>	<u>30.98</u>	<u>33.49</u>	Total	<u>32.77</u>	<u>31.19</u>	<u>29.97</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.

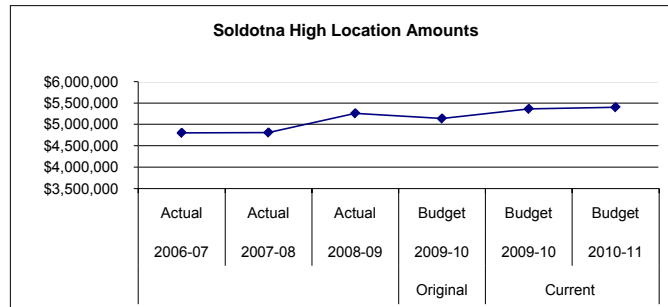


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 2,340,376	\$ 2,343,034	\$ 2,610,504	3100 Certified Salaries	\$ 2,564,509	\$ 2,680,790	\$ 2,711,465	\$ 30,675	1
669,502	819,624	759,531	3200 Non-Certified Salaries	764,449	827,218	843,362	16,144	2
1,339,775	1,133,994	1,259,497	3500 Employee Benefits	1,279,834	1,324,167	1,340,168	16,001	1
<u>4,349,653</u>	<u>4,296,652</u>	<u>4,629,532</u>	Subtotal - Personnel services	<u>4,608,792</u>	<u>4,832,175</u>	<u>4,894,995</u>	<u>62,820</u>	1
-	1,250	1,250	4100 Professional-Technical Services					
4,399	7,015	7,991	4200 Travel	4,808	4,808	4,808	-	-
-	-	77	4250 Student Travel	-	-	-	-	-
28,337	26,612	25,449	4300 Utility Services	35,771	34,714	34,714	-	-
276,699	291,865	359,617	4350 Energy	354,242	314,275	314,275	-	-
24,518	22,582	25,138	4400 Purchased Services	28,035	30,966	41,873	10,907	35
96,163	141,195	169,688	4500 Supplies and Materials	93,998	124,724	99,480	(25,244)	(20)
5,814	6,162	6,397	4900 Other Expenses	9,369	9,405	9,405	-	-
<u>435,930</u>	<u>496,681</u>	<u>595,607</u>	Subtotal - Other	<u>526,223</u>	<u>518,892</u>	<u>504,555</u>	<u>(14,337)</u>	(3)
14,817	14,362	31,666	5100 Equipment	-	10,222	-	(10,222)	-
<u>\$ 4,800,400</u>	<u>\$ 4,807,695</u>	<u>\$ 5,256,804</u>	Location Totals	<u>\$ 5,135,015</u>	<u>\$ 5,361,289</u>	<u>\$ 5,399,550</u>	<u>\$ 38,261</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
565.00	538.00	529.00	Enrollment in ADM (9-12)	533.00	534.00	506.00

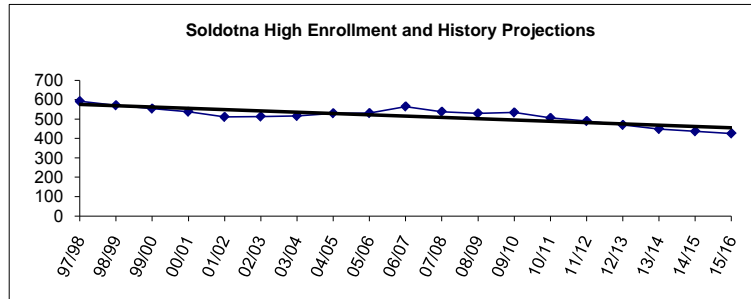
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.45	25.00	27.00	Teacher (Includes Quest)	25.50	26.00	25.00
3.70	2.00	3.50	Specialist*	3.50	3.30	3.30
5.63	7.00	7.00	Special Ed Teacher**	7.00	6.00	6.00
<u>36.78</u>	<u>36.00</u>	<u>39.50</u>	Certified Subtotal	<u>38.00</u>	<u>37.30</u>	<u>36.30</u>
6.60	11.88	11.00	Special Ed Aide	11.00	12.41	12.41
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.55	0.44	Nurse***	0.44	0.55	0.55
5.00	4.50	5.00	Support	5.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>18.09</u>	<u>22.87</u>	<u>22.38</u>	Classified Subtotal	<u>22.38</u>	<u>23.90</u>	<u>23.90</u>
<u>54.87</u>	<u>58.87</u>	<u>61.88</u>	Total	<u>60.38</u>	<u>61.20</u>	<u>60.20</u>

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

** "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.

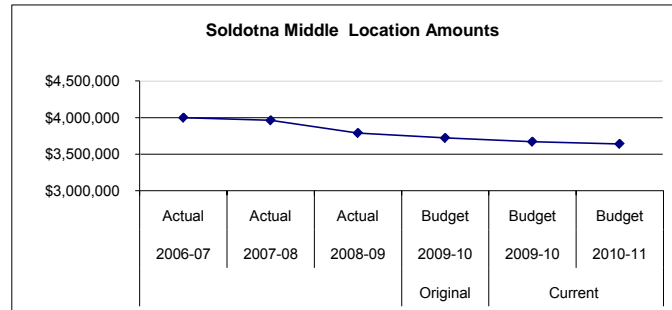


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 2,236,346	\$ 2,312,155	\$ 2,185,747	3100 Certified Salaries	\$ 2,123,250	\$ 2,059,808	\$ 2,089,773	\$ 29,965	1
362,924	420,761	402,922	3200 Non-Certified Salaries	389,337	428,546	397,945	(30,601)	(7)
1,172,376	938,526	928,059	3500 Employee Benefits	919,321	911,606	890,830	(20,776)	(2)
<u>3,771,646</u>	<u>3,671,442</u>	<u>3,516,728</u>	Subtotal - Personnel Services	<u>3,431,908</u>	<u>3,399,960</u>	<u>3,378,548</u>	<u>(21,412)</u>	(1)
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
182	84	78	4200 Travel	675	675	675	-	-
12,235	13,197	10,896	4300 Utility Services	23,539	22,640	22,640	-	-
144,027	149,848	157,333	4350 Energy	185,563	160,260	160,260	-	-
9,955	15,516	11,347	4400 Purchased Services	18,868	18,868	17,507	(1,361)	(7)
55,285	109,003	86,320	4500 Supplies and Materials	58,082	65,043	58,362	(6,681)	(10)
1,381	1,576	1,540	4900 Other Expenses	2,504	2,540	2,540	-	-
<u>223,065</u>	<u>289,224</u>	<u>267,515</u>	Subtotal - Other	<u>289,231</u>	<u>270,026</u>	<u>261,984</u>	<u>(8,042)</u>	(3)
<u>2,323</u>	<u>169</u>	<u>4,383</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,997,034</u>	<u>\$ 3,960,835</u>	<u>\$ 3,788,625</u>	Location Totals	<u>\$ 3,721,139</u>	<u>\$ 3,669,986</u>	<u>\$ 3,640,532</u>	<u>\$ (29,454)</u>	(1)



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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
481.00	455.00	443.00	Enrollment in ADM (7-8)	420.00	412.00	388.00

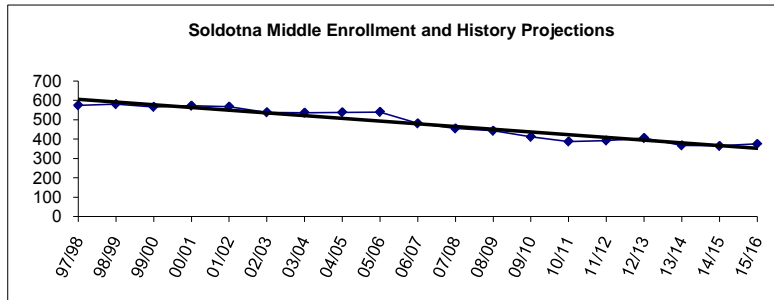
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.00	23.50	24.50	Teacher (Includes Quest)	23.00	21.50	20.30
3.00	3.60	2.40	Specialist*	2.40	1.97	2.17
9.00	8.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>37.00</u>	<u>37.10</u>	<u>33.90</u>	Certified Subtotal	<u>32.40</u>	<u>30.47</u>	<u>29.47</u>
2.64	2.64	2.72	Special Ed Aide	2.64	3.52	3.52
0.44	0.44	1.63	Aide	1.27	0.88	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.50	3.50	3.00	Support	3.00	3.00	2.50
<u>3.50</u>	<u>4.00</u>	<u>3.50</u>	Custodian	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>10.96</u>	<u>11.46</u>	<u>11.73</u>	Classified Subtotal	<u>11.29</u>	<u>11.78</u>	<u>10.84</u>
<u>47.96</u>	<u>48.56</u>	<u>45.63</u>	Total	<u>43.69</u>	<u>42.25</u>	<u>40.31</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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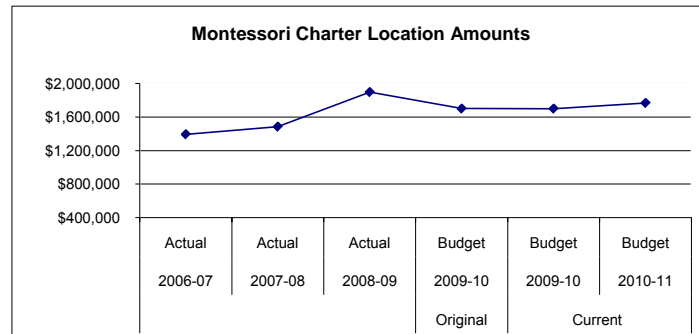
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 64 Soldotna Montessori Charter School

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 556,412	\$ 664,347	\$ 623,520	3100 Certified Salaries	\$ 671,253	\$ 671,253	\$ 753,061	\$ 81,808	12
240,698	219,954	218,559	3200 Non-Certified Salaries	239,513	239,513	259,503	19,990	8
376,367	354,325	337,782	3500 Employee Benefits	386,447	386,447	385,480	(967)	(0)
<u>1,173,477</u>	<u>1,238,626</u>	<u>1,179,861</u>	Subtotal - Personnel Services	<u>1,297,213</u>	<u>1,297,213</u>	<u>1,398,044</u>	<u>100,831</u>	<u>8</u>
16,443	12,162	26,172	4100 Professional-Technical Services	20,000	20,000	20,000	-	-
24,644	15,173	29,937	4200 Travel	20,000	20,000	20,000	-	-
988	-	-	4250 Student Travel	-	-	-	-	-
4,762	4,563	3,607	4300 Utility Services	30,286	4,518	30,286	25,768	570
36,645	28,399	33,772	4350 Energy	14,558	40,326	14,558	(25,768)	(64)
5,250	60,583	9,260	4400 Purchased Services	1,496	1,496	1,496	-	-
83,512	51,703	80,697	4500 Supplies and Materials	157,569	157,569	157,489	(80)	(0)
(4,252)	1,067	1,455	4900 Other Expenses	81,227	81,000	47,993	(33,007)	(41)
48,446	65,861	62,208	4950 Indirect Costs	78,106	78,106	78,106	-	-
<u>216,438</u>	<u>239,511</u>	<u>247,107</u>	Subtotal - Other	<u>403,242</u>	<u>403,015</u>	<u>369,928</u>	<u>(33,087)</u>	<u>(8)</u>
<u>4,254</u>	<u>7,136</u>	<u>2,027</u>	5100 Equipment	-	-	-	-	100
-	-	468,421	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 1,394,169</u>	<u>\$ 1,485,273</u>	<u>\$ 1,897,416</u>	Location Totals	<u>\$ 1,700,455</u>	<u>\$ 1,700,228</u>	<u>\$ 1,767,972</u>	<u>\$ 67,744</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 64 Soldotna Montessori Charter School

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
161.00	161.00	161.00	Enrollment in ADM (K-8)	161.00	160.00	160.00

FTE's Included In Current Budget

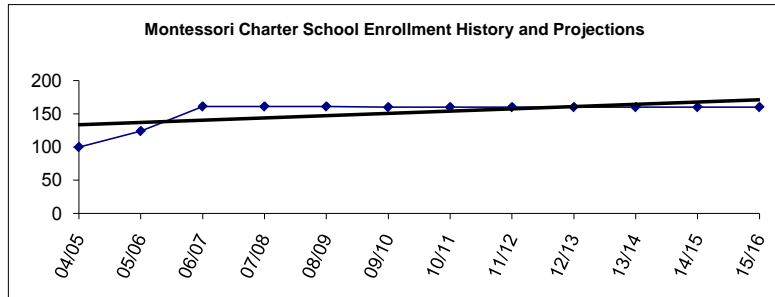
0.35	0.35	0.35	Administrator	0.35	0.35	0.35
9.00	10.00	10.35	Teacher (Includes Quest)	10.35	9.45	9.45
-	-	-	Specialist*	-	-	-
-	0.50	0.50	Special Ed Teacher**	0.50	1.00	1.00
<u>9.35</u>	<u>10.85</u>	<u>11.20</u>	Certified Subtotal	<u>11.20</u>	<u>10.80</u>	<u>10.80</u>
-	-	-	Special Ed Aide	-	-	1.32
6.16	6.41	6.34	Aide	6.41	6.79	5.47
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
-	1.00	1.00	Custodian	1.00	1.00	1.00
<u>7.48</u>	<u>8.73</u>	<u>8.66</u>	Classified Subtotal	<u>8.73</u>	<u>9.11</u>	<u>9.11</u>
<u>16.83</u>	<u>19.58</u>	<u>19.86</u>	Total	<u>19.93</u>	<u>19.91</u>	<u>19.91</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

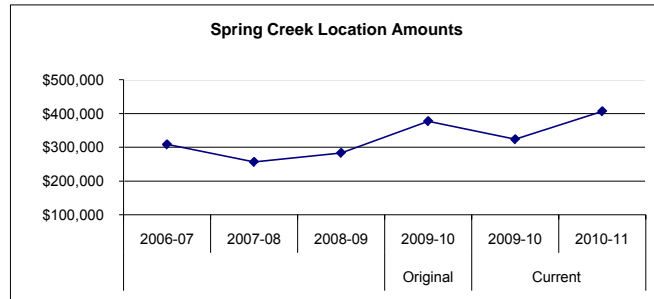


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 183,547	\$ 162,158	\$ 173,576	3100 Certified Salaries	\$ 241,849	\$ 204,608	\$ 264,356	\$ 59,748	29
18,626	19,481	23,929	3200 Non-Certified Salaries	26,232	26,841	27,346	505	2
93,458	65,354	73,359	3500 Employee Benefits	97,904	81,211	102,937	21,726	27
<u>295,631</u>	<u>246,993</u>	<u>270,864</u>	Subtotal - Personnel Services	<u>365,985</u>	<u>312,660</u>	<u>394,639</u>	<u>81,979</u>	<u>26</u>
132	427	463	4200 Travel	629	629	629	-	-
271	268	217	4300 Utility Services	1,148	1,054	1,054	-	-
549	287	770	4400 Purchased Services	1,388	1,388	1,388	-	-
10,192	7,956	9,724	4500 Supplies and Materials	7,455	7,255	8,121	866	12
650	646	662	4900 Other Expenses	680	698	698	-	-
<u>11,794</u>	<u>9,584</u>	<u>11,836</u>	Subtotal - Other	<u>11,300</u>	<u>11,024</u>	<u>11,890</u>	<u>866</u>	<u>8</u>
<u>1,074</u>	<u>-</u>	<u>709</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 308,499</u>	<u>\$ 256,577</u>	<u>\$ 283,409</u>	Location Totals	<u>\$ 377,285</u>	<u>\$ 323,684</u>	<u>\$ 406,529</u>	<u>\$ 82,845</u>	<u>26</u>



The Spring Creek School provides educational services for students in grades 9 through 12 who are incarcerated at the Spring Creek Correctional Center, Seward, Alaska. The school is part of the Youthful Offender Program (YOP), a rehabilitation program designed specifically for youthful offenders from across the State of Alaska. The school's mission is to provide in depth, individualized instruction to students working to complete high school graduation requirements. Opportunities for vocational and post-secondary education are coordinated with the UAA Tech Prep Program through the 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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
34.00	34.00	28.00	Enrollment in ADM (9-12)	55.00	55.00	55.00

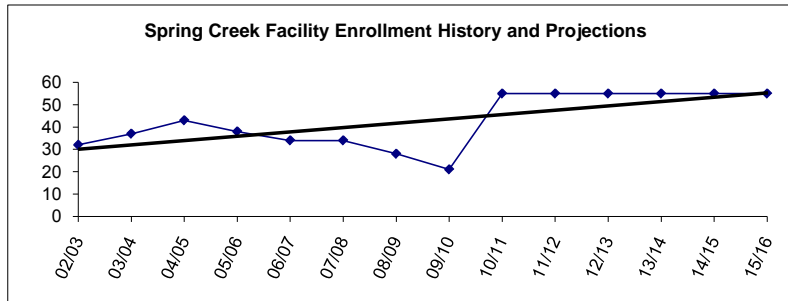
FTE's Included In Current Budget

1.00	0.80	0.80	Administrator	1.00	1.00	1.00
3.00	2.00	2.00	Teacher (Includes Quest)	3.00	2.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.00</u>	<u>2.80</u>	<u>2.80</u>	Certified Subtotal	<u>4.00</u>	<u>3.00</u>	<u>4.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.75	0.75	0.88	Support	0.88	0.88	0.88
<u>0.75</u>	<u>0.75</u>	<u>0.88</u>	Classified Subtotal	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
<u><u>4.75</u></u>	<u><u>3.55</u></u>	<u><u>3.68</u></u>	Total	<u><u>4.88</u></u>	<u><u>3.88</u></u>	<u><u>4.88</u></u>

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

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

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

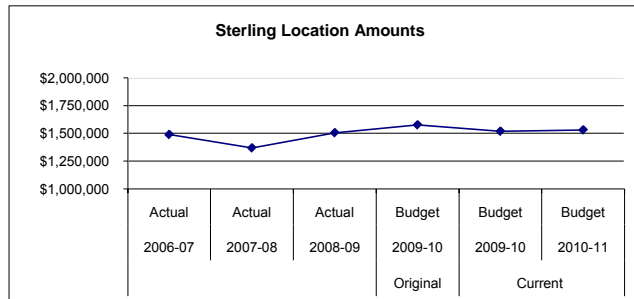


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 813,643	\$ 780,685	\$ 842,629	3100 Certified Salaries	\$ 858,122	\$ 846,364	\$ 858,731	\$ 12,367	1
141,259	153,809	173,996	3200 Non-Certified Salaries	168,831	153,617	157,206	3,589	2
412,822	316,180	368,435	3500 Employee Benefits	390,600	374,937	377,502	2,565	1
<u>1,367,724</u>	<u>1,250,674</u>	<u>1,385,059</u>	Subtotal - Personnel Services	<u>1,417,553</u>	<u>1,374,918</u>	<u>1,393,439</u>	<u>18,521</u>	1
36	-	1,800	4200 Travel	175	2,200	2,200	-	-
-	-	160	4250 Student Travel	-	-	-	-	-
12,741	12,401	12,711	4300 Utility Services	19,622	18,781	18,581	(200)	(1)
57,982	56,243	68,811	4350 Energy	102,676	90,937	90,937	-	-
5,175	4,321	5,540	4400 Purchased Services	7,413	7,563	6,931	(632)	(8)
43,861	43,779	30,362	4500 Supplies and Materials	28,089	23,415	17,973	(5,442)	(23)
340	544	680	4900 Other Expenses	1,055	830	830	-	-
<u>120,135</u>	<u>117,288</u>	<u>120,065</u>	Subtotal - Other	<u>159,030</u>	<u>143,726</u>	<u>137,452</u>	<u>(6,274)</u>	(4)
1,499	82	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,489,358</u>	<u>\$ 1,368,044</u>	<u>\$ 1,505,124</u>	Location Totals	<u>\$ 1,576,583</u>	<u>\$ 1,518,644</u>	<u>\$ 1,530,891</u>	<u>\$ 12,247</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 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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
182.00	169.00	160.00	Enrollment in ADM (K-6)	142.00	134.00	134.00

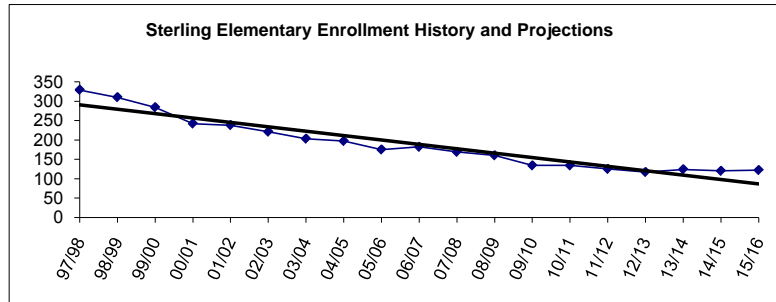
FTE's Included In Current Budget

0.80	0.80	1.00	Administrator	1.00	1.00	1.00
9.00	9.00	11.00	Teacher (Includes Quest)	10.00	10.00	9.50
2.67	3.00	0.80	Specialist*	0.80	0.70	0.70
1.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.47</u>	<u>13.80</u>	<u>14.80</u>	Certified Subtotal	<u>13.80</u>	<u>13.70</u>	<u>13.20</u>
0.88	0.88	1.63	Special Ed Aide	1.63	1.28	1.28
0.76	0.76	0.38	Aide	0.38	0.38	0.38
0.40	0.40	0.40	Nurse***	0.40	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.54</u>	<u>4.54</u>	<u>4.91</u>	Classified Subtotal	<u>4.91</u>	<u>4.51</u>	<u>4.51</u>
<u>18.01</u>	<u>18.34</u>	<u>19.71</u>	Total	<u>18.71</u>	<u>18.21</u>	<u>17.71</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.

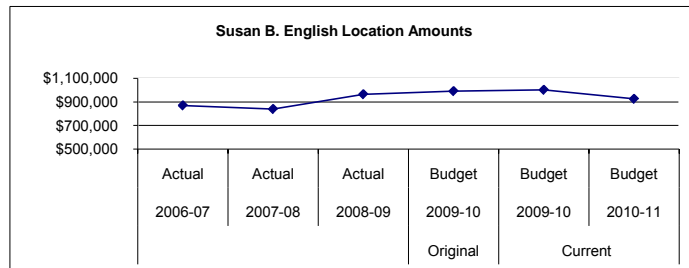


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 266,111	\$ 230,762	\$ 312,278	3100 Certified Salaries	\$ 307,927	\$ 318,313	\$ 268,409	\$ (49,904)	(16)
155,923	158,770	165,271	3200 Non-Certified Salaries	186,904	200,920	204,375	3,455	2
202,726	164,167	202,119	3500 Employee Benefits	212,137	219,123	201,353	(17,770)	(8)
<u>624,760</u>	<u>553,699</u>	<u>679,668</u>	Subtotal - Personnel Services	<u>706,968</u>	<u>738,356</u>	<u>674,137</u>	<u>(64,219)</u>	(9)
1,640	1,700	1,500	4100 Pro-Tech	-	-	-	-	-
4,007	3,175	5,127	4200 Travel	3,000	6,360	3,000	(3,360)	(53)
22,758	31,561	31,210	4300 Utility Services	26,601	25,805	25,805	-	-
176,973	214,046	216,009	4350 Energy	233,163	201,875	201,875	-	-
4,244	4,956	4,853	4400 Purchased Services	4,256	4,306	3,869	(437)	(10)
33,661	28,360	23,003	4500 Supplies and Materials	15,409	17,701	15,257	(2,444)	(14)
1,135	1,357	1,236	4900 Other Expenses	2,651	2,351	2,351	-	-
<u>244,418</u>	<u>285,155</u>	<u>282,938</u>	Subtotal - Other	<u>285,080</u>	<u>258,398</u>	<u>252,157</u>	<u>(6,241)</u>	(2)
<u>1,315</u>	<u>823</u>	<u>2,821</u>	5100 Equipment	-	6,385	-	(6,385)	-
<u>\$ 870,493</u>	<u>\$ 839,677</u>	<u>\$ 965,427</u>	Location Totals	<u>\$ 992,048</u>	<u>\$ 1,003,139</u>	<u>\$ 926,294</u>	<u>\$ (76,845)</u>	(8)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
65.00	62.00	59.00	Enrollment in ADM (K-12)	55.00	45.00	43.00

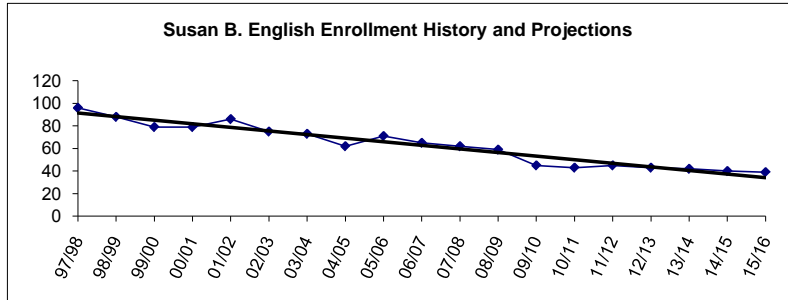
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.10	3.00	4.50	Teacher (Includes Quest)	4.00	4.25	3.00
-	-	-	Specialist*	-	-	-
0.50	0.75	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>5.10</u>	<u>4.25</u>	<u>5.75</u>	Certified Subtotal	<u>5.25</u>	<u>5.50</u>	<u>4.25</u>
1.32	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.13	0.12	0.13	Nurse***	0.13	0.13	0.13
1.25	1.25	1.88	Support	1.88	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.70</u>	<u>4.25</u>	<u>4.89</u>	Classified Subtotal	<u>4.89</u>	<u>4.89</u>	<u>4.89</u>
<u>9.80</u>	<u>8.50</u>	<u>10.64</u>	Total	<u>10.14</u>	<u>10.39</u>	<u>9.14</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.

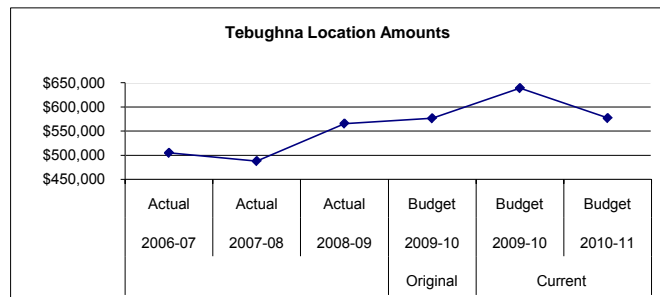


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 196,524	\$ 183,645	\$ 220,737	3100 Certified Salaries	\$ 210,289	\$ 261,364	\$ 230,146	\$ (31,218)	(12)
53,047	59,226	68,021	3200 Non-Certified Salaries	69,409	60,959	62,803	1,844	3
111,232	98,941	114,574	3500 Employee Benefits	112,717	128,976	115,194	(13,782)	(11)
<u>360,803</u>	<u>341,812</u>	<u>403,333</u>	Subtotal - Personnel Services	<u>392,415</u>	<u>451,299</u>	<u>408,143</u>	<u>(43,156)</u>	(10)
10,729	9,313	13,721	4200 Travel	7,000	10,840	7,000	(3,840)	(35)
26,780	25,120	25,437	4300 Utility Services	28,807	26,307	26,307	-	-
91,167	79,538	92,438	4350 Energy	127,110	113,148	113,148	-	-
3,334	3,716	10,810	4400 Purchased Services	11,592	12,978	12,881	(97)	(1)
9,372	26,589	16,557	4500 Supplies and Materials	8,070	16,532	7,954	(8,578)	(52)
1,075	986	715	4900 Other Expenses	1,515	1,533	1,533	-	-
<u>142,457</u>	<u>145,262</u>	<u>159,679</u>	Subtotal - Other	<u>184,094</u>	<u>181,338</u>	<u>168,823</u>	<u>(12,515)</u>	(7)
<u>1,678</u>	<u>800</u>	<u>2,604</u>	5100 Equipment	-	6,422	-	(6,422)	-
<u>\$ 504,938</u>	<u>\$ 487,874</u>	<u>\$ 565,615</u>	Location Totals	<u>\$ 576,509</u>	<u>\$ 639,059</u>	<u>\$ 576,966</u>	<u>\$ (62,093)</u>	(10)



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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
45.00	32.00	36.00	Enrollment in ADM (K-12)	38.00	30.00	32.00

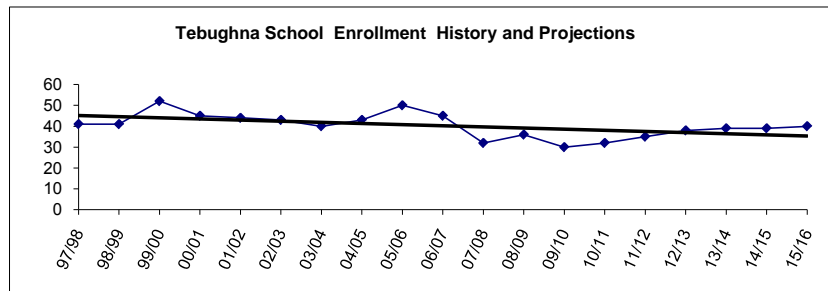
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	2.50	3.00	Teacher (Includes Quest)	2.50	3.50	2.50
-	-	-	Specialist *	-	0.07	0.07
1.00	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.50</u>	<u>3.50</u>	<u>4.00</u>	Certified Subtotal	<u>3.50</u>	<u>4.57</u>	<u>3.57</u>
-	-	-	Special Ed Aide	-	-	-
0.10	0.08	0.08	Nurse ***	0.08	0.06	0.06
0.75	0.75	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.85</u>	<u>1.83</u>	<u>1.96</u>	Classified Subtotal	<u>1.96</u>	<u>1.94</u>	<u>1.94</u>
<u>6.35</u>	<u>5.33</u>	<u>5.96</u>	Total	<u>5.46</u>	<u>6.51</u>	<u>5.51</u>

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

** "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.

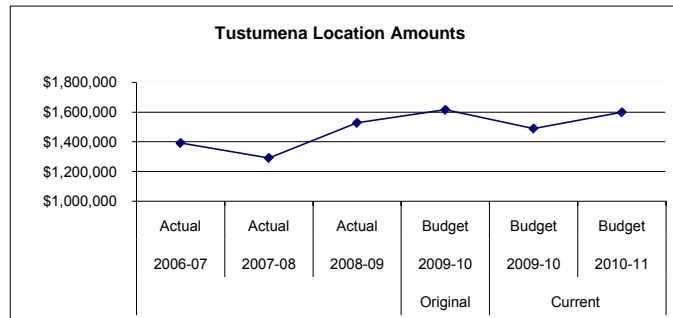


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 698,487	\$ 696,997	\$ 852,177	3100 Certified Salaries	\$ 912,490	\$ 819,113	\$ 900,390	\$ 81,277	10
172,346	164,246	173,318	3200 Non-Certified Salaries	166,883	176,773	180,118	3,345	2
380,808	289,337	360,223	3500 Employee Benefits	395,204	367,305	397,126	29,821	8
<u>1,251,641</u>	<u>1,150,580</u>	<u>1,385,718</u>	Subtotal - Personnel Services	<u>1,474,577</u>	<u>1,363,191</u>	<u>1,477,634</u>	<u>114,443</u>	8
91	314	1,821	4200 Travel	600	2,400	2,400	-	-
6,113	7,526	7,591	4300 Utility Services	12,444	12,059	12,059	-	-
81,373	77,125	91,100	4350 Energy	91,175	79,250	79,250	-	-
4,011	4,330	3,442	4400 Purchased Services	5,592	5,592	5,471	(121)	(2)
45,177	43,110	33,049	4500 Supplies and Materials	29,851	25,717	20,393	(5,324)	(21)
419	544	680	4900 Other Expenses	1,047	1,047	1,047	-	-
<u>137,184</u>	<u>132,949</u>	<u>137,683</u>	Subtotal - Other	<u>140,709</u>	<u>126,065</u>	<u>120,620</u>	<u>(5,445)</u>	(4)
3,204	7,604	4,463	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 1,392,029</u>	<u>\$ 1,291,133</u>	<u>\$ 1,527,865</u>	Location Totals	<u>\$ 1,615,286</u>	<u>\$ 1,489,256</u>	<u>\$ 1,598,254</u>	<u>\$ 108,998</u>	7



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
168.00	157.00	154.00	Enrollment in ADM (K-6)	147.00	150.00	149.00

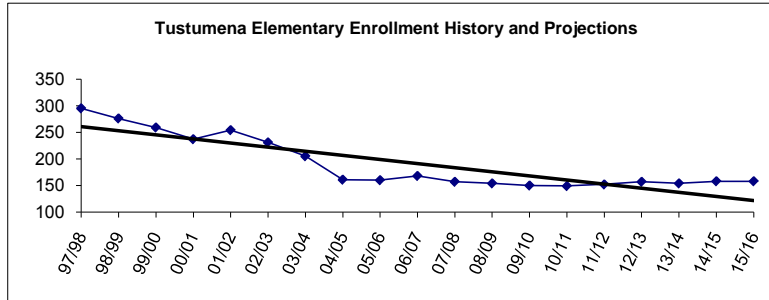
FTE's Included In Current Budget

0.80	0.80	1.00	Administrator	1.00	1.00	1.00
8.00	8.00	10.00	Teacher (Includes Quest)	10.00	9.50	10.50
1.00	-	0.95	Specialist*	0.95	0.80	0.80
1.00	2.00	2.00	Special Ed Teacher**	2.00	1.00	1.00
<u>10.80</u>	<u>10.80</u>	<u>13.95</u>	Certified Subtotal	<u>13.95</u>	<u>12.30</u>	<u>13.30</u>
1.26	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
0.35	0.35	0.35	Nurse***	0.20	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.99</u>	<u>4.99</u>	<u>4.99</u>	Classified Subtotal	<u>4.84</u>	<u>4.99</u>	<u>4.99</u>
<u>15.79</u>	<u>15.79</u>	<u>18.94</u>	Total	<u>18.79</u>	<u>17.29</u>	<u>18.29</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.



