

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

2012-2013 Preliminary Budget

February 6, 2012



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

148 North Binkley Street Soldotna, Alaska 99669-7553
Phone (907) 714-8888 Fax (907) 262-9132
www.kpbsd.k12.ak.us

SCHOOL BOARD COMMUNICATION

Title:	FY13 Preliminary Budget		
Date:	January 31, 2012	Item Number:	Worksession & Item 10b.
Administrator:	Dave Jones, Assistant Superintendent <i>Dave Jones</i>		
Through:	Steve Atwater, Superintendent <i>Steve Atwater</i>		
Attachments:	FY13 Preliminary Budget Document		

Action Needed For Discussion Information Other: _____

BACKGROUND INFORMATION

The FY13 Preliminary Budget Document is presented for review by all interested parties during various upcoming budget conversations. The Board is required to approve a balanced budget (where the revenue budget equals the expenditure budget) with Board action scheduled for the April 2, 2012 meeting. The following information is provided to help facilitate understanding of the FY13 General Fund Preliminary Budget.

Enrollment Projection

The process used to project the FY13 enrollment is based on a straight-line method for most schools as of October 24, 2011. The steps involved in arriving at the projection of 8,871 included:

- Students at school sites were moved ahead one grade level, with some variance based on school administrator input.
- Charter school enrollment projections are in concert with the contractual agreement between each charter school and the District.
- Staffing for Homer Flex, Kenai Alternative and Marathon School locations according to amounts stated in Board AR 6183c.
- Movement of students from Spring Creek to Anchorage and closure of Spring Creek School.
- Kindergarten enrollment was based on the average actual enrollment for FY10, FY11 and FY12, with some modifications based on additional information from school administrators.
- Sites affected by feeder schools were adjusted according to anticipated student movement.

The District was required to submit the FY13 enrollment projection to the State Department of Education and Early Development by November 4, 2011.

Revenue Budget

The Preliminary General Fund revenue budget totals \$143,007,644, with budgeted revenue from all sources of \$140,526,201 and use of fund balance in the amount of \$2,481,143. State revenue was developed based on the enrollment projection and the final change to the district cost factor provided by HB273, which was enacted in 2008. The district cost factor (DCF) change to the foundation formula for FY13 brings the DCF to 1.171, or 100% of the ISER recommendation. The Base Student Allocation and Intensive Multiplier remain unchanged from FY12 at \$5,680 and 13, respectively. The revenue budget

also reflects an increase in local effort of \$1,248,865 that has been requested from the Kenai Peninsula Borough.

Expenditure Budget

The Preliminary General Fund expenditure budget of \$143,007,644 is based on the enrollment projection and other considerations noted below.

- Staff FTEs have been adjusted to reflect staffing according to existing staffing formulas, using the FY13 projected enrollment of 8,871.
- Programmatic staffing that was implemented in FY09 is still included in the FY13 preliminary budget.
- Due to the fact that negotiations with employee groups are in progress, employees were moved one step on the existing salary schedules.
- Employer-paid retirement benefits were calculated on the projected salaries, including 22% of gross wages for PERS-eligible positions and 12.56% of gross wages for TRS-eligible positions.
- Employer-paid share of health care was increased based on anticipated increased cost and is estimated at \$14,724 per employee.
- Schools are staffed based on staffing formulas that fit their size and configuration as follows:

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 > 200

Elementary Classroom	Kindergarten	1:20 pupil/teacher ratio (PTR)
	Grades 1-3	1:22 pupil/teacher ratio
	Grades 4-6	1:24 pupil/teacher ratio
Elementary Specialists	1.5 FTE if enrollment < 270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment > =346	
Elementary Intervention	.50 FTE if enrollment 200-350 1.0 FTE if enrollment > 350	

HIGH SCHOOL/MIDDLE SCHOOL

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

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment < = 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 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum
Small School Secretary	.88 FTE per school

SMALL SCHOOLS > 100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on student enrollment projections.
- Utility budgets have been rolled forward with adjustments as needed.
- Budgets for property, liability and stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, are budgeted at FY12 amounts.
- Fund transfers have been included for the Student Nutrition program in the amount of \$300,000 and the Community Theater program in the amount of \$25,000.
- A Request for Proposal for Student Transportation Services is pending, with review of bids scheduled for mid-February. Depending on the results of that process, there could be additional adjustments to the FY13 budget.

Other

This budget proposal meets the State of Alaska requirement of at least 70% of total General Fund expenditures dedicated to instructional activities. This proposal dedicates 75.69% to instruction and 24.31% to instructional support.

Budget Forums

Opportunities for review and discussion of the FY13 budget will continue to be held around the borough. Dates and information about the budget cycle that has been/will be used in formulating the final FY13 budget are as follows:

October 26, 2011	Budget Development Committee Meeting
January 9, 2012	Preliminary FY13 Budget Information Board Work Session
February 6, 2012	Detailed Preliminary FY13 Budget Information Board Work Session
February 6, 2012	Board Meeting – Presentation of FY13 Preliminary Budget
February 14, 2012	Joint Work Session – School Board and Borough Assembly
February 15, 2012	Public Budget Forum, Seward High School Library, 5:30 pm
February 16, 2012	Public Budget Forum, Kenai Central High School Library, 5:30 pm
February 21, 2012	Public Budget Forum, Homer High School Library, 5:30 pm
March 5, 2012	Board Meeting – Continuing Review of FY13 Preliminary Budget
April 2, 2012	Board Meeting – Present FY13 Preliminary Budget for Approval

ADMINISTRATIVE RECOMMENDATION

Information is presented for information and discussion, no action is necessary at this time.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2012
and Ending June 30, 2013

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
2012-2013 Budget**

TABLE OF CONTENTS

I. INTRODUCTORY SECTION

ASBO Meritorious Budget Award	1
FY13 Enrollment Projection	2
Borough and School District Relationship	3
Goals and Objectives	3
District Administration and Management.....	5
School Administration and Management.....	5
Organizational Chart.....	6
Budget Administration and Management	7

II. FINANCIAL SECTION

Classification of Funds and Account Groups	11
All Government Funds – Revenue	12
All Government Funds – Expenditures.....	13
Expenditure Summary by Function	14
Expenditure Summary by Function Pie Chart	14
General Fund.....	15
Districtwide Budget Summary by Object for Expense Accounts	16
Districtwide Budget Summary by Location for Expense Accounts.....	17
Summary of Function Codes by Fund/Location	18-19
Summary of Object Codes by Fund/Function/Location	
4100 Regular Instruction.....	20
4200 Special Education - Instruction	21
4220 Special Services - Student.....	22
4300 Support Services - Pupil	23
4350 Support Services - Instruction	24
4400 School Administration	25
4450 School Administration - Support	26
4510 District Administration	27
4550 District Administration - Support	28
4600 Operation of Plant.....	29
4700 Pupil Activity	30
4900 Transfer To Other Funds	31
Aurora Borealis Charter School	32
Chapman Elementary	34
Connections	36
Cooper Landing School	38
Fireweed Academy Charter School	40
Homer Flex High.....	42
Homer High.....	44
Homer Middle.....	46
Hope Elem/High.....	48
Kachemak Selo Elem/High	50
Kaleidoscope Charter School	52
K-Beach Elementary	54
Kenai Alternative High	56
Kenai Central High.....	58
Kenai Middle	60

II. FINANCIAL SECTION (Continued)

Marathon.....	62
McNeil Canyon Elementary	64
Moose Pass Elementary.....	66
Mountain View Elementary	68
Nanwalek Elementary/High	70
Nikiski Middle/Senior High	72
Nikiski North Star Elementary.....	74
Nikolaevsk Elementary/High.....	76
Ninilchik Elementary/High.....	78
Paul Banks Elementary	80
Port Graham Elementary/High.....	82
Razdolna Elementary/High	84
Redoubt Elementary	86
River City Academy	88
Seward Elementary	90
Seward High	92
Seward Middle	94
Skyview High	96
Soldotna Elementary	98
Soldotna High	100
Soldotna Middle	102
Soldotna Montessori Charter School.....	104
Spring Creek.....	106
Sterling Elementary	108
Susan B. English	110
Tebughna School.....	112
Tustumena Elementary.....	114
Voznesenka Elementary/High	116
West Homer Elementary.....	118
Board of Education	120
Office of Superintendent.....	122
Assistant Superintendent Instructional Support.....	124
Assistant Superintendent Instruction	126
Fiscal Services.....	128
Planning and Operations	130
Purchasing/Warehouse	132
Human Resources	134
Information Services	136
E-Rate/Tech Plan II	138
Pupil Services	140
Districtwide Service	142
Elementary Ed/Curriculum.....	144
Secondary Ed/Pupil Activity.....	146
K-12/Assessment.....	148
Nursing Service.....	150
Federal Programs - Grants	152
Unallocated	154
Special Revenue Funds	157
Food Service.....	158
Pupil Transportation.....	159

III. INFORMATIONAL SECTION

Enrollment History and Projections 161
Certified Staffing Formula 2012-13 162
Support Staffing Formula 2012-13 163
General Fund – Staffing in FTE’s 164
Staff – All Funds 166
FY2012-13 Instruction & Office Supply Allocation 167
FY2012-13 Custodial Supply Allocation 168
FY2012-13 Copy Allocation 169
Balance Sheet Governmental Funds 170
Account Structure Components
 Fund Codes 171
 Location Codes 171
 Function Codes 172
 Object Codes – Revenue Account Descriptions 177
 Object Codes – Expenditure Account Descriptions 179
Glossary of Terms 186
Alaska Facts 191

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INTRODUCTORY SECTION

Association of School Business Officials International®



This Meritorious Budget Award is presented to

Kenai Peninsula Borough School District

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2010-2011.

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

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

President

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

Executive Director

FY13 Enrollment Projection

	FY13												Projection	FY12 on 10-24-11			FY12 10-24-11		
	Pre-K	K	1	2	3	4	5	6	7	8	9	10		11	12	W/Presch	Difference	WO/Presch	Difference
Aurora Borealis Charter	0	24	23	23	23	23	23	23	18	14	14	0	0	0	185	194	(9)	194	(9)
Chapman	0	22	17	13	10	13	8	13	10	7	0	0	0	0	113	123	(10)	101	12
Connections	0	39	38	55	52	47	62	63	52	65	87	75	93	105	833	901	(68)	901	(68)
Cooper Landing	0	1	2	3	0	2	0	1	1	0	0	0	0	0	10	10	0	10	0
Fireweed Academy Charter	0	26	26	20	20	20	20	20	20	0	0	0	0	0	152	130	22	130	22
Homers Flex	0	0	0	0	0	0	0	0	0	0	0	10	10	10	35	37	(2)	37	(2)
Homers High	0	0	0	0	0	0	0	0	0	0	99	113	95	81	388	393	(5)	393	(5)
Homers Middle	0	0	0	0	0	0	0	0	100	96	0	0	0	0	196	190	6	190	6
Hope	0	2	1	1	2	0	1	1	0	1	0	1	2	2	14	12	2	12	2
Kachemak Selo	0	2	4	6	7	9	3	9	7	4	5	8	4	2	70	75	(5)	75	(5)
Kaleidoscope Charter	0	37	37	37	37	37	37	37	30	0	0	0	0	0	252	248	4	248	4
K-Beach	0	55	50	55	60	51	60	65	0	0	0	0	0	0	396	405	(9)	402	(6)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	6	6	25	48	85	92	(7)	75	(10)
Kenai Central High	0	0	0	0	0	0	0	0	0	0	137	135	138	125	535	514	21	514	21
Kenai Middle	0	0	0	0	0	0	0	95	127	0	0	0	0	0	363	357	6	357	6
Marathon	0	0	0	0	0	0	0	0	1	1	2	2	2	2	10	5	5	5	5
McNeil Canyon	0	17	18	13	19	24	17	19	0	0	0	0	0	0	127	126	1	126	1
Moose Pass	0	3	3	1	2	2	3	1	4	2	0	0	0	0	21	18	3	18	3
Mountain View	0	60	63	83	65	78	74	0	0	0	0	0	0	0	423	460	(37)	435	(12)
Narwalek	0	4	10	10	8	5	7	6	5	3	4	6	8	3	79	78	1	78	1
Nikiski Middle/Senior	0	0	0	0	0	0	0	57	39	60	67	61	49	65	398	392	6	392	6
Nikiski North Star	0	57	63	54	54	58	55	0	0	0	0	0	0	0	341	369	(28)	346	(5)
Nikolaevsk	0	1	5	2	9	7	8	2	10	3	10	4	5	5	71	70	1	70	1
Ninichik	0	12	8	11	15	7	15	12	11	17	16	12	12	11	159	161	(2)	160	(1)
Paul Banks	0	60	51	52	0	0	0	0	0	0	0	0	0	0	163	169	(6)	161	2
Port Graham	0	3	2	4	2	1	1	2	1	2	1	0	1	1	21	21	0	21	0
Razdojna	0	12	4	9	10	8	5	9	1	4	5	5	2	1	75	63	12	63	12
Redoubt	0	52	58	50	58	56	46	52	0	0	0	0	0	0	372	388	(16)	368	4
River City Academy	0	0	0	0	0	0	0	0	9	14	14	15	15	8	75	73	2	73	2
Seward Elem	0	41	46	30	47	44	41	36	0	0	40	50	42	42	285	286	(1)	286	(1)
Seward Middle	0	0	0	0	0	0	0	0	37	38	0	0	0	0	174	177	(3)	177	(3)
Skyview	0	0	0	0	0	0	0	0	0	0	86	95	85	88	75	78	(3)	78	(3)
Soldotna Elem	0	40	48	39	42	38	34	26	0	0	0	0	0	0	354	363	(9)	363	(9)
Soldotna High	0	0	0	0	0	0	0	0	0	0	0	0	0	0	267	291	(24)	260	7
Soldotna Middle	0	0	0	0	0	0	0	0	0	0	98	132	118	123	471	494	(23)	494	(23)
Soldotna Montessori Charter	0	0	0	0	0	0	0	183	217	0	0	0	0	0	400	401	(1)	401	(1)
Spring Creek	0	23	23	24	24	23	23	25	0	0	0	0	0	0	165	165	0	165	0
Sterling	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	(11)	11	(11)
Susan B English	0	18	30	26	20	27	20	17	0	0	0	0	0	0	158	167	(9)	161	(3)
Tebughna	0	2	2	2	3	3	5	1	6	3	8	3	4	0	42	43	(1)	42	0
Tustumena	0	3	0	2	2	3	5	3	3	7	3	0	1	0	30	41	(11)	39	(9)
Voznesenka	0	20	23	27	20	20	19	29	1	0	0	0	0	0	158	169	(11)	159	(1)
West Homer	0	7	9	5	5	4	3	8	10	8	12	10	7	12	100	102	(2)	102	(2)
	0	643	664	657	679	661	659	672	629	707	705	743	718	734	8,871	9,083	(212)	8,914	(43)

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 43 schools, estimated enrollment for FY13 is 8,871 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 goals.

Board of Education Goals

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

- 1) By December 2011, the KPBSD School Board will review and then revise Board Policy 0210.
- 2) The KPBSD School Board will work with the district administration to implement recommendation of the curriculum management audit.
- 3) The KPBSD Board will continue to work with the KPB Assembly to develop a long-term funding process to guide the local contribution to the school district.
- 4) The KPBSD Board will support and participate in the District Communication Strategic Plan.

District Goals

District Goals for 2011-2012 are:

- 1) KPBSD will increase student achievement by being responsive to individual student needs through structured collaborative practices Districtwide with our richly diverse communities.
- 2) KPBSD will increase student engagement by implementing quality instructional practices with embedded, 21st Century skills Districtwide.

District Administration and Management

District Administration 2012 - 2013

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
Mr. John O'Brien, Director of Secondary Education/Pupil Activity
Mr. Clayton Holland, Director of Pupil Services
Mr. Tim Vlasak, Director of K-12 Schools/Assessment
Ms. Laurie Olson, Director of Finance
Mr. Dave 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 2012 - 2013

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

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

Board of Education

Superintendent

Assistant Superintendent
Instruction

Assistant Superintendent
Instructional Support

Directors

Directors

Elementary Education/K-12 Curriculum

Secondary Education/Assessment

Pupil Services

Federal Programs/ K-12 Schools

Information Services

Planning and Operations

Human Resources

Finance

Supervisors/Managers

Supervisors/Managers

Health Services

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

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

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

Bilingual Education

Federal Programs

Student Nutrition

Warehouse

Transportation

Professional Development

Communications

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.

Budget Supervision and Oversight

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

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

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

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

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 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.

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FINANCIAL SECTION

**Kenai Peninsula Borough School District
2012-2013**

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.

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 – This fund accounts for employee compensated leave.

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2012-2013 Budget
All Government Funds - Revenue**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Revenue Source	Original 2011-12 Budget	Revised 2011-12 Budget	Preliminary 2012-13 Budget	Change	% of Chg
General Fund Revenue:								
\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	Borough In-Kind	\$ 9,394,362	\$ 9,384,253	\$ 9,384,253	\$ -	-
32,948,855	33,813,342	33,193,773	Borough Appropriation	33,856,773	33,866,882	35,115,747	1,248,865	4
1,563,678	1,351,985	378,916	Interest	1,000,000	1,000,000	1,000,000	-	-
426,289	575,663	591,046	E-Rate	646,000	646,000	646,000	-	-
33,800	39,600	43,050	Rentals	30,000	30,000	30,000	-	-
139,526	63,779	101,962	Other Local Revenue	50,000	50,000	50,000	-	-
<u>43,310,239</u>	<u>45,014,403</u>	<u>43,703,109</u>	Total Local Revenue	<u>44,977,135</u>	<u>44,977,135</u>	<u>46,226,000</u>	<u>1,248,865</u>	<u>3</u>
State Revenue:								
62,317,926	64,062,960	69,123,351	Foundation Program	70,480,228	71,579,162	72,011,556	432,394	1
-	-	-	Other State Revenue	1,404,575	1,404,575	-	(1,404,575)	(100)
2,206,037	884,022	1,354,014	PERS On-Behalf Payment	1,437,762	1,437,762	2,253,042	815,280	57
13,021,958	11,017,544	12,261,269	TRS On-Behalf Payment	14,767,184	14,767,184	19,312,953	4,545,769	31
245,599	250,195	263,359	Learning Opportunity Grant/Quality Schools	270,312	270,312	272,650	2,338	1
<u>77,791,520</u>	<u>76,214,721</u>	<u>83,001,993</u>	Total State Revenue	<u>88,360,061</u>	<u>89,458,995</u>	<u>93,850,201</u>	<u>4,391,206</u>	<u>5</u>
Federal Revenue:								
288,038	351,667	536,913	Medicaid - School Based	450,000	450,000	450,000	-	-
-	56,825	56,583	Medicaid - Admin Claiming	-	-	-	-	-
<u>288,038</u>	<u>408,492</u>	<u>593,496</u>	Total Federal Revenue	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>121,389,797</u>	<u>121,637,616</u>	<u>127,298,598</u>	Total General Fund Revenue	<u>133,787,196</u>	<u>134,886,130</u>	<u>140,526,201</u>	<u>5,640,071</u>	<u>4</u>
Special Revenue Funds Revenue:								
247,181	183,728	186,507	AGC - Construction Education Foundation	154,822	154,822	125,000	(29,822)	(19)
165,376	249,139	241,542	Carl Perkins Fund	196,928	196,928	175,000	(21,928)	(11)
42,831	44,465	42,455	Community Theater Fund	-	-	-	-	-
-	-	-	Education Jobs	1,368,815	1,368,815	-	(1,368,815)	(100)
-	-	458,819	Equipment Fund	-	-	-	-	-
2,698,653	2,987,198	3,030,761	Food Service Fund	3,893,135	3,893,135	3,879,606	(13,529)	(0)
-	-	43,644	Food Service Fund - FFVP	36,553	139,935	75,000	(64,935)	(46)
335,578	362,964	172,508	Legislative Grants	-	-	-	-	-
546,497	418,137	329,636	Miscellaneous Grants Fund	132,813	233,874	225,000	(8,874)	(4)
3,440,792	3,565,878	3,716,084	NCLB Fund	4,303,618	4,303,618	4,250,000	(53,618)	(1)
-	970,671	805,530	NCLB Fund - ARRA	-	-	-	-	-
412,343	413,000	443,000	Principal Coach	445,000	445,000	435,000	(10,000)	(2)
5,335,064	5,459,969	5,492,563	Pupil Transportation Fund	5,490,936	6,242,563	5,425,650	(816,913)	(13)
76,622	182,844	101,370	Statewide Mentorship	-	-	-	-	-
-	2,695,110	2,572,579	SFSF - ARRA	385,097	385,097	-	(385,097)	(100)
2,060,698	2,607,076	2,396,170	Title VI-B Fund	3,291,938	3,291,938	3,250,000	(41,938)	(1)
-	760,891	1,786,854	Title VI-B Fund - ARRA	-	-	-	-	-
306,186	290,228	268,190	Title VII, Indian Education Fund	368,294	368,294	350,000	(18,294)	(5)
-	70,739	75,671	Title II-D - ARRA	-	-	-	-	-
77,418	99,577	85,000	Youth First	85,000	85,000	85,000	-	-
217,356	220,445	222,591	Youth In Detention	224,690	224,690	210,000	(14,690)	(7)
<u>15,962,595</u>	<u>21,582,059</u>	<u>22,471,474</u>	Total Special Revenue Funds Revenue	<u>20,377,639</u>	<u>21,333,709</u>	<u>18,485,256</u>	<u>(2,848,453)</u>	<u>(13)</u>
<u>\$137,352,392</u>	<u>\$ 143,219,675</u>	<u>\$149,770,072</u>	Total Revenues and Other Financing Sources	<u>\$154,164,835</u>	<u>\$ 156,219,839</u>	<u>\$159,011,457</u>	<u>\$ 2,791,618</u>	<u>2</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

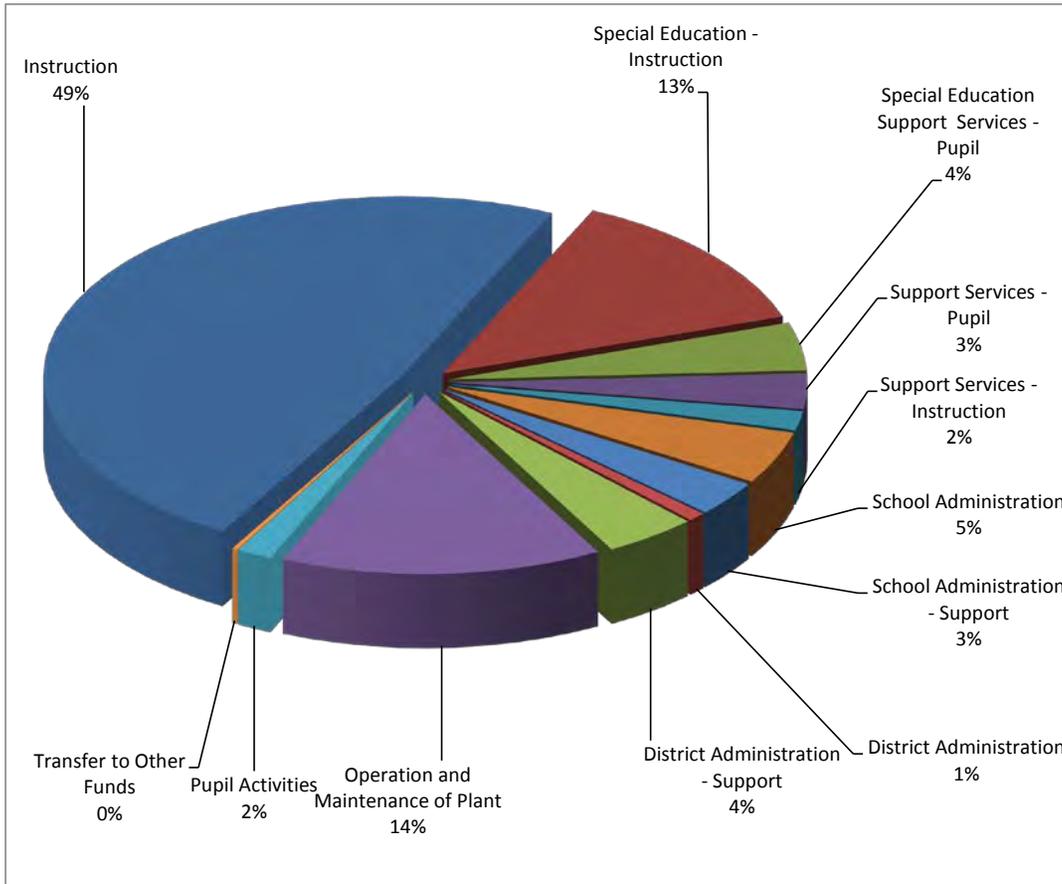
**2012-2013 Budget
All Government Funds - Expenditures**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Expenditure Summary by Function	Original 2011-12 Budget	Revised 2011-12 Budget	Preliminary 2012-13 Budget	Change	% of Chg
General Fund Expenditures:								
\$ 56,989,399	\$ 58,943,232	\$ 59,783,730	Instruction	\$ 66,466,587	\$ 67,108,244	\$ 69,429,112	\$ 2,320,868	3
13,073,838	13,476,190	14,494,765	Special Education - Instruction	17,240,482	16,936,037	18,575,283	1,639,246	10
4,567,626	4,709,847	5,016,857	Special Education Services - Pupil	5,610,091	6,262,610	6,186,464	(76,146)	-
3,568,847	3,726,239	3,892,993	Support Services - Pupil	4,263,353	4,247,592	4,552,404	304,812	7
2,291,024	2,608,450	2,341,670	Support Services - Instruction	2,573,574	2,434,166	2,485,511	51,345	2
5,478,640	5,946,291	6,216,908	School Administration	6,784,636	6,474,040	6,762,475	288,435	4
3,991,260	4,126,102	4,130,405	School Administration - Support	4,321,138	4,472,303	4,517,633	45,330	1
834,584	855,280	977,921	District Administration	1,111,410	1,077,862	1,135,605	57,743	5
4,565,726	5,830,732	5,391,467	District Administration - Support	5,910,020	6,450,779	6,009,935	(440,844)	-
18,529,532	18,982,117	20,215,124	Operation and Maintenance of Plant	20,090,334	20,812,312	20,738,171	(74,141)	-
1,279,690	1,764,159	2,116,977	Pupil Activities	2,339,601	2,304,333	2,290,051	(14,282)	-
115,170,166	120,968,639	124,578,817	Total General Fund Expenditures	136,711,226	138,580,278	142,682,644	4,102,366	3
Special Revenue Funds Expenditures:								
247,181	183,728	186,507	AGC - Construction Education Foundation	154,822	154,822	125,000	(29,822)	(19)
165,376	249,139	241,542	Carl Perkins Fund	196,928	196,928	175,000	(21,928)	(11)
55,605	58,130	64,559	Community Theater Fund	-	-	-	-	-
335,578	362,964	172,508	Legislative Grant	-	-	-	-	-
-	-	-	Education Jobs	1,368,815	1,368,815	-	(1,368,815)	(100)
-	-	560,188	Equipment Fund	6,124,381	6,495,616	-	(6,495,616)	(100)
3,243,735	3,212,377	3,390,166	Food Service Fund	3,893,135	3,950,454	4,075,185	124,731	3
-	-	43,644	Food Service Fund - FFVP	36,553	139,935	75,000	(64,935)	(46)
609,814	1,797,374	325,485	Miscellaneous Grants Fund	142,863	243,924	225,000	(18,924)	(8)
3,440,792	3,565,878	3,716,084	NCLB Fund	4,303,618	4,303,618	4,250,000	(53,618)	(1)
-	970,671	805,530	NCLB Fund - ARRA	-	-	-	-	-
412,343	413,000	443,000	Principal Coach	445,000	445,000	435,000	(10,000)	(2)
5,601,886	5,505,128	5,512,903	Pupil Transportation Fund	5,490,936	6,242,563	5,403,936	(838,627)	(13)
76,622	182,844	101,370	Statewide Mentorship	-	-	-	-	-
-	2,695,110	2,572,579	SFSF - ARRA	385,097	385,097	-	(385,097)	(100)
2,060,698	2,607,076	2,396,170	Title VI-B Fund	3,291,938	3,291,938	3,250,000	(41,938)	(1)
-	760,891	1,786,854	Title VI-B Fund - ARRA	-	-	-	-	-
306,186	290,228	268,190	Title VII, Indian Education Fund	368,294	368,294	350,000	(18,294)	(5)
-	70,739	75,671	Title II-D - ARRA	-	-	-	-	-
77,418	99,577	85,000	Youth First	85,000	85,000	85,000	-	-
217,356	220,445	222,591	Youth In Detention	224,690	224,690	210,000	(14,690)	(7)
16,850,590	23,245,299	22,970,541	Total Special Revenue Fund Expenditures	26,512,070	27,896,694	18,659,121	(9,237,573)	(33)
132,020,756	144,213,938	147,549,358	Total Expenditures	163,223,296	166,476,972	161,341,765	(5,135,207)	(3)
Excess (Deficiency) of Revenues								
Over Expenditures - General Fund								
6,219,631	668,977	2,719,781	General Fund	(2,924,030)	(3,694,148)	(2,156,443)	1,537,705	(42)
(887,995)	(1,663,240)	(499,067)	Special Revenue	(6,134,431)	(6,562,985)	(173,865)	6,389,120	(97)
5,331,636	(994,263)	2,220,714	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	(9,058,461)	(10,257,133)	(2,330,308)	7,926,825	(77)
Other Financing Sources/Uses (transfers):								
4,451,076	830,279	362,104	Transfers to Special Revenue Funds	600,000	1,350,000	325,000	(1,025,000)	(76)
(4,451,076)	(830,279)	(362,104)	Transfers from General Fund	(600,000)	(1,350,000)	(325,000)	1,025,000	(76)
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
1,768,556	(161,302)	2,357,677	General Fund	(3,524,030)	(5,044,148)	(2,481,443)	2,562,705	(51)
3,563,081	(832,961)	(136,963)	Special Revenue	(5,534,431)	(5,212,985)	151,135	5,364,120	(103)
5,331,637	(994,263)	2,220,714	Total Net Change in/Allocation of Fund Balance	(9,058,461)	(10,257,133)	(2,330,308)	7,926,825	(77)
Fund Balance, Beginning of Year								
19,394,111	21,162,667	21,001,365	General Fund	23,359,042	23,359,042	18,314,894	(5,044,148)	(22)
5,433,509	8,996,590	8,163,629	Special Revenue	8,026,666	8,026,666	2,813,681	(5,212,985)	(65)
24,827,620	30,159,257	29,164,994	Total Fund Balance, Beginning of Year	31,385,708	31,385,708	21,128,575	(10,257,133)	(33)
Fund Balance, End of Year								
21,162,667	21,001,365	23,359,042	General Fund	19,835,012	18,314,894	15,833,451	(2,481,443)	(14)
8,996,590	8,163,629	8,026,666	Special Revenue	2,492,235	2,813,681	2,964,816	151,135	5
\$ 30,159,257	\$ 29,164,994	\$ 31,385,708	Fund Balances, End of Year - All Funds	\$ 22,327,247	\$ 21,128,575	\$ 18,798,267	(2,330,308)	(11)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2012-2013 Budget
Expenditure Summary by Function**

Expenditure Summary by Function	Original 2011-12 Budget	Revised 2011-12 Budget	2012-13 Budget
Instruction	\$ 66,466,587	\$ 67,108,244	\$ 69,429,112
Special Education - Instruction	17,240,482	16,936,037	18,575,283
Special Education Support Services - Pupil	5,610,091	6,262,610	6,186,464
Support Services - Pupil	4,263,353	4,247,592	4,552,404
Support Services - Instruction	2,573,574	2,434,166	2,485,511
School Administration	6,784,636	6,474,040	6,762,475
School Administration - Support	4,321,138	4,472,303	4,517,633
District Administration	1,111,410	1,077,862	1,135,605
District Administration - Support	5,910,020	6,450,779	6,009,935
Operation and Maintenance of Plant	20,090,334	20,812,312	20,738,171
Pupil Activities	2,339,601	2,304,333	2,290,051
Transfer to Other Funds	600,000	1,350,000	325,000
Total General Fund Expenditures	\$ 137,311,226	\$ 139,930,278	\$ 143,007,644



GENERAL FUND

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

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

Actual Expenditures 2008-09	Actual Expenditures 2009-10	Actual Expenditures 2010-11	Original Appropriation 2011-12	Recommended Revised Appropriation 2011-12	Object	Description	Recommended 2012-13	Difference Between 2012-13 and Revised 2011-12 (+/-)	PCT +/-
\$ 118,500	\$ 129,000	\$ 132,125	\$ 135,328	\$ 140,328	3110	Superintendent	\$ 143,055	2,727	1.94
106,000	109,430	110,853	113,070	113,070	3120	Assistant Superintendent - Certified	115,331	2,261	2.00
3,329,761	3,684,106	3,830,264	4,064,254	3,749,476	3130	Principal/Assistant Principal	3,795,725	46,249	1.23
870,197	923,812	831,330	925,794	923,586	3140	Director/Coordinator - Certified	942,054	18,468	2.00
33,194,640	35,618,752	36,445,853	38,872,780	38,230,725	3150	Teachers	38,656,116	425,391	1.11
435,678	611,427	634,214	913,776	689,787	3161	Extra-Duty Compensation Certified	689,787	-	-
51,916	55,817	76,779	50,468	102,742	3162	Emolument	44,517	(58,225)	(56.67)
-	300	250	-	-	3163	Prep Time	-	-	-
405,489	476,062	386,386	526,738	496,752	3171	Substitute Certified w/Certificate	509,491	12,739	2.56
76,030	88,862	105,509	18,700	16,700	3172	Temporary Certified w/Certificate	10,500	(6,200)	(37.13)
438,630	427,054	425,518	403,316	403,912	3173	Long Term Substitute - Certified	304,808	(99,104)	(24.54)
3,292,903	3,060,630	3,545,999	3,655,464	3,706,344	3180	Specialists - Certified	3,763,386	57,042	1.54
169,176	209,094	224,383	294,390	300,000	3190	Leave - Certified	300,000	-	-
18,000	-	-	-	-	3191	R Factor - Certified	-	-	-
216,700	222,906	116,668	119,021	119,021	3211	Assistant Superintendent - Support	121,401	2,380	2.00
104,040	110,323	220,732	225,147	225,147	3212	Director/Coordinator Support	229,650	4,503	2.00
708,235	1,022,699	996,485	1,121,886	1,080,587	3220	Specialist - Nurse	1,127,149	46,562	4.31
3,268,177	3,569,353	3,628,178	4,751,010	4,662,977	3230	Tutors/Aides	4,919,500	256,523	5.50
5,048,802	5,352,125	5,258,050	5,750,552	5,613,235	3240	Support Staff	5,684,098	70,863	1.26
2,715,978	2,837,915	2,753,650	3,036,029	3,253,405	3250	Maintenance/Custodians	3,249,142	(4,263)	(0.13)
2,695	3,502	13,681	1,000	1,000	3272	Activity Bus Driver	-	(1,000)	(100.00)
258,641	259,683	293,090	367,736	372,677	3291	Substitute - Support	368,454	(4,223)	(1.13)
313,715	358,008	418,661	164,083	392,129	3292	Extra-Duty Compensation Support	392,129	-	-
18,872	53,619	10,468	35,000	35,000	3293	Long Term Substitute - Support	5,000	(30,000)	(85.71)
187,203	221,896	239,066	121,833	121,264	3294	Temporary Salaries - Support	120,495	(769)	(0.63)
56,737	61,578	54,993	102,987	51,305	3295	Overtime - Support	43,313	(7,992)	(15.58)
391,432	323,522	366,489	287,519	267,940	3296	Substitute Certified w/o Certificate	251,664	(16,276)	(6.07)
-	-	-	1,200	-	3297	Officials & Score Keepers	-	-	-
258,510	359,754	333,801	23,000	23,000	3300	Leave - Support	23,000	-	-
11,921,861	13,529,785	13,486,191	14,775,276	14,698,826	3511	Health Care Costs	15,915,315	1,216,489	8.28
116,172	94,841	98,041	189,182	186,356	3512	Life Insurance	188,026	1,670	0.90
39,881	117,223	151,544	197,143	193,019	3520	Unemployment Insurance	195,051	2,032	1.05
-	-	-	-	-	3530	Work Comp Insurance	3,119	-	-
511,693	559,145	571,501	709,636	691,108	3541	FICA Medicare (TRS)	695,434	4,326	0.63
1,037,102	1,126,411	1,086,196	1,292,320	1,293,275	3542	FICA Contribution	1,314,387	21,112	1.63
5,170,332	5,519,989	5,683,133	6,136,526	5,976,236	3550	TRS Retirement	6,023,835	47,599	0.80
13,021,959	11,017,544	12,261,269	14,767,184	14,767,184	3559	TRS On-Behalf	19,312,953	4,545,769	30.78
2,663,428	2,883,039	2,874,792	3,340,732	3,345,729	3560	PERS Retirement	3,391,821	46,092	1.38
2,206,037	884,022	1,354,014	1,437,762	1,437,762	3569	PERS On-Behalf	2,253,042	815,280	56.70
788,442	914,243	840,684	1,061,153	709,013	3631	Worker's Compensation	709,013	-	-
200	-	-	-	-	3800	Housing Allowance	-	-	-
557,099	1,262,644	872,228	859,507	1,582,132	4100	Professional-Technical Service	959,402	(622,730)	(39.36)
51,500	45,771	50,636	50,000	60,000	4121	In Kind Professional - Technical Audit	60,000	-	-
44,459	21,268	47,409	100,000	100,000	4140	Professional-Technical Legal	100,000	-	-
971	648	586	5,838	5,705	4150	Professional -Technical Medical	1,400	(4,305)	(75.46)
588,958	568,340	571,614	697,869	731,355	4200	Travel	663,713	(67,642)	(9.25)
145,873	173,041	326,404	330,462	335,067	4250	Student Travel	327,859	(7,208)	(2.15)
199,211	217,869	201,177	256,118	256,118	4310	Water And Sewage	233,736	(22,382)	(8.74)
106,777	115,275	127,177	140,753	140,753	4320	Garbage	138,132	(2,621)	(1.86)
69,228	69,393	58,293	75,319	75,454	4331	Postage	72,575	(2,879)	(3.82)
412,655	584,089	687,352	538,844	676,383	4332	Telephone	859,150	182,767	27.02
75,458	67,017	63,364	78,024	81,145	4350	In Kind Utilities	81,145	-	-
3,049,693	2,677,963	3,033,041	3,158,505	3,116,135	4360	Electricity	3,182,474	66,339	2.13
947,339	1,082,266	1,123,333	1,245,826	1,265,826	4370	Natural/Bottled Gas	1,286,856	21,030	1.66
1,088,296	983,223	1,373,638	1,161,479	1,181,061	4380	Fuel For Heating	1,174,199	(6,862)	(0.58)
9,118	14,072	11,736	11,358	11,358	4401	Freight Costs	11,458	100	0.88
928,403	1,080,397	908,834	1,147,692	1,751,353	4402	Purchased Service	549,429	(1,201,924)	(68.63)
109,110	105,719	111,230	109,501	119,285	4403	In Kind Custodial	119,285	-	-
6,019,889	6,658,971	6,357,800	6,437,719	6,555,898	4404	In Kind Maintenance	6,555,898	-	-
233,833	115,976	116,870	117,210	117,210	4408	Purchased Service - Copier	110,777	(6,433)	(5.49)
480	504	-	-	-	4409	Purchased Service - Riso	-	-	-
403,814	433,860	499,325	509,626	523,257	4410	Rental	513,613	(9,644)	(1.84)
144,598	135,822	105,022	279,812	286,443	4430	Repair & Maintenance Agreement	288,693	2,250	0.79
1,249,792	1,684,763	1,878,434	1,657,965	1,857,912	4450	Liability Insurance	1,857,912	-	-
-	-	-	30,000	30,000	4460	Property Insurance	35,725	5,725	19.08
3,673,779	3,411,097	3,187,105	3,812,228	4,328,998	4470	Liability Insurance	30,000	-	-
115,137	120,916	118,971	139,780	138,870	4501	Supplies	3,950,587	(378,411)	(8.74)
77,767	621,318	755,194	488,998	526,950	4502	Discretionary Material	136,556	(2,314)	(1.67)
(115,625)	24,001	(3,868)	-	-	4503	Software	392,680	(134,270)	(25.48)
32,231	29,957	28,973	28,975	28,975	4560	Inventory Adjustment	-	-	-
29,335	33,600	33,600	42,000	33,800	4580	Gas And Oil	32,725	3,750	12.94
188,757	235,983	305,319	1,329,165	1,702,541	4850	Stipends	33,600	(200)	(0.59)
91,593	102,723	101,050	163,715	163,715	4901	Other Expenses	1,071,182	(631,359)	(37.08)
33,419	37,043	34,723	41,762	41,762	4902	Career Development	163,715	-	-
20,169	30,827	29,919	35,300	35,300	4903	Professional Dues	36,372	(5,390)	(12.91)
-	-	-	39,582	-	4904	Physical Exam Reimbursement	35,000	(300)	(0.85)
-	3,000	-	3,000	3,000	4905	Other - Contingency	-	-	-
(271,559)	(482,204)	(481,665)	125,575	125,575	4906	Moving Expenses	9,000	6,000	200.00
(146,741)	225,384	966,118	25,915	1,010,100	4950	Indirect Costs	124,500	(1,075)	(0.86)
1,471,586	1,678,632	1,117,035	1,416,809	1,160,225	5101	Equipment	1,574,720	(853,285)	(84.48)
4,451,076	830,279	362,104	600,000	1,350,000	5102	Equipment-Technology	1,514,720	354,495	30.55
#####	\$121,798,918	\$124,940,921	\$137,311,226	\$139,930,278	5500	Transfer To Other	325,000	(1,025,000)	(75.93)
						Fund Total	\$ 143,007,644	\$ 3,077,366	2.20