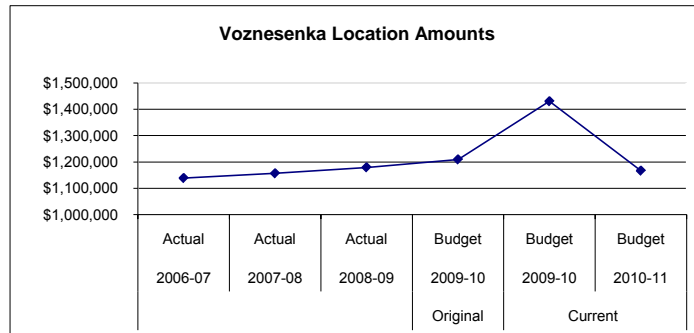
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 53 Voznesenka Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 486,636	\$ 512,507	\$ 518,179	3100 Certified Salaries	\$ 555,140	\$ 709,541	\$ 529,895	\$ (179,646)	(25)
183,127	188,468	193,064	3200 Non-Certified Salaries	195,354	202,724	192,981	(9,743)	(5)
319,603	271,718	294,458	3500 Employee Benefits	305,612	353,742	282,855	(70,887)	(20)
<u>989,366</u>	<u>972,693</u>	<u>1,005,701</u>	Subtotal - Personnel Services	<u>1,056,106</u>	<u>1,266,007</u>	<u>1,005,731</u>	<u>(260,276)</u>	(21)
787	1,020	979	4200 Travel	1,000	1,000	1,000	-	-
54,585	73,319	71,590	4300 Utility Services	62,003	56,351	56,351	-	-
23,575	22,352	24,701	4350 Energy	23,495	20,496	20,496	-	-
51,628	51,834	51,925	4400 Purchased Services	51,617	69,117	68,559	(558)	(1)
15,840	33,931	23,056	4500 Supplies and Materials	13,644	15,383	12,970	(2,413)	(16)
742	1,111	1,089	4900 Other Expenses	1,365	1,383	1,383	-	-
<u>147,157</u>	<u>183,567</u>	<u>173,340</u>	Subtotal - Other	<u>153,124</u>	<u>163,730</u>	<u>160,759</u>	<u>(2,971)</u>	(2)
1,856	-	-	5100 Equipment	-	825	-	(825)	-
<u>\$ 1,138,379</u>	<u>\$ 1,156,260</u>	<u>\$ 1,179,041</u>	Location Totals	<u>\$ 1,209,230</u>	<u>\$ 1,430,562</u>	<u>\$ 1,166,490</u>	<u>\$ (264,072)</u>	(18)



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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 53 Voznesenka Elementary / High

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
126.00	115.00	117.00	Enrollment in ADM (K-12)	112.00	100.00	95.00

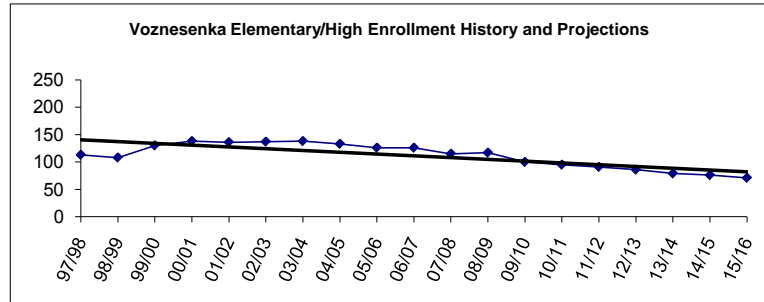
FTE's Included In Current Budget

0.60	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.00	7.10	Teacher (Includes Quest)	7.60	8.70	5.20
-	-	0.13	Specialist*	0.13	0.13	0.13
0.75	0.75	0.75	Special Ed Teacher**	0.75	1.80	1.80
<u>8.85</u>	<u>8.25</u>	<u>8.48</u>	Certified Subtotal	<u>8.98</u>	<u>11.13</u>	<u>7.63</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.28	0.27	0.25	Nurse***	0.25	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	0.50
<u>5.80</u>	<u>5.79</u>	<u>5.77</u>	Classified Subtotal	<u>5.77</u>	<u>5.77</u>	<u>5.27</u>
<u>14.65</u>	<u>14.04</u>	<u>14.25</u>	Total	<u>14.75</u>	<u>16.90</u>	<u>12.90</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.

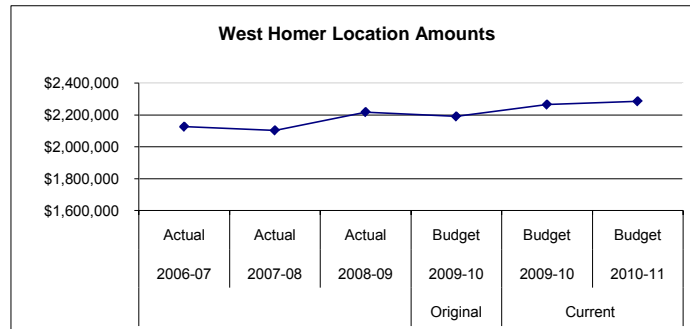


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 1,108,516	\$ 1,139,437	\$ 1,230,595	3100 Certified Salaries	\$ 1,194,016	\$ 1,250,714	\$ 1,266,352	\$ 15,638	1
214,324	238,716	259,762	3200 Non-Certified Salaries	256,632	273,587	282,209	8,622	3
596,836	481,075	542,784	3500 Employee Benefits	549,366	565,503	574,117	8,614	2
<u>1,919,676</u>	<u>1,859,228</u>	<u>2,033,141</u>	Subtotal - Personnel Services	<u>2,000,014</u>	<u>2,089,804</u>	<u>2,122,678</u>	<u>32,874</u>	<u>2</u>
1,240	-	-	4100 Professional-Technical Services	-	-	-	-	-
385	772	767	4200 Travel	700	700	700	-	-
14,777	12,308	11,119	4300 Utility Services	20,340	19,877	19,877	-	-
115,817	168,698	124,686	4350 Energy	117,740	100,942	100,942	-	-
9,628	9,164	9,866	4400 Purchased Services	10,162	10,442	8,740	(1,702)	(16)
62,077	51,997	37,499	4500 Supplies and Materials	40,812	42,508	31,886	(10,622)	(25)
701	1,027	964	4900 Other Expenses	1,080	1,080	1,080	-	-
<u>204,625</u>	<u>243,966</u>	<u>184,901</u>	5100 Equipment	<u>190,834</u>	<u>175,549</u>	<u>163,225</u>	<u>(12,324)</u>	<u>(7)</u>
<u>2,279</u>	<u>135</u>	<u>180</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,126,580</u>	<u>\$ 2,103,329</u>	<u>\$ 2,218,222</u>	Location Totals	<u>\$ 2,190,848</u>	<u>\$ 2,265,353</u>	<u>\$ 2,285,903</u>	<u>\$ 20,550</u>	<u>1</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
223.00	240.00	256.00	Enrollment in ADM (3-6)	235.00	236.00	261.00

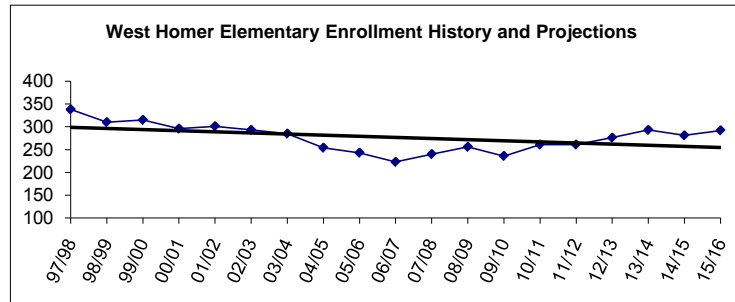
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	13.00	13.00	Teacher (Includes Quest)	12.50	13.75	13.25
2.50	2.50	2.39	Specialist*	2.39	1.35	1.35
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>19.50</u>	<u>19.50</u>	<u>19.39</u>	Certified Subtotal	<u>18.89</u>	<u>19.10</u>	<u>18.60</u>
1.76	1.76	2.64	Special Ed Aide	2.64	2.64	2.64
0.38	0.38	0.82	Aide	0.82	0.38	0.44
0.65	0.65	0.56	Nurse***	0.56	0.61	0.61
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.94	Custodian	2.50	2.94	3.00
<u>6.29</u>	<u>6.29</u>	<u>7.96</u>	Classified Subtotal	<u>7.52</u>	<u>7.57</u>	<u>7.69</u>
<u>25.79</u>	<u>25.79</u>	<u>27.35</u>	Total	<u>26.41</u>	<u>26.67</u>	<u>26.29</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
2010 - 2011 Budget

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 33,215	\$ 34,442	\$ 35,018	3200 Non-Certified Salaries	\$ 34,254	\$ 36,339	\$ 37,791	\$ 1,452	4
53,369	57,857	51,285	3500 Employee Benefits	84,190	39,256	53,019	13,763	35
<u>86,584</u>	<u>92,299</u>	<u>86,303</u>	Subtotal - Personnel Services	<u>118,444</u>	<u>75,595</u>	<u>90,810</u>	<u>15,215</u>	
87,931	74,715	44,459	4100 Professional-Technical Services	119,354	119,354	119,354	-	-
38,401	38,021	42,439	4200 Travel	35,017	35,017	35,017	-	-
1,028	968	597	4300 Utility Services	1,500	1,500	1,500	-	-
5,909	4,695	5,636	4400 Purchased Services	5,250	5,250	5,250	-	-
3,885	9,705	7,588	4500 Supplies and Materials	5,000	5,000	5,000	-	-
19,980	20,520	29,335	4800 Tuition and Stipends	38,400	42,000	42,000	-	-
21,459	23,391	27,696	4900 Other Expenses	22,685	22,685	22,685	-	-
<u>178,593</u>	<u>172,015</u>	<u>157,751</u>	Subtotal - Other	<u>227,206</u>	<u>230,806</u>	<u>230,806</u>	-	-
-	6,370	-	5100 Equipment	-	-	-	-	-
<u>\$ 265,177</u>	<u>\$ 270,684</u>	<u>\$ 244,053</u>	Location Totals	<u>\$ 345,650</u>	<u>\$ 306,401</u>	<u>\$ 321,616</u>	<u>\$ 15,215</u>	5

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

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

Objectives - FY11 Budget Highlights: Increase student achievement, increase student engagement, support and participate in the District Communication Strategic Plan, develop a long term funding strategy for stability and adequacy, and review and respond to Curriculum Audit

Previous year accomplishments: continuing support of low PTR and prgrammatic funding, working for equity amongst locations, continued efforts to establish positive and productive communications with the community

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included in Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

** "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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 125,690	\$ 128,896	\$ 137,626	3100 Certified Salaries	\$ 127,032	\$ 139,704	\$ 143,098	\$ 3,394	2
62,430	71,389	50,847	3200 Non-Certified Salaries	84,493	99,337	103,464	4,127	4
68,995	62,627	45,258	3500 Employee Benefits	70,831	76,848	79,290	2,442	3
<u>257,115</u>	<u>262,912</u>	<u>233,730</u>	Subtotal - Personnel Services	<u>282,356</u>	<u>315,889</u>	<u>325,852</u>	<u>9,963</u>	3
1,650	-	4,859	4100 Professional-Technical Services	14,000	11,730	11,730	-	-
31,563	25,745	13,122	4200 Travel	22,345	22,345	22,345	-	-
13,608	13,717	9,559	4300 Utility Services	14,325	13,005	13,005	-	-
682	750	1,444	4400 Purchased Services	13,448	13,448	5,048	(8,400)	(62)
11,925	16,468	15,430	4500 Supplies and Materials	12,201	12,351	12,351	-	-
1,767	3,314	2,474	4900 Other Expenses	5,600	5,480	5,480	-	-
<u>61,195</u>	<u>59,994</u>	<u>46,887</u>	Subtotal - Other	<u>81,919</u>	<u>78,359</u>	<u>69,959</u>	<u>(8,400)</u>	(11)
<u>407</u>	<u>1,040</u>	<u>1,235</u>	5100 Equipment	<u>-</u>	<u>2,240</u>	<u>-</u>	<u>(2,240)</u>	-
<u>\$ 318,717</u>	<u>\$ 323,946</u>	<u>\$ 281,852</u>	Location Totals	<u>\$ 364,275</u>	<u>\$ 396,488</u>	<u>\$ 395,811</u>	<u>\$ (677)</u>	(0)

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

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

Objectives - FY11 Budget Highlights: Continued support of programmatic staffing, maintaining established pupil : teacher ratios, established new 3-year agreement with 3 bargaining units.

Previous year accomplishments: Enhanced students' learning environment by establishing wireless connectivity and greater access to technology, increased the efficiency of schools' operations through the use of quality tools, conducted a review and analysis of District's curriculum (curriculum audit), overall improvement in students' state-level test scores.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.50	1.50	Support	1.50	1.50	1.50
<u>1.00</u>	<u>1.50</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>2.00</u>	<u>2.50</u>	<u>2.50</u>	Total	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

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

** "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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 72 Assistant Superintendent Instructional Support

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 111,048	\$ 180	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
36,319	118,936	134,531	3200 Non-Certified Salaries	138,343	144,960	148,433	3,473	2
51,082	46,518	55,264	3500 Employee Benefits	68,827	60,767	62,263	1,496	2
<u>198,449</u>	<u>165,634</u>	<u>189,794</u>	Subtotal - Personnel Services	<u>207,170</u>	<u>205,727</u>	<u>210,696</u>	<u>4,969</u>	2
-	44,528	53,251	4100 Professional-Technical Services	50,000	50,000	50,000	-	-
17,216	8,536	8,562	4200 Travel	10,102	10,102	10,102	-	-
5,259	5,621	3,955	4300 Utility Services	6,210	5,649	5,649	-	-
10,276	11,811	11,510	4350 Energy	26,023	23,421	23,421	-	-
240,766	244,391	240,463	4400 Purchased Services	244,318	244,318	244,318	-	-
444,828	388,913	486,447	4450 Insurance Premiums	448,395	764,975	851,996	87,021	11
9,657	5,637	11,411	4500 Supplies and Materials	13,670	14,170	14,170	-	-
878	887	40	4900 Other Expenses	2,328	2,328	2,328	-	-
<u>728,880</u>	<u>710,324</u>	<u>815,640</u>	Subtotal - Other	<u>801,046</u>	<u>1,114,963</u>	<u>1,201,984</u>	<u>87,021</u>	8
4,746	(265)	-	5100 Equipment	-	-	-	-	-
<u>\$ 932,075</u>	<u>\$ 875,693</u>	<u>\$ 1,005,434</u>	Location Totals	<u>\$ 1,008,216</u>	<u>\$ 1,320,690</u>	<u>\$ 1,412,680</u>	<u>\$ 91,990</u>	7

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

Major long-term issues and concerns: Critical Incident Plan oversight; Charter School liaison; development of District policies and Administrative regulations; negotiation of lease agreements and contracts; respond to public needs; coordinate with legislature and borough governments; improvement through effective instruction.

Objectives - FY11 Budget Highlights: Increases in liability insurance premiums and monitoring of health care cost changes due to federal law changes. Collaborate on local funding mechanism. Review and revise budgeting process and enrollment projections.

Previous year accomplishments: Continuing conservation of energy with resulting energy savings.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 72 Assistant Superintendent Administrative Services

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	-	-	Assistant Superintendent	-		
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	-	-	Certified Subtotal	-	-	-
	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	1.50	1.50	Classified Subtotal	1.50	1.50	1.50
1.50	1.50	1.50	Total	1.50	1.50	1.50

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

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

*** 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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 73 Assistant Superintendent Instruction

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 138,534	\$ 130,685	\$ 125,620	3100 Certified Salaries	\$ 135,412	\$ 122,802	\$ 125,196	\$ 2,394	2
52,325	47,216	48,607	3200 Non-Certified Salaries	53,509	55,666	57,839	2,173	4
70,037	49,828	52,934	3500 Employee Benefits	57,387	56,124	57,637	1,513	3
<u>260,896</u>	<u>227,729</u>	<u>227,161</u>	Subtotal - Personnel Services	<u>246,308</u>	<u>234,592</u>	<u>240,672</u>	<u>6,080</u>	3
38,473	350	3,575	4100 Professional-Technical Services	3,900	3,900	3,900	-	-
16,346	13,060	15,547	4200 Travel	18,800	18,800	18,800	-	-
5,822	5,149	3,591	4300 Utility Services	5,490	4,978	4,978	-	-
773	14,248	459	4400 Purchased Services	41,198	41,198	41,198	-	-
11,037	5,215	2,002	4500 Supplies and Materials	6,345	6,188	3,188	(3,000)	(48)
67,652	53,885	76,852	4900 Other Expenses	107,672	114,088	114,088	-	-
<u>140,103</u>	<u>91,907</u>	<u>102,026</u>	Subtotal - Other	<u>183,405</u>	<u>189,152</u>	<u>186,152</u>	<u>(3,000)</u>	(2)
3,983	723	-	5100 Equipment	-	-	-	-	-
<u>\$ 404,982</u>	<u>\$ 320,359</u>	<u>\$ 329,187</u>	Location Totals	<u>\$ 429,713</u>	<u>\$ 423,744</u>	<u>\$ 426,824</u>	<u>\$ 3,080</u>	1

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

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

Objectives - FY11 Budget Highlights: Continued use of stimulus money to promote and refine differentiated instruction through technology integration and improved practice; implement individual learning plans, increase student achievement and graduation rate; refine collaborative practices across the district for continuous improvement.

Previous year accomplishments: Technology integration initiated across the district; effective instruction initiative piloted within district; structured collaborative practices initiated across the district; defined intervention and learning disabilities program developed with common assessments to support identification of struggling students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 73 Assistant Superintendent Instruction

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
2.00	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<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>4.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also 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
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 74 Fiscal Services

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ -	\$ 240	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
520,720	605,554	588,806	3200 Non-Certified Salaries	552,364	562,849	498,308	(64,541)	(11)
231,195	251,252	281,950	3500 Employee Benefits	272,129	272,079	243,638	(28,441)	(10)
<u>751,915</u>	<u>857,046</u>	<u>870,756</u>	Subtotal - Personnel Services	<u>824,493</u>	<u>834,928</u>	<u>741,946</u>	<u>(92,982)</u>	(11)
17,500	40,500	62,521	4100 Professional-Technical Services	54,000	69,039	81,034	11,995	17
7,071	9,579	14,890	4200 Travel	6,750	16,711	12,716	(3,995)	(24)
16,520	15,560	15,560	4300 Utility Services	14,740	14,091	14,091	-	-
552	2,654	9,235	4400 Purchased Services	4,918	4,918	4,918	-	-
9,689	8,540	12,132	4500 Supplies and Materials	11,300	11,300	11,300	-	-
1,505	2,870	2,414	4900 Other Expenses	1,315	1,315	1,315	-	-
(121,995)	(171,414)	(170,649)	4950 Indirect Costs	-	-	-	-	-
<u>(69,158)</u>	<u>(91,711)</u>	<u>(53,897)</u>	Subtotal - Other	<u>93,023</u>	<u>117,374</u>	<u>125,374</u>	<u>8,000</u>	7
<u>18,582</u>	<u>15,756</u>	<u>3,389</u>	5100 Equipment	-	-	-	-	-
<u>\$ 701,339</u>	<u>\$ 781,091</u>	<u>\$ 820,247</u>	Location Totals	<u>\$ 917,516</u>	<u>\$ 952,302</u>	<u>\$ 867,320</u>	<u>\$ (84,982)</u>	(9)

Function: To provide excellent customer service in support of the classroom; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances

Major long-term issues and concerns: The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department is also actively involved in Legislative education relative to school funding issues. There are nine individuals supporting this level of the Kenai Peninsula Borough School District. The Finance Department's primary internal customers are school secretaries and bookkeepers who support building administrators.

Objectives - FY11 Budget Highlights: Provide on-going training for financial and payroll software users with periodic web-based inservices; continued evaluation and update of budgeting process.

Previous Year Accomplishments: Award of Excellence in Financial Reporting for FY09 Comprehensive Annual Financial Report (CAFR); Meritorious Budget Award for FY10 Budget Document; Implemented background checks for school volunteers.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.50	7.50	8.50	Support	8.50	8.50	7.50
8.50	8.50	9.50	Classified Subtotal	9.50	9.50	8.50
8.50	8.50	9.50	Total	9.50	9.50	8.50

* "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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 106,396	\$ 107,426	\$ 109,330	3100 Certified Salaries	\$ 108,440	\$ 115,933	\$ 118,364	\$ 2,431	2
40,588	30,717	88,003	3200 Non-Certified Salaries	81,287	85,464	88,349	2,885	3
59,536	42,564	65,805	3500 Employee Benefits	73,704	71,279	77,730	6,451	9
<u>206,520</u>	<u>180,707</u>	<u>263,138</u>	Subtotal - Personnel Services	<u>263,431</u>	<u>272,676</u>	<u>284,443</u>	<u>11,767</u>	<u>4</u>
-	1,500	325	4100 Professional-Technical Services	750	1,250	1,250	-	-
7,293	8,952	11,875	4200 Travel	7,777	8,927	8,927	-	-
384	205	78	4300 Utility Services	929	890	890	-	-
253	424	50	4400 Purchased Services	850	850	850	-	-
6,943	8,135	23,131	4500 Supplies and Materials	26,801	26,451	26,451	-	-
74	49	149	4900 Other Expenses	920	1,070	1,070	-	-
<u>14,947</u>	<u>19,265</u>	<u>35,609</u>	Subtotal - Other	<u>38,027</u>	<u>39,438</u>	<u>39,438</u>	<u>-</u>	<u>-</u>
-	-	-	5100 Equipment	-	800	-	(800)	-
<u>\$ 221,467</u>	<u>\$ 199,972</u>	<u>\$ 298,746</u>	Location Totals	<u>\$ 301,458</u>	<u>\$ 312,914</u>	<u>\$ 323,881</u>	<u>\$ 10,967</u>	<u>4</u>

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

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

Objectives - FY11 Budget Highlights: Initiate district-wide reroof bond proposal for October ballot; teacher housing at remote sites; portable locations at Razdolna and Mountain View; DEED grant/debt reimbursement application process

Previous Year accomplishments: Continuation of teacher housing efforts; Energy Rebate for school; portable relocation at Mountain View Elementary.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	2.00	2.00	2.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 326,977	\$ 342,206	\$ 338,884	3200 Non-Certified Salaries	\$ 308,599	\$ 336,747	\$ 363,437	\$ 26,690	8
157,366	166,904	171,863	3500 Employee Benefits	166,315	185,994	196,307	10,313	6
<u>484,343</u>	<u>509,110</u>	<u>510,747</u>	Subtotal - Personnel Services	<u>474,914</u>	<u>522,741</u>	<u>559,744</u>	<u>37,003</u>	7
3,131	2,851	2,879	4200 Travel	3,365	3,365	3,365	-	-
4,667	4,155	5,083	4300 Utility Services	7,526	7,135	7,135	-	-
82,763	86,135	105,350	4350 Energy	95,882	86,293	86,293	-	-
12,174	10,743	8,309	4400 Purchased Services	22,873	22,873	22,873	-	-
(18,387)	27,606	(71,052)	4500 Supplies and Materials	27,930	27,407	27,407	-	-
863	810	1,385	4900 Other Expenses	1,970	1,970	1,970	-	-
(244,029)	(342,827)	(341,298)	4950 Indirect Costs	-	-	-	-	-
<u>(158,818)</u>	<u>(210,527)</u>	<u>(289,344)</u>	Subtotal - Other	<u>159,546</u>	<u>149,043</u>	<u>149,043</u>	<u>-</u>	-
<u>71,800</u>	<u>1,770</u>	<u>3,513</u>	5100 Equipment	<u>-</u>	<u>2,372</u>	<u>-</u>	<u>(2,372)</u>	(100)
<u>\$ 397,325</u>	<u>\$ 300,353</u>	<u>\$ 224,916</u>	Location Totals	<u>\$ 634,460</u>	<u>\$ 674,156</u>	<u>\$ 708,787</u>	<u>\$ 34,631</u>	5

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

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

Objectives - FY11 Budget Highlights: Purchasing is working to add information for the public to the website with a document entitled "Doing Business with KPBSD". The Warehouse is working toward greater efficiencies in maintenance and fuel costs through a smaller, more efficient truck fleet.

Previous year accomplishments: The warehouse and purchasing staff supported all schools and departments in the district as the effects of the additional funds from the American Recovery and Reinvestment Act (ARRA) and State Fiscal Stabilization Funds (SFSF) resulted in increased purchases of equipment for the district. Additionally, the copier fleet was changed out district-wide. The warehouse staff coordinates with a variety of shippers to move special loads of equipment to across the water schools. Purchasing processed a record number of bids during the fiscal year and implemented emailing purchase orders, with great success.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	7.50	7.50
-	-	-	Custodian	-	-	-
6.50	6.50	6.50	Classified Subtotal	6.50	7.50	7.50
<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	Total	<u>6.50</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 109,889	\$ 107,366	\$ 125,028	3100 Certified Salaries	\$ 117,890	\$ 125,383	\$ 127,814	\$ 2,431	2
322,546	433,277	378,881	3200 Non-Certified Salaries	646,526	689,715	703,760	14,045	2
171,405	196,647	207,704	3500 Employee Benefits	267,283	279,584	286,338	6,754	2
<u>603,840</u>	<u>737,290</u>	<u>711,613</u>	Subtotal - Personnel Services	<u>1,031,699</u>	<u>1,094,682</u>	<u>1,117,912</u>	<u>23,230</u>	2
17,491	18,035	15,484	4100 Professional-Technical Services	28,750	29,250	29,250	-	-
32,135	36,957	28,241	4200 Travel	45,955	44,359	45,955	1,596	4
9,071	8,570	4,864	4300 Utility Services	9,101	8,603	8,603	-	-
9,528	30,274	38,377	4400 Purchased Services	82,584	82,584	82,584	-	-
19,049	14,629	67,931	4500 Supplies and Materials	19,683	19,183	19,183	-	-
18,047	23,254	19,294	4900 Other Expenses	33,082	48,582	48,582	-	-
<u>105,321</u>	<u>131,719</u>	<u>174,191</u>	Subtotal - Other	<u>219,155</u>	<u>232,561</u>	<u>234,157</u>	<u>1,596</u>	1
<u>1,146</u>	<u>4,759</u>	<u>734</u>	5100 Equipment	-	-	-	-	-
<u>\$ 710,307</u>	<u>\$ 873,768</u>	<u>\$ 886,537</u>	Location Totals	<u>\$ 1,250,854</u>	<u>\$ 1,327,243</u>	<u>\$ 1,352,069</u>	<u>\$ 24,826</u>	2

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

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

Objectives - FY11 Budget Highlights: Continue monitoring health care cost changes due to federal law changes. Ongoing management of collective bargaining agreement, labor relations, and employee recruitment and hiring.

Previous Year accomplishments: Job descriptions, work study and classification report for support employees. Completed Interest Based Bargaining with all employee groups, Transition to new third party administrator for processing health care claims. Revised and updated evaluation handbooks. Implemented pilot program for teacher evaluations. Continued to process background checks for all school district volunteers.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
5.00	6.50	6.50	Support	6.50	6.50	6.50
<u>5.00</u>	<u>6.50</u>	<u>6.50</u>	Classified Subtotal	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
<u>6.00</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 794,127	\$ 797,135	\$ 848,950	3200 Non-Certified Salaries	\$ 824,351	\$ 868,706	\$ 934,568	\$ 65,862	8
335,285	347,888	372,409	3500 Employee Benefits	379,240	394,822	429,783	34,961	9
<u>1,129,412</u>	<u>1,145,023</u>	<u>1,221,359</u>	Subtotal - Personnel Services	<u>1,203,591</u>	<u>1,263,528</u>	<u>1,364,351</u>	<u>100,823</u>	8
7,170	232	6,231	4100 Professional-Technical Services	6,000	6,000	6,000	-	-
25,183	25,509	46,285	4200 Travel	22,000	22,000	22,000	-	-
3,367	2,226	1,379	4300 Utility Services	12,767	11,520	11,520	-	-
456,262	435,372	518,532	4400 Purchased Services	502,593	502,593	502,593	-	-
31,135	72,782	54,966	4500 Supplies and Materials	30,650	30,650	30,650	-	-
700	-	300	4900 Other Expenses	940	940	940	-	-
<u>523,817</u>	<u>536,121</u>	<u>627,693</u>	Subtotal - Other	<u>574,950</u>	<u>573,703</u>	<u>573,703</u>	<u>-</u>	-
<u>5,176</u>	<u>(9,122)</u>	<u>(14,788)</u>	5100 Equipment	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>	-
<u>\$ 1,658,405</u>	<u>\$ 1,672,022</u>	<u>\$ 1,834,264</u>	Location Totals	<u>\$ 1,797,541</u>	<u>\$ 1,856,231</u>	<u>\$ 1,957,054</u>	<u>\$ 100,823</u>	5

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

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

Objectives - FY11 Budget Highlights: Evaluation of student software systems; revise and update internal processes, continued infrastructure upgrades as needed.

Previous Year accomplishments: Completed wireless access installation project; major network and internet upgrades, developed 2010-2013 Tech Plan, installed Storage Area Network to resolve district-wide disk storage shortage, developed testing results web software, 2,000 computers installed during FY10 (Stimulus and Tech Plan).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	10.75	Support	10.75	11.00	12.00
11.75	11.75	11.75	Classified Subtotal	11.75	12.00	13.00
11.75	11.75	11.75	Total	11.75	12.00	13.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also 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
2010 - 2011 Budget

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 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	100,000	141,184	100,000	(41,184)	(29)
102,437	66,305	50,852	4400 Purchased Services	21,000	21,400	21,400	-	-
(314)	75,726	79,691	4500 Supplies and Materials	280,200	158,000	280,200	122,200	77
-	-	-	4900 Other Expenses	-	-	-	-	-
102,123	146,428	130,543	Subtotal - Other	401,200	320,584	401,600	81,016	25
276,840	330,693	339,945	5100 Equipment	244,800	203,616	244,800	41,184	20
<u>\$ 378,963</u>	<u>\$ 477,121</u>	<u>\$ 470,488</u>	Location Totals	<u>\$ 646,000</u>	<u>\$ 524,200</u>	<u>\$ 646,400</u>	<u>\$ 122,200</u>	23

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY09, the district has received over 5.9 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

The E-rate program has provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district-wide plan to provide high quality technology support to all our children. Since E-Rate revenue alone is not enough to continue to support the Technology Plan, additional funding must be provided to keep the district at the level we enjoy today.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/12/10

Location: 81 Pupil Services

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 461,558	\$ 504,704	\$ 999,290	3100 Certified Salaries	\$ 1,221,569	\$ 1,610,177	\$ 1,720,799	\$ 110,622	7
231,542	261,029	309,238	3200 Non-Certified Salaries	330,904	255,860	289,787	33,927	13
338,959	277,514	484,092	3500 Employee Benefits	604,062	676,402	721,045	44,643	7
<u>1,032,059</u>	<u>1,043,247</u>	<u>1,792,620</u>	Subtotal - Personnel Services	<u>2,156,535</u>	<u>2,542,439</u>	<u>2,731,631</u>	<u>189,192</u>	7
210,311	247,855	344,244	4100 Professional-Technical Services	381,254	377,754	379,254	1,500	0
86,929	122,179	101,380	4200 Travel	159,293	136,623	135,123	(1,500)	(1)
2,260	1,594	1,028	4250 Student Travel	10,001	10,001	10,001	-	-
5,677	8,259	5,034	4300 Utility Services	5,345	4,938	4,938	-	-
1,915	7,313	7,855	4400 Purchased Services	12,905	12,905	12,905	-	-
31,367	66,709	51,613	4500 Supplies and Materials	51,406	57,510	71,210	13,700	24
17,094	97,423	146,437	4900 Other Expenses	145,825	143,825	143,825	-	-
<u>355,553</u>	<u>551,332</u>	<u>657,591</u>		<u>766,029</u>	<u>743,556</u>	<u>757,256</u>	<u>13,700</u>	2
<u>10,917</u>	<u>11,631</u>	<u>16,151</u>	Subtotal - Equipment	<u>-</u>	<u>9,600</u>	<u>-</u>	<u>(9,600)</u>	(100)
<u>\$ 1,398,529</u>	<u>\$ 1,606,210</u>	<u>\$ 2,466,361</u>	Location Total	<u>\$ 2,922,564</u>	<u>\$ 3,295,595</u>	<u>\$ 3,488,887</u>	<u>\$ 193,292</u>	6

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

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

Objectives - FY11 Budget Highlights: Recruitment and retention of Special Education teachers and specialists; Recruitment and retention of school nurses; Paraprofessional Training; Job-alike collaboration; Professional Development, Implementation and training for new special education and 504 database; student behavior training; IEP trainings, new special education teacher training, Mandt training

Previous year accomplishments: Certified and classified staffs were funded to appropriate levels as required by law and to provide required services to students with disabilities. Additional 4 nurses were approved for district; Professional Development and training of trainers; Upgrade of Special Education Data base; Training for Paraprofessionals; Provide research based curriculum to meet the needs of all students in our special education classrooms; Computer based curriculum for Gifted and Talented Program and students with Autism; Home/School liaison and service provider; IEP Trainings; Positive Behavior Support trainings; De-escalation/Restraint training; Funding Assistive Technology for Students with Disabilities; Secondary Transition Training, Vocational assessment software purchased.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	2.00	2.00	Coordinator	2.00	3.00	3.00
-	-	-	Teacher (Includes Quest)	-	-	-
1.75	2.25	3.44	Specialist*	3.43	10.00	10.00
6.75	7.56	11.90	Special Ed Teacher**	11.90	10.50	10.50
<u>11.50</u>	<u>12.81</u>	<u>18.34</u>	Certified Subtotal	<u>18.33</u>	<u>24.50</u>	<u>24.50</u>
4.43	4.46	8.04	Special Ed Aide	8.04	5.94	5.94
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>7.43</u>	<u>7.46</u>	<u>11.04</u>	Classified Subtotal	<u>11.04</u>	<u>8.94</u>	<u>8.94</u>
<u>18.93</u>	<u>20.27</u>	<u>29.38</u>	Total	<u>29.37</u>	<u>33.44</u>	<u>33.44</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
2010 - 2011 Budget

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 105,224	\$ 165,590	\$ 24,369	3100 Certified Salaries	\$ 2,739,446	\$ 1,095,690	\$ 1,128,026	32,336	3
107,378	268,286	187,729	3200 Non-Certified Salaries	444,741	248,702	254,046	5,344	2
366,108	19,630,251	15,753,550	3500 Employee Benefits	14,440,999	14,475,408	14,628,833	153,425	1
718,125	889,163	788,442	3631 Worker Compensation	978,080	914,242	1,061,153	146,911	16
<u>1,296,835</u>	<u>20,953,290</u>	<u>16,754,089</u>	Subtotal - Personnel Services	<u>18,603,266</u>	<u>16,734,042</u>	<u>17,072,058</u>	<u>338,016</u>	2
-	158	-	4100 Professional-Technical Services	-	-	-	-	-
(14,226)	20,105	(320)	4200 Travel	100,000	86,630	100,000	13,370	-
-	-	75,000	4250 Student Travel	75,000	75,000	75,000	-	-
4,923	(1,211)	-	4300 Utility Services	-	-	-	-	-
54,833	56,114	75,458	4350 In Kind Utilities	63,745	76,494	78,024	1,530	-
5,593,638	6,056,608	6,178,509	4400 Purchased Services	6,614,621	6,780,512	6,875,198	94,686	1
848,103	741,439	763,345	4450 Insurance Premiums	815,583	919,789	1,026,438	106,649	12
12,037	(77,774)	(418)	4500 Supplies and Materials	4,200	97,019	95,819	(1,200)	(1)
126,146	21,111	(16,558)	4900 Other Expenses	77,043	81,493	81,493	-	-
<u>6,625,454</u>	<u>6,816,550</u>	<u>7,075,016</u>	Subtotal - Other	<u>7,750,192</u>	<u>8,116,937</u>	<u>8,331,972</u>	<u>215,035</u>	3
407,834	235,521	209,745	5100 Equipment	-	-	-	-	-
<u>2,722,720</u>	<u>4,293,736</u>	<u>2,128,693</u>	5500 Transfer to Other Fund	<u>674,096</u>	<u>674,096</u>	<u>765,531</u>	<u>91,435</u>	14
<u>\$ 11,052,843</u>	<u>\$ 32,299,097</u>	<u>\$ 26,167,543</u>	Totals	<u>\$ 27,027,554</u>	<u>\$ 25,525,075</u>	<u>\$ 26,169,561</u>	<u>\$ 553,051</u>	2

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	3.59	4.21	Teacher (Includes Quest)	21.00	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>3.59</u>	<u>4.21</u>	Certified Subtotal	<u>21.00</u>	<u>1.50</u>	<u>1.50</u>
-	0.32	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.75	4.63	Support	5.25	4.25	4.25
-	0.50	-	Custodian	-	-	-
<u>4.00</u>	<u>5.57</u>	<u>4.63</u>	Classified Subtotal	<u>5.25</u>	<u>4.25</u>	<u>4.25</u>
<u>5.00</u>	<u>9.16</u>	<u>8.84</u>	Total	<u>26.25</u>	<u>5.75</u>	<u>5.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 587,344	\$ 746,889	\$ 729,628	3100 Certified Salaries	\$ 784,240	\$ 994,248	\$ 1,036,590	42,342	4
236,216	157,815	172,425	3200 Non-Certified Salaries	215,079	207,390	212,085	4,695	2
313,993	265,871	294,619	3500 Employee Benefits	330,623	397,901	410,835	12,934	3
<u>1,137,553</u>	<u>1,170,575</u>	<u>1,196,671</u>	Subtotal - Personnel Services	<u>1,329,942</u>	<u>1,599,539</u>	<u>1,659,510</u>	<u>59,971</u>	4
10,824	4,138	13,100	4100 Professional-Technical Services	45,148	54,148	45,100	(9,048)	(17)
34,742	37,011	43,427	4200 Travel	32,869	34,374	32,374	(2,000)	(6)
7,828	8,989	7,545	4300 Utility Services	7,901	7,240	7,240	-	-
50,207	151,568	167,501	4400 Purchased Services	183,681	105,836	105,836	-	-
362,032	314,955	200,371	4500 Supplies and Materials	814,338	620,730	1,015,910	395,180	64
833	1,290	1,483	4900 Other Expenses	4,678	5,101	5,101	-	-
<u>466,466</u>	<u>517,951</u>	<u>433,428</u>	Subtotal - Other	<u>1,088,615</u>	<u>827,429</u>	<u>1,211,561</u>	<u>384,132</u>	46
1,393	415	13,764	5100 Equipment	-	4,988	-	(4,988)	(100)
<u>\$ 1,605,412</u>	<u>\$ 1,688,941</u>	<u>\$ 1,643,863</u>	Location Totals	<u>\$ 2,418,557</u>	<u>\$ 2,431,956</u>	<u>\$ 2,871,071</u>	<u>\$ 439,115</u>	18

Curriculum/Elementary Education

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

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

Objectives – FY11 Budget Highlights: Vocational Education Curriculum revision, Implementing 2 year Curriculum Process with K-12 Language Arts, Fine Arts Curriculum Implementation, Physical Education Implementation

Previous Year accomplishments: Revised Fine Arts Curriculum, Revised Physical Education Curriculum, Social Studies Curriculum Implementation, World Language Curriculum Implementation

Assessment/Secondary Education

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

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

Objectives - FY11 Budget Highlights: PEP lessons will be piloted at schools and revisions made as the online version of lessons is developed and tested. A three year plan to improve the instruction of writing will be piloted. Course offerings will continue to be developed and a plan for staffing developed.

Previous Year accomplishments: Career and Technical Education (CTE) course offerings have seen a steady increase from the previous year. Enrollment and interest in after school programs validates the continued exploration and expansion of opportunities for students. CTE Programs include Emergency Trauma Technician, Introduction to Criminal Justice, Medical Terminology, Certified Nurses Assistant, After School Construction Academy, "Project Lead the Way" Engineering program and Workforce Development classes. Major expansion of the Distance Learning program with dramatic increases in both enrollment and class offerings. Classes offered in all core content areas plus Health, World Languages and Technical Writing added.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
2.00	2.00	3.00	Director	3.00	3.00	3.00
4.00	7.00	7.00	Teacher (Includes Quest)	7.00	11.00	11.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>6.00</u>	<u>9.00</u>	<u>10.00</u>	Certified Subtotal	<u>10.00</u>	<u>14.00</u>	<u>14.00</u>
-	-	-	Nurse ***	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>4.50</u>	Support	<u>4.50</u>	<u>4.00</u>	<u>4.00</u>
<u>3.50</u>	<u>3.50</u>	<u>4.50</u>	Classified Subtotal	<u>4.50</u>	<u>4.00</u>	<u>4.00</u>
<u>9.50</u>	<u>12.50</u>	<u>14.50</u>	Total	<u>14.50</u>	<u>18.00</u>	<u>18.00</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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 60,596	\$ 67,363	\$ 62,804	3200 Non-Certified Salaries	\$ 155,635	\$ 238,374	\$ 253,251	14,877	6
34,148	36,948	38,141	3500 Employee Benefits	89,995	136,973	143,221	6,248	5
<u>94,744</u>	<u>104,311</u>	<u>100,946</u>	Subtotal - Personnel Services	<u>245,630</u>	<u>375,347</u>	<u>396,472</u>	<u>21,125</u>	6
80	100	100	4100 Professional-Technical Services	3,920	3,920	3,920	-	-
14,315	17,287	24,866	4200 Travel	24,462	24,462	24,462	-	-
1,634	798	578	4300 Utility Services	2,327	2,127	2,127	-	-
2,538	1,423	2,086	4400 Purchased Services	6,527	6,527	6,527	-	-
10,986	13,235	4,853	4500 Supplies and Materials	3,810	8,410	8,410	-	-
5,276	150	6,092	4900 Other Expenses	7,105	2,505	2,505	-	-
<u>34,829</u>	<u>32,993</u>	<u>38,575</u>	Subtotal - Other	<u>48,151</u>	<u>47,951</u>	<u>47,951</u>	-	-
<u>362</u>	<u>3,089</u>	<u>2,140</u>	5100 Equipment	-	-	-	-	-
<u>\$ 129,935</u>	<u>\$ 140,393</u>	<u>\$ 141,661</u>	Function Totals	<u>\$ 293,781</u>	<u>\$ 423,298</u>	<u>\$ 444,423</u>	<u>\$ 21,125</u>	5

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.60	1.65	2.50	Nurse***	2.89	4.87	4.87
0.70	0.80	0.88	Support	1.00	1.00	1.00
2.30	2.45	3.38	Classified Subtotal	3.89	5.87	5.87
2.30	2.45	3.38	Total	3.89	5.87	5.87

* "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
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ 303,732	\$ 291,857	\$ 297,346	3100 Certified Salaries	\$ 299,311	\$ 260,630	\$ 267,332	6,702	3
151,108	188,602	190,455	3200 Non-Certified Salaries	306,363	292,483	300,755	8,272	3
224,344	199,890	208,386	3500 Employee Benefits	285,658	266,883	275,477	8,594	3
<u>679,184</u>	<u>680,349</u>	<u>696,188</u>	Subtotal - Personnel Services	<u>891,332</u>	<u>819,996</u>	<u>843,564</u>	<u>23,568</u>	3
79	100	400	4100 Professional-Technical Services	400	400	400	-	-
26,504	35,459	40,554	4200 Travel	27,040	26,044	26,044	-	-
5,614	-	-	4250 Student Travel	500	500	500	-	-
2,329	2,787	1,688	4300 Utility Services	4,155	3,792	3,792	-	-
938	7,293	2,673	4400 Purchased Services	7,725	7,725	7,725	-	-
8,149	9,322	6,890	4500 Supplies and Materials	13,762	13,721	28,721	15,000	109
254	1,406	673	4900 Other Expenses	200	200	200	-	-
<u>43,867</u>	<u>56,367</u>	<u>52,878</u>	Subtotal - Other	<u>53,782</u>	<u>52,382</u>	<u>67,382</u>	<u>15,000</u>	29
425	1,800	-	5100 Equipment	-	1,037	-	(1,037)	-
<u>\$ 723,476</u>	<u>\$ 738,516</u>	<u>\$ 749,066</u>	Location Totals	<u>\$ 945,114</u>	<u>\$ 873,415</u>	<u>\$ 910,946</u>	<u>\$ 37,531</u>	4

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

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

Objectives - FY11 Budget Highlights: Federal Programs budgets are basically grants rather than general funds. Increase funds for technology, professional development, homeless services and services for economically disadvantaged students through the America Recovery and Rehabilitation Act are very welcomed.

Previous Year accomplishments: Migrant students, Alaska Native Students, Limited English Proficient students and Economically Disadvantaged students met achievement targets. These targeted groups of students participate in supplemental programs administered through the Federal Programs Department. The June 2010 Title IA Basic and Title IC Migrant summer programs were well attended and highly successful.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
1.00	1.00	1.00	Assistant Director/Coordinator	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
1.50	1.50	1.50	Specialist*	1.50	1.50	1.50
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
6.38	7.49	7.87	Aide	7.87	7.43	7.43
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>1.63</u>	<u>1.75</u>
<u>8.38</u>	<u>9.49</u>	<u>9.87</u>	Classified Subtotal	<u>9.87</u>	<u>9.06</u>	<u>9.18</u>
<u>11.88</u>	<u>12.99</u>	<u>13.37</u>	Total	<u>13.37</u>	<u>12.56</u>	<u>12.68</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ 450,835	\$ 771,450	\$ 320,615	-
-	-	-	3200 Non-Certified Salaries	-	95,775	3,239	(92,536)	-
-	-	-	3500 Employee Benefits	-	243,098	288,089	44,991	-
-	-	-	Subtotal - Personnel Services	-	789,708	1,062,778	273,070	-
-	-	-	4300 Utility Services	65,160	65,160	65,160	-	-
-	-	-	4350 Energy	1,103,815	864,708	928,544	63,836	7
-	-	-	4500 Supplies and Materials	-	1,938	3,000	1,062	-
-	-	-	4900 Other Expenses	151,405	135,907	464,119	-	-
-	-	-	Subtotal - Other	1,320,380	1,067,713	1,460,823	64,898	6
-	-	-	5100 Equipment	-	-	45,152	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 1,320,380</u>	<u>\$ 1,857,421</u>	<u>\$ 2,568,753</u>	<u>\$ 337,968</u>	18
<u>\$ 96,512,165</u>	<u>\$ 118,025,124</u>	<u>\$ 119,621,242</u>	Fund Totals	<u>\$ 123,739,402</u>	<u>\$ 126,345,205</u>	<u>\$ 129,616,838</u>	<u>\$ 3,271,633</u>	3

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
3.00	-	-	Teacher (Includes Quest)	-	8.94	15.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>-</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>8.94</u>	<u>15.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.25	-	-	Support	-	2.88	-
<u>-</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>0.56</u>	<u>-</u>
<u>0.25</u>	<u>-</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>3.44</u>	<u>-</u>
<u>3.25</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>12.38</u>	<u>15.00</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.

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	AGC AK Works	Building Trades	Carl Perkins Basic	Community Theater	Corporate Grants
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	216,500	-	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	45,235
Other revenues	200,000	-	-	60,000	-
Total Revenues	200,000	-	216,500	60,000	45,235
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	200,000	-	216,500	60,000	45,235
Expenditures:					
Current:					
Regular Instruction	200,000	-	216,500	-	45,235
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	60,000	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	200,000	-	216,500	60,000	45,235
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	200,000	-	216,500	60,000	45,235
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	15,642	-	-	104,260
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ 15,642	\$ -	\$ -	\$ 104,260

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	Equipment Replacement	Food Service	Food Service - FFVP	Gear Up Kenai	Legislative Grant
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	125,000
Intergovernmental - Federal	-	2,109,500	46,663	116,500	-
Food sales	-	955,500	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	95,000	-	-	-
Total Revenues	-	3,160,000	46,663	116,500	125,000
Other financing sources:					
Operating transfers in	-	765,531	-	-	-
Total Revenues and Other Financing Sources	-	3,925,531	46,663	116,500	125,000
Expenditures:					
Current:					
Regular Instruction	-	-	-	116,500	125,000
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	3,925,531	46,663	-	-
Total Expenditures	-	3,925,531	46,663	116,500	125,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	-	3,925,531	46,663	116,500	125,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	McKinney-Vento Grant	McKinney-Vento ARRA - Grant	NCLB	NCLB ARRA	Principal Coach
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	410,000
Intergovernmental - Federal	21,250	21,500	4,750,000	500,000	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	21,250	21,500	4,750,000	500,000	410,000
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	21,250	21,500	4,750,000	500,000	410,000
Expenditures:					
Current:					
Regular Instruction	21,250	21,500	4,750,000	500,000	-
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	410,000
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	21,250	21,500	4,750,000	500,000	410,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	21,250	21,500	4,750,000	500,000	410,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	<u>Pupil Transportation</u>	<u>SFSF ARRA</u>	<u>Statewide Mentorship</u>	<u>Title ID Delinquent</u>	<u>Title VI-B</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	5,484,200	-	185,000	-	-
Intergovernmental - Federal	-	1,500,000	-	47,500	3,525,500
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>5,484,200</u>	<u>1,500,000</u>	<u>185,000</u>	<u>47,500</u>	<u>3,525,500</u>
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	<u>5,484,200</u>	<u>1,500,000</u>	<u>185,000</u>	<u>47,500</u>	<u>3,525,500</u>
Expenditures:					
Current:					
Regular Instruction	-	1,500,000	185,000	47,500	-
Special Education - Instruction	-	-	-	-	3,525,500
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	5,484,200	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	<u>5,484,200</u>	<u>1,500,000</u>	<u>185,000</u>	<u>47,500</u>	<u>3,525,500</u>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	<u>5,484,200</u>	<u>1,500,000</u>	<u>185,000</u>	<u>47,500</u>	<u>3,525,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	324,731	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	<u>\$ 324,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	Title VI-B ARRA	Title VII Indian Education	Upward Bound	Youth First	Youth in Detention
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	100,000	-
Intergovernmental - Federal	1,250,500	310,000	26,352	-	225,000
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	1,250,500	310,000	26,352	100,000	225,000
Other financing sources:					
Operating transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	1,250,500	310,000	26,352	100,000	225,000
Expenditures:					
Current:					
Regular Instruction	-	310,000	26,352	100,000	225,000
Special Education - Instruction	1,250,500	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
Total Expenditures	1,250,500	310,000	26,352	100,000	225,000
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	1,250,500	310,000	26,352	100,000	225,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2010 - 2011
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2010-11	Current Budget 2009-10	Actual 2008-09	Actual 2007-08	Actual 2006-07
Revenues:					
Intergovernmental - Local	\$ -	\$ 188,689	\$ 247,181	\$ 95,616	\$ -
Intergovernmental - State	6,304,200	7,292,675	6,622,333	6,001,393	5,604,033
Intergovernmental - Federal	14,666,765	21,400,912	7,878,078	8,012,326	7,857,245
Food sales	955,500	910,000	952,018	955,879	965,162
Corporate Grants and User fees	45,235	180,003	163,808	116,710	103,246
Other revenues	355,000	95,000	99,178	-	-
Total Revenues	22,326,700	30,067,279	15,962,596	15,181,924	14,529,686
Other financing sources:					
Operating transfers in	765,531	-	4,451,076	4,293,736	2,722,720
Total Revenues and Other Financing Sources	23,092,231	30,067,279	20,413,672	19,475,660	17,252,406
Expenditures:					
Current:					
Regular Instruction	8,389,837	22,698,422	5,078,143	7,333,965	7,044,730
Special Education - Instruction	4,776,000	6,053,497	1,973,849	-	-
Support Services - Pupil	-	-	789	-	-
Support Services - Instruction	-	-	83,227	-	-
School Administration	410,000	481,210	415,784	590,275	237,534
School Administration - Support	-	-	35,597	-	-
District Administration - Support	-	-	271,558	-	-
Pupil Activity	-	-	55,213	-	16,374
Community services	60,000	60,000	55,605	56,027	56,971
Operation and Maintenance of Plant	-	-	50,299	95,858	45,753
Pupil transportation	5,484,200	5,771,986	5,586,792	5,393,839	5,147,858
Food service	3,972,194	3,554,121	3,243,735	2,973,342	2,974,349
Total Expenditures	23,092,231	38,619,236	16,850,591	16,443,306	15,523,569
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	23,092,231	38,619,236	16,850,591	16,443,306	15,523,569
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(8,551,957)	3,563,081	3,032,354	1,728,837
Fund Balances, Beginning of Year	444,633	8,996,590	5,433,509	2,401,155	672,418
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ 444,633	\$ 444,633	\$ 8,996,590	\$ 5,433,509	\$ 2,401,255

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 227 Alaska Association of School Boards - Laptop Initiative

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 112,000	0050	Intergovernmental - State <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
-	-	76,133	0250	Transfer From Other Funds	-	-	-	-	-
-	-	188,133		Total Revenue	-	-	-	\$ -	-
<u>Expenditure</u>									
-	-	480	3100	Certified Salaries	-	-	-	-	-
-	-	1,200	3200	Non-Certified Salaries	-	-	-	-	-
-	-	129	3500	Employee Benefits	-	-	-	-	-
-	-	1,809		Subtotal - Personnel Services	-	-	-	-	-
-	-	88,800	4100	Professional-Technical Services	-	-	-	-	-
-	-	1,568	4200	Staff Travel	-	-	-	-	-
-	-	1,050	4400	Purchased Services	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	8,667	4500	Supplies and Materials	-	-	-	-	-
-	-	100,085		Subtotal - Other	-	-	-	-	-
-	-	86,239	5100	Equipment	-	-	-	-	-
-	-	188,133		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 299 Alaska Community Centers Learning

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 154,042	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
49,226	-	-	3100	Certified Salaries	-	-	-	-	-
35,384	-	-	3200	Non-Certified Salaries	-	-	-	-	-
39,620	-	-	3500	Employee Benefits	-	-	-	-	-
124,230	-	-		Subtotal - Personnel Services	-	-	-	-	-
4,962	-	-	4100	Professional-Technical Services	-	-	-	-	-
2,314	-	-	4200	Travel	-	-	-	-	-
5,176	-	-	4250	Student Travel	-	-	-	-	-
563	-	-	4400	Purchased Services	-	-	-	-	-
10,574	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
5,353	-	-	4950	Indirect Costs	-	-	-	-	-
28,942	-	-		Subtotal - Other	-	-	-	-	-
870	-	-	5100	Equipment	-	-	-	-	-
154,042	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The purpose of the 21st Century Alaska Community Learning Center (CCLC) program is to provide competitive grants to organizations that are working in partnership within their community and schools to provide expanded learning and enrichment opportunities for children and their families outside of the regular school hours. The program is designed to target funds to high-need communities that have low achieving students and high rates of poverty but lack the resources to establish after school centers.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 221 Alaska Works

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 95,616	\$ 247,181	0040	Other Local Revenue	\$ 250,000	\$ 188,689	\$ 200,000	\$ 11,311	6
<u>Expenditure</u>									
-	15,000	39,499	3100	Certified Salaries	36,000	42,300	32,000	(10,300)	(24)
-	13,927	29,071	3200	Non-Certified Salaries	36,500	37,500	3,500	(34,000)	
-	13,644	29,005	3500	Employee Benefits	41,000	31,507	41,000	9,493	30
-	42,571	97,575		Subtotal - Personnel Services	113,500	111,307	76,500	(34,807)	(31)
-	1,040	2,137	4200	Travel	3,000	2,000	3,000	1,000	50
-	-	-	4250	Student Travel	2,000	500	2,000	1,500	300
-	44,092	106,747	4500	Supplies and Materials	55,000	55,600	55,650	50	0
-	-	-	4900	Other Expenses	16,000	-	9,000	9,000	-
-	4,240	10,418	4950	Indirect Costs	10,500	8,882	8,850	(32)	(0)
-	49,372	119,302		Subtotal - Other	86,500	66,982	78,500	11,518	17
-	3,673	30,304	5100	Equipment	50,000	10,400	45,000	34,600	333
-	95,616	247,181		Fund Total	250,000	188,689	200,000	11,311	6
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 226 ASDN Leadership

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 37,494	0050	Intergovernmental - State	\$ 48,210	\$ 68,210	\$ -	\$ (68,210)	(100)
<u>Expenditure</u>									
-	-	14,560	4100	Professional-Technical Services	21,050	16,450	-	(16,450)	-
-	-	18,434	4200	Travel	22,660	44,760	-	(44,760)	-
-	-	-	4400	Purchased Services	-	2,500	-	-	-
-	-	4,500	4500	Supplies and Materials	4,500	4,500	-	(4,500)	(100)
-	-	37,494		Fund Total	48,210	68,210	-	(68,210)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 225 Boarding Home

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 16,374	\$ -	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
378	-	-	4250	Student Travel	-	-	-	-	-
15,996	-	-	4800	Tuition and Stipends	-	-	-	-	-
16,374	-	-		Subtotal - Other	-	-	-	-	-
16,374	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Boarding Home Program is state-reimbursed and provides an option for students who reside within the Kenai Peninsula Borough, but do not have high school educational programs available in their communities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 373 Building Trades

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 2009 Actual	Object Code	Account Description	Original 2009 -10 Budget	Current 2009 -10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>15,642</u>	<u>15,642</u>	<u>15,642</u>		Fund Balance, Beginning of Year	<u>15,642</u>	<u>15,642</u>	<u>15,642</u>	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>		Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 265 Carl Perkins

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 187,143	\$ 140,144	\$ 165,376	0150	Intergovernmental - Federal	\$ 202,715	\$ 264,932	\$ 216,500	\$ (48,432)	(18)
<u>Expenditure</u>									
30,403	53,655	45,152	3100	Certified Salaries	52,500	66,280	52,500	(13,780)	(21)
16,199	15,532	23,927	3200	Non-Certified Salaries	25,750	18,800	25,750	6,950	37
13,206	16,391	15,826	3500	Employee Benefits	22,190	16,380	22,190	5,810	35
59,808	85,578	84,905		Subtotal - Personnel Services	100,440	101,460	100,440	(1,020)	(1)
8,594	-	15,325	4100	Professional-Technical Services	26,000	30,000	26,000	(4,000)	(13)
13,636	14,999	23,520	4200	Travel	22,500	32,974	22,500	(10,474)	(32)
2,074	3,173	6,651	4250	Student Travel	9,000	15,700	9,000	(6,700)	(43)
356	311	595	4300	Utility Services	750	-	-	-	-
10,925	1,194	2,510	4400	Purchased Services	9,500	2,000	9,500	7,500	375
43,833	19,657	13,763	4500	Supplies and Materials	25,000	54,759	25,000	(29,759)	(54)
-	314	290	4900	Other Expenses	-	-	-	-	-
6,503	6,214	6,970	4950	Indirect Costs	9,525	11,679	9,525	(2,154)	(18)
85,921	45,862	69,624		Subtotal - Other	102,275	147,112	101,525	(45,587)	(31)
41,414	8,704	10,847	5100	Equipment	-	16,360	14,535	(1,825)	(11)
187,143	140,144	165,376		Fund Total	202,715	264,932	216,500	(48,432)	(18)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 271 Charter School

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 39,530	\$ 40,921	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
-	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>39,530</u>	<u>40,921</u>	<u>-</u>		Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
19,571	20,480	-	3200	Non-Certified Salaries	-	-	-	-	-
15,183	15,975	-	3500	Employee Benefits	-	-	-	-	-
<u>34,754</u>	<u>36,455</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Travel	-	-	-	-	-
504	2,651	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
1,374	1,815	-	4950	Indirect Costs	-	-	-	-	-
<u>1,878</u>	<u>4,466</u>	<u>-</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,898</u>	<u>-</u>	<u>-</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>39,530</u>	<u>40,921</u>	<u>-</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 372 Community Theater

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 41,160	\$ 44,810	\$ 42,831	0040	User Fees	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	-
-	-	-	0046	Rental of School Facilities	-	-	-	-	-
<u>41,160</u>	<u>44,810</u>	<u>42,831</u>		Total Revenue	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>									
15,811	11,217	12,774	0250	Transfer From Other Funds	-	-	-	-	-
<u>56,971</u>	<u>56,027</u>	<u>55,605</u>		Total Revenue & Other Financing Sources	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
42,373	42,170	39,172	3200	Non-Certified Salaries	43,750	43,750	43,750	-	-
10,617	10,301	10,774	3500	Employee Benefits	13,558	13,558	13,558	-	-
<u>52,990</u>	<u>52,471</u>	<u>49,946</u>		Subtotal - Personnel Services	<u>57,308</u>	<u>57,308</u>	<u>57,308</u>	<u>-</u>	<u>-</u>
433	827	240	4100	Professional - Technical Services	-	-	-	-	-
-	349	1,956	4200	Travel	900	900	900	-	-
1,546	985	1,077	4300	Utility Services	575	575	575	-	-
867	214	215	4400	Purchased Services	100	100	100	-	-
<u>1,135</u>	<u>1,181</u>	<u>2,171</u>	4500	Supplies and Materials	<u>1,117</u>	<u>1,117</u>	<u>1,117</u>	<u>-</u>	<u>-</u>
<u>3,981</u>	<u>3,556</u>	<u>5,659</u>		Subtotal - Other	<u>2,692</u>	<u>2,692</u>	<u>2,692</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>56,971</u>	<u>56,027</u>	<u>55,605</u>		Fund Total	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: Corporate Grants

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 54,315	\$ 71,900	\$ 120,978	0040	Corporate Grants	\$ 163,060	\$ 120,003	\$ 45,235	\$ (74,768)	(62)
-	6,500	-	0050	State Revenue	-	-	-	-	-
7,770	6,425	3,305	0150	Intergovernmental Federal	-	-	-	-	-
<u>62,085</u>	<u>84,825</u>	<u>124,283</u>		Total Revenue	<u>163,060</u>	<u>120,003</u>	<u>45,235</u>	<u>(74,768)</u>	<u>(62)</u>
<u>Expenditure</u>									
2,025	2,400	21,675	3100	Certified Salaries	3,500	-	-	-	-
254	2,411	1,183	3200	Non-Certified Salaries	-	-	-	-	-
571	516	5,324	3500	Employee Benefits	350	-	-	-	-
<u>2,850</u>	<u>5,327</u>	<u>28,182</u>		Subtotal - Personnel Services	<u>3,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,381	5,296	2,786	4100	Professional-Technical Services	25,000	-	-	-	-
13,851	8,463	3,084	4200	Travel	-	-	-	-	-
12,917	8,200	30,086	4250	Student Travel	14,210	6,313	10,000	3,687	58
253	4,600	4,155	4400	Purchased Services	5,000	2,500	-	(2,500)	(100)
23,061	30,720	28,493	4500	Supplies and Materials	75,000	25,000	35,235	10,235	41
1,550	3,905	-	4900	Other Expenses	-	-	-	-	-
<u>55,013</u>	<u>61,184</u>	<u>68,604</u>		Subtotal - Other	<u>119,210</u>	<u>33,813</u>	<u>45,235</u>	<u>11,423</u>	<u>34</u>
<u>10,065</u>	<u>10,263</u>	<u>16,561</u>	5100	Equipment	<u>40,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>(100)</u>
<u>67,928</u>	<u>76,774</u>	<u>113,347</u>		Fund Total	<u>163,060</u>	<u>58,813</u>	<u>45,235</u>	<u>(13,577)</u>	<u>(23)</u>
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds	-	-	-	-	-
(5,843)	8,051	10,936		Excess (Deficiency) of Revenues over Expenditures	-	61,190	-	-	-
<u>29,926</u>	<u>24,083</u>	<u>32,134</u>		Fund Balance, Beginning of Year	<u>43,070</u>	<u>43,070</u>	<u>-</u>	<u>(43,070)</u>	
<u>\$ 24,083</u>	<u>\$ 32,134</u>	<u>\$ 43,070</u>		Fund Balance, End of Year	<u>\$ 43,070</u>	<u>\$ 104,260</u>	<u>\$ -</u>	<u>\$ (104,260)</u>	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 375 Equipment Replacement

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
1,000,000	3,000,000	3,937,171	0250	Transfer From Other Funds	-	-	-	-	-
1,000,000	3,000,000	3,937,171		Total Revenue & Other Financing Sources	-	-	-	-	-
<u>Expenditure</u>									
-	-	-	4100	Professional-Technical Services	-	715,349	-	(715,349)	(100)
-	-	-	4300	Utility Services	-	197,000	-	(197,000)	(100)
-	-	-	4400	Purchased Services	-	58,793	-	(58,793)	(100)
-	-	-	4500	Supplies and Materials	-	232,116	-	(232,116)	(100)
-	-	-		Subtotal - Other	-	1,203,258	-	(1,203,258)	(100)
26,293	-	-	5100	Equipment	-	6,733,913	-	(6,733,913)	(100)
26,293	-	-		Fund Total	-	7,937,171	-	(7,937,171)	(100)
973,707	3,000,000	3,937,171		Excess (Deficiency) of Revenues over Expenditures	-	(7,937,171)	-	-	-
26,293	1,000,000	4,000,000		Fund Balance, Beginning of Year	7,937,171	7,937,171	-	-	-
<u>\$ 1,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 7,937,171</u>		Fund Balance, End of Year	<u>\$ 7,937,171</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 255 Food Service