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

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

Actual Expenditures 2008-09	Actual Expenditures 2009-10	Actual Expenditures 2010-11	Original Appropriation 2011-12	Recommended Revised Appropriation 2011-12	Description	Recommended 2012-13	Difference Between 2012-13 and Revised 2011-12 +(-)	PCT +/-
2,683,321	1,878,345	1,945,308	2,013,246	2,224,237	65 Aurora Borealis	2,048,229	(176,008)	(8)
991,210	1,087,607	1,054,033	1,094,180	1,074,157	31 Chapman	1,300,130	225,973	21
3,426,164	3,504,495	3,049,107	3,929,574	3,614,322	80 Connections Program	3,546,188	(68,134)	(2)
231,561	233,703	232,166	239,352	244,285	32 Cooper Landing	251,475	7,190	3
611,504	663,039	1,096,444	1,789,909	1,886,718	68 Fireweed Academy	1,911,061	24,343	1
486,725	550,990	511,751	535,811	556,294	66 Homer Flex	580,435	24,141	4
4,259,699	4,361,070	4,502,541	4,588,425	4,573,032	06 Homer High	4,501,541	(71,491)	(2)
1,787,700	1,727,116	2,024,707	2,244,521	2,116,401	13 Homer Middle	2,064,335	(52,066)	(2)
229,497	279,999	283,114	287,903	284,592	35 Hope	253,339	(31,253)	(11)
864,059	990,916	901,003	859,071	928,425	56 Kachemak Selo	833,935	(94,490)	(10)
2,690,311	2,445,615	2,470,419	2,580,794	2,854,184	63 Kaleidoscope Charter	2,625,638	(228,546)	(8)
3,459,757	3,801,286	3,817,787	3,919,496	3,621,772	48 K-Beach	3,498,430	(123,342)	(3)
680,220	767,649	840,587	905,015	830,004	67 Kenai Alternative	858,868	28,864	3
4,651,198	5,037,445	5,272,046	5,351,758	5,342,599	07 Kenai Central	5,292,200	(50,399)	(1)
2,970,495	3,134,984	3,361,639	3,508,210	3,687,855	11 Kenai Middle	3,698,949	11,094	0
89,020	103,222	80,494	79,911	80,446	15 Marathon School	83,638	3,192	4
1,300,949	1,468,750	1,449,174	1,440,693	1,407,748	47 McNeil Canyon	1,407,563	(185)	(0)
369,911	343,151	301,594	346,723	315,132	37 Moose Pass	296,226	(18,906)	(6)
3,497,879	3,914,764	3,916,366	4,220,502	4,110,381	51 Mountain View	4,125,550	15,169	0
616,719	850,287	930,803	998,662	1,057,122	34 Nanwalek	1,001,843	(55,279)	(5)
3,480,689	3,675,043	3,801,035	4,176,017	4,384,976	10 Nikiski Jr/Sr	4,287,993	(96,983)	(2)
3,005,947	3,078,717	3,240,240	3,121,279	3,065,374	52 Nikiski North Star	3,094,343	28,969	1
774,096	899,153	844,605	866,737	861,968	38 Nikolaevsk	830,446	(31,522)	(4)
1,600,295	1,840,734	1,824,578	1,879,139	1,863,084	02 Niniichik	1,836,694	(26,390)	(1)
1,959,975	2,173,923	2,050,377	2,421,446	2,449,135	33 Paul Banks	2,487,346	38,211	2
383,531	417,734	422,781	508,013	563,155	40 Port Graham	504,401	(58,754)	(10)
429,609	457,752	591,502	623,567	636,342	49 Razdolna	635,469	(873)	(0)
2,813,169	2,835,537	2,856,185	2,975,823	3,114,266	46 Redoubt	3,205,292	91,026	3
368,523	431,363	548,571	479,227	589,168	16 River City Academy	481,284	(107,884)	(18)
2,390,964	2,481,636	2,702,826	2,784,572	2,660,318	42 Seward Elem	2,762,075	101,757	4
2,236,401	2,310,286	2,407,217	2,216,929	2,255,260	08 Seward High	2,315,927	60,667	3
1,009,668	1,080,680	1,172,530	1,173,160	1,201,990	14 Seward Middle	1,142,793	(59,197)	(5)
3,886,307	4,096,051	3,794,236	3,715,981	3,708,724	05 Skyview	3,706,907	(1,817)	(0)
2,632,400	2,592,440	2,786,283	3,024,666	3,081,313	43 Soldotna Elem	3,103,323	22,010	1
5,256,804	5,463,145	5,493,099	5,686,310	5,748,228	09 Soldotna High	5,682,472	(65,756)	(1)
3,788,625	3,789,005	3,707,162	3,766,381	3,769,673	12 Soldotna Middle	3,901,814	132,141	4
1,897,416	1,721,130	1,926,263	1,817,822	1,838,844	64 Soldotna Montessori Charter	1,949,390	110,546	6
283,409	324,570	342,453	427,818	308,860	04 Spring Creek	-	(308,860)	(100)
1,505,124	1,521,786	1,657,716	1,770,631	1,842,836	44 Sterling	1,797,414	(45,422)	(2)
965,427	982,826	966,484	920,072	972,557	03 Susan B. English	944,079	(28,478)	(3)
565,615	598,585	535,388	528,113	564,480	01 Tebughna	532,589	(31,891)	(6)
1,527,865	1,492,065	1,648,320	1,773,014	1,799,715	45 Tustumena	1,806,632	6,917	0
1,179,041	1,423,362	1,258,320	1,347,506	1,263,313	53 Voznesenka	1,155,265	(108,048)	(9)
2,218,222	2,297,827	2,436,502	2,404,397	2,471,547	50 West Homer	2,511,092	39,545	2
244,053	225,015	284,179	346,888	326,358	70 Board of Education	331,270	4,912	2
281,852	323,554	370,800	398,940	391,832	71 Superintendent	402,872	11,040	3
1,005,435	1,305,632	1,549,669	1,358,887	1,620,737	72 Asst Supt Instructional Services	1,394,236	(226,501)	(14)
329,187	350,135	364,918	463,235	505,493	73 Asst Supt Instruction	513,331	7,838	2
820,247	779,047	663,102	892,496	900,326	74 Director Fiscal Services	912,164	11,838	1
298,746	339,028	316,448	352,241	433,016	75 Planning and Operations	342,691	(90,325)	(21)
224,916	280,576	699,633	719,601	891,222	76 Purchasing/Warehouse	748,903	(142,319)	(16)
886,537	932,083	880,333	1,366,860	1,751,038	77 Director Human Resources	1,539,346	(211,692)	(12)
1,834,265	2,620,334	2,061,133	2,321,997	2,259,825	78 Director Information Services	2,145,818	(114,007)	(5)
470,488	233,582	916,085	956,450	1,037,450	79 E-Rate Program	1,620,370	582,920	56
2,466,361	3,258,419	3,224,808	3,819,032	4,546,613	81 Special Services	4,178,457	(368,156)	(8)
26,167,544	22,316,183	23,508,823	27,123,872	27,408,410	83 DW - General	31,888,864	4,480,454	16
1,643,863	2,775,029	2,034,636	1,429,848	1,604,798	84 Elementary Ed/Curriculum	1,251,601	(353,197)	(22)
			1,309,052	2,157,174	85 Secondary Ed/Pupil Activity	2,378,301	221,127	10
			1,087,384	895,633	86 K-12/Assessment	847,469	(48,164)	(5)
141,661	161,678	229,715	393,903	297,977	87 DW - Health Services	309,387	11,410	4
749,066	768,840	780,883	-	-	92 Grants Administration	-	-	-
-	-	-	1,628,164	1,077,544	96 Unallocated	1,347,951	270,407	25
#####	\$ 121,798,918	\$ 124,940,921	\$ 137,311,226	\$ 139,930,278	Fund Total	\$ 143,007,644	\$ 3,077,366	2

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
<u>LOCATION</u>	<u>Regular Instruction</u>	<u>Special Ed Instruction</u>	<u>Special Serv Students</u>	<u>Support Serv Pupils</u>	<u>Support Serv Instruction</u>	<u>School Administration</u>	<u>School Admin Support</u>
65 Aurora Borealis Charter	1,494,909	-	19,223	68,447	-	100,655	112,381
31 Chapman Elem	699,413	176,973	39,258	67,385	19,677	62,157	74,045
80 Connections	3,401,329	129,532	-	-	-	-	-
32 Cooper Landing Elem/High	96,215	-	-	3,303	-	29,261	71,905
68 Fireweed Academy	1,389,940	161,707	15,992	26,851	17,318	1,800	56,320
66 Homer Flex	261,225	75,401	-	3,220	-	127,283	57,781
06 Homer High	1,965,069	643,069	58,736	247,905	65,605	278,900	178,945
13 Homer Middle	963,967	438,425	500	116,851	23,370	132,971	72,445
35 Hope Elem/High	88,748	-	-	3,478	-	27,368	55,120
56 Kachemak Selo Elem/High	563,203	27,713	-	12,787	-	65,629	53,345
63 Kaleidoscope Charter	1,656,028	93,309	63,845	76,512	88,880	134,721	143,438
48 K-Beach Elem	1,973,325	619,701	115,566	67,379	65,352	255,618	110,772
67 Kenai Alternative	496,857	48,005	-	15,206	-	123,304	69,961
07 Kenai Central High	2,481,011	612,773	147,119	318,403	85,660	275,474	228,845
11 Kenai Middle	1,884,561	583,804	82,822	210,523	81,700	261,957	144,863
15 Marathon School	80,438	-	-	-	-	-	3,200
47 McNeil Canyon	869,899	149,399	-	28,965	22,898	77,774	80,177
37 Moose Pass Elem	99,385	50	22,081	3,403	-	25,421	72,569
51 Mountain View Elem	1,956,883	1,007,501	283,439	75,182	101,369	269,282	106,288
34 Nanwalek Elem/High	477,112	120,101	-	13,611	-	69,305	174,641
10 Nikiski Middle/Senior	1,939,727	769,180	69,155	258,823	28,363	270,922	149,002
52 Nikiski North Star Elem	1,691,738	601,011	206,052	57,613	23,807	130,489	77,827
38 Nikolaevsk Elem/High	434,927	80,075	-	10,791	800	68,213	51,306
02 Niniichik Elem/High	968,259	228,988	44,697	37,924	1,000	129,756	77,760
33 Paul Banks	989,014	874,695	110,607	57,513	21,579	135,209	81,582
40 Port Graham Elem/High	101,987	56,355	-	4,196	-	61,120	156,150
49 Razdolna Elem/High	423,319	22,717	-	10,041	300	60,144	49,986
46 Redoubt Elem	1,919,426	462,407	133,293	75,483	71,954	140,455	108,684
16 River City Academy	199,841	84,162	21,065	12,074	-	111,926	49,935
42 Seward Elem	1,316,054	661,331	105,582	69,785	59,872	140,324	99,729
08 Seward High	925,757	201,565	88,485	125,399	27,674	138,433	157,722
14 Seward Middle	392,298	242,739	8,392	40,344	1,000	100,896	91,082
05 Skyview High	1,695,130	409,805	27,900	248,550	64,429	278,832	155,843
43 Soldotna Elem	1,389,848	879,044	318,338	52,350	26,457	122,987	75,838
09 Soldotna High	2,474,451	1,216,148	131,375	346,712	33,465	283,287	211,374
12 Soldotna Middle	2,029,558	677,774	42,024	256,942	52,943	251,946	140,150
64 Soldotna Montessori	1,328,028	172,748	90,000	29,718	1,000	500	142,289
04 Spring Creek	-	-	-	-	-	-	-
44 Sterling Elem	953,563	358,989	101,806	26,324	19,861	107,778	64,769
03 Susan B English Elem/High	310,771	89,780	-	8,290	500	62,870	80,141
01 Tebughna School	189,920	39,096	3,553	200	-	63,778	78,809
45 Tustumena Elem	983,050	311,871	44,697	56,294	22,594	109,605	76,965
53 Voznesenka Elem/High	676,881	187,362	-	17,023	200	64,221	64,229
50 West Homer Elem	1,189,142	571,429	80,635	51,102	66,677	128,600	78,098
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	178,761	-	-	-	46,909	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	1,014,253	-	-	-	-	-	-
79 E-Rate & Technology	1,620,370	-	-	-	-	-	-
81 Special Services	217,672	1,411,107	2,549,678	-	-	-	-
83 Districtwide Services	14,936,744	3,077,442	1,160,549	778,037	439,351	1,481,304	331,322
84 Elementary Ed/Curriculum	907904	-	-	-	343,697	-	-
85 Secondary Ed/Pupil Activity	1884121	-	-	252,078	231,502	-	-
86 K-12/Assessment	519721	-	-	-	327,748	-	-
87 Nursing Services	-	-	-	309,387	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	727,360	-	-	-	-	-	-
	<u>69,429,112</u>	<u>18,575,283</u>	<u>6,186,464</u>	<u>4,552,404</u>	<u>2,485,511</u>	<u>6,762,475</u>	<u>4,517,633</u>