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 965,162	\$ 955,879	\$ 952,018	0020	Type A Lunch-Pupils	\$ 910,000	\$ 910,000	\$ 955,500	\$ 45,500	5
-	-	4,985	0040	Other Local Revenue	-	-	-	-	-
1,600,478	1,645,883	1,636,922	0150	Intergovernmental Federal	1,854,000	1,854,000	2,109,500	255,500	14
68,082	74,242	94,193	0162	USDA	95,000	95,000	95,000	-	-
<u>2,633,722</u>	<u>2,676,004</u>	<u>2,688,118</u>		Total Revenue	<u>2,859,000</u>	<u>2,859,000</u>	<u>3,160,000</u>	<u>301,000</u>	<u>11</u>
<u>Other Financing Sources</u>									
621,539	810,606	424,998	0250	Transfer From Other Funds	-	-	765,531	765,531	-
<u>3,255,261</u>	<u>3,486,610</u>	<u>3,113,116</u>		Total Revenue & Other Financing Sources	<u>2,859,000</u>	<u>2,859,000</u>	<u>3,925,531</u>	<u>1,066,531</u>	<u>37</u>
<u>Expenditure</u>									
1,085,888	1,085,630	1,124,772	3200	Non-Certified Salaries	1,134,784	1,134,784	1,419,394		
635,584	623,094	658,394	3500	Employee Benefits	718,762	718,762	811,995	93,233	13
<u>1,721,472</u>	<u>1,708,724</u>	<u>1,783,166</u>		Subtotal - Personnel Services	<u>1,853,546</u>	<u>1,853,546</u>	<u>2,231,389</u>	<u>93,233</u>	<u>5</u>
7,042	16,132	14,644	4200	Travel	14,000	14,000	19,000	5,000	36
4,352	3,400	3,869	4300	Utility Services	4,550	4,550	4,550	-	-
39,620	37,513	36,218	4400	Purchased Services	63,500	63,500	64,500	1,000	2
1,109,036	1,167,616	1,236,600	4500	Supplies and Materials	1,566,000	1,566,000	1,576,592	10,592	-
1,289	1,728	1,368	4900	Other Expenses	1,500	1,500	1,500	-	-
<u>1,161,339</u>	<u>1,226,389</u>	<u>1,292,699</u>		Subtotal - Other	<u>1,649,550</u>	<u>1,649,550</u>	<u>1,666,142</u>	<u>16,592</u>	<u>1</u>
91,538	38,229	157,335	5100	Equipment	30,000	30,000	28,000	(2,000)	(7)
<u>2,974,349</u>	<u>2,973,342</u>	<u>3,233,200</u>		Fund Total	<u>3,533,096</u>	<u>3,533,096</u>	<u>3,925,531</u>	<u>107,825</u>	<u>3</u>
280,912	513,268	(120,084)		Excess (Deficiency) of Revenues over Expenditures	(674,096)	(674,096)	-	-	-
-	280,912	794,180		Fund Balance, Beginning of Year	674,096	674,096	-	-	-
<u>\$ 280,912</u>	<u>\$ 794,180</u>	<u>\$ 674,096</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 256 Food Service - ARRA

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	Intergovernmental - Federal	\$ -	\$ 10,000	\$ -	\$ (10,000)	(100)
<u>Expenditure</u>									
-	-	-	5100	Equipment	-	10,000	-	(10,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 10,535	0150	Intergovernmental Federal	\$ -	\$ 11,025	\$ 46,663	\$ 35,638	323
<u>Expenditure</u>									
-	-	10,535	4500	Supplies and Materials	-	11,025	46,663	35,638	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 88,813	\$ 145,123	\$ 119,302	0150	Intergovernmental - Federal	\$ 118,400	\$ 118,400	\$ 116,500	\$ (1,900)	(2)
<u>Expenditure</u>									
63,945	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
11,792	-	-	3500	Employee Benefits	-	-	-	-	-
75,737	-	-		Subtotal - Personnel Services	-	-	-	-	-
500	133,313	110,274	4100	Professional-Technical Services	112,837	112,837	111,345	(1,492)	-
6,096	1,375	-	4200	Travel	-	-	-	-	-
313	-	-	4250	Student Travel	-	-	-	-	-
69	-	-	4400	Purchased Services	-	-	-	-	-
3,012	-	-	4500	Supplies and Materials	-	-	-	-	-
-	4,000	4,000	4900	Other Expenses	-	-	-	-	-
3,086	6,435	5,028	4950	Indirect Costs	5,563	5,563	5,155	(408)	(7)
13,076	145,123	119,302		Subtotal - Other	118,400	118,400	116,500	(1,900)	(2)
-	-	-	5100	Equipment	-	-	-	-	-
88,813	145,123	119,302		Fund Total	118,400	118,400	116,500	(1,900)	(2)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 263 Governor's Alternative Schools

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 23,000	0150	Intergovernmental Federal	\$ 7,830	\$ 7,830	\$ -	\$ (7,830)	(100)
<u>Expenditure</u>									
-	-	15,658	4500	Supplies and Materials	7,500	3,431	-	(3,431)	(100)
-	-	969	4950	Indirect Costs	330	151	-	(151)	(100)
-	-	16,627		Subtotal - Other	7,830	3,582	-	(3,582)	(100)
-	-	6,373	5100	Equipment	-	4,248	-	(4,248)	-
-	-	23,000		Fund Total	7,830	7,830	-	(7,830)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 289 Governor's Drug Prevention

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 39,046	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
38,280	-	-	4100	Professional-Technical Services	-	-	-	-	-
766	-	-	4950	Indirect Costs	-	-	-	-	-
39,046	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Governor's Drug Prevention program authorizes a variety of activities designed to prevent school violence and youth drug use, and to help schools and communities create safe, disciplined, and drug-free environments that support student academic achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 217 Legislative Grant

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 146,707	\$ 206,027	\$ 57,266	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
1,181	1063	81	4400	Other Purchased Services	-	-	-	-	-
45,421	128,107	34,595	4500	Supplies and Materials	-	-	-	-	-
46,602	129,170	34,676		Subtotal - Other	-	-	-	-	-
100,105	76,857	22,590	5100	Equipment	-	-	-	-	-
146,707	206,027	57,266		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 220 Legislative Grant

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 161,216	\$ 191,929	0050	State Revenue	\$ 225,000	\$ 89,237	\$ -	\$ (89,237)	(100)
<u>Expenditure</u>									
-	-	4,434	4100	Professional-Technical Services	-	-	-	-	
-	267	11,625	4400	Other Purchased Services	-	-	-	-	
-	70,217	80,061	4500	Supplies and Materials	225,000	39,237	-	(39,237)	(100)
-	70,484	96,120		Subtotal - Other	225,000	39,237	-	(39,237)	(100)
-	90,732	95,809	5100	Equipment	-	50,000	-	(50,000)	(100)
-	161,216	191,929		Fund Total	225,000	89,237	-	(89,237)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 222 Legislative Grant

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 86,383	0050	State Revenue	\$ 500,000	\$ 418,417	\$ 125,000	\$ (293,417)	(70)
<u>Expenditure</u>									
-	-	212	4400	Other Purchased Services	-	-	-	-	-
-	-	38,891	4500	Supplies and Materials	500,000	375,599	103,000	(272,599)	(73)
-	-	39,103		Subtotal - Other	500,000	375,599	103,000	(272,599)	(73)
-	-	47,280	5100	Equipment	-	42,818	22,000	(20,818)	(49)
-	-	86,383		Fund Total	500,000	418,417	125,000	(293,417)	(70)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 31,238	\$ 32,762	\$ 33,348	0150	Intergovernmental - Federal	\$ 21,148	\$ 21,148	\$ 21,250	\$ 102	0
<u>Expenditure</u>									
3,233	-	-	3100	Certified Salaries	2,000	2,000	2,000	-	-
5,021	2,831	1,655	3200	Non-Certified Salaries	8,872	8,872	8,875	3	0
3,077	410	374	3500	Employee Benefits	2,580	2,580	2,500	(80)	(3)
11,331	3,241	2,029		Subtotal - Personnel Services	13,452	13,452	13,375	(77)	(1)
2,788	3,114	2,651	4200	Travel	3,000	3,000	3,000	-	-
6,625	6,628	8,670	4250	Student Travel	2,434	2,434	2,500	-	-
4,580	-	-	4300	Utility Services	-	-	-	-	-
-	13,781	8,063	4400	Purchased Services	-	-	-	-	-
4,829	4,521	10,399	4500	Supplies and Materials	1,267	1,268	1,250	(18)	(1)
-	24	131	4900	Other Expenses	-	-	-	-	-
1,085	1,453	1,405	4950	Indirect Costs	994	994	1,125	131	13
19,907	29,521	31,319		Subtotal - Other	7,695	7,696	7,875	179	2
-	-	-	5100	Equipment	-	-	-	-	-
31,238	32,762	33,348		Fund Total	21,147	21,148	21,250	102	0
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 301 McKinney-Vento Homeless, ARRA

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 37,587	\$ 21,500	\$ (16,087)	(43)
<u>Expenditure</u>									
-	-	-	3200	Non-Certified Salaries	-	2,000	2,000	-	-
-	-	-	3500	Employee Benefits	-	200	200	-	-
-	-	-		Subtotal - Personnel Services	-	2,200	2,200	-	-
-	-	-	4250	Student Travel	-	1,913	1,950	37	2
-	-	-	4400	Purchased Services	-	7,295	9,350	-	-
-	-	-	4500	Supplies and Materials	-	6,502	6,500	(2)	(0)
-	-	-	4900	Other Expenses	-	17,911	-		
-	-	-	4950	Indirect Costs	-	1,766	1,500	(266)	(15)
-	-	-		Subtotal - Other	-	35,387	19,300	(16,087)	(45)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	-	37,587	21,500	(16,087)	(43)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 281 Migrant Education

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 23,457	\$ 1,890	\$ 2,155	0150	Intergovernmental - Federal	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)	(100)
<u>Expenditure</u>									
9,148	-	-	4100	Professional-Technical Services	-	-	-	-	-
268	-	-	4400	Purchased Services	-	-	-	-	-
7,723	1,890	2,155	4500	Supplies and Materials	2,500	2,500	-	(2,500)	(100)
899	-	-	4950	Indirect Costs	-	-	-	-	-
18,038	1,890	2,155		Subtotal - Other	2,500	2,500	-	(2,500)	(100)
5,419	-	-	5100	Equipment	-	-	-	-	-
23,457	1,890	2,155		Fund Total	2,500	2,500	-	(2,500)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,957,723	\$ 3,715,958	\$ 3,440,792	0150	Intergovernmental - Federal	\$ 3,601,823	\$ 5,076,603	\$ 4,750,000	\$ (326,603)	(6)
<u>Expenditure</u>									
1,258,924	1,462,270	1,405,949	3100	Certified Salaries	1,150,000	2,033,076	2,000,000	(33,076)	(2)
158,998	227,504	247,569	3200	Non-Certified Salaries	250,000	386,490	350,000	(36,490)	(9)
614,366	550,303	574,751	3500	Employee Benefits	575,000	659,047	650,000	(9,047)	(1)
2,032,288	2,240,077	2,228,269		Subtotal - Personnel Services	1,975,000	3,078,613	3,000,000	(78,613)	(3)
341,697	416,262	391,447	4100	Professional-Technical Services	550,000	531,138	550,000	18,862	4
121,198	195,481	250,828	4200	Travel	225,000	245,119	225,000	(20,119)	(8)
6,851	-	954	4250	Student Travel	8,000	62,500	50,000	(12,500)	(20)
7,501	6,931	5,375	4300	Utility Services	15,000	8,300	15,000	6,700	81
105,164	213,175	197,895	4400	Purchased Services	175,000	35,850	175,000	139,150	388
166,344	277,645	176,717	4500	Supplies and Materials	295,555	394,313	350,000	(44,313)	(11)
8,361	21,764	17,046	4900	Other Expenses	114,041	463,280	100,000	(363,280)	(78)
100,958	137,715	132,640	4950	Indirect Costs	169,227	225,290	210,000	(15,290)	(7)
858,074	1,268,973	1,172,902		Subtotal - Other	1,551,823	1,965,790	1,675,000	(290,789)	(15)
67,261	206,908	39,621	5100	Equipment	75,000	32,200	75,000	42,800	133
2,957,623	3,715,958	3,440,792		Fund Total	3,601,823	5,076,603	4,750,000	(326,602)	(6)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

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

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

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 1,776,201	\$ 500,000	\$ (1,276,201)	(72)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	625,000	100,000	(525,000)	(84)
-	-	-	3200	Non-Certified Salaries	-	25,000	10,000	(15,000)	(60)
-	-	-	3500	Employee Benefits	-	100,000	8,400	(91,600)	(92)
-	-	-		Subtotal - Personnel Services	-	750,000	118,400	(631,600)	(84)
-	-	-	4100	Professional-Technical Services	-	389,716	100,000	(289,716)	(74)
-	-	-	4200	Travel	-	25,000	5,000	(20,000)	(80)
-	-	-	4250	Student Travel	-	30,000	5,000	(25,000)	(83)
-	-	-	4300	Utility Services	-	2,500	500	(2,000)	(80)
-	-	-	4400	Purchased Services	-	70,000	50,000	(20,000)	(29)
-	-	-	4500	Supplies and Materials	-	358,821	218,885	(139,936)	(39)
-	-	-	4950	Indirect Costs	-	80,164	2,215	(77,949)	(97)
-	-	-		Subtotal - Other	-	956,201	381,600	-	-
-	-	-	5100	Equipment	-	70,000	-	(70,000)	(100)
-	-	-		Fund Total	-	1,776,201	500,000	(701,600)	(40)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 218 Principal Coach

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 237,534	\$ 455,481	\$ 412,343	0050	State Revenue	\$ 417,250	\$ 413,000	\$ 410,000	\$ (3,000)	(1)
<u>Expenditure</u>									
39,958	23,326	21,896	3200	Non-Certified Salaries	21,500	8,500	8,500	-	-
19,915	16,826	12,157	3500	Employee Benefits	12,250	5,347	5,350	3	0
59,873	40,152	34,053		Subtotal - Personnel Services	33,750	13,847	13,850	3	0
44,543	84,837	56,210	4100	Professional-Technical Services	58,000	60,000	58,000	(2,000)	(3)
91,071	294,191	288,129	4200	Travel	290,000	300,803	296,650	(4,153)	(1)
3,404	3,045	2,961	4300	Utility Services	4,500	3,750	4,500	750	20
3,854	4,524	527	4400	Purchased Services	3,500	600	3,500	2,900	483
16,566	19,849	26,613	4500	Supplies and Materials	24,000	30,000	30,000	-	-
10,529	840	3,850	4900	Other Expenses	3,500	4,000	3,500	(500)	(13)
169,967	407,286	378,290		Subtotal - Other	383,500	399,153	396,150	(3,003)	(1)
7,694	8,043	-	5100	Equipment	-	-	-	-	-
237,534	455,481	412,343		Fund Total	417,250	413,000	410,000	(3,000)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 205 Pupil Transportation

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,542,449	\$ 4,445,097	\$ 5,335,064	0050	Intergovernmental - State	5,771,986	5,771,986	5,484,200	\$ (287,786)	(5)
-	-	-	0054	State - PERS/TRS	-	-	-	-	-
<u>4,542,449</u>	<u>4,445,097</u>	<u>5,335,064</u>		Total Revenue	<u>5,771,986</u>	<u>5,771,986</u>	<u>5,484,200</u>	<u>(287,786)</u>	(5)
<u>Other Financing Sources</u>									
			0010	Prior Year Fund Balance	-	-	-	-	-
1,085,370	471,913	-	0250	Transfer From Other Funds	-	-	-	-	-
<u>1,085,370</u>	<u>471,913</u>	<u>-</u>		Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>5,627,819</u>	<u>4,917,010</u>	<u>5,335,064</u>		Total Revenue & Other Financing Sources	<u>5,771,986</u>	<u>5,771,986</u>	<u>5,484,200</u>	<u>\$ (287,786)</u>	(5)
<u>Expenditure</u>									
109,030	108,546	112,460	3200	Non-Certified Salaries	114,040	114,040	118,364	4,324	4
47,201	47,912	51,314	3500	Employee Benefits	62,239	62,239	57,106	(5,133)	(8)
<u>156,231</u>	<u>156,458</u>	<u>163,774</u>		Subtotal - Personnel Services	<u>176,279</u>	<u>176,279</u>	<u>175,470</u>	<u>(809)</u>	(0)
2,860	4,132	5,161	4200	Travel	11,661	11,661	10,000	(1,661)	(14)
706	834	924	4300	Utility Services	1,600	1,600	1,100	(500)	(31)
4,532,819	4,653,582	4,740,264	4400	Purchased Services	4,993,746	4,993,746	4,722,000	(271,746)	(5)
453,333	590,381	695,116	4500	Supplies and Materials	575,400	575,400	572,830	(2,570)	(0)
1,909	588	(3,353)	4900	Other Expenses	13,300	13,300	2,800	(10,500)	(79)
<u>4,991,627</u>	<u>5,249,517</u>	<u>5,438,112</u>		Subtotal - Other	<u>5,595,707</u>	<u>5,595,707</u>	<u>5,308,730</u>	<u>(286,977)</u>	(5)
-	-	-	5100	Equipment	-	-	-	-	-
<u>5,147,858</u>	<u>5,405,975</u>	<u>5,601,886</u>		Fund Total	<u>5,771,986</u>	<u>5,771,986</u>	<u>5,484,200</u>	<u>(287,786)</u>	(5)
479,961	(488,965)	(266,822)		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>600,557</u>	<u>1,080,518</u>	<u>591,553</u>		Fund Balance, Beginning of Year	<u>324,731</u>	<u>324,731</u>	<u>324,731</u>	<u>-</u>	-
<u>\$ 1,080,518</u>	<u>\$ 591,553</u>	<u>\$ 324,731</u>		Fund Balance, End of Year	<u>\$ 324,731</u>	<u>\$ 324,731</u>	<u>\$ 324,731</u>	<u>\$ -</u>	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 295 School Improvement

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 22,250	\$ 17,113	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 18,601	\$ -	\$ (18,601)	-
<u>Expenditure</u>									
6,475	2,602	-	3100	Certified Salaries	-	-	-	-	-
644	650	-	3200	Non-Certified Salaries	-	500	-	(500)	-
1,786	369	-	3500	Employee Benefits	-	40	-	(40)	-
8,905	3,621	-		Subtotal - Personnel Services	-	540	-	(540)	-
4,194	1,215	-	4100	Professional-Technical Services	-	15,500	-	(15,500)	-
-	960	-	4200	Travel	-	1,000	-	(1,000)	-
-	2,088	-	4250	Student Travel	-	-	-	-	-
8,378	8,470	-	4500	Supplies and Materials	-	1,561	-	(1,561)	-
773	759	-	4950	Indirect Costs	-	-	-	-	-
13,345	13,492	-		Subtotal - Other	-	18,061	-	(18,061)	-
-	-	-	5100	Equipment	-	-	-	-	-
22,250	17,113	-		Fund Total	-	18,601	-	(18,601)	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 268 SFSF - ARRA

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 5,652,786	\$ 1,500,000	\$ (4,152,786)	(73)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	437,800	50,000	(387,800)	(89)
-	-	-	3200	Non-Certified Salaries	-	37,000	-	(37,000)	(100)
-	-	-	3500	Employee Benefits	-	93,473	25,000	(68,473)	(73)
-	-	-		Subtotal - Personnel Services	-	568,273	75,000	(493,273)	(87)
-	-	-	4100	Professional-Technical Services	-	354,000	100,000	(254,000)	(72)
-	-	-	4200	Travel	-	453,500	250,000	(203,500)	(45)
-	-	-	4250	Student Travel	-	139,000	-	(139,000)	(100)
-	-	-	4300	Utility Services	-	1,000	-	-	-
-	-	-	4400	Purchased Services	-	3,000	-	(3,000)	100
-	-	-	4500	Supplies and Materials	-	1,014,310	500,000	(514,310)	(51)
-	-	-	4900	Other Expenses	-	1,242,087	-	(1,242,087)	-
-	-	-	4950	Indirect Costs	-	186,116	75,000	(111,116)	(60)
-	-	-		Subtotal - Other	-	3,393,013	925,000	(2,468,013)	(73)
-	-	-	5100	Equipment	-	1,691,500	500,000	(1,191,500)	(70)
-	-	-		Fund Total	-	5,652,786	1,500,000	(4,152,786)	(73)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 201 Staff Development Contracts

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 13,986	\$ 12,202	\$ 18,458	0050	Intergovernmental - State	\$ 15,000	\$ 25,367	\$ -	\$ (25,367)	(100)
3,909	1,608	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>17,895</u>	<u>13,810</u>	<u>18,458</u>		Total Revenue	<u>15,000</u>	<u>25,367</u>	<u>-</u>	<u>(25,367)</u>	<u>(100)</u>
<u>Expenditure</u>									
2,300	880	240	3100	Certified Salaries	-	1,300	-	(1,300)	-
1,039	537	400	3200	Non-Certified Salaries	-	240	-	(240)	-
255	108	49	3500	Employee Benefits	-	70	-	(70)	-
<u>3,594</u>	<u>1,525</u>	<u>689</u>		Subtotal - Personnel Services	<u>-</u>	<u>1,610</u>	<u>-</u>	<u>(1,610)</u>	<u>-</u>
14,301	12,285	17,700	4200	Travel	15,000	23,757	-	(23,757)	-
-	-	69	4900	Other Expenses	-	-	-	-	-
<u>14,301</u>	<u>12,285</u>	<u>17,769</u>		Subtotal - Other	<u>15,000</u>	<u>23,757</u>	<u>-</u>	<u>(23,757)</u>	<u>(100)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>17,895</u>	<u>13,810</u>	<u>18,458</u>		Fund Total	<u>15,000</u>	<u>25,367</u>	<u>-</u>	<u>(25,367)</u>	<u>(100)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 214 Statewide Mentorship

Date: 07/12/10

2006 - 07 Actual	2007 - 08 Actual	2008 - 09 Actual	Object Code	Account Description	Original 2009 - 10 Budget	Current 2009 - 10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 282,055	\$ 365,526	\$ 76,622	0050	Intergovernmental - State	\$ 77,965	\$ 186,436	\$ 185,000	\$ (1,436)	(1)
<u>Expenditure</u>									
198,881	284,640	57,531	3100	Certified Salaries	58,965	132,610	135,000	2,390	2
82,974	80,086	19,091	3500	Employee Benefits	19,000	41,575	45,000	3,425	8
281,855	364,726	76,622		Subtotal - Personnel Services	77,965	174,185	180,000	5,815	3
200	800	-	4500	Supplies and Materials	-	400	400	-	-
-	-	-	4900	Other Expenses	-	11,851	4,600	(7,251)	-
200	800	-		Subtotal - Other	-	12,251	5,000	(7,251)	(59)
282,055	365,526	76,622		Fund Total	77,965	186,436	185,000	(1,436)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 291 Title ID, At Risk

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 30,838	\$ 22,862	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
27,999	20,550	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
1,767	788	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
1,072	1,014	-	4950	Indirect Costs	-	-	-	-	-
30,838	22,352	-		Subtotal - Other	-	-	-	-	-
-	510	-	5100	Equipment	-	-	-	-	-
30,838	22,862	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 298 Title ID, Delinquent

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 53,190	\$ 38,829	\$ 46,300	0150	Intergovernmental - Federal	\$ 47,500	\$ 47,859	\$ 47,500	\$ (359)	(1)
<u>Expenditure</u>									
-	4,224	4,224	3100	Certified Salaries	5,900	5,914	5,900	(14)	(0)
4,224	2,361	2,377	3200	Non-Certified Salaries	3,600	3,686	3,600	(86)	(2)
323	2,101	1,291	3500	Employee Benefits	1,975	1,985	1,975	(10)	(1)
4,547	8,686	7,892		Subtotal - Personnel Services	11,475	11,585	11,475	(110)	(1)
37,113	27,634	33,457	4100	Professional-Technical Services	30,000	30,526	30,000	(526)	-
270	-	-	4400	Purchased Services	-	-	-	-	-
8,412	787	3,000	4500	Supplies and Materials	3,500	3,500	3,500	-	-
1,848	1,722	1,951	4950	Indirect Costs	2,525	2,248	2,525	277	12
47,643	30,143	38,408		Subtotal - Other	36,025	36,274	36,025	(249)	(1)
1,000	-	-	5100	Equipment	-	-	-	-	-
53,190	38,829	46,300		Fund Total	47,500	47,859	47,500	(359)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 264 Title II-D, ARRA

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	Intergovernmental - Federal	\$ -	\$ 97,492	\$ -	\$ (97,492)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	17,500	-	(17,500)	(100)
-	-	-	3200	Non-Certified Salaries	-	4,200	-	(4,200)	(100)
-	-	-	3500	Employee Benefits	-	2,292	-	(2,292)	(100)
-	-	-		Subtotal - Personnel Services	-	23,992	-	(23,992)	(100)
-	-	-	4200	Travel	-	10,195	-	(10,195)	(100)
-	-	-	4500	Supplies and Materials	-	51,577	-	(51,577)	(100)
-	-	-	4950	Indirect Costs	-	4,228	-	(4,228)	(100)
-	-	-		Subtotal - Other	-	66,000	-	(66,000)	(100)
-	-	-	5100	Equipment	-	7,500	-	(7,500)	(100)
-	-	-		Fund Total	-	97,492	-	(97,492)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund 266 Title VI-B

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,276,794	\$ 1,856,626	\$ 2,060,698	0150	Intergovernmental - Federal	\$ 2,375,465	\$ 3,505,752	\$ 3,525,500	\$ 19,748	1
<u>Expenditure</u>									
427,627	349,187	352,867	3100	Certified Salaries	475,000	548,725	550,000	1,275	-
948,251	756,092	839,257	3200	Non-Certified Salaries	750,000	1,368,161	1,370,000	1,839	-
785,964	598,522	697,019	3500	Employee Benefits	850,000	1,214,520	1,215,000	480	-
2,161,842	1,703,801	1,889,143		Subtotal - Personnel Services	2,075,000	3,131,406	3,135,000	3,594	-
-	8,450	11,606	4100	Professional-Technical Services	50,000	60,000	50,000	(10,000)	(17)
9,876	7,158	28,534	4200	Travel	51,865	53,812	47,500	(6,312)	(12)
-	-	-	4250	Student Travel	10,000	-	10,000	10,000	-
2,260	4,475	-	4400	Purchased Services	2,000	5,000	5,000	-	100
18,032	44,633	33,875	4500	Supplies and Materials	75,000	52,700	75,000	22,300	42
			4900	Other Expenses	-	-	-	-	-
79,117	82,327	86,849	4950	Indirect Costs	111,600	162,834	163,000	166	-
109,285	147,043	160,864		Subtotal - Other	300,465	334,346	350,500	16,154	5
5,667	5,782	10,691	5100	Equipment	-	40,000	40,000	-	-
2,276,794	1,856,626	2,060,698		Fund Total	2,375,465	3,505,752	3,525,500	19,748	1
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund 267 Title VI-B, ARRA

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010 - 11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 2,547,745	\$ 1,250,500	\$ (1,297,245)	(51)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	380,379	160,000	(220,379)	(58)
-	-	-	3200	Non-Certified Salaries	-	783,230	350,000	(433,230)	(55)
-	-	-	3500	Employee Benefits	-	739,136	325,000	(414,136)	(56)
-	-	-		Subtotal - Personnel Services	-	1,902,745	835,000	(1,067,745)	(56)
-	-	-	4100	Professional-Technical Services	-	125,000	125,000	-	-
-	-	-	4200	Travel	-	85,000	35,000	(50,000)	(59)
-	-	-	4400	Purchased Services	-	9,373	-	(9,373)	100
-	-	-	4500	Supplies and Materials	-	282,000	200,000	(82,000)	(29)
-	-	-	4950	Indirect Costs	-	113,627	55,500	(58,127)	(51)
-	-	-		Subtotal - Other	-	615,000	415,500	(199,500)	(32)
-	-	-	5100	Equipment	-	30,000	-	(30,000)	(100)
-	-	-		Fund Total	-	2,547,745	1,250,500	(1,297,245)	(51)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 350 Title VII, Indian Education

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-2011 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 290,474	\$ 287,390	\$ 306,186	0150	Intergovernmental - Federal	\$ 310,000	\$ 324,099	\$ 310,000	\$ (14,099)	(4)
<u>Expenditure</u>									
47,008	2,660	5,426	3100	Certified Salaries	8,500	111,749	110,000	-	-
115,928	(1,976)	93,485	3200	Non-Certified Salaries	1,000	29,974	25,000	(4,974)	(17)
93,553	380	58,108	3500	Employee Benefits	7,000	56,156	55,000	(1,156)	(2)
256,489	1,064	157,019		Subtotal - Personnel Services	16,500	197,879	190,000	(7,879)	(4)
3,200	264,724	102,345	4100	Professional-Technical Services	267,710	75,800	75,000	(800)	(1)
-	382	10,082	4200	Travel	2,750	700	2,500	1,800	-
-	6,541	19,535	4250	Student Travel	7,900	29,472	25,000	(4,472)	-
894	1,130	1,138	4300	Utility Services	1,525	1,000	1,500	500	-
913	-	176	4400	Purchased Services	-	-	-	-	-
1,529	55	956	4500	Supplies and Materials	175	4,021	4,000	(21)	(1)
387	750	782	4900	Other Expenses	375	-	-	-	-
10,094	12,744	12,904	4950	Indirect Costs	13,065	15,227	12,000	(3,227)	(21)
17,017	286,326	147,918		Subtotal - Other	293,500	126,220	120,000	(6,220)	(5)
16,968	-	1,249	5100	Equipment	-	-	-	-	-
290,474	287,390	306,186		Fund Total	310,000	324,099	310,000	(14,099)	(4)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 272 Upward Bound

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 23,269	\$ 25,471	\$ 22,658	0150	Intergovernmental - Federal	\$ 26,352	\$ 26,352	\$ 26,352	\$ -	-
<u>Expenditure</u>									
11,850	13,980	9,120	3100	Certified Salaries	9,000	9,000	9,000	-	-
-	-	5,106	3200	Non-Certified Salaries	4,500	4,500	4,500	-	-
3,248	1,922	1,645	3500	Employee Benefits	1,604	1,604	1,604	-	-
15,098	15,902	15,871		Subtotal - Personnel Services	15,104	15,104	15,104	-	-
760	196	50	4100	Professional-Technical Services	-	-	-	-	-
1,593	4,000	1,668	4200	Staff Travel	2,122	2,122	2,122	-	-
188	300	283	4500	Supplies and Materials	1,296	1,296	1,296	-	-
5,630	5,073	4,786	4900	Other Expenses	7,830	7,830	7,830	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
8,171	9,569	6,787		Subtotal - Other	11,248	11,248	11,248	-	-
-	-	-	5100	Equipment	-	-	-	-	-
23,269	25,471	22,658		Fund Total	26,352	26,352	26,352	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 219 Youth First

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-2011 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 111,678	\$ 99,638	\$ 77,418	0050	Intergovernmental - State	\$ 100,000	\$ 99,577	\$ 100,000	\$ 423	0
<u>Expenditure</u>									
13,262	20,273	26,855	3100	Certified Salaries	22,957	28,650	22,957	(5,693)	(20)
-	-	6,956	3200	Non-Certified Salaries	5,956	19,440	5,956	(13,484)	(69)
3,039	8,675	4,116	3500	Employee Benefits	3,614	17,460	3,614	(13,846)	(79)
<u>16,301</u>	<u>28,948</u>	<u>37,927</u>		Subtotal - Personnel Services	<u>32,527</u>	<u>65,550</u>	<u>32,527</u>	<u>(33,023)</u>	<u>(50)</u>
10,000	3,381	-	4100	Professional-Technical Services	-	4,800	-	(4,800)	(100)
1,090	1,637	1,883	4200	Travel	3,300	5,900	3,300	(2,600)	(44)
-	2,030	2,507	4250	Student Travel	1,161	2,390	1,161	(1,229)	(51)
19,247	10,886	132	4400	Purchased Services	8,500	-	8,500	8,500	-
55,010	34,742	22,637	4500	Supplies and Materials	35,700	16,260	35,700	19,440	120
-	4,418	3,263	4950	Indirect Costs	3,729	4,677	3,729	(948)	(20)
<u>85,347</u>	<u>57,094</u>	<u>30,422</u>		Subtotal - Other	<u>52,390</u>	<u>34,027</u>	<u>52,390</u>	<u>18,363</u>	<u>54</u>
<u>10,030</u>	<u>13,596</u>	<u>9,069</u>	5100	Equipment	<u>15,083</u>	<u>-</u>	<u>15,083</u>	<u>15,083</u>	<u>-</u>
<u>111,678</u>	<u>99,638</u>	<u>77,418</u>		Fund Total	<u>100,000</u>	<u>99,577</u>	<u>100,000</u>	<u>423</u>	<u>0</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

Fund: 284 Youth In Detention

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-2011 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 213,720	\$ 208,785	\$ 217,356	0050	Intergovernmental - State	\$ 210,000	\$ 220,445	\$ 225,000	\$ 4,555	2
<u>Expenditure</u>									
116,068	111,508	113,032	3100	Certified Salaries	114,000	119,703	115,000	(4,703)	(4)
26,790	30,935	35,101	3200	Non-Certified Salaries	27,000	36,338	35,000	(1,338)	(4)
56,504	44,630	49,009	3500	Employee Benefits	56,000	51,594	56,000	4,406	9
199,362	187,073	197,142		Subtotal - Personnel Services	197,000	207,635	206,000	(1,635)	(1)
-	-	7,000	4100	Professional-Technical Services	-	-	-	-	-
401	-	-	4200	Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
5,753	200	4,053	4500	Supplies and Materials	5,500	3,258	8,500	5,242	161
-	-	-	4900	Other Expenses	-	-	-	-	-
7,426	9,258	9,161	4950	Indirect Costs	7,500	9,552	10,500	948	10
13,580	9,458	20,214		Subtotal - Other	13,000	12,810	19,000	6,190	48
778	12,254	-	5100	Equipment	-	-	-	-	-
213,720	208,785	217,356		Fund Total	210,000	220,445	225,000	4,555	2
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to eighteen months within which period graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Department of Corrections procedures.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

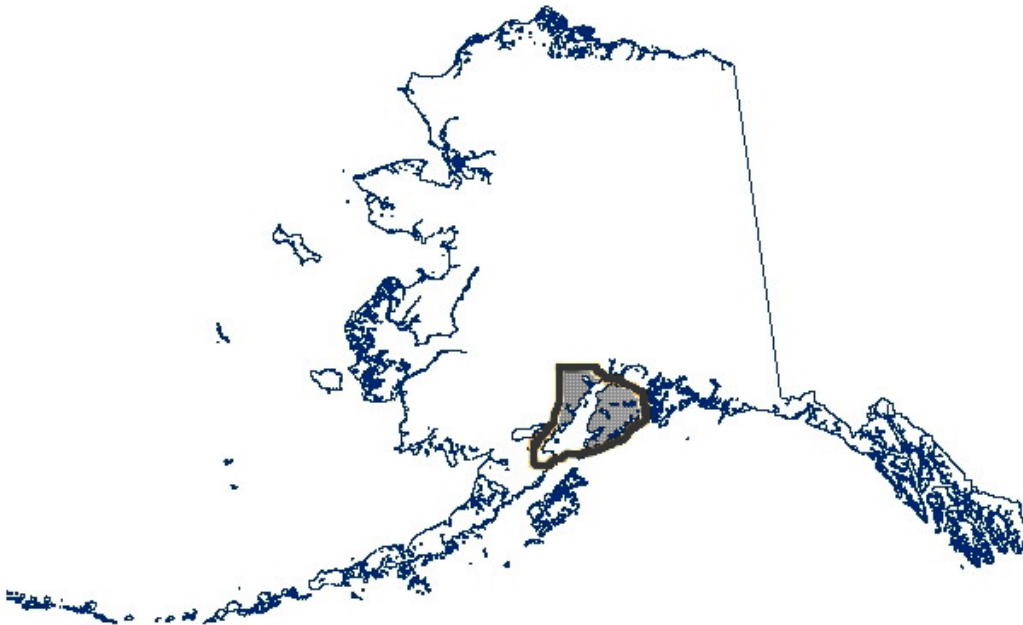
Fund: 293 Youth Risk Behavior Survey

Date: 07/12/10

2006-07 Actual	2007-08 Actual	2008-09 Actual	Object Code	Account Description	Original 2009-10 Budget	Current 2009-10 Budget	2010-11 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,500	\$ -	\$ 7,500	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	165	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
6,500	-	5,455	4500	Supplies and Materials	1,880	1,880	-	(1,880)	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
6,500	-	5,620		Subtotal - Other	1,880	1,880	-	(1,880)	-
-	-	-	5100	Equipment	-	-	-	-	-
6,500	-	5,620		Fund Total	1,880	1,880	-	(1,880)	-
-	-	1,880		Excess (Deficiency) of Revenues over Expenditures	(1,880)	(1,880)	-	-	-
-	-	-		Fund Balance, Beginning of Year	1,880	1,880	-	-	-
\$ -	\$ -	\$ 1,880		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 – 2011 BUDGET**



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by: Mayor
 Date: 05/04/10
 Hearings: 05/18/10 and 06/08/10
 Action: Postponed Until 06/08/10
 Date: 06/08/10
 Action: Enacted as Amended
 Vote: 7 Yes, 2 No, 0 Absent

**KENAI PENINSULA BOROUGH
 ORDINANCE 2010-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2010-2011

WHEREAS, Alaska Statutes 29.35.100 and KPB 05.04.020 require that the mayor present a budget proposal to the assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

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

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

SECTION 1. That \$73,034,781 is appropriated in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011 as follows:

General Government Operations	\$16,610,925
Transfer to School District for Operations and In-kind Services	43,251,135
Transfer to School Debt Service	2,287,138
Transfer to Special Revenue Funds:	
Solid Waste	8,249,899
Post Secondary Education	637,570
Land Trust Fund	59,915
Kenai River Center	601,657
Disaster Relief Fund	50,000
Nikiski Senior Service Area	36,542
Transfer to Capital Projects Funds:	
School Revenue	1,250,000

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

A. Local Effort	\$33,636,304
B. Maintenance	6,437,719
C. School District Utilities	78,024

D. School District Insurance	2,939,587
E. School District Audit	50,000
F. Custodial Services	<u>109,501</u>
Total Local Contribution per AS 14.17.410	<u>\$ 43,251,135</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

Nikiski Fire Service Area	\$3,923,578
Bear Creek Fire Service Area	366,212
Anchor Point Fire and Emergency Medical Service Area	464,835
Central Emergency Service Area	7,471,476
Central Peninsula Emergency Medical Service Area	20,741
Kachemak Emergency Service Area	792,936
Seward Bear Creek Flood Service Area	247,161
Lowell Point Emergency Service Area	18,152
Kenai Peninsula Borough Road Service Area	7,052,119
North Peninsula Recreation Service Area	1,514,988
Post-Secondary Education	637,570
Land Trust	1,094,872
Kenai River Fund	728,836
Disaster Relief	50,000
Nikiski Senior Service Area	261,300
Solid Waste	8,977,137
Central Kenai Peninsula Hospital	4,116,965
South Kenai Peninsula Hospital	3,904,950

SECTION 5. That \$2,287,138 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 6. That \$1,903,365 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 7. That \$192,077 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 8. That \$3,757,188 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 9. That \$2,440,862 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

School Revenue	\$1,250,000
Solid Waste	336,000
Service Areas:	
Nikiski Fire	290,000
Bear Creek Fire	105,000
Anchor Point Fire and Emergency	50,000
Central Emergency	1,145,000
Kachemak Emergency	50,000
North Peninsula Recreation	40,000
Central Kenai Peninsula Hospital	900,000
South Kenai Peninsula Hospital	1,337,962

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

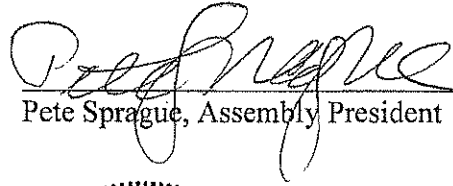
Insurance and Litigation	\$3,783,824
Health Insurance Reserve	4,419,600
Equipment Replacement	1,550,000

SECTION 12. That the FY2011 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 4, 2010, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

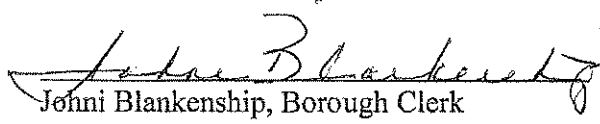
SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2010 are reappropriated for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

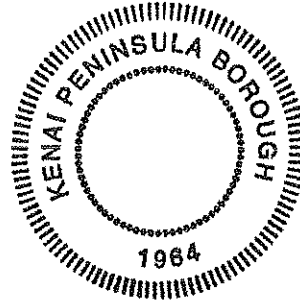
SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2010.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF JUNE, 2010.


Pete Sprague, Assembly President

ATTEST:


Jehni Blankenship, Borough Clerk



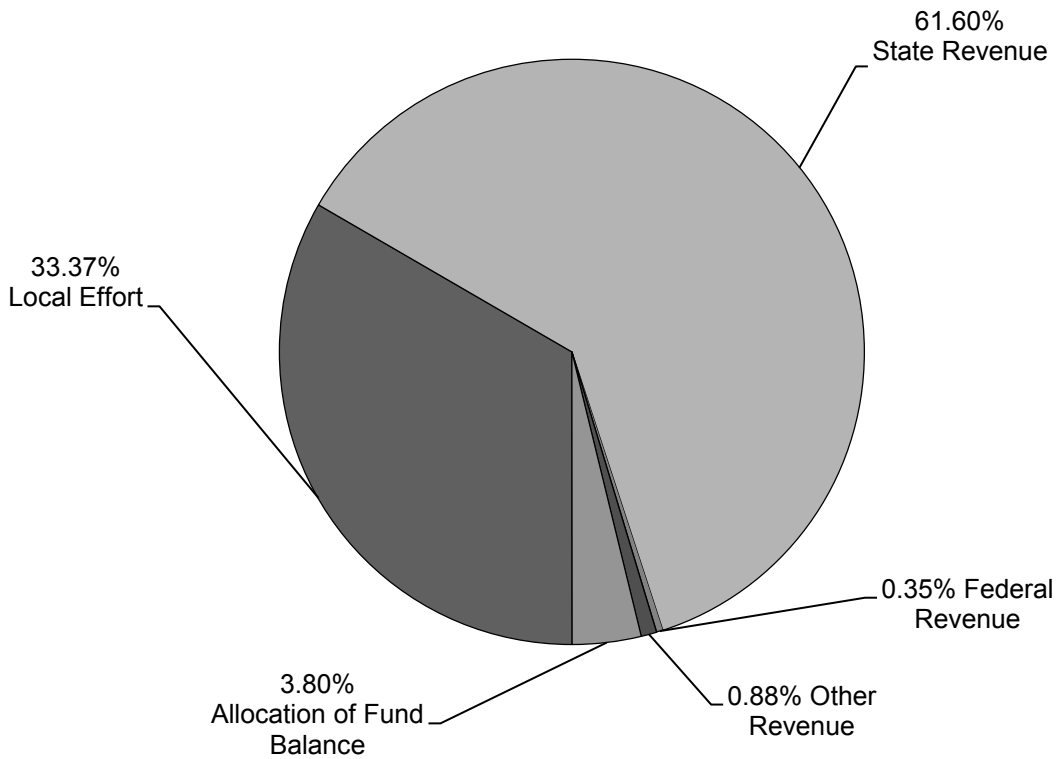
Yes: Haggerty, McClure, Pierce, Smalley, Smith, Superman, Sprague
No: Fischer, Knopp
Absent: None

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**Kenai Peninsula Borough School District
General Fund 2010 - 2011 Budget**

Revenue

Local Effort	\$ 43,251,135	33.37%
State Revenue	79,845,772	61.60%
Federal Revenue	450,000	0.35%
Other Revenue	1,146,000	0.88%
Allocation of Fund Balance	<u>4,923,931</u>	<u>3.80%</u>
 Total Revenue Budget	 <u><u>\$ 129,616,838</u></u>	 <u><u>100.00%</u></u>

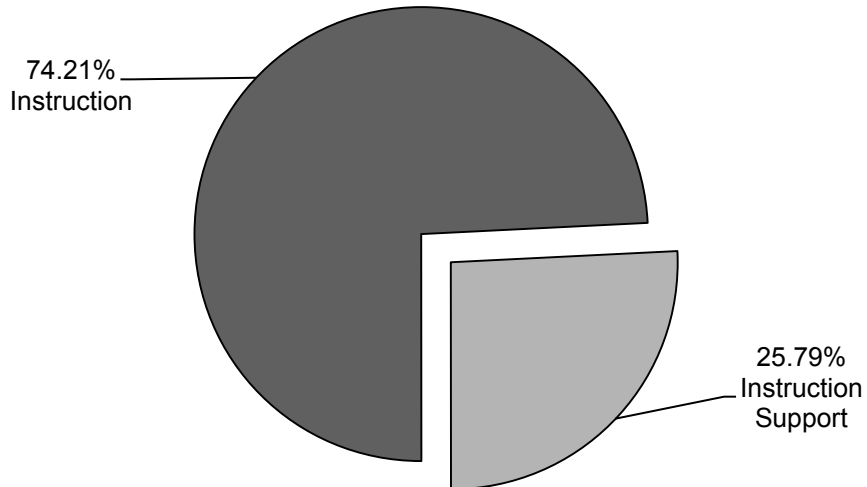


As this chart illustrates, the primary source of funding for the Kenai Peninsula Borough School District is the State of Alaska. Recently we have seen increases in State funding due to increases in the base student allocation and district cost factor. The Kenai Peninsula Borough provides a funding appropriation and in-kind services. A small amount comes from the federal government in the form of a Medicare reimbursement. The category of "Other Revenue" includes investment earnings and E-Rate revenue. Additionally, the District will be using fund balance to make up a shortfall between expected revenues and expenditures. Use of fund balance for regular operations is not recommended, but was decided on a part of plan to avoid reduction in staff due to the revenue shortfall.

Kenai Peninsula Borough School District
General Fund 2010 - 2011 Budget

Expenditures by Function

Regular Instruction	\$ 63,958,794		
Special Education - Instruction	13,979,928		
Special Education - Student	5,048,451		
Support Services - Student	3,897,350		
Support Services - Instruction	2,539,245		
School Administration	6,201,487		
Instruction Subtotal	<u>95,625,255</u>	\$ 95,625,255	74.21%
School Administration - Support	4,062,210		
District Administration	1,048,904		
District Administration - Support	5,902,655		
Operation and Maintenance of Plant	20,232,273		
Pupil Activities	1,980,010		
Instruction Support Subtotal	<u>33,226,052</u>	<u>33,226,052</u>	<u>25.79%</u>
Total Expenditures		<u>\$ 128,851,307</u>	<u>100.00%</u>
Transfers to Other Funds	<u>765,531</u>	<u>765,531</u>	
Total Expenditures and Transfers	<u><u>129,616,838</u></u>	<u><u>\$ 129,616,838</u></u>	

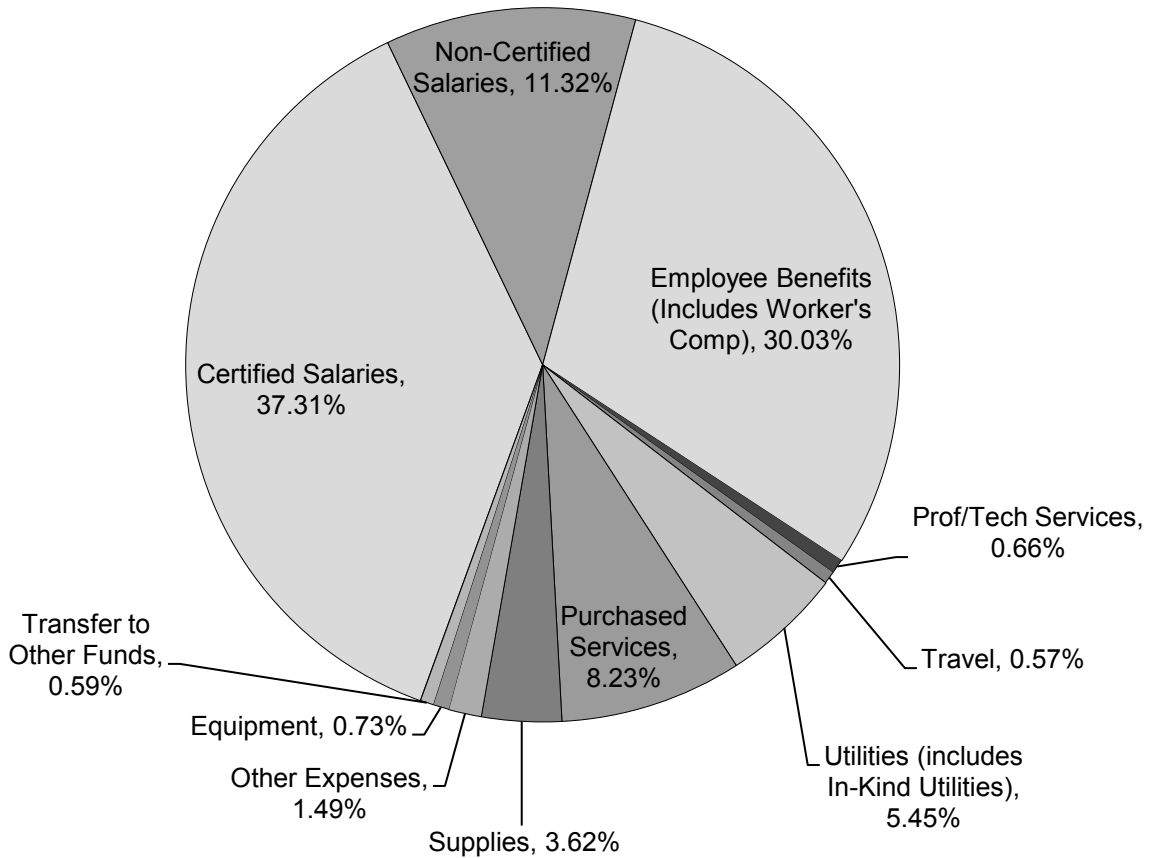


By law, 70 percent of a school district's budget must go toward instruction. KPBSD easily meets that requirement, as instruction is the District's top priority.

**Kenai Peninsula Borough School District
General Fund 2010-2011 Budget**

Expenditures by Object

Certified Salaries	\$ 48,373,056	37.31%	
Non-Certified Salaries	14,670,896	11.32%	
Employee Benefits (Includes Worker's Comp)	38,918,299	30.03%	78.66%
Professional/Technical Services	857,503	0.66%	
Travel	735,193	0.57%	
Utilities (includes In-Kind Utilities)	7,064,316	5.45%	
Purchased Services	10,664,237	8.23%	14.91%
Supplies	4,689,056	3.62%	
Other Expenses	1,926,449	1.49%	
Equipment	952,302	0.73%	5.84%
Transfer to Other Funds	765,531	0.59%	0.59%
	<u>\$ 129,616,838</u>	<u>100.00%</u>	<u>100.00%</u>

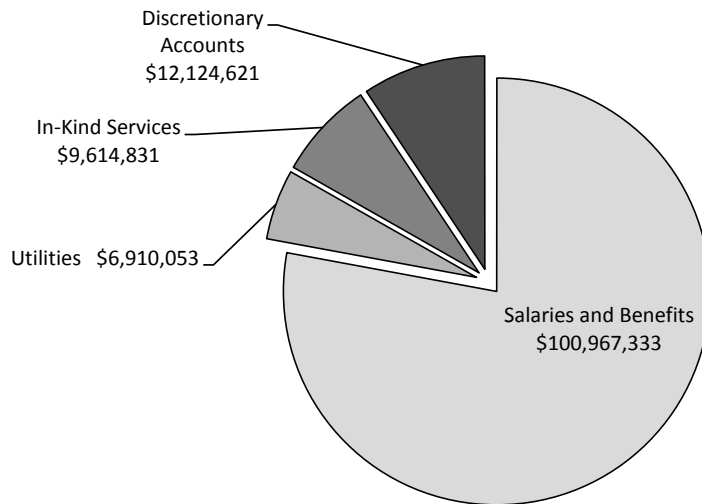


Kenai Peninsula Borough School District
General Fund 2010 - 2011 Budget

The FY11 general fund budget reflects:

Revenue	\$ 129,616,838
Expenditures	<u>129,616,838</u>
Difference	<u><u>\$ -</u></u>

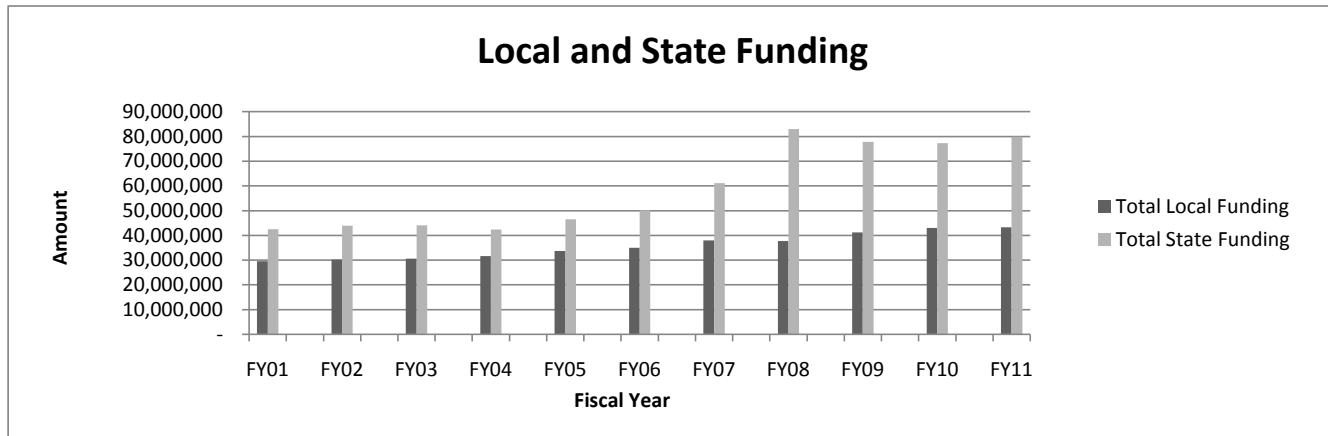
Expenditure Category	FY11 Budget	% Of Total	FY10 Budget	% Of Total	FY09 Actual	% Of Total
Salaries and Benefits	\$ 100,967,333	76.75%	\$ 98,843,898	78.23%	\$ 92,745,321	77.53%
Utilities	6,910,053	6.77%	6,887,401	5.45%	5,803,972	4.85%
In-Kind Services	9,614,831	6.96%	9,170,034	7.26%	8,294,190	6.93%
Discretionary Accounts	<u>12,124,621</u>	<u>9.52%</u>	<u>11,443,872</u>	<u>9.06%</u>	<u>12,777,759</u>	<u>10.68%</u>
	<u><u>\$ 129,616,838</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 126,345,205</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 119,621,242</u></u>	<u><u>100.00%</u></u>



**Kenai Peninsula Borough School District
General Fund 2010 - 2011 Budget**

Local and State Funding

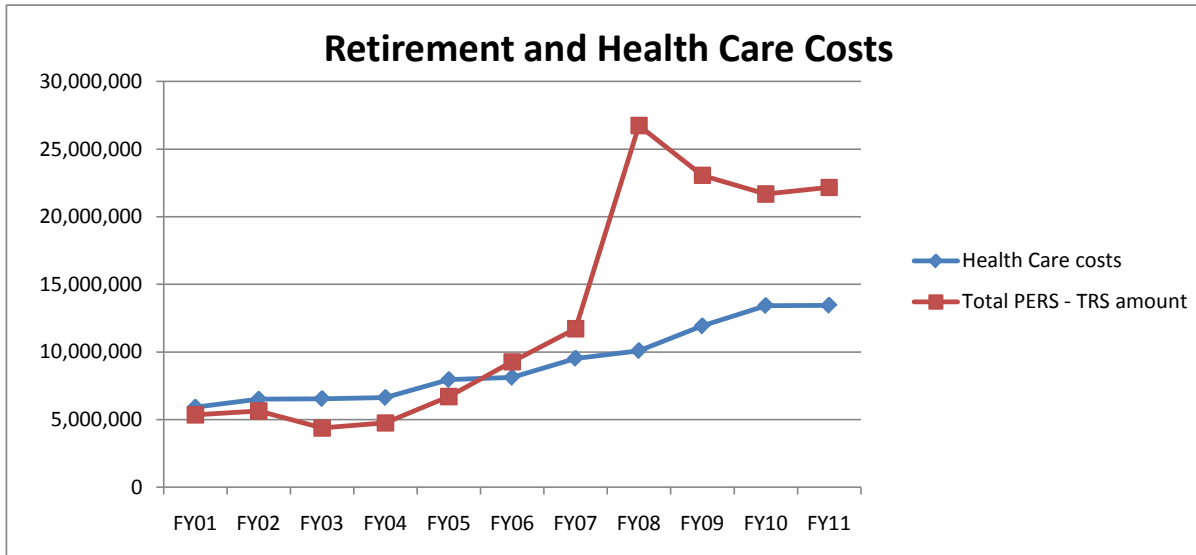
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	Budget	
										FY10	FY11
Local Funding:											
Borough In-Kind	5,903,320	6,086,948	6,092,718	6,405,124	6,956,437	7,386,090	7,553,047	7,755,139	8,198,090	9,170,034	9,614,831
Borough Appropriations	23,724,906	24,102,170	24,526,142	25,230,415	26,788,170	27,587,592	30,388,629	29,945,978	32,948,855	33,813,342	33,636,304
Total Local Funding	29,628,226	30,189,118	30,618,860	31,635,539	33,744,607	34,973,682	37,941,676	37,701,117	41,146,945	42,983,376	43,251,135
State Funding:											
Foundation Program	42,231,591	42,482,522	41,361,048	42,124,335	46,240,302	49,779,053	59,959,314	54,567,210	62,317,926	64,062,959	66,422,006
Grants		1,149,974	2,346,338	230,066	227,371	224,126	995,531	1,740,731	245,599	250,195	255,750
Other State Revenue	305,140	316,325	285,312	1,038		110,355	120,577	1,394,329			
1/4 ISER								5,955,888			
TRS/PERS funding								19,322,147	15,227,995	12,927,832	13,168,016
Total State Funding	42,536,731	43,948,821	43,992,698	42,355,439	46,467,673	50,113,534	61,075,422	82,980,305	77,791,520	77,240,986	79,845,772



**Kenai Peninsula Borough School District
General Fund 2010-2011 Budget**

Retirement and Health Care Costs

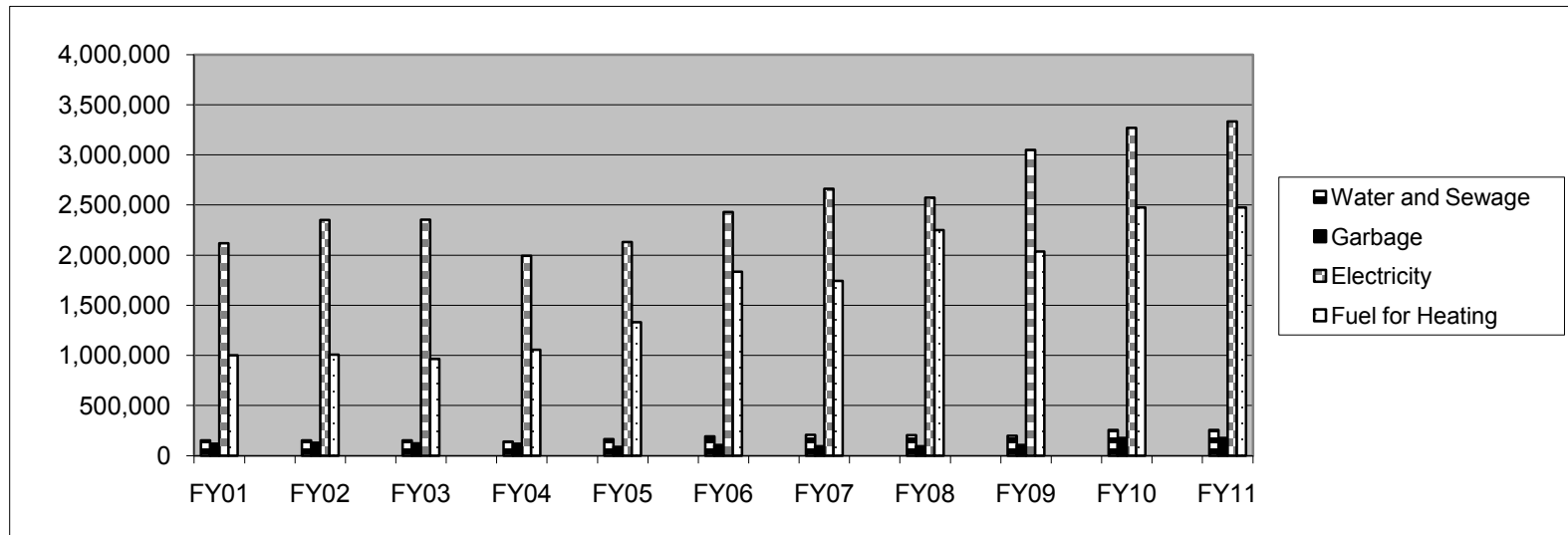
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	Budget	
										FY10	FY11
District TRS cost	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	4,865,797	5,170,332	5,745,660	5,966,819
District PERS cost	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,663,428	3,009,279	3,030,157
Total District cost	5,344,729	5,639,150	4,369,956	4,750,720	6,700,486	9,270,039	11,722,465	7,425,052	7,833,760	8,754,939	8,996,976
State TRS contribution								17,195,551	13,021,959	12,116,503	12,265,938
State PERS contribution								2,126,596	2,206,037	811,329	902,078
Total state contribution								19,322,147	15,227,996	12,927,832	13,168,016
Total PERS-TRS amount	5,344,729	5,639,150	4,369,956	4,750,720	6,700,486	9,270,039	11,722,465	26,747,199	23,061,756	21,682,771	22,164,992
Health care costs	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,427,516	13,450,922
Health care per employee	5,875.62	6,410.08	6,565.81	7,044.99	8,678.76	8,538.82	9,799.97	10,138.67	11,447.92	12,000.00	12,000.00



**Kenai Peninsula Borough School District
General Fund 2010-2011 Budget**

Utility Costs

	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	Budget	
										<u>FY10</u>	<u>FY11</u>
Water and Sewage	152,541	151,806	151,808	139,585	166,445	192,470	207,793	206,107	199,211	255,836	255,836
Garbage	120,722	130,799	122,605	120,737	87,838	107,038	94,713	94,592	106,777	176,010	176,010
Electricity	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,660	3,049,693	3,271,132	3,334,968
Fuel for Heating	1,001,242	1,008,011	964,683	1,057,753	1,331,386	1,835,635	1,743,169	2,250,337	2,035,635	2,476,403	2,476,403
Total	<u>3,392,688</u>	<u>3,641,109</u>	<u>3,593,235</u>	<u>3,310,714</u>	<u>3,715,610</u>	<u>4,566,495</u>	<u>4,709,294</u>	<u>5,123,696</u>	<u>5,391,316</u>	<u>6,179,381</u>	<u>6,243,217</u>

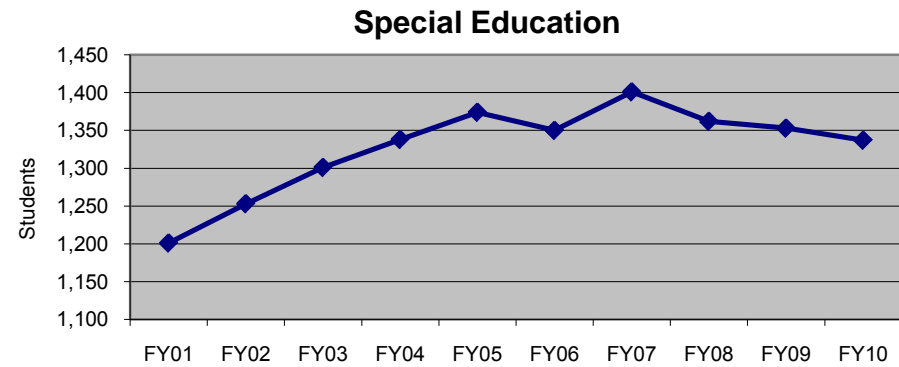
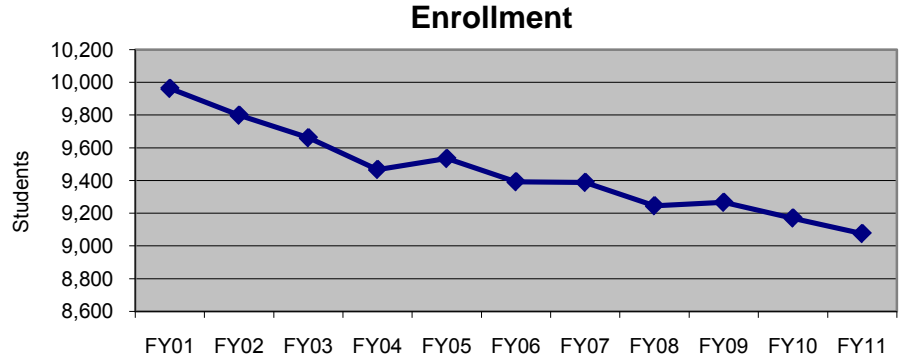
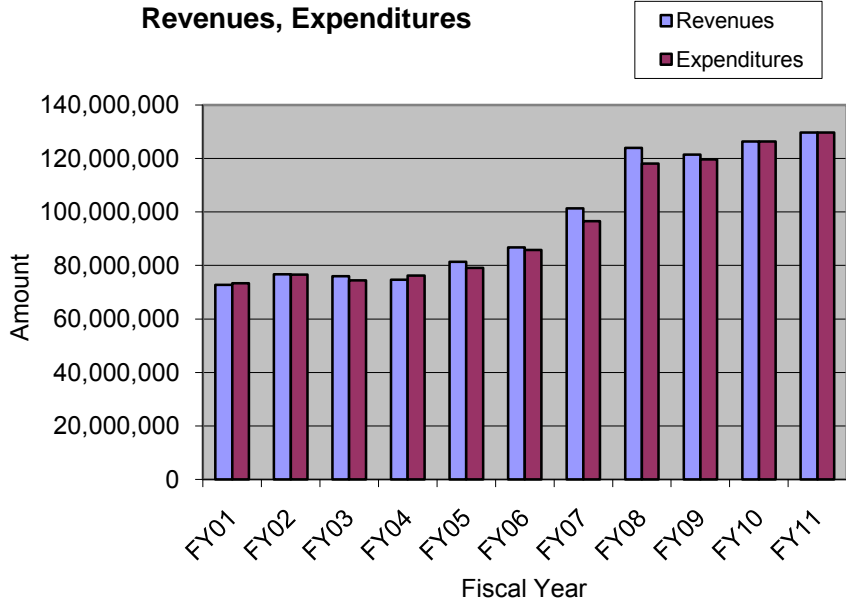


As natural gas, fuel oil and electricity costs have increased, so have the District's utility bills. The District operates 44 schools. In fiscal year 2009, the District's average utility cost per student was \$581.84.