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 Operation <u>of Plant</u>	4700 Pupil <u>Activities</u>	4900 <u>Transfers to Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	93,687	120,337	38,590	-	2,048,229
31 Chapman Elem	-	-	141,945	19,277	-	1,300,130
80 Connections	-	-	12,639	2,688	-	3,546,188
32 Cooper Landing Elem/High	-	-	48,918	1,873	-	251,475
68 Fireweed Academy	-	87,413	153,720	-	-	1,911,061
66 Homer Flex	-	-	54,250	1,275	-	580,435
06 Homer High	-	-	850,422	212,890	-	4,501,541
13 Homer Middle	-	-	288,566	27,240	-	2,064,335
35 Hope Elem/High	-	-	76,661	1,964	-	253,339
56 Kachemak Selo Elem/High	-	-	109,940	1,318	-	833,935
63 Kaleidoscope Charter	-	120,098	248,807	-	-	2,625,638
48 K-Beach Elem	-	-	285,768	4,949	-	3,498,430
67 Kenai Alternative	-	-	103,865	1,670	-	858,868
07 Kenai Central High	-	-	914,236	228,679	-	5,292,200
11 Kenai Middle	-	-	412,809	35,910	-	3,698,949
15 Marathon School	-	-	-	-	-	83,638
47 McNeil Canyon	-	-	175,494	2,957	-	1,407,563
37 Moose Pass Elem	-	-	71,419	1,898	-	296,226
51 Mountain View Elem	-	-	320,284	5,322	-	4,125,550
34 Nanwalek Elem/High	-	-	139,959	7,114	-	1,001,843
10 Nikiski Middle/Senior	-	-	609,445	193,376	-	4,287,993
52 Nikiski North Star Elem	-	-	300,921	4,885	-	3,094,343
38 Nikolaevsk Elem/High	-	-	147,747	36,587	-	830,446
02 Niniichik Elem/High	-	-	292,427	55,883	-	1,836,694
33 Paul Banks	-	-	215,307	1,840	-	2,487,346
40 Port Graham Elem/High	-	-	122,618	1,975	-	504,401
49 Razdolna Elem/High	-	-	66,845	2,117	-	635,469
46 Redoubt Elem	-	-	288,592	4,998	-	3,205,292
16 River City Academy	-	-	1,477	804	-	481,284
42 Seward Elem	-	-	304,726	4,672	-	2,762,075
08 Seward High	-	-	530,596	120,296	-	2,315,927
14 Seward Middle	-	-	241,347	24,695	-	1,142,793
05 Skyview High	-	-	625,502	200,916	-	3,706,907
43 Soldotna Elem	-	-	233,768	4,693	-	3,103,323
09 Soldotna High	-	-	742,250	243,410	-	5,682,472
12 Soldotna Middle	-	-	395,274	55,203	-	3,901,814
64 Soldotna Montessori	-	89,166	95,941	-	-	1,949,390
04 Spring Creek	-	-	-	-	-	-
44 Sterling Elem	-	-	160,633	3,691	-	1,797,414
03 Susan B English Elem/High	-	-	346,126	45,601	-	944,079
01 Tebughna School	-	-	151,448	5,785	-	532,589
45 Tustumena Elem	-	-	197,905	3,651	-	1,806,632
53 Voznesenka Elem/High	-	-	129,175	16,174	-	1,155,265
50 West Homer Elem	-	-	341,020	4,389	-	2,511,092
70 Board of Education	331,270	-	-	-	-	331,270
71 Office of Superintendent	402,872	-	-	-	-	402,872
72 Asst Supt Instructional Service:	-	1,131,395	262,841	-	-	1,394,236
73 Asst Supt Instruction	271,486	-	-	16,175	-	513,331
74 Fiscal Services	-	912,164	-	-	-	912,164
75 Planning & Operations	-	324,991	17,700	-	-	342,691
76 Purchasing & Warehouse	-	631,203	117,700	-	-	748,903
77 Human Resources	-	1,031,902	507,444	-	-	1,539,346
78 Information Services	-	1,131,565	-	-	-	2,145,818
79 E-Rate & Technology	-	-	-	-	-	1,620,370
81 Special Services	-	-	-	-	-	4,178,457
83 Districtwide Services	129,977	382,601	8,214,516	632,021	325,000	31,888,864
84 Elementary Ed/Curriculum	-	-	-	-	-	1,251,601
85 Secondary Ed/Pupil Activity	-	-	-	10,600	-	2,378,301
86 K-12/Assessment	-	-	-	-	-	847,469
87 Nursing Services	-	-	-	-	-	309,387
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	73,750	546,841	-	-	1,347,951
	<u>1,135,605</u>	<u>6,009,935</u>	<u>20,738,171</u>	<u>2,290,051</u>	<u>325,000</u>	<u>143,007,644</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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	\$ 881,382	\$ 98,051	\$ 389,803	\$ 18,000	\$ 6,284	\$ 10,000			\$ 10,000	\$ 62,050	\$ 12,039	\$ 7,300	\$ 1,494,909
31 Chapman Elem.	494,834	3,432	190,107						1,578	9,462			699,413
80 Connections	732,636	326,219	486,049	30,000	5,400		9,000		211,119	1,398,300	1,706	200,900	3,401,329
32 Cooper Landing Elem.	69,524	330	24,886						449	1,026			96,215
68 Fireweed Academy	553,654	60,980	226,565						2,500	16,300	529,941		1,389,940
66 Homer Flex	186,510	1,073	67,754		100				660	5,128			261,225
06 Homer High	1,271,977	104,496	533,141						8,203	46,855	397		1,965,069
13 Homer Middle	663,148	16,469	265,533						3,084	15,733			963,967
35 Hope Elem./High	63,243	363	22,954						374	1,751	63		88,748
56 Kachemak Selo Elem./High	289,930	76,275	167,820		19,800				1,119	8,259			563,203
63 Kaleidoscope Charter	909,369	84,999	408,115	24,000	16,700	7,000			38,950	33,320	133,575		1,656,028
48 K-Beach Elem.	1,412,320	8,326	515,997		500				5,068	31,054	60		1,973,325
67 Kenai Alternative	324,485	1,733	117,369	40,000					1,281	11,989			496,857
07 Kenai Central High	1,704,437	58,704	648,431						12,750	54,713	1,976		2,481,011
11 Kenai Middle	1,339,374	19,699	485,997			1,577			5,008	32,906			1,884,561
15 Kenai Youth Facility	55,584	360	22,850						124	1,520			80,438
47 McNeil Canyon Elem.	629,273	3,300	224,473						1,652	11,201			869,899
37 Moose Pass Elem.	72,674	462	23,318						511	2,420			99,385
51 Mountain View Elem.	1,385,848	10,230	526,437						5,654	28,624	90		1,956,883
34 Nanwalek Elem/High	325,937	1,898	128,625	300	5,000				5,431	9,821	100		477,112
10 Nikiski Mid./Sr.	1,360,525	20,345	513,227	500					6,761	38,279	90		1,939,727
52 Nikiski North Star Elem.	1,197,068	8,003	450,974						4,385	30,913	395		1,691,738
38 Nikolaevsk Elem./High	283,423	25,776	116,938	600					1,107	7,083			434,927
02 Niniichik Elem./High	629,679	51,318	268,403						2,909	15,950			968,259
33 Paul Banks Elem.	700,707	5,280	264,407						2,099	15,521	1,000		989,014
40 Port Graham Elem./High	70,368	413	25,009		2,000				1,911	2,186	100		101,987
49 Razdolna Elem./High	261,840	26,763	124,986						932	8,798			423,319
46 Redoubt Elem.	1,364,083	10,270	508,510						4,970	31,593			1,919,426
16 River City Academy	138,704	1,134	49,729						1,182	8,982	110		199,841
42 Seward Elem.	927,303	6,923	357,853						3,940	19,945	90		1,316,054
08 Seward High	575,588	70,473	258,909						4,826	15,961			925,757
14 Seward Middle	260,770	13,960	108,683						1,682	7,113	90		392,298
05 Skyview High	1,156,628	42,809	452,527						4,897	38,269			1,695,130
43 Soldotna Elem.	998,845	7,316	357,709	500		50			3,566	21,522	340		1,389,848
09 Soldotna High	1,744,654	45,149	625,343						10,048	49,082	175		2,474,451
12 Soldotna Middle	1,438,366	20,275	529,919						5,968	35,030			2,029,558
64 Soldotna Montessori Charter	621,600	245,234	364,455	17,000	3,900				400	51,950	23,489		1,328,028
44 Sterling Elem.	678,801	4,488	253,783		1,800				2,187	12,504			953,563
03 Susan B English	187,862	26,271	86,501		1,000				3,682	4,830	625		310,771
01 Tebughna School	129,833	842	48,427		5,500				1,873	3,445			189,920
45 Tustumena Elem.	705,097	4,290	257,622		1,800				2,187	12,054			983,050
53 Voznesenka Elem./High	361,640	100,784	202,096						1,320	11,041			676,881
50 West Homer Elem.	857,188	5,478	305,629	100					3,207	17,290	250		1,189,142
73 Asst Supt Instruction	5,272	2,520	964	3,900	3,300				38,026	64	124,715		178,761
78 Information Services		422,228	229,225		21,500		276,300		60,000	5,000			1,014,253
79 E- Rate & Technology										367,950		1,252,420	1,620,370
81 Special Services	150,427	720	51,115		11,300	1,000				2,900	210		217,672
83 Districtwide Services	712,546	182,853	13,956,045		50,000					300	35,000		14,936,744
84 Elementary Ed/Curriculum	66,445	360	24,435	7,865	11,255		60		28,211	768,773	500		907,904
85 Secondary Ed/Pupil Activity	1,137,049	2,556	330,601	81,300	5,490	698			18,653	184,774		123,000	1,884,121
86 K-12/Assessment	60,916	232,557	208,948	400	10,300		1,300		100	4,700	100	400	519,721
96 Unallocated	491,436	3,276	205,828							1,820	25,000		727,360
	<u>\$32,640,802</u>	<u>\$2,468,063</u>	<u>\$27,015,024</u>	<u>\$ 224,965</u>	<u>\$ 182,429</u>	<u>\$ 20,325</u>	<u>\$ 286,660</u>	<u>\$ -</u>	<u>\$ 536,544</u>	<u>\$3,578,054</u>	<u>\$ 892,226</u>	<u>\$1,584,020</u>	<u>\$69,429,112</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses		
31 Chapman Elem.	\$ 128,238	\$ -	\$ 48,185						\$ 550			\$ 176,973
80 Connections	95,922	900	32,460						250			129,532
68 Fireweed Academy	51,424	47,548	62,535						200			161,707
66 Homer Flex	36,197	15,384	23,720						100			75,401
06 Homer High	315,787	118,809	207,023						1,450			643,069
13 Homer Middle	176,488	106,545	153,512						1,880			438,425
56 Kachemak Selo Elem./High	18,971		8,662						80			27,713
63 Kaleidoscope	67,869		24,640						800			93,309
48 K-Beach Elem.	206,725	191,933	219,943						1,100			619,701
67 Kenai Alternative	35,375		12,530						100			48,005
07 Kenai Central High	414,424	26,335	169,689						2,325			612,773
11 Kenai Middle	239,550	140,963	200,691						2,600			583,804
47 McNeil Canyon Elem.	83,486	22,841	42,872						200			149,399
37 Moose Pass Elem.									50			50
51 Mountain View Elem.	336,146	288,809	378,546						4,000			1,007,501
34 Nanwalek Elem/High	16,521	55,104	48,426						50			120,101
10 Nikiski Mid./Sr.	390,243	120,154	254,152						4,631			769,180
52 Nikiski North Star Elem.	257,289	139,561	202,861						1,300			601,011
38 Nikolaevsk Elem./High	56,759		23,016						300			80,075
02 Ninilchik Elem./High	115,068	37,534	75,986						400			228,988
33 Paul Banks Elem.	250,261	296,911	326,423						1,100			874,695
40 Port Graham Elem./High	16,521	18,812	20,972						50			56,355
49 Razdolna Elem./High	16,521		6,096						100			22,717
46 Redoubt Elem.	225,073	92,883	143,851						600			462,407
16 River City Academy	60,412		23,550						200			84,162
42 Seward Elem.	301,459	141,850	216,632						1,390			661,331
08 Seward High	75,853	56,044	69,158						510			201,565
14 Seward Middle	89,692	68,490	84,307						250			242,739
05 Skyview High	186,239	86,825	136,141						600			409,805
43 Soldotna Elem.	300,583	261,501	315,610						1,350			879,044
09 Soldotna High	359,487	405,089	449,372						2,200			1,216,148
12 Soldotna Middle	328,330	128,798	217,346						3,300			677,774
64 Soldotna Montessori Charter	55,000	53,060	64,488						200			172,748
44 Sterling Elem.	118,534	108,992	131,063						400			358,989
03 Susan B English	29,157	27,539	32,784						300			89,780
01 Tebughna School	27,601		11,395						100			39,096
45 Tustumena Elem.	137,131	71,367	102,273						1,100			311,871
53 Voznesenka Elem./High	94,967	31,984	59,941						470			187,362
50 West Homer Elem.	187,465	174,702	207,812						1,450			571,429
81 Special Services	637,853	194,795	327,233	9,000	28,200	1,700	845	3,100	44,381	162,100	1,900	1,411,107
83 Districtwide Services			3,077,442									3,077,442
	<u>\$ 6,540,621</u>	<u>\$3,532,062</u>	<u>\$8,213,338</u>	<u>\$ 9,000</u>	<u>\$ 28,200</u>	<u>\$ 1,700</u>	<u>\$ 845</u>	<u>\$ 3,100</u>	<u>\$ 82,417</u>	<u>\$ 162,100</u>	<u>\$ 1,900</u>	<u>\$18,575,283</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 9,318	\$ 3,123	\$ 6,722					\$ 60			\$ 19,223
31 Chapman Elem.	28,957		10,121					180			39,258
68 Fireweed Academy	12,000		3,962					30			15,992
13 Homer Middle								500			500
06 Homer High	43,436		15,180					120			58,736
56 Kachemak Selo Elem./High											-
63 Kaleidoscope Charter	49,400		13,979					466			63,845
48 K-Beach Elem.	43,306	32,652	39,468					140			115,566
67 Kenai Alternative											-
07 Kenai Central High	111,437		35,422					260			147,119
11 Kenai Middle	59,895		22,737					190			82,822
47 McNeil Canyon Elem.											-
37 Moose Pass Elem.	16,697		5,384								22,081
51 Mountain View Elem.	127,139	62,512	92,848					940			283,439
34 Nanwalek											-
10 Nikiski Mid./Sr.	43,956	5,138	19,461					600			69,155
52 Nikiski North Star Elem.	117,529	29,115	59,108					300			206,052
38 Nikolaevsk											-
02 Ninilchik	32,489		12,108					100			44,697
33 Paul Banks Elem.	83,486		26,921					200			110,607
49 Razdolna											-
46 Redoubt Elem.	96,768		36,225					300			133,293
16 River City	11,689	3,322	6,054								21,065
14 Seward Middle	6,411		1,967					14			8,392
42 Seward Elem.	79,075		25,246					1,261			105,582
08 Seward High	66,789		21,536					160			88,485
05 Skyview High	11,689	7,382	8,799					30			27,900
43 Soldotna Elem.	199,947	23,688	94,095					608			318,338
09 Soldotna High	65,160	26,207	39,828					180			131,375
12 Soldotna Middle	30,157		11,767					100			42,024
64 Soldotna Montessori Charter				90,000							90,000
44 Sterling Elem.	74,502		27,084					220			101,806
01 Tebughna School	2,449		1,094					10			3,553
45 Tustumena Elem.	32,489		12,108					100			44,697
53 Voznesenka											-
50 West Homer Elem.	59,070		21,145					420			80,635
81 Special Services	1,281,133	149,609	537,541	466,400	78,300	4,200	6,675	25,220	600		2,549,678
83 Districtwide Services			1,160,549								1,160,549
	<u>\$ 2,796,373</u>	<u>\$ 342,748</u>	<u>\$ 2,368,459</u>	<u>\$ 556,400</u>	<u>\$ 78,300</u>	<u>\$ 4,200</u>	<u>\$ 6,675</u>	<u>\$ 32,709</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 6,186,464</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 42,040	\$ 25,607					\$ 800			68,447
31 Chapman Elem.		41,538	25,297					550			67,385
32 Cooper Landing Elem.		2,072	1,206					25			3,303
68 Fireweed Academy		17,050	9,301					500			26,851
66 Homer Flex		1,951	1,169					100			3,220
06 Homer High	110,837	59,186	76,204					1,300	378		247,905
13 Homer Middle	43,297	37,056	35,748					750			116,851
35 Hope Elem./High		2,072	1,206					200			3,478
56 Kachemak Selo Elem./High		7,442	5,145					200			12,787
63 Kaleidoscope		48,027	27,485					1,000			76,512
48 K-Beach Elem.		41,188	25,191					1,000			67,379
67 Kenai Alternative		9,676	5,530								15,206
07 Kenai Central High	125,799	86,720	102,384					3,500			318,403
11 Kenai Middle	81,891	62,206	65,526					900			210,523
47 McNeil Canyon Elem.		18,121	10,544					300			28,965
37 Moose Pass Elem.		2,072	1,206				75	50			3,403
51 Mountain View Elem.		46,436	27,646					1,100			75,182
34 Nanwalek Elem./High		7,998	5,313					300			13,611
10 Nikiski Mid./Sr.	93,592	76,674	87,737					820			258,823
52 Nikiski North Star Elem.		33,998	23,015					600			57,613
38 Nikolaevsk Elem./High		6,055	4,436					300			10,791
02 Ninilchik Elem./High		23,882	13,012					1,030			37,924
33 Paul Banks Elem.		33,998	23,015					500			57,513
40 Port Graham Elem./High		2,589	1,507					100			4,196
49 Razdolna Elem./High		5,460	4,546					35			10,041
46 Redoubt Elem.		47,625	27,358					500			75,483
16 River City Academy		7,612	4,262					200			12,074
42 Seward Elem.		43,343	25,842					600			69,785
08 Seward High	80,402	10,384	32,793					1,300	520		125,399
14 Seward Middle		24,926	15,208					210			40,344
05 Skyview High	83,463	80,781	82,239					2,067			248,550
43 Soldotna Elem.		33,435	18,215					700			52,350
09 Soldotna High	153,505	85,323	104,998				86	2,800			346,712
12 Soldotna Middle	120,567	57,967	77,258					1,150			256,942
64 Soldotna Montessori Charter		18,900	10,318					500			29,718
44 Sterling Elem.		15,939	9,885					500			26,324
03 Susan B English		5,177	3,013					100			8,290
01 Tebughna School								200			200
45 Tustumena Elem.		33,139	22,755					400			56,294
53 Voznesenka Elem./High		9,878	6,895					250			17,023
50 West Homer Elem.		31,331	19,171					600			51,102
83 Districtwide Services			778,037								778,037
85 Secondary Ed/Pupil Activity	119264	37,705	72,652		21,027	30		1,400			252,078
87 Nursing Services		154,627	94,681	2,000	37,150	929	3,000	12,000	5,000		309,387
	<u>\$ 1,012,617</u>	<u>\$1,413,599</u>	<u>\$2,014,556</u>	<u>\$ 2,000</u>	<u>\$ 58,177</u>	<u>\$ 959</u>	<u>\$ 3,161</u>	<u>\$ 41,437</u>	<u>\$ 5,898</u>	<u>\$ -</u>	<u>\$ 4,552,404</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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.	\$ -	\$ 10,239	\$ 8,638						\$ 800			\$ 19,677
68 Fireweed Academy		4,162	4,056					9,100				17,318
06 Homer High	29,933	11,071	21,501						3,100			65,605
13 Homer Middle		11,481	9,889						2,000			23,370
63 Kaleidoscope Charter	36,137	19,964	29,679						3,100			88,880
48 K-Beach Elem.	29,157	11,944	21,651						2,600			65,352
07 Kenai Central High	40,237	12,903	23,560						8,960			85,660
11 Kenai Middle	40,237	12,903	23,560						5,000			81,700
47 McNeil Canyon Elem.		12,405	9,293						1,200			22,898
51 Mountain View Elem.	55,201	11,481	32,677						2,010			101,369
10 Nikiski Mid./Sr.		12,473	10,189						5,701			28,363
52 Nikiski North Star Elem.		12,473	10,189						1,145			23,807
38 Nikolaevsk Elem./High									800			800
02 Ninilchik Elem./High									1,000			1,000
33 Paul Banks Elem.		11,929	9,150						500			21,579
49 Razdolna Elem./High									300			300
46 Redoubt Elem.	31,489	14,594	22,588						3,283			71,954
42 Seward Elem.	23,714	12,142	20,916						3,100			59,872
08 Seward High		11,944	10,030						5,700			27,674
14 Seward Middle									1,000			1,000
05 Skyview High	26,046	11,481	21,057						5,845			64,429
43 Soldotna Elem.		13,084	10,373						3,000			26,457
09 Soldotna High		14,471	10,794					200	8,000			33,465
12 Soldotna Middle		25,806	20,637						6,500			52,943
64 Soldotna Montessori Charter									1,000			1,000
44 Sterling Elem.		9,842	8,519						1,500			19,861
03 Susan B English									500			500
45 Tustumena Elem.		11,481	9,013						2,100			22,594
53 Voznesenka Elem./High									200			200
50 West Homer Elem.	30,868	11,071	21,638						3,100			66,677
73 Asst Supt Instruction	20,000		1,909	25,000								46,909
83 Districtwide Services	2,500		369,176	67,675								439,351
84 Elementary Ed/Curriculum	180,934	85,085	41,832	412	10,471		3,700	7,328	13,440	495		343,697
85 Secondary Ed/Pupil Activity	113,137	32,992	54,873		13,000	500	3,300	8,500	3,700	1,500		231,502
86 K-12/Assessment	119,463	103,448	23,303	5,000	20,633		2,200	29,249	21,312	1,140	2,000	327,748
	<u>\$ 779,053</u>	<u>\$ 512,869</u>	<u>\$ 860,690</u>	<u>\$ 98,087</u>	<u>\$ 44,104</u>	<u>\$ 500</u>	<u>\$ 9,200</u>	<u>\$ 54,377</u>	<u>\$ 121,496</u>	<u>\$ 3,135</u>	<u>\$ 2,000</u>	<u>\$ 2,485,511</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 90,000		\$ 7,155		\$ 3,000	500				\$ 100,655
31 Chapman Elem.	46,546	180	13,251	400	1,000		100	680		62,157
32 Cooper Landing Elem.	20,583	72	5,839		2,500		40	227		29,261
68 Fireweed Academy					1,800					1,800
66 Homer Flex	97,418	360	28,207		400		200	698		127,283
06 Homer High	210,262	720	58,912		5,850		1,760	1,396		278,900
13 Homer Middle	101,919	360	28,794		1,000		200	698		132,971
35 Hope Elem./High	18,233	72	5,496		3,300		40	227		27,368
56 Kachemak Selo Elem./High	50,895	180	13,174		600		100	680		65,629
63 Kaleidoscope Charter	102,600		29,341		1,000		1,200	580		134,721
48 K-Beach Elem.	195,418	720	56,891		750		400	1,439		255,618
67 Kenai Alternative	93,741	360	27,805		500		200	698		123,304
07 Kenai Central High	209,728	720	58,980		4,250		400	1,396		275,474
11 Kenai Middle	201,243	720	57,648		550		400	1,396		261,957
47 McNeil Canyon Elem.	61,300	180	14,514		1,000		100	680		77,774
37 Moose Pass Elem.	18,324	72	5,509		1,250		40	226		25,421
51 Mountain View Elem.	207,388	720	58,795		400		400	1,579		269,282
34 Nanwalek Elem./High	52,520	180	13,807		2,000		100	698		69,305
10 Nikiski Mid./Sr.	207,224	720	58,632		2,200		750	1,396		270,922
52 Nikiski North Star Elem.	100,043	360	28,456		750		200	680		130,489
38 Nikolaevsk Elem./High	51,962	180	13,773		1,500		100	698		68,213
02 Ninilchik Elem./High	98,696	360	28,452		1,350		200	698		129,756
33 Paul Banks Elem.	103,940	360	29,029		1,000		200	680		135,209
40 Port Graham Elem./High	43,673	180	13,237	250	3,000		100	680		61,120
49 Razdolna Elem./High	45,260	180	13,174		750		100	680		60,144
46 Redoubt Elem.	108,504	360	29,701		500		710	680		140,455
16 River City Academy	83,822	360	26,346		500		200	698		111,926
42 Seward Elem.	108,133	360	29,701		1,250		200	680		140,324
08 Seward High	105,681	360	29,494		2,000		200	698		138,433
14 Seward Middle	76,932	288	22,036		800		160	680		100,896
05 Skyview High	213,268	720	59,052		3,900		400	1,492		278,832
43 Soldotna Elem.	93,421	360	27,826		500		200	680		122,987
09 Soldotna High	217,005	720	59,597		3,950		400	1,615		283,287
12 Soldotna Middle	192,623	720	56,427		250		400	1,526		251,946
64 Soldotna Montessori Charter								500		500
44 Sterling Elem.	82,968	288	23,357		325		160	680		107,778
03 Susan B English	43,673	180	13,237		5,000		100	680		62,870
01 Tebughna School	47,831	180	13,237		1,750		100	680		63,778
45 Tustumena Elem.	84,815	288	23,362		300		160	680		109,605
53 Voznesenka Elem./High	49,006	180	13,237		1,000		100	698		64,221
50 West Homer Elem.	97,962	360	28,398		1,000		200	680		128,600
83 Districtwide Services			1,481,304							1,481,304
	<u>\$ 4,034,560</u>	<u>\$ 13,680</u>	<u>\$2,605,183</u>	<u>\$ 650</u>	<u>\$ 64,725</u>	<u>\$ 500</u>	<u>\$ 11,020</u>	<u>\$ 32,157</u>	<u>\$ -</u>	<u>\$ 6,762,475</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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	\$ 63,816	\$ 37,265		\$ 3,000	\$ 4,300	\$ 3,000	\$ 1,000			\$ 112,381
31 Chapman Elem.	43,723	27,807			1,100	150	800	465		74,045
32 Cooper Landing Elem.	29,665	21,804			20,236		200			71,905
68 Fireweed Academy	29,632	23,688			2,000	750	250			56,320
66 Homer Flex	30,825	22,156			4,375	175	250			57,781
06 Homer High	93,105	64,618		750	18,145	500	1,150	677		178,945
13 Homer Middle	39,829	26,630			1,700	673	3,000	613		72,445
35 Hope Elem./High	24,464	20,232		50	10,186	125		63		55,120
56 Kachemak Selo Elem./High	28,532	21,463		1,800	1,275		200	75		53,345
63 Kaleidoscope Charter	74,313	49,995		1,500	4,200	1,430	12,000			143,438
48 K-Beach Elem.	60,653	40,219			5,800	100	4,000			110,772
67 Kenai Alternative	38,450	26,211			4,875		275	150		69,961
07 Kenai Central High	120,178	80,099		750	19,625	375	4,900	2,918		228,845
11 Kenai Middle	84,806	54,817		200	2,840	750	450	1,000		144,863
15 Marathon School					3,200					3,200
47 McNeil Canyon Elem.	45,468	28,334			5,450	550	275	100		80,177
37 Moose Pass Elem.	30,262	21,986			20,158		50	113		72,569
51 Mountain View Elem.	57,403	39,235			2,050	100	6,750	750		106,288
34 Nanwalek Elem/High	27,508	21,153			120,450	150	700	4,680		174,641
10 Nikiski Mid./Sr.	78,309	52,851		250	12,965	967	735	2,925		149,002
52 Nikiski North Star Elem.	44,196	27,951			4,500	100	600	480		77,827
38 Nikolaevsk Elem./High	25,406	20,517			3,825	175	600	783		51,306
02 Ninilchik Elem./High	45,468	28,334			2,981		500	477		77,760
33 Paul Banks Elem.	46,356	28,604			5,500	150	500	472		81,582
40 Port Graham Elem./High	23,550	19,956			110,394		450	1,800		156,150
49 Razdolna Elem./High	27,508	21,153			1,250		75			49,986
46 Redoubt Elem.	62,742	41,141			1,480	1,650	1,150	521		108,684
16 River City Academy	26,883	20,964		250	875	250	250	463		49,935
42 Seward Elem.	46,356	28,604			21,107	307	2,980	375		99,729
08 Seward High	58,092	39,444			58,035		750	1,401		157,722
14 Seward Middle	26,626	20,886			40,950	385	500	1,735		91,082
05 Skyview High	87,507	59,424		400	5,500		2,500	512		155,843
43 Soldotna Elem.	44,576	28,066			1,970	150	750	326		75,838
09 Soldotna High	119,661	79,941			6,911	481	3,780	600		211,374
12 Soldotna Middle	79,456	53,198		400	3,400	457	2,500	739		140,150
64 Soldotna Montessori Charter	108,600	32,189		500	800		200			142,289
44 Sterling Elem.	33,101	24,593			5,425		1,500	150		64,769
03 Susan B English	39,787	24,867			12,625		500	2,362		80,141
01 Tebughna School	30,825	22,156			20,428		500	4,900		78,809
45 Tustumena Elem.	45,468	28,334		50	1,896	100	750	367		76,965
53 Voznesenka Elem./High	36,985	25,769			1,300		175			64,229
50 West Homer Elem.	46,356	28,604			1,988	300	700	150		78,098
83 DistictWide Services		331,322								331,322
	<u>\$2,106,446</u>	<u>\$1,716,580</u>	<u>\$ -</u>	<u>\$ 9,900</u>	<u>\$ 578,070</u>	<u>\$ 14,300</u>	<u>\$ 59,195</u>	<u>\$ 33,142</u>	<u>\$ -</u>	<u>\$ 4,517,633</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Tuition</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>& Stipends</u>	<u>Expenses</u>		
70	Board Of Education	\$ -	\$ 39,137	\$ 77,855	\$ 100,000	\$ 38,928	\$ 1,500	\$ 5,250	\$ 5,000	\$ 33,600	\$ 30,000		\$ 331,270
71	Office Of Superintendent	154,028	96,714	86,406	2,500	27,445	12,125	5,248	12,401		6,005		402,872
73	Asst Supt Instruction	121,078	58,697	63,693		15,500	4,375	3,172	3,324		1,647		271,486
83	DistictWide Services			129,977									129,977
		<u>\$ 275,106</u>	<u>\$ 194,548</u>	<u>\$ 357,931</u>	<u>\$ 102,500</u>	<u>\$ 81,873</u>	<u>\$ 18,000</u>	<u>\$ 13,670</u>	<u>\$ 20,725</u>	<u>\$ 33,600</u>	<u>\$ 37,652</u>	<u>\$ -</u>	<u>\$ 1,135,605</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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											\$ 93,687		\$ 93,687
68 Fireweed Academy											87,413		87,413
63 Kaleidoscope Charter											120,098		120,098
64 Soldotna Montessori Charter											89,166		89,166
72 Asst Supt Instructional Svcs		154,920	68,762		9,602	5,600	1,568	887,165	2,250	1,528			1,131,395
74 Fiscal Services		572,418	309,366	65,000	21,103	14,000	5,679		11,200	2,075	(88,677)		912,164
75 Planning & Operations	122,911	94,661	89,374		6,450	760	350		3,500	1,120		5,865	324,991
76 Purchasing & Warehouse		393,620	228,117		3,475	1,754	15,259		48,100	1,200	(62,322)	2,000	631,203
77 Human Resources	126,411	431,837	262,753	52,200	53,750	6,050	60,000		25,250	50,000	(37,349)	1,000	1,031,902
78 Information Services		515,130	257,678	10,000	10,000	5,200	191,893		161,580	1,600	(77,516)	56,000	1,131,565
83 Districtwide Services			382,601										382,601
96 Unallocated										55,000		18,750	73,750
	<u>\$ 249,322</u>	<u>\$2,162,586</u>	<u>\$1,598,651</u>	<u>\$ 127,200</u>	<u>\$ 104,380</u>	<u>\$ 33,364</u>	<u>\$ 274,749</u>	<u>\$ 887,165</u>	<u>\$ 251,880</u>	<u>\$ 112,523</u>	<u>\$ 124,500</u>	<u>\$ 83,615</u>	<u>\$ 6,009,935</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other		
Location	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 29,314	\$ 23,463		\$ 1,500	\$ 42,700	\$ 19,360		\$ 4,000			\$ 120,337
31 Chapman Elem.	40,280	26,766		5,975	66,049	175		2,700			141,945
80 Connections	6,521	5,618						500			12,639
32 Cooper Landing Elem.	12,950	11,209		386	23,098	175		1,100			48,918
68 Fireweed Academy	22,715	13,560		6,200	52,000	56,245		3,000			153,720
66 Homer Flex	28,556	15,930		1,350	7,214	100		1,100			54,250
06 Homer High	172,278	125,016	400	33,401	491,404	2,000		25,923			850,422
13 Homer Middle	81,244	53,739		13,880	124,612	7,159		7,932			288,566
35 Hope Elem./High	15,780	12,063		249	47,057	175		1,337			76,661
56 Kachemak Selo Elem./High	25,870	18,762		3,320	12,129	48,759		1,100			109,940
63 Kaleidoscope Charter	75,259	51,048		6,000	75,000	33,000		8,500			248,807
48 K-Beach Elem.	100,623	74,183		13,706	91,469	760		5,027			285,768
67 Kenai Alternative	31,494	22,358		2,688	45,830	275		1,220			103,865
07 Kenai Central High	248,933	170,076		21,346	439,216	2,000		32,665			914,236
11 Kenai Middle	132,122	91,001		8,906	169,821	500		10,459			412,809
47 McNeil Canyon Elem.	45,752	35,711		4,166	86,448	175		3,242			175,494
37 Moose Pass Elem.	17,246	12,508		2,100	38,290	175		1,100			71,419
51 Mountain View Elem.	119,716	87,248	100	5,847	101,888	250		5,235			320,284
34 Nanwalek Elem./High	28,143	23,095	500	2,112	81,591	2,675		1,843			139,959
10 Nikiski Mid./Sr.	172,575	117,816		11,152	288,152	2,000		17,750			609,445
52 Nikiski North Star Elem.	99,247	73,766	250	4,679	117,529	500		4,950			300,921
38 Nikolaevsk Elem./High	40,971	26,975		5,629	70,859	175		2,938	200		147,747
02 Ninilchik Elem./High	91,814	64,227	50	2,154	125,777	500		7,905			292,427
33 Paul Banks Elem.	59,588	39,897		9,048	102,606	575		3,593			215,307
40 Port Graham Elem./High	13,720	11,441		980	84,233	10,325		1,919			122,618
49 Razdolna Elem./High	13,993	11,523		2,812	8,247	29,170		1,100			66,845
46 Redoubt Elem.	109,433	76,848		8,510	88,839	250		4,712			288,592
16 River City Academy				127		250		1,100			1,477
42 Seward Elem.	90,166	63,729	500	6,842	137,771	550		5,168			304,726
08 Seward High	108,019	69,124	500	27,372	310,603	2,000		12,978			530,596
14 Seward Middle	55,966	38,801	200	20,794	120,548	500		4,538			241,347
05 Skyview High	152,403	104,422		11,859	337,711	2,224		16,883			625,502
43 Soldotna Elem.	79,794	60,591		5,399	82,270	350		5,364			233,768
09 Soldotna High	202,936	141,582	50	22,972	344,822	2,275		27,613			742,250
12 Soldotna Middle	125,826	89,097	100	8,955	159,844	500		10,952			395,274
64 Soldotna Montessori Charter	36,766	25,675		1,500	30,000			2,000			95,941
44 Sterling Elem.	46,341	35,890	75	7,036	67,475	275		3,541			160,633
03 Susan B English	69,752	50,262		16,961	199,272	1,037		8,842			346,126
01 Tebughna School	31,865	24,222	250	3,373	84,786	3,380		3,572			151,448
45 Tustumena Elem.	55,154	45,848	50	5,964	86,093	175		4,621			197,905
53 Voznesenka Elem./High	18,298	12,826		5,307	22,144	69,500		1,100			129,175
50 West Homer Elem.	106,844	76,065		12,128	140,385	400		5,198			341,020
72 Asst Supt Instructional Svcs			500		12,716	240,250		9,375			262,841
75 Planning & Operations			2,700					15,000			17,700
76 Purchasing & Warehouse				3,200	112,000			2,500			117,700
77 Human Resources	406,766	99,678	1,000								507,444
83 Districtwide Services		487,441			81,145	6,619,492	1,026,438				8,214,516
96 Unallocated				33,810	513,031						546,841
	<u>\$3,423,033</u>	<u>\$2,721,100</u>	<u>\$ 7,225</u>	<u>\$ 371,695</u>	<u>\$ 5,724,674</u>	<u>\$ 7,160,611</u>	<u>\$ 1,026,438</u>	<u>\$ 303,195</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 20,738,171</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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			\$ 30,334		\$ 1,500	\$ 1,090	\$ 1,000	\$ 38,590
31 Chapman Elem.	12,441	4,706	2,130								19,277
80 Connections										2,688	2,688
32 Cooper Landing Elem.	1,612	30	231								1,873
66 Homer Flex	802	98	116							259	1,275
06 Homer High	80,188	87,188	24,183			500		17,500	80	3,251	212,890
13 Homer Middle	17,003	7,335	2,902								27,240
35 Hope Elem./High	1,615	33	231							85	1,964
56 Kachemak Selo Elem./High	851	147	123							197	1,318
48 K-Beach Elem.	3,656	757	536								4,949
67 Kenai Alternative	862	158	125							525	1,670
07 Kenai Central High	139,186	38,952	28,413					17,500	80	4,548	228,679
11 Kenai Middle	27,045	4,812	4,053								35,910
47 McNeil Canyon Elem.	2,321	300	336								2,957
37 Moose Pass Elem.	1,624	42	232								1,898
51 Mountain View Elem.	3,829	930	563								5,322
34 Nanwalek Elem./High	1,755	4,567	602							190	7,114
10 Nikiski Mid./Sr.	129,814	20,785	27,445		50			12,500	700	2,082	193,376
52 Nikiski North Star Elem.	3,627	728	530								4,885
38 Nikolaevsk Elem./High	14,573	18,176	3,490							348	36,587
02 Niniichik Elem./High	24,701	24,789	5,407		400					586	55,883
33 Paul Banks Elem.	1,184	480	176								1,840
40 Port Graham Elem./High	1,620	38	232							85	1,975
49 Razdolna Elem./High	1,725	143	249								2,117
46 Redoubt Elem.	3,679	780	539								4,998
16 River City Academy	704		100								804
42 Seward Elem.	3,528	629	515								4,672
08 Seward High	60,387	34,381	11,289					12,500		1,739	120,296
14 Seward Middle	11,899	10,319	2,477								24,695
05 Skyview High	109,694	48,042	26,799		700			12,500	100	3,081	200,916
43 Soldotna Elem.	2,686	1,543	464								4,693
09 Soldotna High	126,993	62,833	31,006		1,000			17,500	120	3,958	243,410
12 Soldotna Middle	31,247	18,242	5,714								55,203
44 Sterling Elem.	2,868	408	415								3,691
03 Susan B English	16,628	24,361	4,306							306	45,601
01 Tebughna School	3,461	1,614	618							92	5,785
45 Tustumena Elem.	2,850	390	411								3,651
53 Voznesenka Elem./High	3,551	10,759	1,348							516	16,174
50 West Homer Elem.	3,397	498	494								4,389
73 Asst Supt Instruction	14,063		2,012							100	16,175
83 Districtwide Services	7,911		339,110			275,000				10,000	632,021
85 Secondary Ed/Pupil Activity						1,750	100	500	8,250		10,600
	<u>\$ 881,316</u>	<u>\$ 430,361</u>	<u>\$ 530,484</u>	<u>\$ -</u>	<u>\$ 2,150</u>	<u>\$ 307,584</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 10,420</u>	<u>\$ 35,636</u>	<u>\$ 2,290,051</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 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	325,000	325,000
	<u>\$ 325,000</u>	<u>\$ 325,000</u>

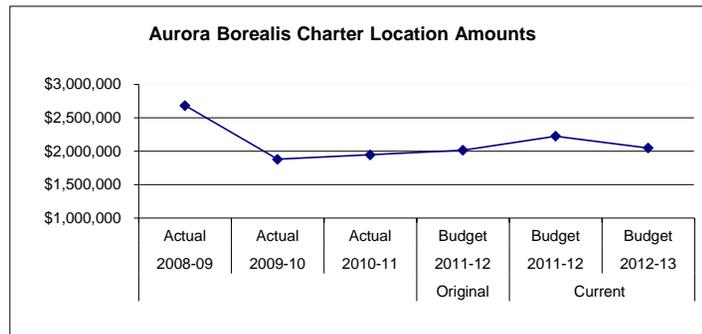
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 65 Aurora Borealis Charter School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 836,168	\$ 987,098	\$ 1,033,687	3100 Certified Salaries	\$ 959,018	\$ 959,018	\$ 984,436	\$ 25,418	3
164,059	182,677	194,718	3200 Non-Certified Salaries	231,623	230,423	236,712	6,289	3
353,643	398,487	410,146	3500 Employee Benefits	440,433	440,433	490,577	50,144	11
<u>1,353,870</u>	<u>1,568,262</u>	<u>1,638,551</u>	Subtotal - Personnel Services	<u>1,631,074</u>	<u>1,629,874</u>	<u>1,711,725</u>	<u>81,851</u>	<u>5</u>
300	17,241	16,347	4100 Professional-Technical Services	10,000	18,000	18,000	-	-
1,835	2,193	4,375	4200 Travel	9,284	12,284	12,284	-	-
29,208	31,921	25,046	4250 Student Travel	36,834	41,141	40,334	(807)	(2)
3,501	3,817	3,485	4300 Utility Services	6,300	6,300	6,300	-	-
32,610	31,569	32,052	4350 Energy	42,700	42,700	42,700	-	-
43,230	73,289	38,108	4400 Purchased Services	32,660	33,935	33,860	(75)	(0)
52,823	53,669	72,634	4500 Supplies and Materials	68,190	83,166	69,000	(14,166)	(17)
421	90	720	4900 Other Expenses	80,131	252,964	13,039	(239,925)	(95)
70,337	88,620	86,406	4950 Indirect Costs	94,773	94,773	93,687	(1,086)	(1)
<u>234,265</u>	<u>302,409</u>	<u>279,173</u>	Subtotal - Other	<u>380,872</u>	<u>585,263</u>	<u>329,204</u>	<u>(256,059)</u>	<u>(44)</u>
<u>54,677</u>	<u>7,674</u>	<u>27,584</u>	5100 Equipment	<u>1,300</u>	<u>9,100</u>	<u>7,300</u>	<u>(1,800)</u>	<u>-</u>
<u>1,040,509</u>	<u>-</u>	<u>-</u>	5500 Transfer to Other Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,683,321</u>	<u>\$ 1,878,345</u>	<u>\$ 1,945,308</u>	Location Totals	<u>\$ 2,013,246</u>	<u>\$ 2,224,237</u>	<u>\$ 2,048,229</u>	<u>\$ (176,008)</u>	<u>(8)</u>



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education that includes Latin. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 65 Aurora Borealis Charter School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
184.00	182.00	183.00	Enrollment in ADM (K-8)	185.00	194.00	185.00

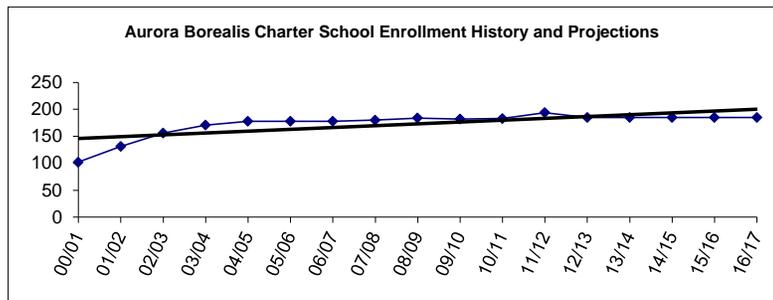
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.75	11.50	Teacher (Includes Quest)	11.50	11.75	11.75
0.10	0.15	0.15	Specialist*	0.15	0.30	0.30
-	-	-	Special Ed Teacher**	-	-	-
<u>12.09</u>	<u>12.39</u>	<u>12.14</u>	Certified Subtotal	<u>12.14</u>	<u>12.54</u>	<u>12.54</u>
-	0.08	-	Special Ed Aide	-	-	-
2.26	3.14	3.26	Aide	3.26	3.13	3.13
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.25	1.25	1.25	Support	1.25	1.38	1.38
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.39</u>	<u>6.35</u>	<u>6.39</u>	Classified Subtotal	<u>6.39</u>	<u>6.39</u>	<u>6.39</u>
<u>17.48</u>	<u>18.74</u>	<u>18.53</u>	Total	<u>18.53</u>	<u>18.93</u>	<u>18.93</u>