Kenai Peninsula Borough School District
General Fund 2010-2011 Budget

Revenues and Expenditures vs. Enrollment

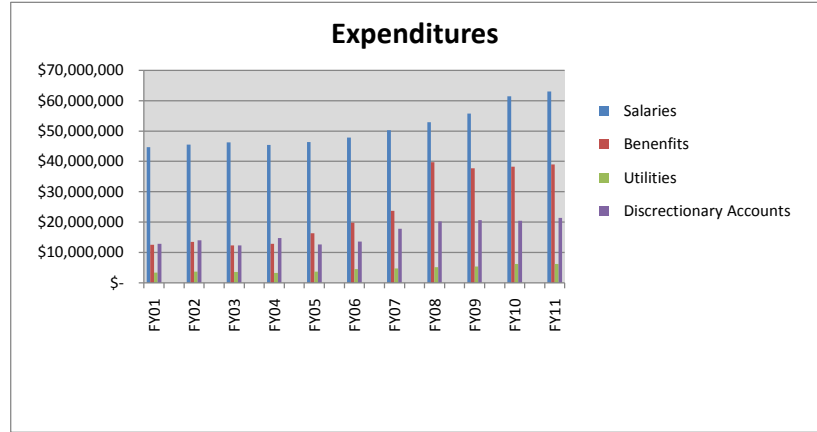
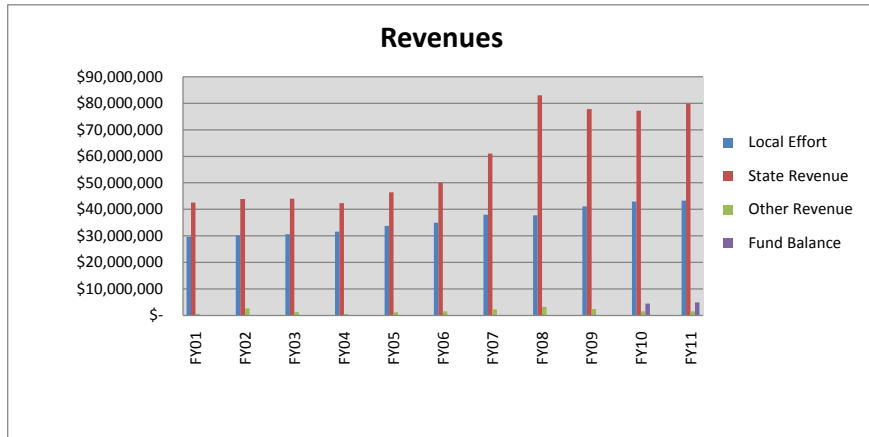
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	Budget	
										FY10	FY11
Revenues	72,729,171	76,755,749	75,930,416	74,651,751	81,375,873	86,720,124	101,336,757	123,927,465	121,389,798	126,345,205	129,616,838
Expenditures	73,397,173	76,627,829	74,430,070	76,253,975	79,043,181	85,821,922	96,513,281	118,025,324	119,621,242	126,345,205	129,616,838
Enrollment	9,963	9,799	9,661	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,075
Special Education	1,201	1,253	1,301	1,338	1,374	1,350	1,401	1,362	1,353	1,337	Not available



**Kenai Peninsula Borough School District
General Fund 2010-2011 Budget**

Revenues and Expenditures

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	Budget	
										FY10	FY11
Revenues & Other											
Financing Sources:											
Local Effort	\$ 29,628,226	\$ 30,189,118	\$ 30,618,860	\$ 31,635,539	\$ 33,744,607	\$ 34,973,682	\$ 37,941,676	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,135
State Revenue	42,536,731	43,948,821	43,992,698	42,355,439	46,467,673	50,113,534	61,075,422	82,980,305	77,791,520	77,240,986	79,845,772
Other Revenue	564,214	2,617,810	1,318,858	660,773	1,163,593	1,632,908	2,319,659	3,246,043	2,451,333	1,596,000	1,596,000
Fund Balance	-	-	-	-	-	-	-	-	-	4,524,843	4,923,931
Total Revenue:	\$ 72,729,171	\$ 76,755,749	\$ 75,930,416	\$ 74,651,751	\$ 81,375,873	\$ 86,720,124	\$ 101,336,757	\$ 123,927,465	\$ 121,389,798	\$ 126,345,205	\$ 129,616,838
Expenditures & Other											
Financing Sources:											
Salaries	\$ 44,641,434	\$ 45,553,886	\$ 46,219,085	\$ 45,391,817	\$ 46,403,512	\$ 47,847,106	\$ 50,251,299	\$ 52,939,567	\$ 55,798,145	\$ 61,419,361	\$ 63,003,075
Benefits	12,547,806	13,460,403	12,297,578	12,819,512	16,308,427	19,775,485	23,741,721	39,765,510	37,735,418	38,272,544	38,959,176
Utilities	3,392,688	3,641,109	3,593,235	3,310,714	3,715,610	4,566,495	4,709,294	5,123,696	5,391,317	6,179,381	6,243,217
Discretionary Accounts	12,815,245	13,972,431	12,320,172	14,731,932	12,615,632	13,632,836	17,810,967	20,196,229	20,696,362	20,473,919	21,411,370
Total Expenditures	\$ 73,397,173	\$ 76,627,829	\$ 74,430,070	\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 96,513,281	\$ 118,025,002	\$ 119,621,242	\$ 126,345,205	\$ 129,616,838
Difference	\$ (668,002)	\$ 127,920	\$ 1,500,346	\$ (1,602,224)	\$ 2,332,692	\$ 898,202	\$ 4,823,476	\$ 5,902,463	\$ 1,768,556	\$ -	\$ -



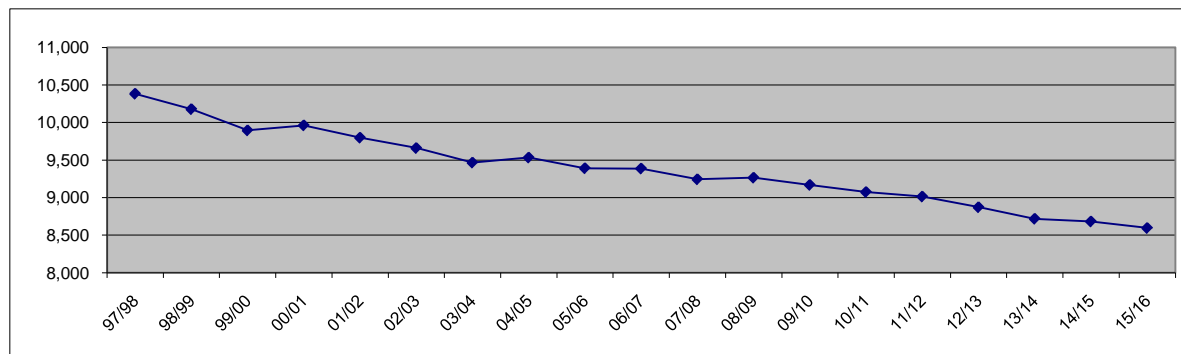
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2010 - 2011 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
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	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	0	654	669	642	689	657	646	676	675	717	708	819	807	716	9,075	-1.04%
11/12	0	658	654	667	666	694	663	619	641	676	759	703	815	800	9,015	-0.66%
12/13	0	661	658	652	690	671	700	636	586	642	716	754	699	808	8,873	-1.58%
13/14	0	660	661	656	674	695	677	673	600	587	683	711	750	692	8,719	-1.74%
14/15	0	661	660	659	677	679	701	650	642	601	625	678	707	743	8,683	-0.41%
15/16	0	662	661	658	681	682	685	674	615	641	643	620	674	700	8,596	-1.00%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2010 - 2011 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY99	\$3,398,347,000	\$73,424,869	10,182	\$73,004,967	\$7,170
FY00	\$3,358,304,000	\$73,839,583	9,982	\$73,527,510	\$7,366
FY01	\$3,548,384,000	\$73,849,226	9,947	\$73,397,173	\$7,379
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820
FY03	\$4,044,041,000	\$77,850,467	9,632	\$74,430,070	\$7,727
FY04	\$4,222,404,000	\$76,724,068	9,562	\$76,253,975	\$7,975
FY05	\$4,264,247,000	\$83,096,038	9,527	\$79,043,017	\$8,297
FY06	\$4,507,776,000	\$89,146,364	9,389	\$85,821,922	\$9,141
FY07	\$4,888,050,000	\$100,257,075	9,368	\$96,513,281	\$10,302
FY08	\$5,359,874,000	\$117,272,948	9,245	\$118,025,002	\$12,766
FY09	\$5,966,757,000	\$120,377,796	9,266	\$115,170,166	\$12,429

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY10	\$6,369,098,000	\$128,345,205	9,170		\$13,996
FY11	*	\$129,616,838	9,075		\$14,283

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY99	\$23,467,260	\$6,009,525	\$80,757	\$29,557,542	40.64%	\$43,047,377	59.18%	\$134,029	0.18%	\$72,738,948
FY00	\$23,372,336	\$5,922,125	\$874,576	\$30,169,037	40.94%	\$43,385,383	58.88%	\$136,059	0.18%	\$73,690,479
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465
FY09	\$32,948,855	\$8,198,090	\$2,163,295	\$43,310,240	35.68%	\$77,791,520	64.08%	\$288,038	0.24%	\$121,389,798

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY10	\$33,813,342	\$9,170,034	\$5,670,843	\$48,654,219	38.51%	\$77,240,986	61.13%	\$450,000	0.36%	\$126,345,205
FY11	\$33,636,304	\$9,614,831	\$6,069,931	\$49,321,066	38.05%	\$79,845,772	61.60%	\$450,000	0.35%	\$129,616,838

* This information was not available at time of publication.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location**

Loc	Description													Budget	
		FY98*	FY99*	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	FY11**	
65	Aurora Borealis	\$ 326,913	\$ 431,076	\$ 488,272	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,881,598	\$ 1,976,514	
69	Bayview Charter	75,725	77,819	-	-	-	-	-	-	-	-	-	-	-	
31	Chapman	1,154,575	1,182,832	1,029,467	1,050,145	985,133	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	991,210	1,070,807	956,688	
32	Cooper Landing	280,853	293,769	281,133	292,235	280,118	174,210	210,657	235,158	210,186	204,165	231,561	231,155	224,691	
68	Fireweed Academy	99,291	98,666	146,671	140,031	152,526	166,123	179,314	260,512	438,457	512,484	611,504	663,026	673,271	
66	Homer Flex	138,985	174,709	281,019	324,326	323,775	333,053	403,732	453,878	492,671	445,224	486,725	543,480	541,965	
06	Homer High	3,384,113	3,475,357	3,280,135	3,390,900	3,315,830	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,259,699	4,160,243	4,168,298	
13	Homer Middle	1,583,880	1,419,664	1,381,219	1,473,008	1,392,068	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,787,700	1,777,548	1,957,155	
35	Hope	240,618	247,211	191,399	199,636	155,887	176,490	194,142	225,520	265,802	250,634	229,497	289,162	325,297	
56	Kachemak Selo	370,358	376,960	394,412	420,112	494,128	529,501	585,750	662,436	717,801	737,330	864,059	898,825	872,881	
63	Kaleidoscope Charter	-	-	-	-	-	-	456,116	620,406	1,203,725	1,623,062	2,690,311	2,412,032	2,593,643	
48	K-Beach	1,937,787	1,969,541	2,105,078	2,184,187	2,109,160	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,459,757	3,694,033	3,647,429	
67	Kenai Alternative	164,156	212,864	404,028	473,845	449,905	495,779	565,121	577,949	621,920	586,475	680,220	736,069	739,355	
07	Kenai Central	2,786,487	3,055,206	3,085,268	3,269,226	3,264,842	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,651,198	4,826,614	5,053,944	
36	Kenai Elementary	45,300	46,659	-	-	-	-	-	-	-	-	-	-	-	
11	Kenai Middle	2,521,978	2,570,235	2,294,128	2,412,214	2,222,429	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	2,970,495	3,134,812	3,139,124	
15	Kenai Youth Facility	-	-	-	-	-	62,764	70,704	41,872	93,917	87,237	89,020	103,613	107,426	
47	McNeil Canyon	1,032,014	880,687	844,569	783,480	750,244	748,266	866,857	1,050,192	1,202,154	1,161,508	1,300,949	1,425,898	1,453,072	
37	Moose Pass	291,474	283,684	315,306	337,292	318,576	329,633	295,999	301,935	327,903	273,876	369,911	327,030	266,881	
51	Mountain View	1,959,657	1,966,544	1,945,186	1,910,180	1,845,485	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,497,879	3,900,164	3,809,467	
34	Nanwalek	365,469	417,256	417,609	477,939	539,441	478,326	425,890	481,092	468,230	656,387	616,719	768,133	793,953	
39	Nikiski Elem	1,401,815	1,417,375	1,236,853	1,159,093	1,182,565	1,221,160	-	-	-	-	-	-	-	
10	Nikiski Jr/Sr	2,896,588	3,083,706	2,895,793	3,068,203	3,090,360	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,480,689	3,636,299	3,700,451	
52	Nikiski North Star	1,442,319	1,397,703	1,303,519	1,231,622	1,300,775	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	3,005,948	2,977,059	3,085,046	
38	Nikolaevsk	1,028,070	1,073,376	972,002	958,384	960,342	820,634	775,514	743,538	706,656	666,704	774,096	885,021	901,748	
02	Ninilchik	1,386,890	1,422,780	1,325,208	1,354,831	1,368,493	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,600,295	1,718,947	1,734,194	
33	Paul Banks	1,507,323	1,376,519	1,436,335	1,444,285	1,552,702	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,959,976	2,110,700	2,160,389	
40	Port Graham	317,326	355,648	312,381	351,782	307,587	335,080	311,722	286,479	305,699	387,775	383,531	455,438	438,608	
49	Razdolna	232,031	285,580	234,785	303,110	280,183	215,375	292,852	328,676	354,519	351,855	429,609	431,600	391,923	
46	Redoubt	1,927,122	1,926,499	1,937,425	1,861,693	1,977,770	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,813,169	2,764,954	2,792,453	
16	River City Academy	-	-	-	-	-	-	-	-	-	308,740	368,523	459,545	446,489	
41	Sears	1,845,071	1,813,453	1,764,400	1,828,839	1,662,476	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	-	
42	Seward Elem	1,914,630	1,938,491	1,928,285	2,019,758	2,021,831	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,390,964	2,599,891	2,757,156	
08	Seward High	3,002,866	2,903,127	2,860,614	2,092,321	2,160,327	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,236,401	2,303,371	2,228,017	
14	Seward Middle	-	-	-	971,974	908,494	1,000,375	1,112,495	963,571	938,521	946,663	1,009,668	1,123,297	1,129,186	
05	Skyview	3,234,890	3,440,027	3,342,515	3,503,206	3,629,973	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,886,307	4,017,919	3,694,222	
43	Soldotna Elem	1,945,565	1,914,078	1,658,528	1,630,002	1,613,479	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,632,400	2,544,535	2,523,619	
09	Soldotna High	3,348,794	3,479,204	3,495,645	3,550,972	3,671,789	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,256,804	5,361,289	5,399,550	
12	Soldotna Middle	3,202,658	3,184,132	3,105,407	3,129,147	3,077,950	3,083,224	3,289,022	3,878,257	3,997,034	3,960,835	3,788,625	3,669,986	3,640,532	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location**

Loc	Description												Budget	
		FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	FY11**
64	Soldotna Montessori Charter	-	-	-	-	186,099	416,773	519,140	803,494	1,394,169	1,485,273	1,897,416	1,700,228	1,767,972
04	Spring Creek	-	-	252,568	340,580	301,873	197,626	249,138	274,729	308,499	256,577	283,409	323,684	406,529
44	Sterling	1,492,283	1,431,633	1,358,593	1,256,350	1,130,638	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,505,124	1,518,644	1,530,891
03	Susan B English	750,694	726,869	756,609	793,016	750,239	661,874	683,758	733,497	870,493	839,677	965,427	1,003,139	926,294
01	Tebughna	364,784	377,305	376,808	409,386	412,351	439,091	456,731	448,694	506,054	487,874	565,615	639,059	576,966
45	Tustumena	1,341,055	1,219,608	1,242,004	1,235,411	1,201,883	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,527,865	1,489,256	1,598,254
53	Voznesenka	630,503	697,307	802,913	819,271	889,473	924,242	942,147	1,030,779	1,138,379	1,156,260	1,179,041	1,430,562	1,166,490
50	West Homer	1,574,698	1,563,501	1,684,107	1,673,471	1,677,083	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,218,223	2,265,353	2,285,903
70	Board of Education	169,559	172,846	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	306,401	321,616
71	Superintendent	298,274	270,116	289,988	264,643	257,003	290,584	306,276	303,352	318,717	323,946	281,852	396,488	395,811
72	Asst Supt Admin Services	204,528	197,481	226,989	212,467	198,197	210,187	197,101	949,514	932,075	875,693	1,005,434	1,320,690	1,412,680
73	Asst Supt Instruction	251,578	365,045	259,394	347,310	376,788	293,814	316,136	313,466	404,982	320,359	329,187	423,744	426,824
74	Fiscal Services	415,798	451,456	413,039	479,672	505,353	535,675	603,320	595,129	701,339	781,091	820,247	952,302	867,320
75	Planning and Operations	-	-	190,532	203,603	232,105	179,279	197,343	199,961	221,467	199,972	298,746	312,914	323,881
76	Purchasing/Warehouse	657,224	573,757	415,429	467,084	257,929	285,522	300,280	339,544	397,325	300,353	224,916	674,156	708,787
77	Human Resources	414,684	420,456	374,717	441,501	454,343	528,809	609,045	673,598	710,307	873,768	886,537	1,327,243	1,352,069
78	Information Services	663,620	1,126,597	1,879,928	2,414,378	1,643,357	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,834,264	1,856,231	1,957,054
79	E-Rate Program	-	-	203,825	26,984	-	105,626	348,311	308,330	378,963	477,121	470,488	524,200	646,400
80	Connections Program	319,838	919,855	1,629,742	1,594,807	1,360,517	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,426,164	3,570,058	4,166,819
81	Gifted/Talented Instruction	430,445	448,865	498,454	530,493	409,692	441,123	-	-	-	-	-	-	-
81	Special Services	-	-	-	-	-	-	979,877	1,114,383	1,398,529	1,606,210	2,466,361	3,295,595	3,488,887
81	Special Education Instruction	485,719	480,185	590,769	543,293	446,516	527,586	-	-	-	-	-	-	-
81	Special Education - Student	2,274,107	2,248,024	2,270,389	2,249,259	2,423,025	2,518,003	-	-	-	-	-	-	-
82	Negotiations -IBB	-	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	8,627,411	9,267,913	7,369,553	8,057,500	6,668,872	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	26,167,543	25,525,075	26,169,561
84	Secondary Curriculum	514,395	372,713	489,721	564,694	1,023,495	1,285,102	827,327	1,076,419	1,605,412	1,688,941	1,643,863	2,431,956	2,871,071
85	Elementary Curriculum	265,475	252,370	264,243	405,982	609,481	-	-	-	-	-	-	-	-
86	District Media Center	145,868	129,195	166,432	199,937	167,942	150,113	-	-	-	-	-	-	-
87	DW - Health Services	153,883	114,994	107,617	96,779	98,721	103,406	127,803	119,162	129,935	140,393	141,661	423,298	444,423
92	Grants Administration	347,581	405,702	382,542	479,486	353,640	364,357	384,418	539,713	723,476	738,516	749,066	873,415	910,946
96	Unallocated	-	-	-	-	-	-	-	-	1,000,000	-	-	1,857,421	2,568,753
		<u>\$ 72,187,595</u>	<u>\$ 74,426,230</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 126,345,205</u>	<u>\$ 129,616,838</u>

* Chart of Account change adopted by State Board of Education

** Chart of Account change adopted by State Board of Education

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description											Budget	
		FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	FY11**
3110	Superintendent	\$ 102,308	\$ 101,500	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125
3120	Asst Superintendent - Certified	179,898	180,300	185,111	186,312	211,701	200,091	207,087	220,339	114,800	106,000	108,680	110,853
3130	Principal/Assistant Principal	2,545,145	2,512,460	2,632,346	2,722,977	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,329,761	3,650,188	3,786,969
3140	Director/Coordinator - Certified	707,571	640,109	691,736	742,147	727,981	785,253	798,067	830,405	855,183	870,197	1,000,597	1,020,610
3150	Teachers	26,926,960	26,736,897	27,278,849	27,411,064	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	33,194,640	36,512,073	37,647,987
3161	Extra Duty Compensation	509,985	488,566	466,727	469,980	402,580	419,610	432,851	418,173	441,775	435,678	851,663	871,346
3162	Emolument	83,716	40,376	49,937	39,566	36,677	21,485	21,826	57,850	14,022	51,916	44,517	44,517
3171	Cert Substitutes - w/certificate	354,968	355,717	361,785	397,950	395,490	361,470	308,942	325,693	404,985	405,489	519,809	519,608
3172	Temporary Salaries - Certified	113,026	25,293	11,855	31,971	26,076	25,167	36,015	26,515	59,421	76,030	15,000	19,700
3173	Long Term Substitute - Certified	138,388	177,728	130,816	158,646	155,174	161,630	116,885	303,700	399,458	438,630	338,824	364,800
3180	Specialists - Certified	4,034,078	4,150,376	4,085,003	4,158,104	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,292,903	3,391,086	3,562,277
3190	Leave Payoff - Certified	155,380	105,340	45,899	112,629	112,659	334,824	108,529	255,862	299,538	169,176	281,025	292,264
3191	R Factor 0 Certified	-	-	-	-	-	-	-	-	-	-	18,000	-
3211	Asst Superintendent - Support	82,183	81,282	114,846	93,156	100,985	104,140	106,223	113,082	209,760	216,700	226,600	116,688
3212	Director/Coordinator - Support	165,288	163,230	140,264	86,055	93,322	96,323	98,249	106,614	109,023	104,040	110,323	220,732
3220	Specialists - Nurses	666,021	588,486	574,263	608,198	613,743	663,400	675,976	716,327	746,631	708,235	1,044,133	1,088,618
3230	Tutors/Aides	1,645,394	1,634,314	1,591,989	1,637,868	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,268,177	3,642,413	3,653,970
3240	Support Staff	2,862,562	3,008,591	3,427,659	3,608,436	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,048,802	5,421,722	5,424,393
3250	Maintenance/Custodians	2,374,047	2,421,045	2,440,619	2,525,675	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,715,978	3,067,633	3,065,456
3271	Bus Drivers	-	-	-	-	54	-	-	-	-	-	-	-
3272	Activity Bus Drivers	71,272	39,763	46,953	47,169	-	-	29	115	-	2,695	-	-
3291	Substitutes - Classified	225,443	218,468	210,431	224,127	231,395	213,569	243,653	237,515	267,694	258,641	345,065	336,979
3292	Extra Duty Compensation - Sppt***	217,059	240,355	255,253	265,135	316,394	300,606	294,684	311,808	314,714	313,715	173,931	177,521
3293	Long Term Substitutes - Support	17,589	67,294	63,230	78,845	43,756	90,660	193,194	48,434	31,622	18,872	35,000	35,000
3294	Temporary Salaries - Support	143,722	179,644	196,825	124,097	134,005	126,646	170,741	160,094	200,780	187,203	123,892	124,354
3295	Overtime	32,228	59,963	50,146	38,485	46,576	43,170	42,908	63,363	125,472	56,737	101,055	101,155
3296	Cert Substitutes - w/o certificate	267,866	297,596	337,948	294,534	252,958	328,895	384,245	297,355	347,346	391,432	285,132	285,153
3297	Officials	-	-	-	120	-	-	-	-	-	-	-	-
3300	Leave Payoff - Support	105,735	126,741	60,408	51,339	200,930	193,446	349,553	188,213	321,046	258,510	39,304	40,877
3511	Health Insurance	5,840,256	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,421,916	13,450,922
3512	Life Insurance	109,694	110,734	114,629	129,318	114,736	118,606	122,736	128,045	134,577	116,172	202,723	179,405
3520	Unemployment Insurance	68,585	106,839	95,065	101,077	179,931	183,653	51,869	85,848	105,887	39,881	182,949	187,910
3541	FICA Medicare	360,904	361,784	374,976	397,685	384,142	400,927	431,486	458,173	479,384	511,693	662,084	684,603
3542	FICA Contribution	701,574	710,844	734,967	756,388	763,963	783,823	835,050	914,106	995,201	1,037,102	1,176,642	1,189,314
3550	TRS Retirement	6,114,234	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	22,061,050	18,192,291	17,852,076	18,232,757
3560	PERS Retirement	657,433	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	4,685,851	4,869,465	3,820,608	3,932,235
3631	Workers' Comp	-	-	-	-	-	-	595,273	718,125	889,163	788,442	914,242	1,061,153

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description											Budget	
		FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	FY11**
4100	Professional/Technical Svcs	150,709	95,055	247,970	290,260	204,967	271,501	363,427	343,981	374,678	557,299	681,564	680,811
4121	In-Kind Professional/Technical	26,000	26,000	26,000	26,000	26,000	26,500	26,000	17,500	40,500	51,500	42,000	50,000
4140	Professional/Technical Legal	42,205	81,140	84,183	115,711	204,548	81,561	107,075	87,706	74,953	44,459	120,854	120,854
4150	Professional/Technical Medical	13,910	13,584	5,866	2,412	201,094	2,410	1,540	2,490	4,154	971	5,838	5,838
4200	Travel	344,488	339,517	364,944	345,040	350,777	334,620	382,883	441,110	522,675	588,958	635,773	623,692
4250	Extra Curricular Travel**	186,134	195,657	192,749	231,225	21,747	38,256	45,740	38,496	27,347	145,873	111,601	111,501
4310	Water and Sewage	154,318	152,541	151,806	151,808	139,585	166,445	192,470	207,793	206,107	199,211	255,836	255,836
4320	Garbage	118,123	120,722	130,799	122,605	120,737	87,838	107,038	94,713	94,592	106,777	176,010	176,010
4331	Postage	88,251	77,725	79,465	90,863	79,885	69,389	81,528	73,774	74,055	69,228	76,439	76,239
4332	Telephone	578,507	492,335	516,524	444,574	437,820	439,930	442,656	504,649	469,238	412,655	708,020	666,836
4350	In-Kind Utilities	40,249	41,232	44,537	44,064	35,985	40,574	46,855	54,833	56,114	75,458	76,494	78,024
4360	Electricity	2,033,318	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,049,692	3,271,132	3,334,968
4370	Natural/Bottled Gas	-	-	-	-	-	471,746	689,774	797,206	943,745	947,339	1,249,405	1,249,405
4380	Fuel for Heating	901,243	1,001,242	1,008,011	964,683	1,057,753	859,640	1,145,861	945,963	1,306,592	1,088,296	1,226,998	1,226,998
4401	Freight Costs	7,600	8,490	10,200	9,638	6,974	9,310	7,996	6,614	11,092	9,118	6,155	6,155
4402	Purchased Services	156,395	303,660	474,930	561,482	520,297	492,363	784,973	794,040	1,226,728	928,403	1,283,492	1,261,028
4403	In-Kind Custodial Services	67,365	71,260	79,599	77,858	81,375	94,148	95,591	101,874	103,440	109,110	108,094	109,501
4404	In-Kind Maintenance	5,023,344	5,102,267	5,004,063	4,931,195	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	6,019,888	6,344,440	6,437,719
4408	Purchased Service - Copiers	269,610	251,955	258,645	208,834	208,988	198,864	208,416	219,612	232,238	233,833	232,055	224,089
4409	Purchased Service - Riso	23,660	49,432	62,748	52,439	50,079	36,478	120	468	384	480	28,301	-
4410	Rental - Buildings	161,593	135,669	135,613	135,786	118,762	126,505	365,164	447,693	414,454	403,814	446,555	451,311
4430	Maintenance Contracts	121,355	147,350	98,155	168,966	141,254	113,356	159,390	133,815	80,502	144,598	253,449	296,000
4432	Repair of Equipment	1	-	-	-	-	-	-	-	-	-	-	-
4450	Liability Insurance	-	-	-	-	-	-	1,158,492	1,292,931	1,202,957	1,249,792	1,684,764	1,878,434
4471	In-Kind Insurance	704,577	701,020	838,581	879,790	1,220,446	1,532,009	-	-	-	-	-	-
4501	Supplies	1,817,124	2,472,361	2,550,461	2,553,110	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,673,778	3,437,289	4,134,504
4502	Discretionary Materials	134,719	124,387	125,992	123,511	110,028	109,366	114,574	110,850	113,785	115,137	140,960	138,310
4503	Software	-	-	-	-	-	-	-	-	-	77,767	401,720	397,517
4560	Inventory Adjustment	(35,096)	(2,052)	51,490	(83,949)	(62,394)	(33,165)	11,006	(48,432)	(5,953)	(115,625)	-	-
4580	Gas and Oil	9,826	13,105	12,902	14,187	14,650	16,311	26,718	34,534	27,445	32,234	18,725	18,725
4850	Stipends	14,040	13,950	13,320	13,725	17,100	18,360	18,270	19,980	20,520	29,335	42,000	42,000
4901	Other Expenses	166,416	113,792	119,421	96,758	65,227	49,179	43,834	165,620	173,854	188,757	1,324,993	1,282,540
4902	Career Development	70,256	68,324	58,531	77,758	95,459	79,744	72,218	83,476	68,690	91,593	151,241	151,241
4903	Professional Dues	31,261	31,880	31,517	32,535	30,411	31,884	32,037	33,233	34,795	33,419	40,780	40,780
4904	Physical Exam Reimbursement	16,371	27,854	19,221	19,139	21,280	24,984	19,589	24,835	18,887	20,169	39,750	39,750
4905	Other - Contingency	-	-	-	-	-	-	-	-	-	-	66,235	66,235
4906	Moving Expenses	-	-	-	-	-	-	-	-	-	-	3,000	3,000
4950	Indirect Costs	(122,157)	(167,841)	(188,994)	(219,112)	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	300,903	300,903
5101	Equipment	134,137	104,758	820,996	244,603	255,632	256,457	303,498	612,103	418,951	(146,741)	65,660	40,499
5102	Equipment - Technology	1,199,910	1,640,980	1,712,075	642,726	503,508	566,923	812,172	970,400	807,681	1,471,586	920,679	911,803
5520	Transfer to Other Funds	297,236	240,399	120,727	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	674,096	765,531
		<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,282</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 126,345,205</u>	<u>\$ 129,616,838</u>

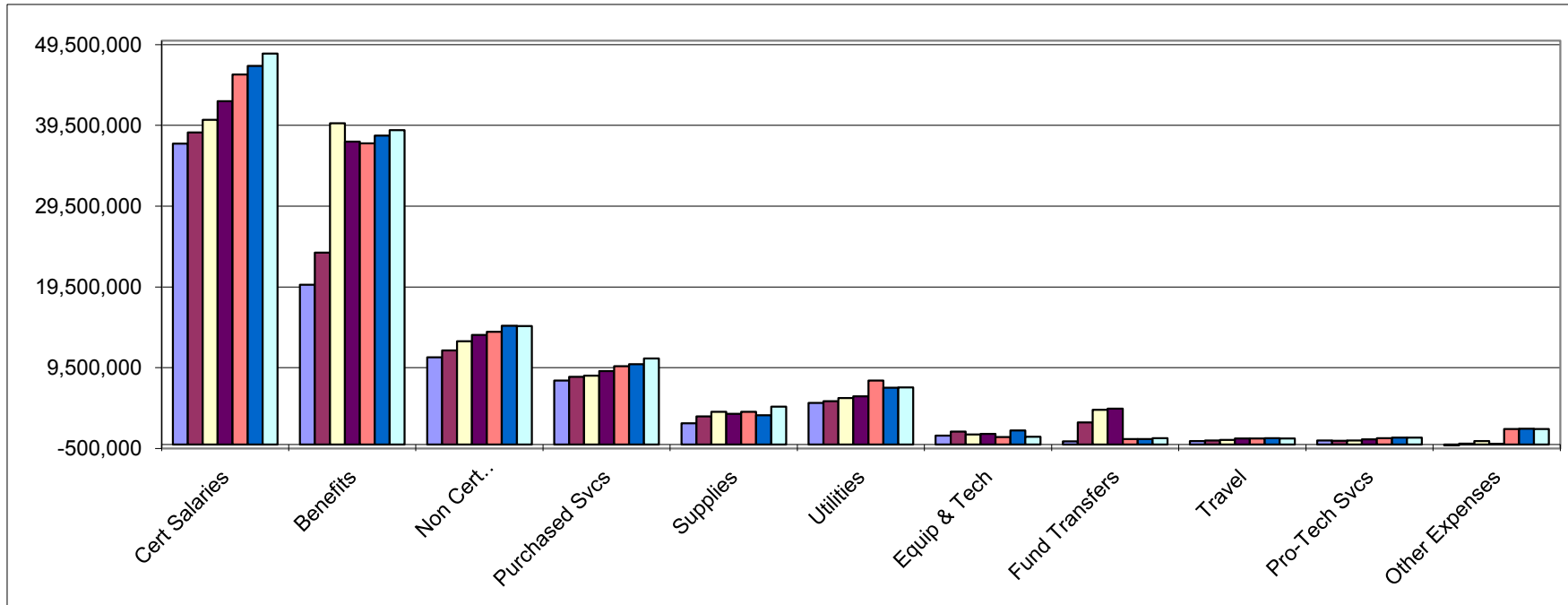
* Chart of Account change adopted by State Board of Education

** Chart of Account change adopted by State Board of Education

Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (in Dollars)

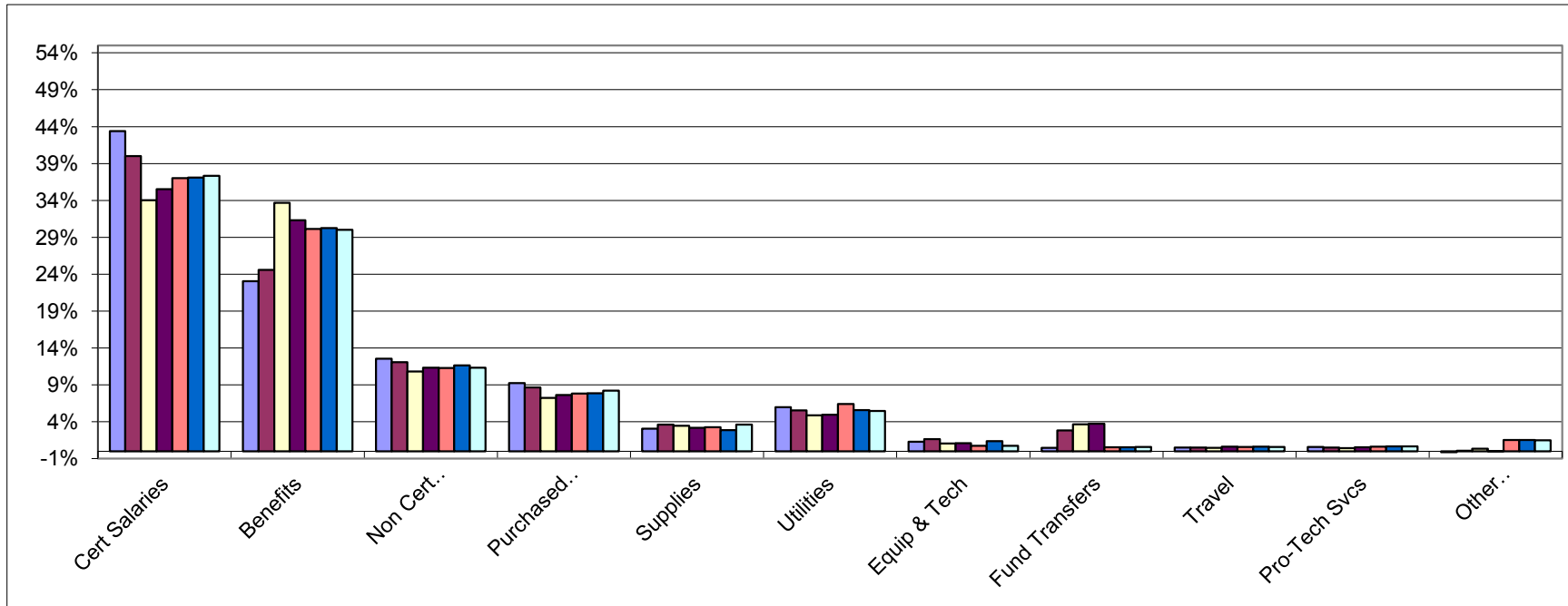
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY06	37,249,987	19,775,485	10,783,499	7,917,939	2,625,808	5,137,534	1,115,670	385,948	428,623	498,042	-96,613	85,821,922
FY07	38,610,713	23,741,658	11,640,550	8,364,454	3,470,438	5,342,580	1,582,503	2,722,720	480,104	471,656	87,255	96,514,631
FY08	40,169,982	39,765,510	12,769,585	8,527,885	4,058,468	5,746,330	1,226,633	4,293,736	550,023	494,286	422,564	118,025,002
FY09	42,506,919	37,477,108	13,549,737	9,099,037	3,812,622	5,948,658	1,324,845	4,451,076	734,831	654,030	62,379	119,621,242
FY10 Orig	45,792,476	37,283,679	13,949,169	9,694,942	4,057,338	7,925,345	906,550	674,096	743,256	790,687	1,922,364	123,739,902
FY10 Rvsd	46,848,639	38,241,082	14,699,531	9,944,138	3,604,607	7,032,890	1,721,619	674,096	774,543	854,288	1,949,772	126,345,205
FY11 Orig	48,373,056	38,918,299	14,670,896	10,664,237	4,689,056	7,064,316	952,302	765,531	735,193	857,503	1,926,449	129,616,838
Change from Rvsd	1,524,417	677,217	(28,635)	720,099	1,084,449	31,426	(769,317)	91,435	(39,350)	3,215	(23,323)	3,271,633
Change %	3.25%	1.77%	-0.19%	7.24%	30.09%	0.45%	-44.69%	13.56%	-5.08%	0.38%	-1.20%	2.59%



Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (Percentage)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY06	43.40%	23.04%	12.56%	9.23%	3.06%	5.99%	1.30%	0.45%	0.50%	0.58%	-0.11%	79.00%
FY07	40.01%	24.60%	12.06%	8.67%	3.60%	5.54%	1.64%	2.82%	0.50%	0.49%	0.09%	76.67%
FY08	34.04%	33.69%	10.82%	7.23%	3.44%	4.87%	1.04%	3.64%	0.47%	0.42%	0.36%	78.55%
FY09	35.53%	31.33%	11.33%	7.61%	3.19%	4.97%	1.11%	3.72%	0.61%	0.55%	0.05%	78.19%
FY10 Orig	37.01%	30.13%	11.27%	7.83%	3.28%	6.40%	0.73%	0.54%	0.60%	0.64%	1.55%	78.41%
FY10 Rvsd	37.08%	30.27%	11.63%	7.87%	2.85%	5.57%	1.36%	0.53%	0.61%	0.68%	1.54%	78.98%
FY11	37.32%	30.03%	11.32%	8.23%	3.62%	5.45%	0.73%	0.59%	0.57%	0.66%	1.49%	78.67%
Change from Rvsd	1,524,417	677,217	(28,635)	720,099	1,084,449	31,426	(769,317)	91,435	(39,350)	3,215	(23,323)	3,271,633
Change %	3.25%	1.77%	-0.19%	7.24%	30.09%	0.45%	-44.69%	13.56%	-5.08%	0.38%	-1.20%	2.59%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditures by Function

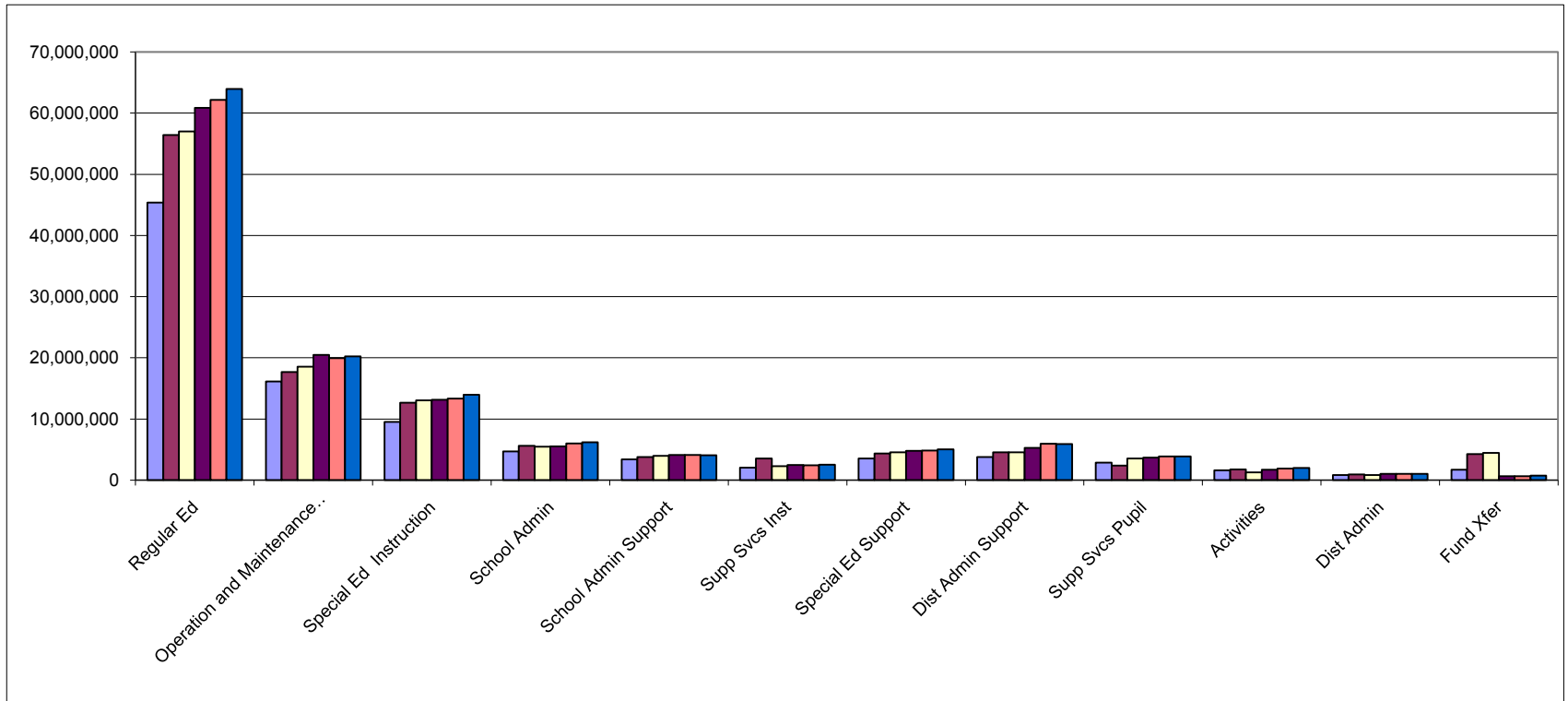
Function	Description											Budget	
		FY00*	FY01*	FY02*	FY03*	FY04*	FY05*	FY06*	FY07*	FY08*	FY09*	FY10*	FY11*
4100	Regular Instruction	\$ 32,728,102	\$ 31,555,582	\$ 34,596,404	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 55,330,149	\$ 56,434,669
4120	Bilingual/Bicultural Instruction	464,842	460,482	464,916	508,088	557,316	580,693	629,961	681,175	735,921	730,756	933,629	943,373
4130	Gifted/Talented Instruction	880,215	900,958	880,281	906,604	920,160	584,198	629,566	612,686	614,132	637,368	677,790	710,139
4140	Alternative Instruction	919,855	1,629,742	1,570,406	1,360,517	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,411,012	3,564,655	4,153,684
4160	Vocational Instruction	1,657,086	1,585,191	1,523,866	1,580,422	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,450,663	1,676,232	1,716,929
4200	Special Education-Instruction	6,389,524	6,353,689	6,430,994	6,809,909	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	13,073,837	13,350,754	13,979,928
4220	Special Services-Student	2,799,527	3,026,170	2,973,143	2,958,230	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,567,626	4,856,361	5,048,451
4300	Support Services - Student	-	-	-	-	-	-	-	-	177,010	592,573	403,727	415,017
4320	Guidance Services	1,007,207	1,066,422	1,102,312	1,108,060	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,713,604	1,675,496	1,634,040
4330	Health Services	978,516	908,028	875,429	926,265	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,262,670	1,783,862	1,848,293
4350	Support Services - Instruction	706,061	569,923	528,666	547,298	552,489	620,300	724,343	870,614	1,318,411	1,248,075	1,303,384	1,341,295
4352	Library Services	1,314,748	1,408,029	1,401,713	1,365,058	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,042,949	1,141,389	1,197,950
4354	Inservice	18,544	22,815	17,660	18,192	10,813	-	-	-	-	-	-	-
4400	School Administration	5,849,118	3,269,450	3,306,541	3,420,590	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,478,640	6,009,716	6,201,487
4450	School Administration - Support	-	2,571,258	2,652,451	2,661,214	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	3,991,261	4,128,732	4,062,210
4510	District Administration - Support	-	-	-	-	-	-	-	-	134,097	82,435	72,255	74,969
4511	Board of Education	172,846	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	306,498	321,616
4512	Office of Superintendent	270,116	289,988	258,765	257,003	290,584	306,276	297,367	322,963	313,395	281,852	397,716	395,811
4513	Assistant Superintendent - Instruction	188,869	164,472	189,550	193,401	189,645	219,027	238,121	238,421	231,997	226,244	250,374	256,508
4550	District Administration Support Svcs	-	-	-	-	-	-	-	142,878	811,890	369,974	580,074	657,592
4551	Fiscal Services	451,456	413,039	473,793	505,353	535,675	603,320	595,129	701,339	781,091	820,247	954,286	867,320
4552	Internal Services	448,742	473,605	514,420	344,447	386,350	422,644	459,851	524,009	403,487	302,002	822,304	824,738
4553	Staff Services	364,959	374,256	437,288	453,533	542,050	589,219	674,163	700,802	807,438	878,512	963,616	972,169
4555	Information Services	1,126,597	1,081,091	990,680	884,900	894,240	828,168	847,956	889,255	893,981	1,122,068	1,224,627	1,060,989
4556	Assistant Superintendent-Admin Svcs.	156,628	190,012	173,147	168,065	186,990	175,821	704,497	661,992	616,119	832,536	119,498	1,218,944
4557	Indirect Costs	-	-	-	37,975	60,270	81,961	112,152	145,673	231,466	240,387	300,903	300,903
4600	Operation and Maintenance of Plant	12,919,194	13,226,426	13,548,988	13,601,441	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	18,529,531	19,925,543	20,232,273
4700	Pupil Activity	1,420,796	1,410,472	1,388,677	1,450,601	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,279,692	1,917,539	1,980,010
4900	Fund Transfers	293,962	240,399	120,727	189,044	2,199,589	279,225	385,948	1,732,720	4,293,736	4,451,076	674,096	765,531
Total Expenditures		\$ 73,527,510	\$ 73,397,173	\$ 76,627,829	\$ 74,430,070	\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 95,523,281	\$ 118,025,002	\$ 119,621,242	\$ 125,345,205	\$ 129,616,838

* Chart of Account change adopted by State Board of Education

Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(in Dollars)**

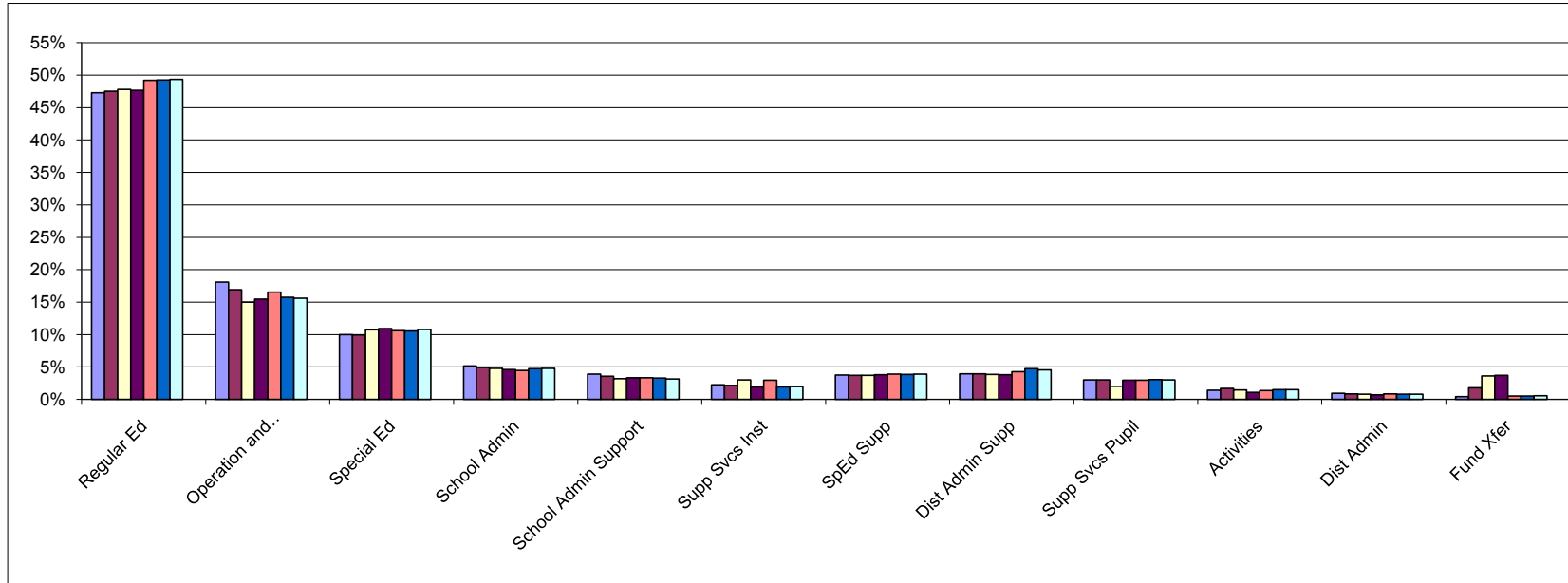
	Regular Ed	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support	Supp Svcs Inst	Special Ed Support	Dist Admin Support	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Total
FY06	40,582,039	15,517,792	8,584,176	4,447,682	3,186,117	1,939,417	3,208,595	3,393,748	2,570,227	1,199,233	806,948	385,948	85,821,922
FY07	45,362,472	16,142,036	9,513,798	4,712,425	3,415,962	2,061,766	3,528,292	3,765,948	2,854,976	1,606,325	826,561	1,732,720	95,523,281
FY08	56,412,077	17,687,432	12,667,079	5,636,598	3,771,157	3,561,659	4,357,216	4,545,472	2,391,393	1,751,011	950,172	4,293,736	118,025,002
FY09	56,989,399	18,529,532	13,073,838	5,478,640	3,991,260	2,291,024	4,567,626	4,565,726	3,568,847	1,279,690	834,584	4,451,076	119,621,242
FY10 Orig	60,861,411	20,493,579	13,130,349	5,511,331	4,109,130	2,463,473	4,802,719	5,267,842	3,688,685	1,702,411	1,034,876	674,096	123,739,902
FY10 Rev	62,182,455	19,925,543	13,350,754	6,009,716	4,128,732	2,444,773	4,856,361	5,965,308	3,863,085	1,917,539	1,026,843	674,096	126,345,205
FY11 Orig	63,958,794	20,232,273	13,979,928	6,201,487	4,062,210	2,539,245	5,048,451	5,902,655	3,897,350	1,980,010	1,048,904	765,531	129,616,838
Change from Rev	1,776,339	306,730	629,174	191,771	(66,522)	94,472	192,090	(62,653)	34,265	62,471	22,061	91,435	3,271,633
Change %	2.86%	1.54%	4.71%	3.19%	-1.61%	3.86%	3.96%	-1.05%	0.89%	3.26%	2.15%	0.00%	2.59%



Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(Percentage)**

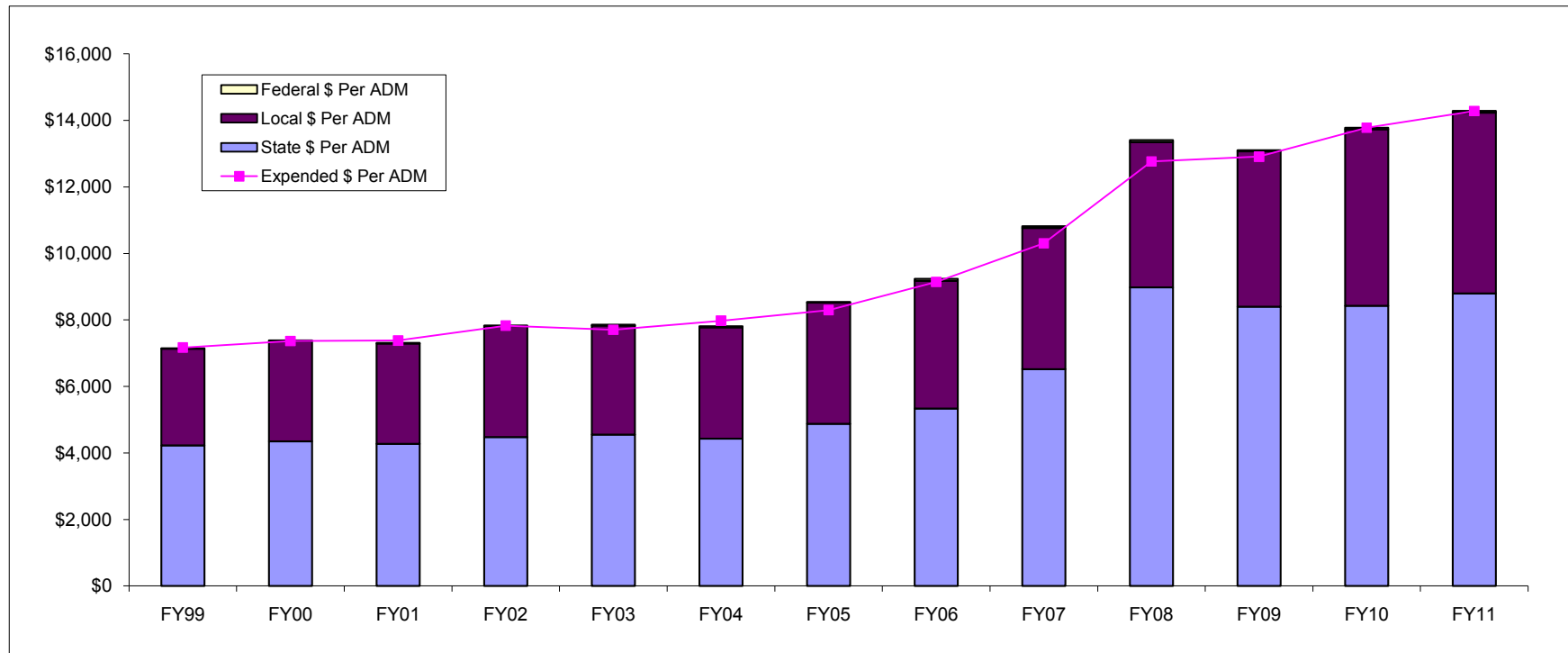
	Regular Ed	Operation and Maintenance	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Instructional %
FY06	47.29%	18.08%	10.00%	5.18%	3.91%	2.26%	3.74%	3.95%	2.99%	1.40%	0.94%	0.45%	71.46%
FY07	47.49%	16.90%	9.96%	4.93%	3.58%	2.16%	3.69%	3.94%	2.99%	1.68%	0.87%	1.81%	71.22%
FY08	47.80%	14.99%	10.73%	4.78%	3.20%	3.02%	3.69%	3.85%	2.03%	1.48%	0.81%	3.64%	72.05%
FY09	47.64%	15.49%	10.93%	4.58%	3.34%	1.92%	3.82%	3.82%	2.98%	1.07%	0.70%	3.72%	71.87%
FY10Orig	49.18%	16.56%	10.61%	4.45%	3.32%	2.98%	3.88%	4.26%	2.98%	1.38%	0.84%	0.54%	74.08%
FY10 Rsvd	49.22%	15.77%	10.57%	4.76%	3.27%	1.93%	3.84%	4.72%	3.06%	1.52%	0.81%	0.53%	73.38%
FY11 Orig	49.34%	15.61%	10.79%	4.78%	3.13%	1.96%	3.89%	4.55%	3.01%	1.53%	0.81%	0.59%	73.77%



Kenai Peninsula Borough School District

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
ADM*	10,179	9,896	9,963	9,799	9,661	9,562	9,527	9,389	9,368	9,245	9,266	9,170	9,075
Local \$	\$29,557,542	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$43,310,240	\$48,654,219	\$49,321,066
Local \$ Per ADM	\$2,903	\$3,022	\$3,014	\$3,339	\$3,277	\$3,348	\$3,642	\$3,841	\$4,245	\$4,370	\$4,674	\$5,306	\$5,435
State \$	\$43,047,377	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$77,240,986	\$79,845,772
State \$ Per ADM	\$4,228	\$4,346	\$4,276	\$4,476	\$4,554	\$4,430	\$4,877	\$5,337	\$6,520	\$8,976	\$8,395	\$8,423	\$8,798
Federal \$	\$134,029	\$136,059	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$288,038	\$450,000	\$450,000
Federal \$ Per ADM	\$13	\$14	\$21	\$14	\$29	\$29	\$22	\$58	\$53	\$59	\$31	\$49	\$50
Revenue \$	\$72,738,948	\$73,690,479	\$72,729,171	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$126,345,205	\$129,616,838
Revenue \$ Per ADM	\$7,144	\$7,382	\$7,312	\$7,829	\$7,859	\$7,807	\$8,542	\$9,236	\$10,817	\$13,405	\$13,101	\$13,778	\$14,283
Expended \$	\$73,004,967	\$73,527,510	\$73,397,173	\$76,718,250	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$126,345,205	\$129,616,838
Expended \$ Per ADM	\$7,170	\$7,366	\$7,379	\$7,829	\$7,704	\$7,975	\$8,297	\$9,141	\$10,302	\$12,766	\$12,910	\$13,778	\$14,283



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund
Schedule of Fund Balance
June 30, 2010**

	Actual										Projected	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Fund Balance												
Reserved:												
Reserve for encumbrances	\$ 818,752	\$ 601,041	\$ 252,622	\$ 1,098,521	\$ 130,801	\$ 329,151	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 3,650,412	\$ 3,650,412	\$ 3,650,412
Reserve for inventory	703,036	828,117	784,654	796,771	761,573	722,943	711,505	746,137	746,736	793,795	793,795	793,795
Reserved for charter schools	-	-	107,533	465,765	657,545	979,415	1,010,775	-	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	-	2,800,000	857,300	857,300	857,300
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	-	2,256,149	3,262,925	4,344,173	4,344,173	4,344,173
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	-	225,000	250,000	-	-	-
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	-	1,641,086	2,394,188	570,373	570,373	570,373
Designated for compensated absences	-	-	1,798,388	1,949,817	-	-	-	-	-	-	-	-
Designated for equipment	500,000	500,000	500,000	-	-	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	640,080	857,334	655,983	1,181,985	1,106,344	1,106,344	1,106,344
Designated potential interest shortfall	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000	-	-	-
Designated for school incentive purchases	-	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	631,750	631,750	631,750
Designated for software replacement	-	-	-	-	-	400,000	400,000	-	-	-	-	-
Designated for subsequent year operations	-	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	4,524,843	4,524,843	4,524,843
Designated for technology plan	-	-	-	-	217,500	217,500	652,500	870,000	1,087,500	-	-	-
Undesignated	397,187	363,919	1,542,679	376,419	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	4,683,677	4,683,677	4,683,677
Total Fund Balance	\$ 2,418,975	\$ 2,293,077	\$ 5,406,558	\$ 7,009,898	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,162,667	\$ 21,162,667

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

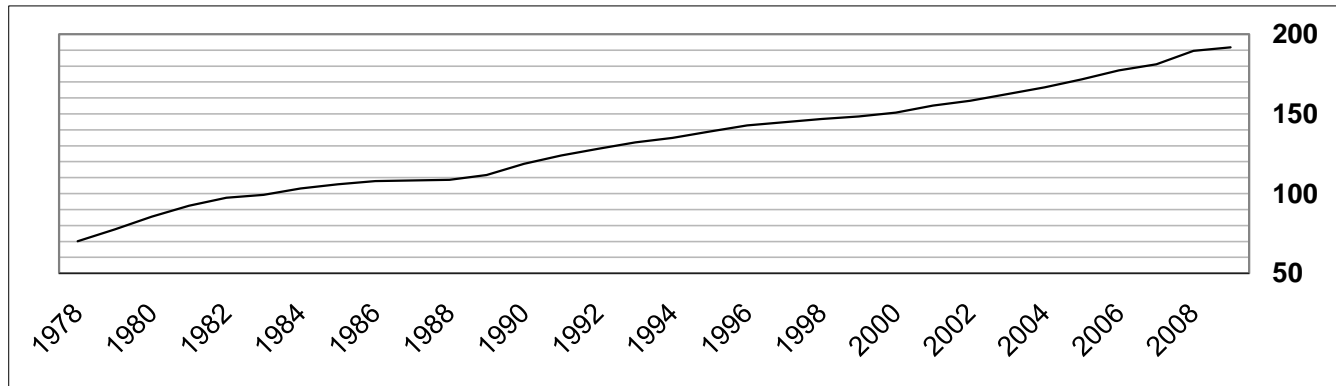
**All Governmental Funds
Schedule of Fund Balance
June 30, 2010**

	Actual										Projected	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Fund Balance												
Reserved:												
Reserved for encumbrances	\$ 877,784	\$ 672,120	\$ 365,604	\$ 1,098,557	\$ 144,868	\$ 334,001	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 3,650,412	\$ 3,650,412	\$ 3,650,412
Reserved for inventory	718,678	843,759	800,296	812,413	777,215	738,585	727,147	1,034,419	1,001,207	1,061,225	1,061,225	1,061,225
Reserved for charter schools	-	-	107,533	465,765	657,545	979,416	1,010,775	-	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	-	2,800,000	857,300	857,300	857,300
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	-	2,256,149	3,262,925	4,344,173	4,344,173	4,344,173
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	-	225,000	250,000	-	-	-
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	-	1,641,086	2,394,188	570,373	570,373	570,373
Designated for compensated absences	-	-	1,798,388	1,949,817	-	-	-	-	-	-	-	-
Designated for equipment	615,692	741,950	622,296	23,080	-	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	640,080	857,334	655,983	1,181,985	1,106,344	1,106,344	1,106,344
Designated potential interest shortfall	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000	-	-	-
Designated for school incentive purchases	-	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	631,750	631,750	631,750
Designated for software replacement	-	-	-	-	-	400,000	400,000	-	-	-	-	-
Designated for special revenue fund	-	-	-	-	15,179	-	-	-	-	-	-	-
Designated for subsequent year operations	-	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	4,524,843	4,524,843	4,524,843
Designated for technology plan	-	-	-	-	217,500	217,500	652,500	870,000	1,087,500	-	-	-
Undesignated												
General Fund	535,102	569,957	1,717,696	464,606	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	4,683,677	4,683,677	4,683,677
Special Revenue Fund	-	-	-	-	468,145	730,823	656,776	2,112,873	5,179,038	8,729,160	8,729,160	8,729,160
Total Fund Balance	\$ 2,747,256	\$ 2,827,786	\$ 5,832,495	\$ 7,136,843	\$ 5,950,147	\$ 8,521,286	\$ 9,340,590	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 30,159,257	\$ 30,159,257

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1978	70.20	4.60	6.67%	1994	135.00	2.80	2.12%
1979	77.60	7.40	7.01%	1995	138.90	3.90	2.89%
1980	85.50	7.90	10.54%	1996	142.70	3.80	2.74%
1981	92.40	6.90	10.18%	1997	144.80	2.10	1.47%
1982	97.40	5.00	8.07%	1998	146.90	2.10	1.45%
1983	99.20	1.80	5.41%	1999	148.40	1.50	1.02%
1984	103.30	4.10	1.85%	2000	150.90	2.50	1.68%
1985	105.80	2.50	4.13%	2001	155.20	4.30	2.85%
1986	107.80	2.00	2.42%	2002	158.20	3.00	1.93%
1987	108.20	0.40	1.89%	2003	162.50	4.30	2.72%
1988	108.60	0.40	0.37%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	6.18%	2006	177.30	5.50	3.20%
1991	124.00	5.40	4.55%	2007	181.24	3.94	2.22%
1992	128.20	4.20	3.39%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.12%	2009	191.75	2.25	1.19%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Operating Revenues by Source
Last Ten Fiscal Years**

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
2000-01	29,628,226	211,710	42,536,731	352,504	72,729,171
2001-02	30,189,118	235,236	43,948,821	2,382,574	76,755,749
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798
2009-10*	42,983,376	450,000	77,240,986	5,670,843	126,345,205

*Fiscal Year 2009-10 Audit is not complete, so these are budgeted numbers.

FY 2009 Local Educational Support and Taxation Information

Local School Support Information

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

District	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Mill Equivalency	4.00	4.00	4.00	4.00	4.00	4.00
Allowable Additional Mill Equivalency	<u>3.60</u>	<u>4.50</u>	<u>3.10</u>	<u>3.50</u>	<u>5.60</u>	<u>5.40</u>
Cap Mill Equivalency	7.60	8.50	7.10	7.50	9.60	9.40
Actual Mill Equivalency Support	7.30	6.80	7.00	7.50	9.60	7.70
Mills Below Cap	0.30	1.70	0.10	0.00	0.00	1.70
Percent of Cap Support	96.05%	80.00%	98.59%	100.00%	100.00%	81.91%

Source Document: Alaska Department of Education and Early Development - FY2009 Foundation Program (Mindy Lobaugh)

Local Taxation Information

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

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro	0.490	4.231	0.000	4.500	0.770	9.980 **
Education	<u>7.180</u>	<u>6.300</u>	<u>7.110</u> *	<u>0.000</u>	<u>11.270</u>	<u>0.000</u>
Educationally Related Property Tax Millage	7.670	10.531	7.110	4.500	12.040	9.980
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3% ***	0.00%	0.00%

Source Document: Alaska Taxable 2009 <http://www.commerce.state.ak.us/dca/osa/pub/09Taxable.pdf>

* Reported as Education/administration for Juneau

**Reported as Borough/Education for Mat-Su

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

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

Alaska Statute 14.17.410 establishes the "basic need" dollar amount for a school district according to the Public School Foundation Program. The local municipality is required to make a "local contribution" towards the amount of basic need. The local contribution is defined as at least the equivalent of a 4 mill tax levy on the full and true value of all taxable property within the district, unless the 4 mill levy on the taxable value exceeds 45% of the district's basic need. Accordingly, as the FVD increases, the local contribution increases up to the point where the 4 mill levy on the FVD exceeds 45% of the district's basic need.

In FY2000, the legislature amended the local contribution portion of the formula to require the FVD to reflect only 50% of the increase in value from the current value and the base year 1999 value. For example, if a municipality's FVD for the current year is \$1,000,000 more than the value in 1999, the base year, only \$500,000 would be added to the base year value when calculating the current year local 4 mill funding amount.