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

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

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

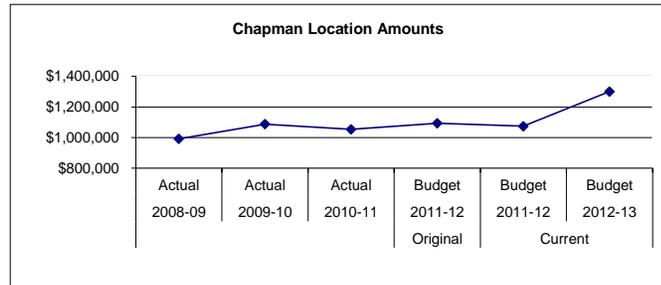


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 531,084	\$ 603,767	\$ 530,466	3100 Certified Salaries	\$ 567,255	\$ 542,576	\$ 711,016	\$ 168,440	31
105,635	112,997	118,383	3200 Non-Certified Salaries	134,169	137,701	144,098	6,397	5
229,812	259,007	219,652	3500 Employee Benefits	274,160	266,807	352,302	85,495	32
866,531	975,771	868,501	Subtotal - Personnel Services	975,584	947,084	1,207,416	260,332	27
250	-	-	4100 Professional-Technical Services	400	400	400	-	-
1,644	697	981	4200 Travel	1,000	1,000	1,000	-	-
-	-	1,950	4250 Student Travel	-	1,950	-	(1,950)	(100)
11,455	10,724	11,659	4300 Utility Services	9,703	9,703	7,075	(2,628)	(27)
92,901	78,516	103,056	4350 Energy	91,503	90,373	66,049	(24,324)	(27)
3,361	2,322	2,354	4400 Purchased Services	1,692	1,692	1,903	211	12
14,209	18,445	31,580	4500 Supplies and Materials	13,153	20,810	15,142	(5,668)	(27)
680	725	693	4900 Other Expenses	1,145	1,145	1,145	-	-
124,499	111,429	152,273	Subtotal - Other	118,596	127,073	92,714	(34,359)	(27)
179	407	33,259	5100 Equipment	-	-	-	-	-
<u>\$ 991,210</u>	<u>\$ 1,087,607</u>	<u>\$ 1,054,033</u>	Location Totals	<u>\$ 1,094,180</u>	<u>\$ 1,074,157</u>	<u>\$ 1,300,130</u>	<u>\$ 225,973</u>	21



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
94.00	92.00	101.00	Enrollment in ADM (7-12)	96.00	123.00	113.00

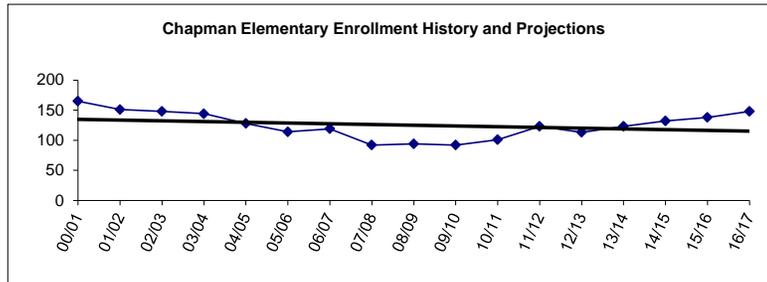
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.75	7.50	5.50	Teacher (Includes Quest)	6.00	6.00	8.00
0.60	0.40	0.40	Specialist*	0.40	0.40	0.40
0.50	1.00	1.00	Special Ed Teacher**	1.00	1.00	2.00
<u>8.35</u>	<u>9.40</u>	<u>7.40</u>	Certified Subtotal	<u>7.90</u>	<u>7.90</u>	<u>10.90</u>
-	-	-	Special Ed Aide	0.88	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.27	0.35	0.35	Nurse***	0.35	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.65</u>	<u>2.73</u>	<u>2.73</u>	Classified Subtotal	<u>3.61</u>	<u>3.26</u>	<u>3.26</u>
<u>11.00</u>	<u>12.13</u>	<u>10.13</u>	Total	<u>11.51</u>	<u>11.16</u>	<u>14.16</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.

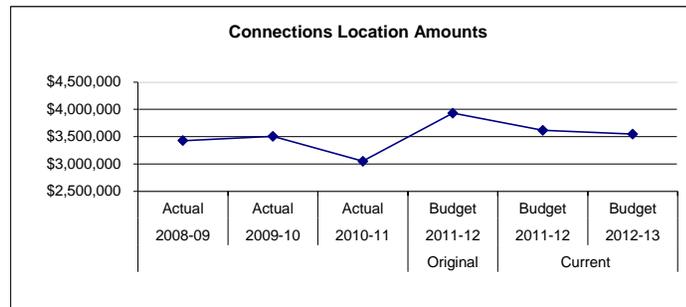


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 673,451	\$ 734,330	\$ 886,614	3100 Certified Salaries	\$ 843,563	\$ 814,933	\$ 828,558	\$ 13,625	2
313,410	295,621	286,508	3200 Non-Certified Salaries	328,589	320,698	333,640	12,942	4
422,161	430,038	476,849	3500 Employee Benefits	495,919	490,332	524,127	33,795	7
<u>1,409,022</u>	<u>1,459,989</u>	<u>1,649,971</u>	Subtotal - Personnel Services	<u>1,668,071</u>	<u>1,625,963</u>	<u>1,686,325</u>	<u>60,362</u>	4
39,520	33,512	38,202	4100 Professional-Technical Services	26,965	28,965	30,000	1,035	4
8,215	5,868	5,716	4200 Travel	4,500	4,500	5,400	900	20
134	-	-	4250 Student Travel	-	-	-	-	-
20,619	10,534	8,462	4300 Utility Services	16,700	16,700	9,000	(7,700)	(46)
170,874	227,279	210,999	4400 Purchased Services	262,043	266,831	211,119	(55,712)	(21)
1,257,948	1,166,909	1,043,039	4500 Supplies and Materials	1,372,000	1,483,168	1,399,050	(84,118)	(6)
4,028	4,837	4,622	4900 Other Expenses	5,295	5,295	4,394	(901)	(17)
<u>1,501,338</u>	<u>1,448,939</u>	<u>1,311,040</u>	Subtotal - Other	<u>1,687,503</u>	<u>1,805,459</u>	<u>1,658,963</u>	<u>(146,496)</u>	(8)
515,804	595,567	88,096	5100 Equipment	574,000	182,900	200,900	18,000	10
<u>\$ 3,426,164</u>	<u>\$ 3,504,495</u>	<u>\$ 3,049,107</u>	Location Totals	<u>\$ 3,929,574</u>	<u>\$ 3,614,322</u>	<u>\$ 3,546,188</u>	<u>\$ (68,134)</u>	(2)



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 900 students enrolled, with traditional school students also taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
947.00	1,062.00	975.00	Enrollment in ADM (9-12)	870.00	901.00	833.00

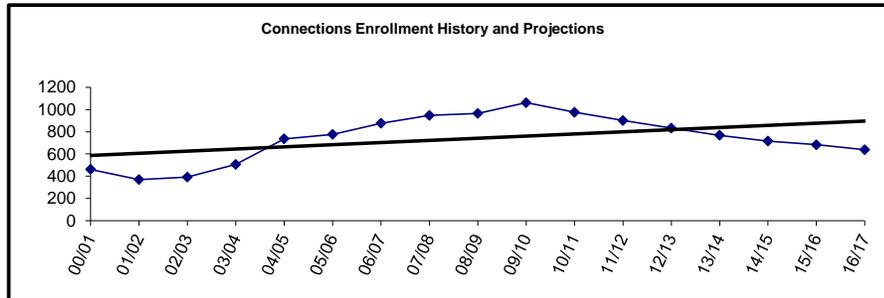
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.00	11.75	Teacher (Includes Quest)	10.00	10.00	10.00
-	-	-	Specialist*	-	-	-
-	-	0.75	Special Ed Teacher**	1.00	1.25	1.25
<u>12.00</u>	<u>11.00</u>	<u>13.50</u>	Certified Subtotal	<u>12.00</u>	<u>12.25</u>	<u>12.25</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
9.50	8.50	8.50	Support	8.50	8.25	8.25
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>9.75</u>	<u>8.75</u>	<u>8.75</u>	Classified Subtotal	<u>8.75</u>	<u>8.50</u>	<u>8.50</u>
<u>21.75</u>	<u>19.75</u>	<u>22.25</u>	Total	<u>20.75</u>	<u>20.75</u>	<u>20.75</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.

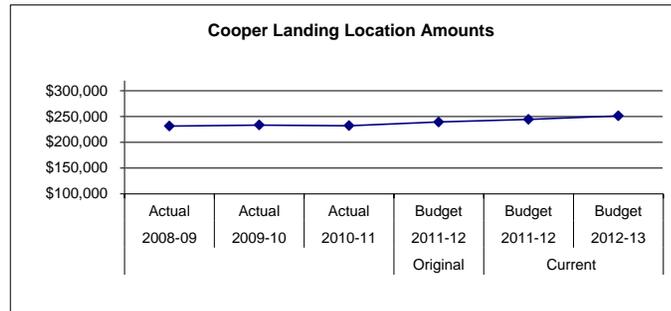


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 81,829	\$ 82,741	\$ 81,995	3100 Certified Salaries	\$ 91,414	\$ 89,292	\$ 91,719	\$ 2,427	3
41,875	42,108	40,050	3200 Non-Certified Salaries	44,701	43,439	45,119	1,680	4
56,444	63,341	48,786	3500 Employee Benefits	61,354	60,792	65,175	4,383	7
<u>180,149</u>	<u>188,190</u>	<u>170,831</u>	Subtotal - Personnel Services	<u>197,469</u>	<u>193,523</u>	<u>202,013</u>	<u>8,490</u>	<u>4</u>
2,738	2,131	1,773	4200 Travel	2,500	2,500	2,500	-	-
18,686	20,831	29,017	4300 Utility Services	11,796	11,796	20,622	8,826	75
22,251	19,567	20,143	4350 Energy	23,861	23,098	23,098	-	-
648	510	340	4400 Purchased Services	661	801	624	(177)	(22)
6,748	2,247	5,855	4500 Supplies and Materials	2,838	8,888	2,391	(6,497)	(73)
340	227	227	4900 Other Expenses	227	227	227	-	-
<u>51,412</u>	<u>45,513</u>	<u>57,355</u>	Subtotal - Other	<u>41,883</u>	<u>47,310</u>	<u>49,462</u>	<u>2,152</u>	<u>5</u>
-	-	3,980	5100 Equipment	-	3,452	-	(3,452)	-
<u>\$ 231,561</u>	<u>\$ 233,703</u>	<u>\$ 232,166</u>	Location Totals	<u>\$ 239,352</u>	<u>\$ 244,285</u>	<u>\$ 251,475</u>	<u>\$ 7,190</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
11.00	6.00	10.00	Enrollment in ADM (K-8)	13.00	10.00	10.00

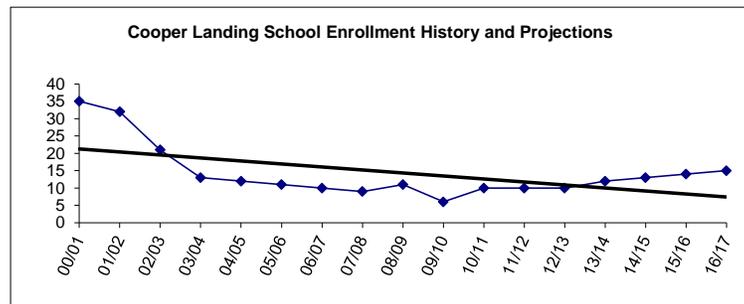
FTE's Included In Current Budget

0.20	0.20	0.13	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*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.20</u>	<u>1.13</u>	Certified Subtotal	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
-	-	-	Special Ed Aide	-	-	-
0.02	0.05	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.38	Custodian	0.50	0.50	0.50
<u>1.40</u>	<u>1.43</u>	<u>1.30</u>	Classified Subtotal	<u>1.42</u>	<u>1.42</u>	<u>1.42</u>
<u>2.70</u>	<u>2.63</u>	<u>2.43</u>	Total	<u>2.62</u>	<u>2.62</u>	<u>2.62</u>

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

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

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

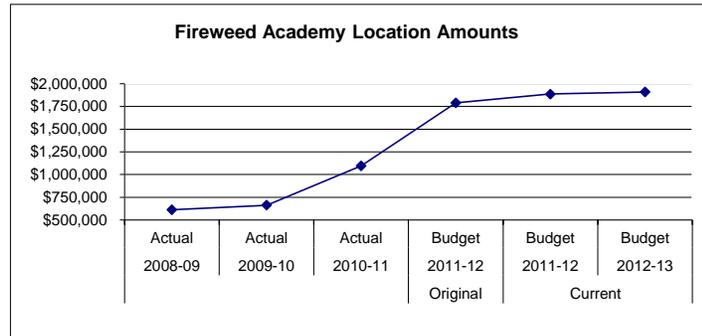


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 269,114	\$ 315,684	\$ 467,449	3100 Certified Salaries	\$ 460,540	\$ 460,540	\$ 617,078	\$ 156,538	34
77,509	85,664	138,349	3200 Non-Certified Salaries	125,826	125,826	182,087	56,261	45
144,969	171,069	247,834	3500 Employee Benefits	255,914	255,914	343,667	87,753	34
<u>491,592</u>	<u>572,417</u>	<u>853,632</u>	Subtotal - Personnel Services	<u>842,280</u>	<u>842,280</u>	<u>1,142,832</u>	<u>300,552</u>	<u>36</u>
2,271	2,354	529	4200 Travel	550	698	1,800	1,102	158
-	2,364	-	4250 Student Travel	-	-	-	-	-
2,787	3,267	5,033	4300 Utility Services	2,650	2,650	8,200	5,550	209
25,737	25,637	39,619	4350 Energy	8,386	8,386	52,000	43,614	520
1,579	10,581	124,990	4400 Purchased Services	121,762	122,406	68,595	(53,811)	(44)
13,567	13,611	21,961	4500 Supplies and Materials	16,440	17,484	20,280	2,796	16
-	-	175	4900 Other Expenses	713,582	808,105	529,941	(278,164)	(34)
24,195	31,278	49,411	4950 Indirect Costs	84,259	84,259	87,413	3,154	4
<u>70,135</u>	<u>89,092</u>	<u>241,718</u>	Subtotal - Other	<u>947,629</u>	<u>1,043,988</u>	<u>768,229</u>	<u>(275,759)</u>	<u>(26)</u>
500	1,530	1,094	5100 Equipment	-	450	-	(450)	-
49,276	-	-	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 611,504</u>	<u>\$ 663,039</u>	<u>\$ 1,096,444</u>	Location Totals	<u>\$ 1,789,909</u>	<u>\$ 1,886,718</u>	<u>\$ 1,911,061</u>	<u>\$ 24,343</u>	<u>1</u>



Fireweed Academy, located in Homer, Alaska, is housed at two sites: West Homer Elementary School and 813 East End Road. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Formerly known as the Homer Charter School, Fireweed Academy enrolls students in grades K-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2011-12 Budget
73.00	75.00	115.00	Enrollment in ADM (3-8)	150.00	130.00	152.00

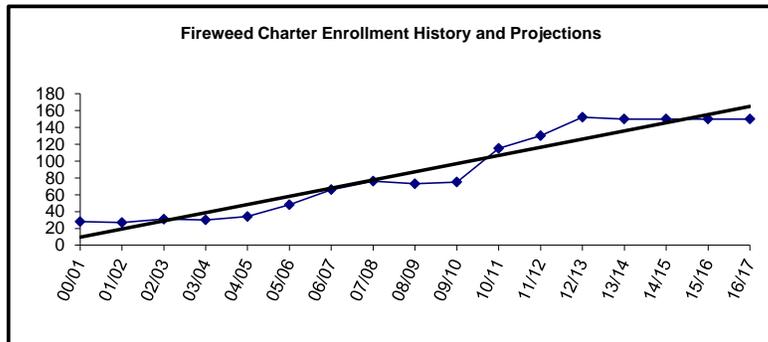
FTE's Included In Current Budget

4.25	4.75	6.35	Teacher (Includes Quest)	6.25	6.75	6.50
0.11	0.15	0.15	Specialist*	0.15	0.15	0.15
0.25	0.25	0.40	Special Ed Teacher**	0.75	0.75	1.00
<u>4.61</u>	<u>5.15</u>	<u>6.90</u>	Certified Subtotal	<u>7.15</u>	<u>7.65</u>	<u>7.65</u>
-	-	-	Special Ed Aide	0.88	1.76	1.76
0.88	0.88	2.64	Aide	1.76	2.39	2.39
0.36	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
-	-	0.25	Custodian	0.25	0.25	0.25
<u>2.24</u>	<u>2.20</u>	<u>4.21</u>	Classified Subtotal	<u>4.21</u>	<u>5.72</u>	<u>5.72</u>
<u>6.85</u>	<u>7.35</u>	<u>11.11</u>	Total	<u>11.36</u>	<u>13.37</u>	<u>13.37</u>

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

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

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

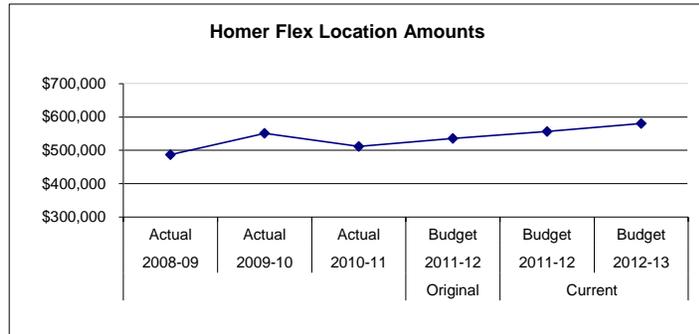


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 269,822	\$ 311,892	\$ 290,700	3100 Certified Salaries	\$ 317,437	\$ 303,930	\$ 320,927	\$ 16,997	6
63,365	64,852	68,493	3200 Non-Certified Salaries	58,496	77,486	78,247	761	1
116,483	135,217	127,336	3500 Employee Benefits	140,765	144,790	159,052	14,262	10
<u>449,671</u>	<u>511,961</u>	<u>486,529</u>	Subtotal - Personnel Services	<u>516,698</u>	<u>526,206</u>	<u>558,226</u>	<u>32,020</u>	6
633	261	353	4200 Travel	500	500	500	-	-
5,803	6,211	5,828	4300 Utility Services	3,150	3,150	5,725	2,575	82
7,183	6,370	7,862	4350 Energy	7,214	7,214	7,214	-	-
2,104	1,180	1,040	4400 Purchased Services	848	765	935	170	22
20,458	24,151	6,764	4500 Supplies and Materials	5,892	16,950	6,878	(10,072)	(59)
872	723	1,509	4900 Other Expenses	1,509	1,509	957	(552)	(37)
<u>37,054</u>	<u>38,896</u>	<u>23,356</u>	Subtotal - Other	<u>19,113</u>	<u>30,088</u>	<u>22,209</u>	<u>(7,879)</u>	(26)
-	133	1,866	5100 Equipment	-	-	-	-	-
<u>\$ 486,725</u>	<u>\$ 550,990</u>	<u>\$ 511,751</u>	Location Totals	<u>\$ 535,811</u>	<u>\$ 556,294</u>	<u>\$ 580,435</u>	<u>\$ 24,141</u>	4



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
35.00	37.00	25.00	Enrollment in ADM (9-12)	28.00	37.00	35.00

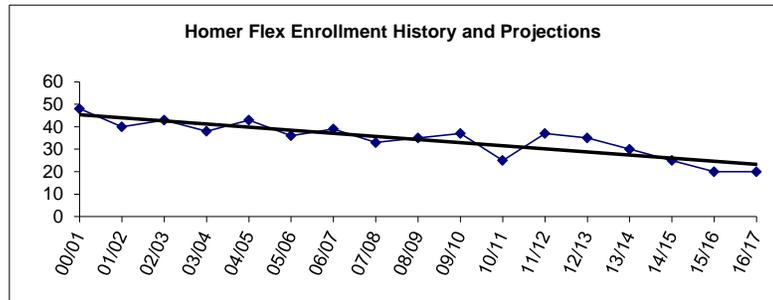
FTE's Included In Current Budget

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

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

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

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

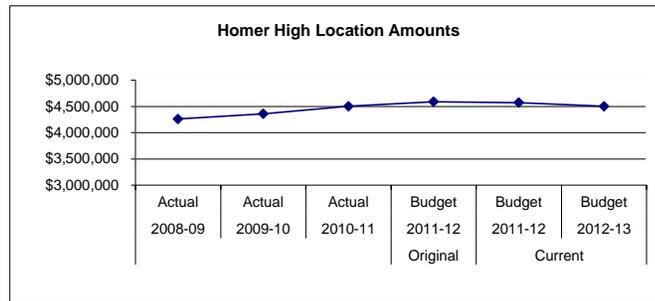


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,948,631	\$ 1,928,343	\$ 1,992,378	3100 Certified Salaries	\$ 2,168,882	\$ 2,103,964	\$ 2,062,420	\$ (41,544)	(2)
616,402	664,331	651,598	3200 Non-Certified Salaries	625,528	633,173	646,853	13,680	2
974,958	1,033,331	998,573	3500 Employee Benefits	1,124,660	1,094,352	1,125,778	31,426	3
<u>3,539,991</u>	<u>3,626,005</u>	<u>3,642,549</u>	Subtotal - Personnel Services	<u>3,919,070</u>	<u>3,831,489</u>	<u>3,835,051</u>	<u>3,562</u>	0
-	-	-	4100 Pro-Tech	-	-	-	-	-
10,560	9,245	17,847	4200 Travel	7,500	9,113	7,500	(1,613)	(18)
-	866	35,595	4250 Student Travel	-	35,595	-	(35,595)	-
60,454	75,907	67,762	4300 Utility Services	49,443	49,443	51,546	2,103	4
484,017	470,833	589,112	4350 Energy	491,404	491,404	491,404	-	-
21,930	16,313	15,695	4400 Purchased Services	28,051	28,651	28,203	(448)	(2)
130,543	107,724	87,787	4500 Supplies and Materials	86,080	90,110	81,738	(8,372)	(9)
5,577	5,313	6,061	4900 Other Expenses	6,877	7,027	6,099	(928)	(13)
<u>713,081</u>	<u>686,201</u>	<u>819,859</u>	Subtotal - Other	<u>669,355</u>	<u>711,343</u>	<u>666,490</u>	<u>(44,853)</u>	-
<u>6,627</u>	<u>48,864</u>	<u>40,133</u>	5100 Equipment	-	30,200	-	(30,200)	(100)
<u>\$ 4,259,699</u>	<u>\$ 4,361,070</u>	<u>\$ 4,502,541</u>	Location Totals	<u>\$ 4,588,425</u>	<u>\$ 4,573,032</u>	<u>\$ 4,501,541</u>	<u>\$ (71,491)</u>	(2)



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 southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
407.00	375.00	376.00	Enrollment in ADM (9-12)	416.00	393.00	388.00

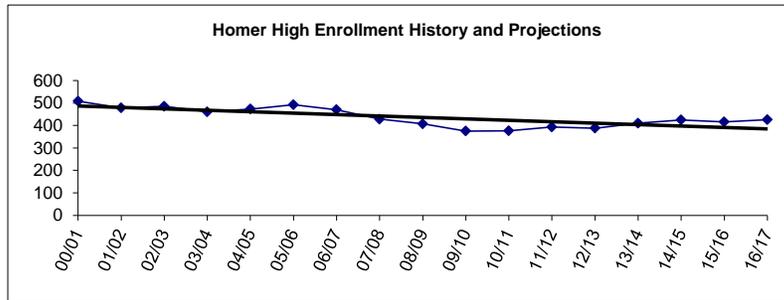
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.50	20.50	20.00	Teacher (Includes Quest)	20.50	21.00	19.50
2.60	2.60	3.10	Specialist*	3.10	2.60	2.60
6.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>32.10</u>	<u>30.10</u>	<u>30.10</u>	Certified Subtotal	<u>30.60</u>	<u>30.60</u>	<u>29.10</u>
3.52	3.52	3.52	Special Ed Aide	4.40	3.52	3.52
1.94	1.94	0.44	Aide	0.44	0.44	0.44
0.41	0.45	0.88	Nurse***	0.88	0.88	0.88
4.50	4.52	5.50	Support	6.00	6.00	5.50
5.50	5.50	5.00	Custodian	5.00	5.00	5.00
<u>15.87</u>	<u>15.93</u>	<u>15.34</u>	Classified Subtotal	<u>16.72</u>	<u>15.84</u>	<u>15.34</u>
<u>47.97</u>	<u>46.03</u>	<u>45.44</u>	Total	<u>47.32</u>	<u>46.44</u>	<u>44.44</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.

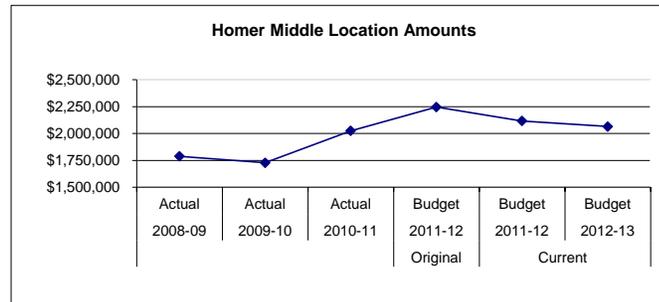


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 944,237	\$ 865,300	\$ 1,025,378	3100 Certified Salaries	\$ 1,154,289	\$ 1,039,091	\$ 1,001,855	\$ (37,236)	(4)
223,768	244,869	264,270	3200 Non-Certified Salaries	297,773	302,816	300,319	(2,497)	(1)
421,742	452,457	518,348	3500 Employee Benefits	606,380	571,250	576,747	5,497	1
<u>1,589,746</u>	<u>1,562,626</u>	<u>1,807,996</u>	Subtotal - Personnel Services	<u>2,058,442</u>	<u>1,913,157</u>	<u>1,878,921</u>	<u>(34,236)</u>	(2)
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
598	752	1,166	4200 Travel	2,000	2,000	1,000	(1,000)	(50)
-	-	2,528	4250 Student Travel	-	3,737	-	(3,737)	(100)
10,450	13,162	9,139	4300 Utility Services	20,215	20,215	15,580	(4,635)	(23)
131,301	111,616	135,531	4350 Energy	124,966	124,612	124,612	-	-
6,353	3,673	4,917	4400 Purchased Services	4,432	10,991	10,916	(75)	(1)
48,343	34,506	57,055	4500 Supplies and Materials	33,155	40,378	31,995	(8,383)	(21)
649	698	698	4900 Other Expenses	1,311	1,311	1,311	-	-
<u>197,693</u>	<u>164,407</u>	<u>211,034</u>	Subtotal - Other	<u>186,079</u>	<u>203,244</u>	<u>185,414</u>	<u>(17,830)</u>	(9)
<u>261</u>	<u>83</u>	<u>5,677</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,787,700</u>	<u>\$ 1,727,116</u>	<u>\$ 2,024,707</u>	Location Totals	<u>\$ 2,244,521</u>	<u>\$ 2,116,401</u>	<u>\$ 2,064,335</u>	<u>\$ (52,066)</u>	(2)



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 is 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
183.00	202.00	215.00	Enrollment in ADM (7-8)	202.00	190.00	196.00

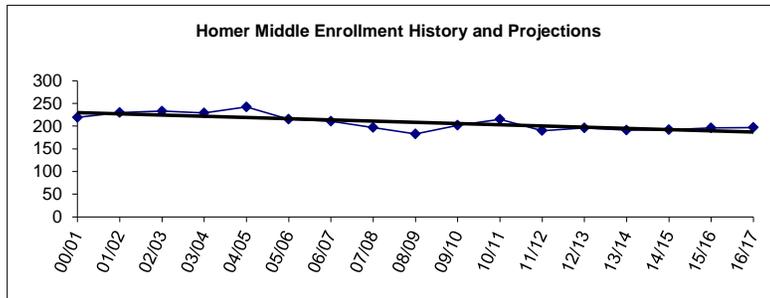
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.50	1.00	1.00
10.00	10.75	11.75	Teacher (Includes Quest)	11.75	11.75	10.75
2.00	0.50	0.50	Specialist*	0.50	0.50	0.50
2.00	2.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>15.00</u>	<u>14.25</u>	<u>17.25</u>	Certified Subtotal	<u>17.75</u>	<u>16.25</u>	<u>15.25</u>
1.76	1.76	1.76	Special Ed Aide	3.52	3.52	3.52
0.69	0.44	0.88	Aide	0.88	0.88	0.88
0.81	0.75	0.75	Nurse***	0.75	0.75	0.75
1.00	1.00	1.50	Support	1.50	1.50	1.00
2.00	2.50	2.50	Custodian	2.00	2.00	2.00
<u>6.26</u>	<u>6.45</u>	<u>7.39</u>	Classified Subtotal	<u>8.65</u>	<u>8.65</u>	<u>8.15</u>
<u>21.26</u>	<u>20.70</u>	<u>24.64</u>	Total	<u>26.40</u>	<u>24.90</u>	<u>23.40</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.

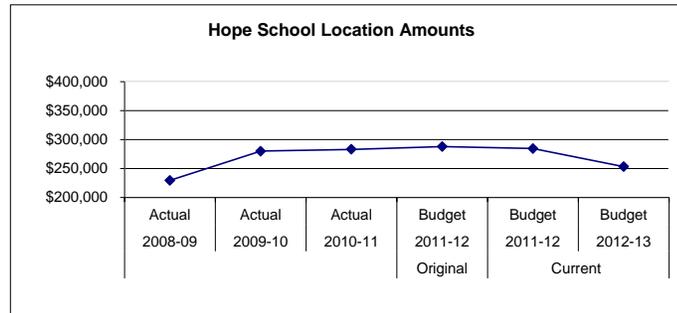


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 71,442	\$ 75,324	\$ 75,828	3100 Certified Salaries	\$ 83,395	\$ 80,569	\$ 83,091	\$ 2,522	3
36,952	65,622	60,578	3200 Non-Certified Salaries	68,167	61,225	42,784	(18,441)	(30)
51,076	73,021	78,010	3500 Employee Benefits	77,696	75,543	62,182	(13,361)	(18)
<u>159,470</u>	<u>213,967</u>	<u>214,416</u>	Subtotal - Personnel Services	<u>229,258</u>	<u>217,337</u>	<u>188,057</u>	<u>(29,280)</u>	<u>(13)</u>
-	1,100	-	4100 Professional-Technical Services	-	-	-	-	-
4,803	3,967	4,154	4200 Travel	3,350	3,350	3,350	-	-
-	-	360	4250 Student Travel	-	-	-	-	-
11,691	11,623	11,590	4300 Utility Services	3,874	3,874	10,435	6,561	169
48,081	43,389	40,171	4350 Energy	47,057	47,057	47,057	-	-
1,837	112	65	4400 Purchased Services	637	637	674	37	6
2,942	4,184	10,463	4500 Supplies and Materials	3,018	6,628	3,328	(3,300)	(50)
673	579	583	4900 Other Expenses	709	709	438	(271)	(38)
<u>70,028</u>	<u>64,954</u>	<u>67,386</u>	Subtotal - Other	<u>58,645</u>	<u>62,255</u>	<u>65,282</u>	<u>3,027</u>	<u>5</u>
-	1,078	1,312	5100 Equipment	-	5,000	-	(5,000)	-
<u>\$ 229,498</u>	<u>\$ 279,999</u>	<u>\$ 283,114</u>	Location Totals	<u>\$ 287,903</u>	<u>\$ 284,592</u>	<u>\$ 253,339</u>	<u>\$ (31,253)</u>	<u>(11)</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
10.00	17.00	13.00	Enrollment in ADM (K-12)	11.00	12.00	14.00

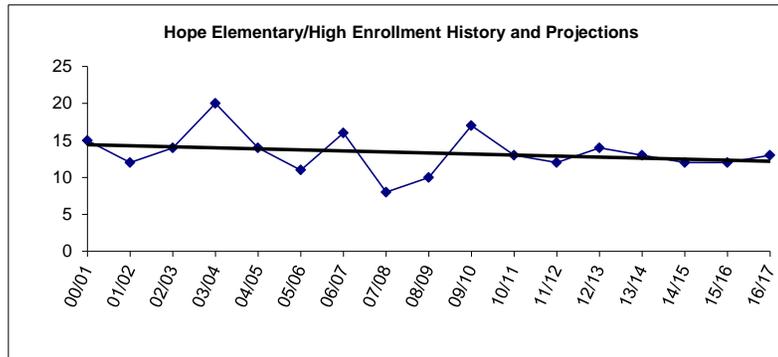
FTE's Included In Current Budget

0.20	0.20	0.13	Administrator	0.20	0.20	0.20
1.00	1.10	1.10	Teacher (Includes Quest)	1.10	1.10	1.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.30</u>	<u>1.23</u>	Certified Subtotal	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.05	0.04	Nurse***	0.04	0.04	0.04
-	0.88	0.88	Aide	0.88	0.88	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.42</u>	<u>2.31</u>	<u>2.30</u>	Classified Subtotal	<u>2.30</u>	<u>2.30</u>	<u>1.42</u>
<u>2.62</u>	<u>3.61</u>	<u>3.53</u>	Total	<u>3.60</u>	<u>3.60</u>	<u>2.72</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.



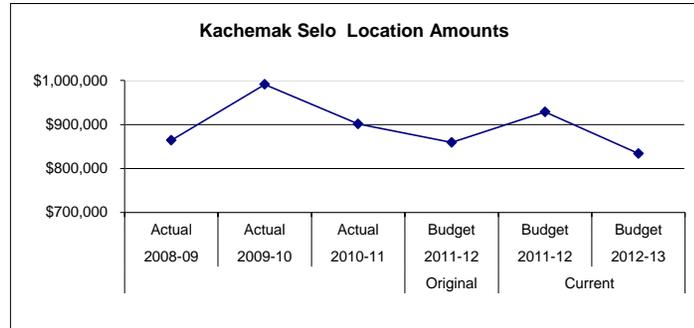
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 56 Kachemak Selo Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 417,913	\$ 481,679	\$ 421,784	3100 Certified Salaries	\$ 393,336	\$ 430,847	\$ 360,647	\$ (70,200)	(16)
120,361	134,664	136,861	3200 Non-Certified Salaries	139,566	131,224	138,446	7,222	6
221,379	253,108	243,717	3500 Employee Benefits	233,178	250,020	235,149	(14,871)	(6)
<u>759,653</u>	<u>869,451</u>	<u>802,362</u>	Subtotal - Personnel Services	<u>766,080</u>	<u>812,091</u>	<u>734,242</u>	<u>(77,849)</u>	(10)
-	-	1,703	4100 Professional-Technical Services	-	-	-	-	-
21,024	21,650	24,541	4200 Travel	21,600	22,200	22,200	-	-
3,924	3,909	3,108	4300 Utility Services	5,801	5,801	4,595	(1,206)	(21)
14,465	11,518	13,612	4350 Energy	12,596	12,129	12,129	-	-
41,185	41,665	39,639	4400 Purchased Services	40,018	50,192	49,878	(314)	(1)
23,126	41,639	14,270	4500 Supplies and Materials	12,102	21,350	9,939	(11,411)	(53)
682	1,084	799	4900 Other Expenses	874	874	952	78	9
<u>104,406</u>	<u>121,465</u>	<u>97,672</u>	Subtotal - Other	<u>92,991</u>	<u>112,546</u>	<u>99,693</u>	<u>(12,853)</u>	(11)
-	-	969	5100 Equipment	-	3,788	-	(3,788)	-
<u>\$ 864,059</u>	<u>\$ 990,916</u>	<u>\$ 901,003</u>	Location Totals	<u>\$ 859,071</u>	<u>\$ 928,425</u>	<u>\$ 833,935</u>	<u>\$ (94,490)</u>	(10)



Kachemak Selo, founded in 1981, 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 toward the center of the village. Graduation rates have steadily increased and student population has remained relatively constant. The community has approximately 150 people who are mostly employed in the fishing and construction industries. Selo is a member 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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 56 Kachemak Selo Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
93.00	89.00	91.00	Enrollment in ADM (K-12)	90.00	75.00	70.00

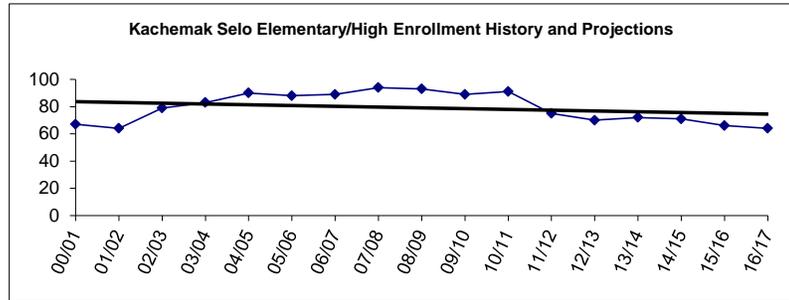
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.60	5.70	6.00	Teacher (Includes Quest)	5.00	6.00	4.50
0.14	0.14	0.14	Specialist*	0.14	-	-
0.25	0.20	0.20	Special Ed Teacher**	0.20	0.40	0.40
<u>6.49</u>	<u>6.54</u>	<u>6.84</u>	Certified Subtotal	<u>5.84</u>	<u>6.90</u>	<u>5.40</u>
-	-	-	Special Ed Aide	-	-	-
2.51	2.51	2.51	Aide	2.51	2.51	2.51
0.20	0.20	0.25	Nurse***	0.25	0.20	0.20
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.34</u>	<u>4.34</u>	<u>4.39</u>	Classified Subtotal	<u>4.39</u>	<u>4.34</u>	<u>4.34</u>
<u>10.83</u>	<u>10.88</u>	<u>11.23</u>	Total	<u>10.23</u>	<u>11.24</u>	<u>9.74</u>

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

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

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

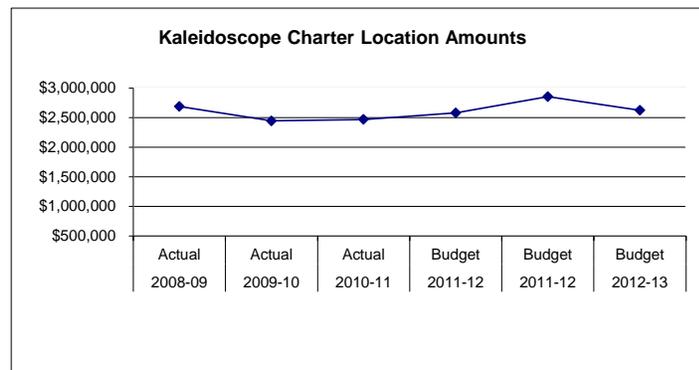


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 946,573	\$ 1,136,675	\$ 1,179,260	3100 Certified Salaries	\$ 1,208,636	\$ 1,208,636	\$ 1,165,375	\$ (43,261)	(4)
228,604	295,856	289,165	3200 Non-Certified Salaries	293,223	293,223	302,562	9,339	3
414,385	530,797	530,261	3500 Employee Benefits	637,102	637,290	634,282	(3,008)	(0)
<u>1,589,562</u>	<u>1,963,328</u>	<u>1,998,686</u>	Subtotal - Personnel Services	<u>2,138,961</u>	<u>2,139,149</u>	<u>2,102,219</u>	<u>(36,930)</u>	<u>(2)</u>
33,930	44,959	93,772	4100 Professional-Technical Services	26,000	28,127	24,000	(4,127)	(15)
27,992	9,072	18,455	4200 Travel	19,200	19,578	19,200	(378)	(2)
10,761	10,861	6,505	4250 Student Travel	5,000	5,000	7,000	2,000	40
5,200	5,679	5,649	4300 Utility Services	7,800	7,800	10,200	2,400	31
63,845	59,778	64,360	4350 Energy	64,000	64,000	75,000	11,000	17
16,594	13,794	8,375	4400 Purchased Services	70,136	71,677	73,380	1,703	2
82,658	164,153	132,610	4500 Supplies and Materials	66,750	76,040	60,386	(15,654)	(21)
580	-	510	4900 Other Expenses	61,457	321,323	134,155	(187,168)	(58)
83,648	115,342	110,104	4950 Indirect Costs	121,490	121,490	120,098	(1,392)	(1)
<u>325,208</u>	<u>423,638</u>	<u>440,340</u>	Subtotal - Other	<u>441,833</u>	<u>715,035</u>	<u>523,419</u>	<u>(187,489)</u>	<u>(26)</u>
<u>11,364</u>	<u>58,649</u>	<u>31,393</u>	5100 Equipment	-	-	-	-	-
<u>764,177</u>	<u>-</u>	<u>-</u>	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 2,690,311</u>	<u>\$ 2,445,615</u>	<u>\$ 2,470,419</u>	Location Totals	<u>\$ 2,580,794</u>	<u>\$ 2,854,184</u>	<u>\$ 2,625,638</u>	<u>\$ (228,546)</u>	<u>(8)</u>



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004 and serves grades K-6 students. The arts and sciences are integrated into the core curriculum 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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 63 Kaleidoscope Charter School

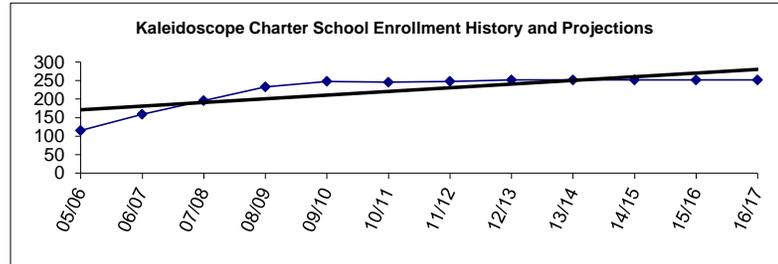
2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
233.00	248.00	246.00	Enrollment in ADM (1 - 3)	252.00	248.00	252.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
0.49	0.49	0.49	Administrator	0.49	1.00	1.00
11.50	13.50	13.60	Teacher (Includes Quest)	13.60	14.10	14.10
1.50	2.00	1.00	Specialist*	1.00	0.50	0.50
0.50	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>13.99</u>	<u>16.99</u>	<u>16.09</u>	Certified Subtotal	<u>16.09</u>	<u>16.60</u>	<u>16.60</u>
3.39	4.38	3.76	Aide	3.76	3.76	3.76
0.81	0.88	0.88	Nurse***	0.88	0.88	0.88
1.38	1.63	1.94	Support	1.94	1.94	1.94
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>7.58</u>	<u>8.89</u>	<u>8.58</u>	Classified Subtotal	<u>8.58</u>	<u>8.58</u>	<u>8.58</u>
<u>21.57</u>	<u>25.88</u>	<u>24.67</u>	Total	<u>24.67</u>	<u>25.18</u>	<u>25.18</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.

Charter school staffing is not determined by district staffing formulae

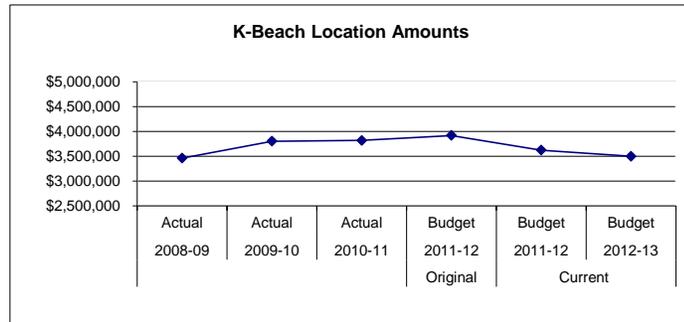


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,832,017	\$ 2,096,087	\$ 2,103,718	3100 Certified Salaries	\$ 2,105,261	\$ 1,987,522	\$ 1,890,582	\$ (96,940)	(5)
503,645	499,780	495,995	3200 Non-Certified Salaries	551,621	444,934	448,796	3,862	1
916,689	1,035,192	997,184	3500 Employee Benefits	1,089,815	992,987	994,079	1,092	0
<u>3,252,351</u>	<u>3,631,059</u>	<u>3,596,897</u>	Subtotal - Personnel Services	<u>3,746,697</u>	<u>3,425,443</u>	<u>3,333,457</u>	<u>(91,986)</u>	<u>(3)</u>
2,060	427	494	4100 Professional-Technical Services	500	500	500	-	-
-	-	-	4200 Travel	750	750	750	-	-
8,571	8,631	8,724	4300 Utility Services	21,420	21,420	19,506	(1,914)	(9)
94,216	86,642	94,917	4350 Energy	92,297	91,469	91,469	-	-
10,762	5,663	7,764	4400 Purchased Services	6,004	6,664	5,928	(736)	(11)
91,057	66,045	76,790	4500 Supplies and Materials	50,329	72,969	45,321	(27,648)	(38)
740	1,439	1,439	4900 Other Expenses	1,499	1,499	1,499	-	-
<u>207,406</u>	<u>168,847</u>	<u>190,128</u>	Subtotal - Other	<u>172,799</u>	<u>195,271</u>	<u>164,973</u>	<u>(30,298)</u>	<u>(16)</u>
-	1,380	30,762	5100 Equipment	-	1,058	-	(1,058)	(100)
<u>\$ 3,459,757</u>	<u>\$ 3,801,286</u>	<u>\$ 3,817,787</u>	Location Totals	<u>\$ 3,919,496</u>	<u>\$ 3,621,772</u>	<u>\$ 3,498,430</u>	<u>\$ (123,342)</u>	<u>(3)</u>



Kalifornsky Beach Elementary School, located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students, with the school having met Adequate Yearly Progress each 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
422.00	433.00	427.00	Enrollment in ADM (K-6)	423.00	405.00	396.00

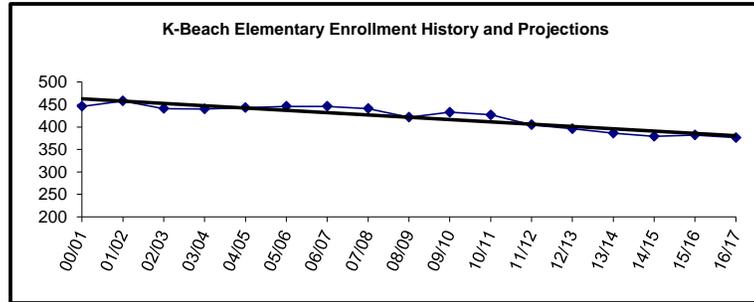
FTE's Included In Current Budget

1.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.50	24.52	23.52	Teacher (Includes Quest)	22.52	23.53	21.03
2.40	1.35	1.35	Specialist*	1.35	1.20	1.20
3.00	4.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>29.90</u>	<u>31.87</u>	<u>30.87</u>	Certified Subtotal	<u>29.87</u>	<u>29.73</u>	<u>27.23</u>
8.63	8.44	7.59	Special Ed Aide	10.48	6.89	6.89
1.19	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.00	1.50	1.50	Support	1.50	1.50	1.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>16.20</u>	<u>14.76</u>	<u>13.91</u>	Classified Subtotal	<u>16.80</u>	<u>13.21</u>	<u>12.71</u>
<u>46.10</u>	<u>46.63</u>	<u>44.78</u>	Total	<u>46.67</u>	<u>42.94</u>	<u>39.94</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.



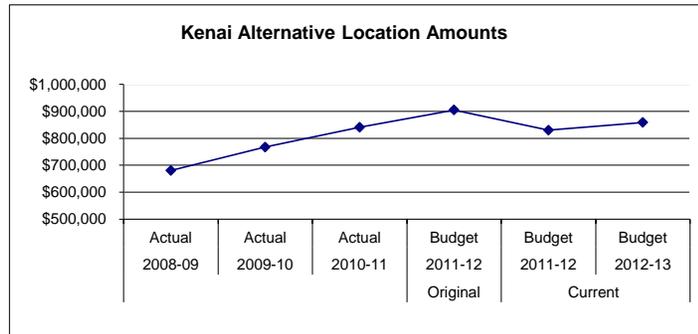
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 67 Kenai Alternative High School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 355,053	\$ 398,662	\$ 447,202	3100 Certified Salaries	\$ 462,759	\$ 434,755	\$ 454,463	\$ 19,708	5
75,844	81,449	81,868	3200 Non-Certified Salaries	106,702	83,486	81,871	(1,615)	(2)
160,920	179,155	187,910	3500 Employee Benefits	223,997	195,686	211,928	16,242	8
<u>591,817</u>	<u>659,266</u>	<u>716,980</u>	Subtotal - Personnel Services	<u>793,458</u>	<u>713,927</u>	<u>748,262</u>	<u>34,335</u>	5
-	34,895	40,000	4100 Professional-Technical Services	40,000	40,000	40,000	-	-
-	100	-	4200 Travel	500	500	500	-	-
7,613	7,015	7,193	4300 Utility Services	10,645	10,645	7,563	(3,082)	(29)
51,776	47,776	58,567	4350 Energy	45,830	45,830	45,830	-	-
1,092	598	712	4400 Purchased Services	1,345	1,345	1,556	211	16
26,001	14,984	12,555	4500 Supplies and Materials	11,699	14,762	13,784	(978)	(7)
1,302	1,517	1,349	4900 Other Expenses	1,538	1,538	1,373	(165)	(11)
<u>87,784</u>	<u>106,885</u>	<u>120,376</u>	Subtotal - Other	<u>111,557</u>	<u>114,620</u>	<u>110,606</u>	<u>(4,014)</u>	(4)
<u>619</u>	<u>1,498</u>	<u>3,231</u>	5100 Equipment	-	1,457	-	(1,457)	-
<u>\$ 680,220</u>	<u>\$ 767,649</u>	<u>\$ 840,587</u>	Location Totals	<u>\$ 905,015</u>	<u>\$ 830,004</u>	<u>\$ 858,868</u>	<u>\$ 28,864</u>	3



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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 67 Kenai Alternative High School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
101.00	93.00	106.00	Enrollment in ADM (9-12)	68.00	92.00	85.00

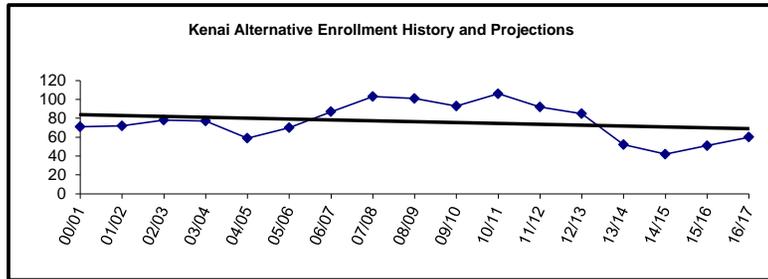
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
-	-	0.20	Specialist*	0.20	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.00</u>	<u>6.20</u>	Certified Subtotal	<u>6.45</u>	<u>6.00</u>	<u>6.25</u>
-	-	-	Special Ed Aide	0.88	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	0.93	0.93	Custodian	0.93	0.93	0.88
<u>2.18</u>	<u>2.11</u>	<u>2.11</u>	Classified Subtotal	<u>2.99</u>	<u>2.11</u>	<u>2.06</u>
<u>8.18</u>	<u>8.11</u>	<u>8.31</u>	Total	<u>9.44</u>	<u>8.11</u>	<u>8.31</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.

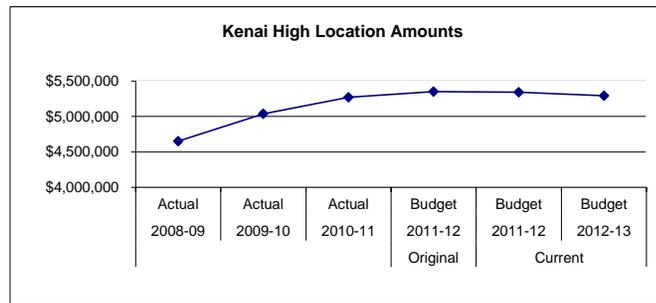


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	1 Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 2,387,457	\$ 2,599,563	\$ 2,732,420	3100 Certified Salaries	\$ 2,828,876	\$ 2,778,243	\$ 2,745,248	\$ (32,995)	(1)
531,302	619,408	603,282	3200 Non-Certified Salaries	598,444	584,211	593,445	9,234	2
1,014,474	1,154,129	1,171,438	3500 Employee Benefits	1,292,206	1,268,865	1,317,054	48,189	4
<u>3,933,232</u>	<u>4,373,100</u>	<u>4,507,140</u>	Subtotal - Personnel Services	<u>4,719,526</u>	<u>4,631,319</u>	<u>4,655,747</u>	<u>24,428</u>	1
4,677	8,424	7,320	4200 Travel	5,000	5,000	5,000	-	-
-	-	29,586	4250 Student Travel	-	31,011	-	(31,011)	(100)
38,106	40,901	40,811	4300 Utility Services	34,729	34,729	40,971	6,242	18
433,873	435,047	469,233	4350 Energy	439,216	439,216	439,216	-	-
31,111	20,744	20,756	4400 Purchased Services	32,021	25,084	32,625	7,541	30
167,178	147,056	154,642	4500 Supplies and Materials	110,978	145,593	107,803	(37,790)	(26)
6,302	6,803	5,983	4900 Other Expenses	10,288	10,288	10,838	550	5
<u>681,246</u>	<u>658,975</u>	<u>728,331</u>	Subtotal - Other	<u>632,232</u>	<u>690,921</u>	<u>636,453</u>	<u>(54,468)</u>	(8)
36,719	5,370	36,575	5100 Equipment	-	20,359	-	(20,359)	(100)
<u>\$ 4,651,198</u>	<u>\$ 5,037,445</u>	<u>\$ 5,272,046</u>	Location Totals	<u>\$ 5,351,758</u>	<u>\$ 5,342,599</u>	<u>\$ 5,292,200</u>	<u>\$ (50,399)</u>	(1)



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
513.00	524.00	505.00	Enrollment in ADM (9-12)	556.00	514.00	535.00

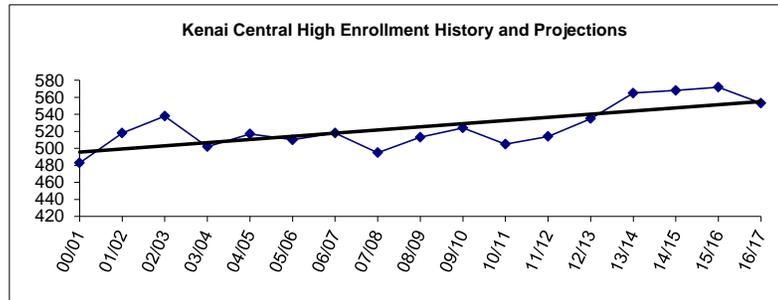
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.50	25.50	26.90	Teacher (Includes Quest)	27.00	26.90	25.50
3.15	3.70	3.45	Specialist*	3.45	3.80	3.80
4.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>35.65</u>	<u>37.20</u>	<u>38.35</u>	Certified Subtotal	<u>38.45</u>	<u>38.70</u>	<u>37.30</u>
1.06	1.01	1.06	Special Ed Aide	1.94	0.88	0.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.58	0.95	0.95	Nurse***	0.95	0.95	0.95
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>13.58</u>	<u>13.90</u>	<u>13.95</u>	Classified Subtotal	<u>14.83</u>	<u>13.77</u>	<u>13.77</u>
<u>49.23</u>	<u>51.10</u>	<u>52.30</u>	Total	<u>53.28</u>	<u>52.47</u>	<u>51.07</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.

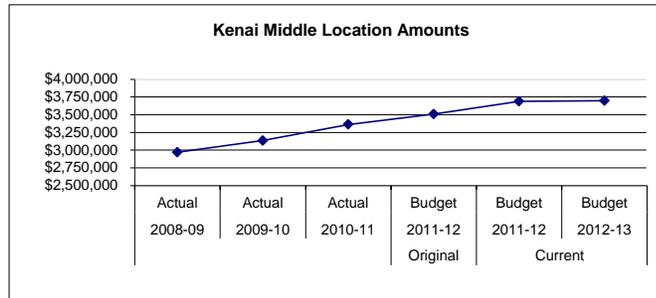


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,670,642	\$ 1,788,275	\$ 1,881,585	3100 Certified Salaries	\$ 1,978,248	\$ 2,012,498	\$ 1,989,235	\$ (23,263)	(1)
322,363	322,599	374,061	3200 Non-Certified Salaries	381,553	438,899	458,231	19,332	4
714,532	765,790	766,496	3500 Employee Benefits	896,741	963,440	1,006,030	42,590	4
<u>2,707,538</u>	<u>2,876,664</u>	<u>3,022,142</u>	Subtotal - Personnel Services	<u>3,256,542</u>	<u>3,414,837</u>	<u>3,453,496</u>	<u>38,659</u>	1
504	2,064	1,511	4200 Travel	1,175	1,175	750	(425)	(36)
-	-	4,941	4250 Student Travel	1,577	4,962	1,577		-
8,940	8,948	11,449	4300 Utility Services	16,054	16,054	11,746	(4,308)	(27)
170,380	163,041	174,658	4350 Energy	169,821	169,821	169,821	-	-
9,550	6,716	7,766	4400 Purchased Services	6,395	7,805	6,258	(1,547)	(20)
70,666	71,860	88,750	4500 Supplies and Materials	54,250	65,414	52,905	(12,509)	(19)
1,582	1,510	1,975	4900 Other Expenses	2,396	2,396	2,396	-	-
<u>261,622</u>	<u>254,139</u>	<u>291,050</u>	Subtotal - Other	<u>251,668</u>	<u>267,627</u>	<u>245,453</u>	<u>(18,789)</u>	(7)
1,335	4,181	48,447	5100 Equipment	-	5,391	-	(5,391)	(100)
<u>\$ 2,970,495</u>	<u>\$ 3,134,984</u>	<u>\$ 3,361,639</u>	Location Totals	<u>\$ 3,508,210</u>	<u>\$ 3,687,855</u>	<u>\$ 3,698,949</u>	<u>\$ 14,479</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
364.00	360.00	367.00	Enrollment in ADM (6-8)	374.00	357.00	363.00

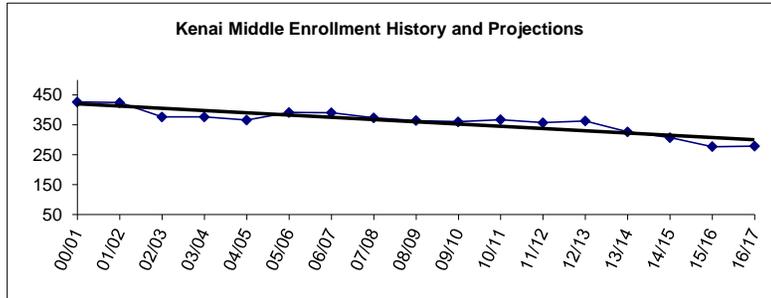
FTE's Included In Current Budget

1.50	2.00	2.00	Administrator	2.00	2.00	2.00
19.00	19.50	19.00	Teacher (Includes Quest)	20.00	20.00	19.00
2.50	1.96	2.00	Specialist*	2.00	2.45	2.45
3.00	3.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>26.00</u>	<u>26.46</u>	<u>26.00</u>	Certified Subtotal	<u>27.00</u>	<u>28.45</u>	<u>27.45</u>
1.76	0.88	0.88	Special Ed Aide	2.64	4.40	4.40
0.88	0.44	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.70	0.70	0.88	Nurse***	0.88	0.88	0.88
2.00	2.00	2.00	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>8.84</u>	<u>7.52</u>	<u>8.14</u>	Classified Subtotal	<u>10.40</u>	<u>12.16</u>	<u>12.16</u>
<u>34.84</u>	<u>33.98</u>	<u>34.14</u>	Total	<u>37.40</u>	<u>40.61</u>	<u>39.61</u>

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

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

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

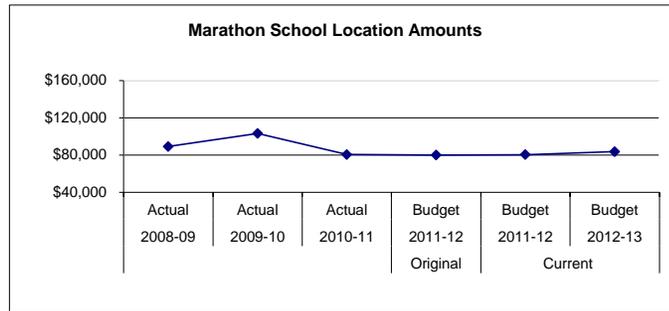


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 67,182	\$ 77,799	\$ 51,070	3100 Certified Salaries	\$ 54,005	\$ 54,005	\$ 55,584	\$ 1,579	-
420	493	5,389	3200 Non-Certified Salaries	360	360	360	-	7
20,523	23,660	20,975	3500 Employee Benefits	21,227	21,275	22,850	1,575	7
<u>88,125</u>	<u>101,