Currently, the KPB levies personal and real property tax and sales tax. The sales tax rate is 3%, but sales tax is not levied on nonprepared food items from September 1 through May 31. 265

**Kenai Peninsula Borough School District
General Fund Revenue and Expenditure Budget Projections**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate*	FY12 Estimate*	FY13 Estimate*
Twenty Day Enrollment	8,402.83	8,362.17	8,185.86	8,094.00	8,094.00	8,094.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,380	\$5,480	\$5,580	\$5,680	\$5,680	\$5,680
Enrollment in <u>adjusted</u> ADM	13,943.29	15,349.96	15,637.17	15,984.36	16,245.86	16,494.91
BASIC NEED	\$75,014,900	\$84,117,781	\$87,255,409	\$90,791,171	\$92,276,509	\$93,691,117
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$5,111,922,605	\$5,449,963,625	\$5,798,112,605	\$6,092,291,300	\$6,092,291,300	\$6,092,291,300
Minimum Required Local Contribution (4 mills * Assessed Value)	\$20,447,690	\$21,799,855	\$23,192,450	\$24,369,165	\$24,369,165	\$24,369,165
Impact Aid	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$54,567,210	\$62,317,926	\$64,062,959	\$66,422,006	\$67,907,344	\$69,321,952
Maximum Allowable Local Contribution (Minimum Contribution + 23% of Basic Need)	\$37,701,117	\$41,146,945	\$43,261,194	\$45,251,134	\$45,592,762	\$45,918,122
Revenues						
Local Contribution (assume maximum allowed)	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 43,251,135	\$ 45,592,762	\$ 45,918,122
Other Local Revenue	227,995	173,327	103,380	80,000	80,000	80,000
E-Rate	722,224	426,289	575,663	646,000	646,000	646,000
Interest	1,746,568	1,563,679	1,351,985	420,000	420,000	420,000
State Contribution (Foundation Funding)	54,567,210	62,317,926	64,062,960	66,422,006	67,907,344	69,321,952
Quality Schools/Learning Opportunity Grants	223,093	245,599	250,195	255,750	259,934	263,919
On Behalf TRS Relief Payment	17,195,551	13,021,958	11,017,543	12,265,938	12,265,938	12,265,938
On Behalf PERS Relief Payment	2,126,596	2,206,037	884,022	902,078	902,078	902,078
Other State Revenue	8,867,855	-	-	-	-	-
Federal Contribution	549,256	288,038	408,492	450,000	450,000	450,000
	\$ 123,927,465	\$ 121,389,798	\$ 121,637,616	\$ 124,692,907	\$ 128,524,056	\$ 130,268,009
Expenditures						
Instruction	\$ 66,412,077	\$ 56,989,399	\$ 58,943,232	\$ 63,958,794	\$ 65,237,970	\$ 66,542,729
Special Education - Instruction	12,667,079	13,073,838	13,476,190	13,979,928	14,259,527	14,544,718
Special Education - Student Services	4,357,216	4,567,626	4,709,847	5,048,451	5,149,420	5,252,408
Support Services - Student	3,561,659	3,568,847	3,726,239	3,897,350	3,975,297	4,054,803
Support Services - Instruction	2,391,393	2,291,024	2,608,450	2,539,245	2,590,030	2,641,831
School Administration	5,636,598	5,478,640	5,946,291	6,201,487	6,325,517	6,452,027
School Administration - Support	3,771,157	3,991,260	4,126,102	4,062,210	4,143,454	4,226,323
District Administration	950,172	834,584	855,280	1,048,904	1,069,882	1,091,280
District Administration - Support	4,545,472	4,565,726	5,830,732	5,902,655	6,020,708	6,141,122
Operation and Maintenance of Plant	17,687,432	18,529,532	18,982,117	20,232,273	20,636,918	21,049,656
Student Activities	1,751,011	1,279,690	1,764,159	1,980,010	2,019,610	2,060,002
Transfers to Other Funds	4,293,736	4,451,076	830,279	765,531	-	-
	\$ 118,025,002	\$ 119,621,242	\$ 121,798,918	\$ 129,616,838	\$ 131,428,333	\$ 134,056,899
Revenues Over (Under) Expenditures	5,902,463	1,768,556	(161,302)	(4,923,931)	(2,904,277)	(3,788,890)
Fund Balance, Beginning of Year	13,491,648	19,394,111	21,162,667	21,001,365	16,077,434	13,173,157
Fund Balance, End of Year	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ 16,077,434	\$ 13,173,157	\$ 9,384,267

* Assumptions:

- FY10 based on final state estimates, FY11 based on estimates made for FY11 Budget, FY12 and FY13 based on FY11 enrollment estimates and no change in assessed valuations from FY11
- Enrollment and other revenues continued at FY11 levels; Expenditures in FY12 and FY13 increased by 2% per year
- Revenues Under Expenditures indicates use of Fund Balance

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
1998-99	26,721,777	26,118,599	97.743%	601,206	26,719,805	99.993%
1999-00	26,792,683	26,212,896	97.836%	576,860	26,789,756	99.989%
2000-01	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2001-02	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2002-03	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2003-04	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2004-05	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2005-06	29,357,626	28,978,909	98.710%	334,194	28,978,909	98.710%
2006-07	31,768,274	31,346,983	98.674%	381,440	31,728,425	99.875%
2007-08	30,042,125	29,651,635	98.700%	350,122	30,001,757	99.866%
2008-09	26,779,449	26,431,968	98.702%	-	26,431,968	98.702%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Overlapping Rates													
	Borough		City of Homer		City of Kachemak*		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District
2000-01	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2001-02	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2002-03	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003-04	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2004-05	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2005-06	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006-07	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2007-08	5.50	0.00	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2008-09	4.50	0.00	4.50	2.30	2.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2009-10	4.50	0.00	4.50	2.30	2.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components; the mill rate for the operating entity and the mill rate for the special district, which includes fire and emergency response, higher education, and local support for hospitals.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
1999-00	2,812,154	448,685	257,051	127,824	31,762	3,358,304	8.00	95.46%
2000-01	2,976,229	465,766	279,242	140,756	32,097	3,548,384	7.50	95.35%
2001-02	3,027,956	606,604	285,766	161,085	41,528	3,717,713	7.00	94.83%
2002-03	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
2003-04	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50	94.68%
2004-05	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%

This information was obtained from the Kenai Peninsula Borough.

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-2011 Budget**

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

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
1999-00	49,673	9896	3,358,304,000	19,315,000	0.58%	389	1,952
2000-01	50,172	9963	3,548,384,000	17,926,282	0.51%	357	1,799
2001-02	52,245	9799	3,717,713,000	14,934,056	0.40%	286	1,524
2002-03	53,316	9661	4,044,041,000	18,863,722	0.47%	354	1,953
2003-04	51,733	9467	4,222,404,000	87,520,562	2.07%	1692	9,245
2004-05	51,765	9534	4,264,247,000	82,275,351	1.93%	1589	8,630
2005-06	51,350	9392	4,507,776,000	79,019,000	1.75%	1539	8,413
2006-07	52,370	9388	4,888,050,000	79,069,192	1.62%	1510	8,422
2007-08	52,990	9245	5,369,378,000	88,828,570	1.65%	1676	9,608
2008-09	52,990 **	9266	5,966,757,000	83,438,729	1.40%	1575	9,005

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

** Current year information is not available as of the date of this report, prior information is used.
This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

General Obligation Bonds

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

The October 2000 election authorized the issuance of general obligation bonds to be issued in the amount of \$7,429,000. The bonds financed educational capital improvements in the Kenai Peninsula Borough. Bonds dated 12/12/00 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

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

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

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

	Beginning Balance July 1, 2009	Additions	Reductions	Ending Balance June 30, 2010	Due Within One Year
Areawide School Bonds	\$ 14,854,000	-	\$ 1,595,000	\$ 13,259,000	\$ 1,659,000

A summary of bonds payable at June 30, 2009, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2010
School Bonds	12/12/00	\$ 7,429,000	4.75 - 5.00	2005 - 2011	\$807,450 to \$1,177,544	\$ 769,000
	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	10,620,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	1,870,000
Total School Bonds		<u>\$ 24,644,000</u>				<u>\$ 13,259,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2010-11	\$ 1,659,000	\$ 603,137	\$ 2,262,137
	2011-12	920,000	528,887	1,448,887
	2012-13	950,000	491,988	1,441,988
	2013-14	990,000	451,000	1,441,000
	2014-15	1,030,000	407,375	1,437,375
	Out Years	<u>7,710,000</u>	<u>1,656,860</u>	<u>9,366,860</u>
Total School Bonds		<u>\$ 13,259,000</u>	<u>\$ 4,139,247</u>	<u>\$ 17,398,247</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1999-00	9,982	-1.96%	3,355,946,678	0.31%	336,200
2000-01	9,947	-0.35%	3,549,198,919	5.76%	356,811
2001-02	9,799	-1.49%	3,728,772,743	5.06%	380,526
2002-03	9,632	-1.70%	3,957,173,965	6.13%	410,836
2003-04	9,562	-0.73%	4,236,549,880	7.06%	443,061
2004-05	9,527	-0.37%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,245	-1.31%	5,369,378,000	9.85%	580,787
2008-09	9,256	0.12%	5,966,757,000	11.13%	643,941

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010 - 2011 Budget**

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

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
1999-00	695.74	9,896	14.22
2000-01	691.17	9,963	14.41
2001-02	692.03	9,799	14.16
2002-03	694.36	9,661	13.91
2003-04	643.59	9,467	14.71
2004-05	608.75	9,534	15.66
2005-06	645.69	9,392	14.55
2006-07	640.98	9,388	14.65
2007-08	604.10	9,245	15.30
2008-09	636.65	9,256	14.54
2009-10	630.75	9,145	14.50

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

**Standardized Test Scores
Last Ten Fiscal Years**

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
1999-00	529.0	518.0	22.0	21.8	23.9	22.4	22.6
2000-01	515.0	507.0	20.7	21.7	22.7	21.6	21.8
2001-02	526.0	528.0	21.7	22.1	23.3	22.5	22.5
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7
2009-10	-	-	22.9	22.5	23.9	22.5	23.1

All other scores related to performance results are not viable to track longitudinally due to the fact that testing criteria and formats have changed from year to year.

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School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	BOOKKEEPER	COUNSELING	LIBRARY	NURSES		POOL	THEATER				
	SQ. FEET	Formula	Allocation	Formula	Allocation	Formula	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS				
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 250 ADM	ROUNDED	1.0 PER SCHOOL	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL					
Homer HS	158200	5.16	5.00	1.57	1.50	1.00	0.50	0.44	2.61	0.33	1.00	1.50				
KCHS	189007	6.52	6.50	2.26	2.00	1.00	1.00	0.44	3.71	0.46	1.00	N/A				
NIHI	117504	4.16	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	N/A	1.00				
Seward HS	75373	2.41	2.50	0.70	0.50	1.00	0.00	0.44	1.17	0.15	1.00	0.50				
SKYVIEW	117101	4.15	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	1.00	1.00				
SOHI	154637	5.54	5.50	2.02	2.00	1.00	1.00	0.44	3.37	0.42	1.00	1.00				
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED		.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A					
Homer Middle	65556	2.32	2.50	1.04	1.00		0.50	0.44	2.31	0.29						
Kenai Middle	85476	3.35	3.50	1.76	1.50		0.50	0.44	3.90	0.49						
Sold Middle	84755	3.48	3.50	1.94	2.00		0.50	0.44	4.31	0.54						
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED		N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A					
Chapman	25348	1.10	1.00	1.00	1.00			0.38	1.55	0.19						
K-Beach	46935	3.34	3.50	1.57	1.50			0.44	7.22	0.90						
McNeil Can	32750	1.48	1.50	1.00	1.00			0.38	2.22	0.28						
Mt. View	50000	3.42	3.50	1.58	1.50			0.44	7.23	0.90						
Nikiski El/North Star	50000	3.09	3.00	1.34	1.50			0.44	6.13	0.77						
Paul Banks	33414	1.89	2.00	1.00	1.00			0.38	3.50	0.44						
Redoubt	46639	3.03	3.00	1.35	1.50			0.44	6.20	0.78						
Seward El.	52199	2.71	2.50	1.02	1.00			0.44	4.68	0.59						
Sold El.	54177	2.57	2.50	1.00	1.00			0.38	4.07	0.51						
Sterling	33844	1.52	1.50	1.00	1.00			0.38	2.23	0.28						
Tustumena	46679	1.91	2.00	1.00	1.00			0.38	2.48	0.31						
West Homer El	52500	2.62	2.50	1.00	1.00			0.38	4.35	0.54						
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED 25 minimum		.88 FTE PER SCHOOL		N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL					
Cooper L	8324	0.28	0.25						0.80	0.10						
Homer Flex	5405	0.30	0.25						0.80	0.10						
Hope	13500	0.46	0.50						0.80	0.10						
Kenai Alt	12328	0.67	0.50						0.80	0.10						
K. Selo	5468	0.58	0.50						0.80	0.10						
Moose Pass	8989	0.34	0.50						0.80	0.10						
Nanwalek	14832	0.80	1.00						0.80	0.10						
Nikolaevsk	24282	1.04	1.00						0.80	0.10						
River City Academy	2640	0.35	0.50						0.80	0.10						
Pt. Graham	12568	0.43	0.50						0.80	0.10						
Razdolna	2000	0.28	0.25						0.80	0.10						
Seward Middle	37500	1.47	1.50						0.80	0.10						
Spring Creek	0	n/a	n/a						n/a	n/a						
S.B. Engl.	59208	1.86	2.00						0.80	0.10	1.00					
Tebughna	25976	0.88	1.00						0.80	0.10						
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE				N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL					
Ninlichik	55277	2.38	2.50	1.00	1.00				2.11	0.28	1.00					
Voznesenka	8948	0.72	0.50	1.00	1.00				1.19	0.15						
TOTALS	1869339	78.60	78.75	30.13	42.70	6.00	5.00	8.82	92.71	11.59	7.00	5.00	IF .3 or < = .00 IF BETWEEN .31 AND .79 = .50 IF .8 OR > = 1.00			

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

<u>Loc</u>	<u>School or Department</u>	<u>FY04 Actual</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>Current FY10 Budget</u>	<u>Projected FY11 Budget</u>	<u>Change FY10 Current To FY11</u>
65	Aurora Borealis Charter School	13.76	14.88	15.93	17.11	17.13	17.48	18.25	18.74	0.49
31	Chapman Elementary School	13.85	13.85	12.68	11.68	11.68	11.00	12.13	10.13	(2.00)
80	Connections/Alternative Programs	11.50	15.20	16.50	18.25	21.50	21.75	19.75	21.75	2.00
32	Cooper Landing School	3.20	2.45	2.58	2.23	2.66	2.70	2.63	2.38	(0.25)
68	Fireweed Academy Charter School	3.19	3.19	4.38	6.67	6.92	6.85	7.35	7.35	-
66	Homer Flex School	4.99	5.49	5.74	5.99	5.73	5.86	5.86	5.86	-
06	Homer High School	44.96	43.61	49.46	48.96	47.89	47.97	46.03	44.51	(1.52)
13	Homer Middle School	20.37	21.87	22.62	21.52	20.15	21.26	20.70	22.70	2.00
35	Hope Elementary/High School	2.69	2.33	2.96	2.98	2.92	2.62	3.61	3.73	0.12
56	Kachemak Selo Elementary/High School	8.60	8.36	9.13	9.07	9.46	10.83	10.88	10.13	(0.75)
63	Kaleidoscope Charter School	-	6.91	9.38	14.32	18.94	21.57	25.39	26.19	0.80
48	K-Beach Elementary School	33.08	35.83	38.27	41.07	42.09	46.10	46.63	44.63	(2.00)
67	Kenai Alternative School	7.67	7.67	7.43	10.18	7.43	8.18	8.11	7.81	(0.30)
07	Kenai Central High School	45.75	45.88	47.32	46.82	49.42	49.23	51.10	52.60	1.50
11	Kenai Middle School	29.45	29.95	32.96	31.52	32.80	34.84	33.98	32.98	(1.00)
15	Kenai Youth Facility	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	10.67	10.99	11.53	12.25	12.44	14.28	15.55	15.55	-
37	Moose Pass Elementary School	4.95	3.95	4.20	4.00	3.50	4.95	4.04	2.92	(1.12)
51	Mountain View Elementary School	24.57	26.64	24.20	23.02	43.98	44.95	49.54	47.54	(2.00)
34	Nanwalek Elementary/High School	7.58	7.85	7.26	7.45	7.01	7.86	8.64	9.14	0.50
39	Nikiski Elementary School	17.73	-	-	-	-	-	-	-	-
10	Nikiski Middle/Senior High School	40.91	36.76	35.58	37.49	38.78	39.48	39.96	39.96	-
52	Nikiski North Star Elementary School	16.24	34.21	34.84	35.23	37.10	37.14	36.67	36.97	0.30
38	Nikolaevsk Elementary/High School	12.34	10.21	9.36	8.33	7.03	8.53	9.16	9.16	-
02	Ninilchik Elementary/High School	16.80	17.82	18.87	18.43	17.68	19.06	20.08	19.58	(0.50)
33	Paul Banks Elementary School	21.02	24.02	24.40	23.90	25.40	24.81	25.66	25.66	-
40	Port Graham Elementary/High School	5.11	4.68	3.93	3.87	4.16	4.81	4.52	4.40	(0.12)
49	Razdolna Elementary/High School	3.63	4.30	4.51	4.51	4.64	5.92	5.62	4.87	(0.75)
46	Redoubt Elementary School	31.14	34.14	36.08	35.34	33.59	34.77	34.06	33.56	(0.50)
16	River City Academy	-	-	-	-	3.75	4.28	5.21	5.11	(0.10)
41	Sears Elementary School	24.90	24.40	23.27	25.42	-	-	-	-	-
42	Seward Elementary School	29.50	29.18	30.62	32.19	30.94	30.60	31.42	32.77	1.35
08	Seward High School	25.53	22.83	25.51	24.66	24.01	23.10	22.94	21.09	(1.85)
14	Seward Middle	13.63	13.76	11.08	9.10	10.27	11.05	10.75	10.75	-
05	Skyview High School	48.53	45.08	46.37	45.10	44.85	44.23	45.18	39.18	(6.00)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	Current FY10 Budget	Projected FY11 Budget	Change FY10 Current To FY11
43	Soldotna Elementary School	24.22	31.18	27.11	28.65	30.98	33.49	31.19	29.97	(1.22)
09	Soldotna High School	48.11	49.81	52.19	54.87	58.87	61.88	61.20	60.20	(1.00)
12	Soldotna Middle School	43.40	43.02	49.96	47.96	48.56	45.63	42.25	40.31	(1.94)
64	Soldotna Montessori Charter School	6.41	7.46	12.86	16.83	19.58	19.86	19.56	19.91	0.35
04	Spring Creek High School	3.00	3.50	3.75	4.75	3.55	3.68	3.88	4.88	1.00
44	Sterling Elementary School	15.66	17.11	17.16	18.01	18.34	19.71	18.21	17.71	(0.50)
03	Susan B. English School	9.45	9.22	8.76	9.80	8.50	10.64	10.39	9.14	(1.25)
01	Tebughna School	6.30	6.30	6.23	6.35	5.33	5.96	6.51	5.51	(1.00)
45	Tustumena Elementary School	16.26	16.71	16.60	15.79	15.79	18.94	17.29	18.29	1.00
53	Voznesenka Elementary/High School	16.13	14.47	15.03	14.65	14.04	14.25	16.90	12.90	(4.00)
50	West Homer Elementary School	23.14	25.64	26.93	25.79	25.79	27.35	26.67	26.29	(0.38)
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	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	1.50	2.00	2.00	4.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	7.50	7.50	7.50	8.50	8.50	9.50	9.50	8.50	(1.00)
75	Planning and Operations	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-
76	Purchasing and Warehouse	7.50	6.50	6.50	6.50	6.50	6.50	7.50	7.50	-
77	Human Resources	6.00	6.00	6.00	6.00	7.50	7.50	7.50	7.50	-
78	Information Services	11.75	11.75	11.75	11.75	11.75	11.75	12.00	13.00	1.00
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	10.16	15.30	15.97	18.93	20.27	29.38	33.44	33.44	-
81	Pupil Services Support Services	34.98	-	-	-	-	-	-	-	-
81	Pupil Services - Quest	6.00	-	-	-	-	-	-	-	-
83	Districtwide Instruction	6.45	6.00	9.00	5.00	9.16	8.84	5.75	5.75	-
84	Curriculum/Assessment*	5.50	5.50	7.40	9.50	12.50	14.50	18.00	18.00	-
86	Media Center	2.00	-	-	-	-	-	-	-	-
87	Nursing Services	1.86	2.06	1.91	2.30	2.45	3.38	5.87	5.87	-
92	Grants - Instruction	7.27	9.46	10.06	11.88	12.99	13.37	12.56	12.68	0.12
96	Unallocated	14.55	-	-	3.25	-	-	12.38	15.00	2.62
TOTALS		940.44	911.78	950.62	976.72	996.30	1,043.67	1,070.45	1,052.55	(17.90)

* Curriculum and Assessment combined in FY04

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

											Budget	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Support Staff												
C/O Administrators	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Aides	125.27	126.24	128.26	127.83	127.95	130.02	144.37	154.03	153.60	171.59	170.15	179.45
Secretaries	96.94	94.63	90.69	88.94	88.00	83.08	90.51	93.81	93.81	103.45	101.83	99.14
Custodians	100.29	103.61	103.10	102.73	88.75	85.51	85.32	84.07	81.07	81.50	81.25	83.50
Food Service	42.12	41.07	42.07	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.53	37.82
Warehouse	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Data Processing	6.00	8.00	10.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	14.00
Other Support	44.15	39.16	41.16	41.58	37.73	37.01	36.04	33.49	33.99	36.18	36.30	40.83
Total Support Staff	423.77	421.71	425.03	423.71	405.19	396.29	419.41	425.45	422.52	451.10	447.81	462.74
Certificated Staff												
C/O Administrators	9.00	9.00	9.00	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00
Principals/Asst Principals	35.00	34.00	34.00	34.00	34.35	38.65	39.15	39.00	38.40	37.60	37.60	40.60
Classroom Teachers	518.92	507.28	518.49	513.59	462.57	435.55	475.84	473.96	459.87	497.35	501.04	506.65
Special Education Teachers	130.83	134.47	133.58	139.02	141.27	137.50	139.75	137.25	141.73	136.40	136.40	139.90
Other Certified Staff	47.99	49.42	39.96	41.75	39.75	35.70	30.10	29.77	28.00	31.50	31.00	31.50
Total Certificated Staff	741.74	734.17	735.03	737.36	686.94	655.20	693.64	688.98	677.00	710.85	715.04	726.65
Total Staff	1,165.51	1,155.88	1,160.06	1,161.07	1,092.13	1,051.49	1,113.05	1,114.43	1,099.52	1,161.95	1,162.85	1,189.39

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2010-11 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 *	154	31	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	73	20	-	93	6,424	2,134	-	8,558
80 Connections **	435	160	415	1,010	-	-	-	-
32 Cooper Landing	9	1	-	10	931	120	-	1,051
68 Fireweed Academy Charter *	75	-	-	75	-	-	-	-
66 Homer Flex	-	-	29	29	-	-	4,083	4,083
06 Homer High	-	-	392	392	-	-	49,588	49,588
13 Homer Middle	-	208	-	208	-	22,194	-	22,194
35 Hope	6	2	8	16	620	240	1,126	1,986
56 Kachemak Selo	55	15	16	86	5,203	1,700	2,130	9,033
63 Kaleidoscope Charter*	248	-	-	248	-	-	-	-
48 K-Beach Elementary	433	-	-	433	38,104	-	-	38,104
67 Kenai Alternative	-	-	66	66	-	-	8,785	8,785
07 Kenai Central	-	-	556	556	-	-	70,334	70,334
11 Kenai Middle	86	265	-	351	7,568	28,276	-	35,844
15 Kenai Youth Facility ***	-	-	10	10	-	-	1,408	1,408
47 McNeil Canyon	133	-	-	133	11,704	-	-	11,704
37 Moose Pass	16	2	-	18	1,654	240	-	1,894
51 Mountain View	434	-	-	434	38,192	-	-	38,192
34 Nanwalek	39	11	27	77	4,161	1,404	4,069	9,634
10 Nikiski Middle/Sr High	-	117	255	372	-	12,484	32,258	44,742
52 Nikiski North Star	368	-	-	368	32,384	-	-	32,384
38 Nikolaevsk	46	11	17	74	4,352	1,246	2,263	7,861
02 Niniichik	92	24	53	169	8,096	2,561	6,705	17,362
33 Paul Banks	210	-	-	210	18,480	-	-	18,480
40 Port Graham	9	1	6	16	960	128	904	1,992
49 Razdolna	36	8	-	44	3,722	959	-	4,681
46 Redoubt Elementary	372	-	-	372	32,736	-	-	32,736
16 River City Academy	-	16	40	56	-	1,707	5,060	6,767
42 Seward Elementary	281	-	-	281	24,728	-	-	24,728
08 Seward High	-	-	175	175	-	-	22,138	22,138
14 Seward Middle	-	86	-	86	-	9,176	-	9,176
05 Skyview High	-	-	372	372	-	-	47,058	47,058
43 Soldotna Elementary	244	-	-	244	21,472	-	-	21,472
09 Soldotna High	-	-	506	506	-	-	64,009	64,009
12 Soldotna Middle	-	388	-	388	-	41,400	-	41,400
64 Soldotna Montessori Charter *	160	-	-	160	-	-	-	-
04 Spring Creek ***	-	-	55	55	-	-	7,321	7,321
44 Sterling Elementary	134	-	-	134	11,792	-	-	11,792
03 Susan B. English	18	14	11	43	1,921	1,786	1,658	5,365
01 Tebughna	23	4	5	32	2,454	510	754	3,718
45 Tustumena	149	-	-	149	13,112	-	-	13,112
53 Voznesenka	37	19	39	95	3,256	2,027	4,934	10,217
50 West Homer	261	-	-	261	22,968	-	-	22,968
TOTAL	4,636	1,403	3,053	9,092	\$ 316,994	\$ 130,292	\$ 336,585	\$ 783,871

* 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
2010 - 11 Custodial Supply Allocation**

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	-
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,768	-	-	5,768		0.099	1,100
Kaleidoscope Charter *	-	3	2,880	-		-	-
K-Beach	46,935	3	2,880	49,815		0.099	4,932
Kenai Alternative	14,122	-	-	14,122		0.099	1,398
Kenai Central	188,997	1	960	189,957	Large	0.143	32,664
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Kenai Youth Facility	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	-	-	50,000		0.099	4,950
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	4	3,840	37,254		0.099	3,688
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,940	-	-	2,940		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	2	1,920	1,920		0.143	1,100
Seward Elem	52,199	-	-	52,199		0.099	5,168
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview	117,101	1	960	118,061		0.143	16,883
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Middle	84,755	7	6,720	91,475		0.121	11,068
Soldotna Montessori Charter *	-	-	-	-		-	-
Spring Creek	-	-	-	-		-	-
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
	<u>1,865,975</u>	<u>35</u>	<u>33,600</u>	<u>1,896,695</u>			<u>\$ 255,903</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 \$1,100.

Three additional portables are not currently in use.

**Kenai Peninsula Borough School District
2010 - 11 Copy Allocation**

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0069 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	93	13,950	167,400	1,155
80	Connections	1,010	151,500	1,818,000	12,544
32	Cooper Landing	10	1,500	18,000	124
68	Fireweed Academy Charter *	75	-	-	-
66	Homer Flex **	29	4,350	52,200	360
06	Homer High	392	58,800	705,600	4,869
13	Homer Middle	208	31,200	374,400	2,583
35	Hope	16	2,400	28,800	199
56	Kachemak Selo	86	12,900	154,800	1,068
63	Kaleidoscope Charter*	248	-	-	-
48	K-Beach	433	64,950	779,400	5,378
67	Kenai Alternative **	66	9,900	118,800	820
07	Kenai Central	556	83,400	1,000,800	6,906
11	Kenai Middle	351	52,650	631,800	4,359
15	Kenai Youth Facility	10	1,500	18,000	124
47	McNeil Canyon	133	19,950	239,400	1,652
37	Moose Pass	18	2,700	32,400	224
51	Mountain View	434	65,100	781,200	5,390
34	Nanwalek	77	11,550	138,600	956
10	Nikiski Middle/Sr	372	55,800	669,600	4,620
52	Nikiski North Star	368	55,200	662,400	4,571
38	Nikolaevsk	74	11,100	133,200	919
02	Ninilchik	169	25,350	304,200	2,099
33	Paul Banks	210	31,500	378,000	2,608
40	Port Graham	16	2,400	28,800	199
49	Razdolna	44	6,600	79,200	546
46	Redoubt	372	55,800	669,600	4,620
16	River City Academy	56	8,400	100,800	696
42	Seward Elem	281	42,150	505,800	3,490
08	Seward High	175	26,250	315,000	2,174
14	Seward Middle	86	12,900	154,800	1,068
05	Skyview	372	55,800	669,600	4,620
43	Soldotna Elem	244	36,600	439,200	3,030
09	Soldotna High	506	75,900	910,800	6,285
12	Soldotna Middle	388	58,200	698,400	4,819
64	Soldotna Montessori Charter *	160	-	-	-
04	Spring Creek	55	8,250	99,000	683
44	Sterling	134	20,100	241,200	1,664
03	Susan B English	43	6,450	77,400	534
01	Tebughna	32	4,800	57,600	397
45	Tustumena	149	22,350	268,200	1,851
53	Voznesenka	95	14,250	171,000	1,180
50	West Homer	261	39,150	469,800	3,242
Total		9,092	1,263,600	15,163,200	104,626

* 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

2010-11 Budget Capital Spending and Major Projects

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

The proposed FY11 budget includes funding for the following projects: \$200,000 HVAC upgrades; \$100,000 Doors and entries; \$100,000 Asbestos abatement; \$100,000 Playground upgrades; \$125,000 Flooring replacement upgrades; \$100,000 Electrical and lighting upgrades; \$60,000 Portable classrooms and outbuildings; \$175,000 Asphalt, paving, and concrete replacement/upgrade; \$200,000 Water quality; \$60,000 Locker replacement; \$30,000 Nanwalek teacher housing.

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

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

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CODE STRUCTURE:

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

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

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

FUND CODES

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

CODE STRUCTURE:

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	74	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	75	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	76	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	77	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	78	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	79	E-Rate/Tech Plan
09	Soldotna High	48	K-Beach Elementary	80	Connections
10	Nikiski Mid/Sr High	49	Razdolna Elementary	81	Special Services
11	Kenai Middle	50	West Homer Elementary	82	Interest Based Bargaining
12	Soldotna Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Curriculum/Assessment
14	Seward Middle	53	Voznesenka Elem/High	86	District Media Center
15	Kenai Youth Facility	56	Kachemak Selo	87	Nursing Services
16	River City Academy	63	Kaleidoscope Charter	88	Community Education
31	Chapman Elem	64	Montessori Charter	89	Community Theater
32	Cooper Landing Elem	65	Aurora Borealis Charter	90	Student Nutrition Services
33	Paul Banks Elem	66	Homer Flex	91	Grants Staff Development
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nikolaevsk Elem/High	71	Superintendent	96	Unallocated

CODE STRUCTURE:Fund
xxxLocation
xxFunction
xxxxProgram
xxxxObject
xxxx**FUNCTION CODES**

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

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

FUNCTION CODES AND DESCRIPTIONS**4100 REGULAR INSTRUCTION**

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

4320 **GUIDANCE SERVICES**

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

4330 **HEALTH SERVICES**

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

4350 **SUPPORT SERVICES - INSTRUCTION**

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

4352 **LIBRARY SERVICE**

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

4354 **INSERVICE**

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

4400 **SCHOOL ADMINISTRATION**

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

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

4780

COMMUNITY SERVICES

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

4790

FOOD SERVICES

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

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal	3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers	3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation	3300	Leave - Support	4402	Purchased Services
3162	Emolument	3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate	3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified	3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified	3542	FICA Contribution	4501	Supplies
3190	Leave - Certified	3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff	4201	Travel - Meals	4850	Stipends
3250	Custodians	4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff	4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.	4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support	4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support	4331	Postage	5102	Equipment-Technology

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

3140 **DIRECTOR/COORDINATOR - Certified**

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

3150 **TEACHER**

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

3161 **EXTRA DUTY COMPENSATION - Certified**

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

3162 **EMOLUMENT**

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

3171 **SUBSTITUTES - Certified with Certificate**

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

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

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

3190 **LEAVE – Certified**

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

3211 **ADMINISTRATOR – Classified**

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

3212 **DIRECTOR/COORDINATOR - Classified**

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

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

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

3250 **MAINTENANCE/CUSTODIAL**

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

3260 **FOOD SERVICE STAFF**

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

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

		<u>FY10</u>	<u>FY11</u>
3511	Health Care Costs	\$11,700/employee	\$12,000/employee
	<u>CERTIFIED</u>	<u>FY10</u>	<u>FY11</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

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.

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.

4902 **CAREER DEVELOPMENT**

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

4903 **PROFESSIONAL DUES**

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

4904 **PHYSICAL EXAM REIMBURSEMENT**

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

4950 **INDIRECT COSTS**

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

5101 **EQUIPMENT - General**

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

5102 **EQUIPMENT – Technology**

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

Glossary of Terms

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

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Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report
Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.

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

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

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

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined?
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ is the world's largest producer of zinc?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow will have 84 days of continuous daylight.
- ❖ has elbow room – with more than a square mile of territory for each of its residents?
- ❖ has 166,000+ moose that individually produce approximately 400 'moose nuggets' per day? The price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$65,736,000 per year.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles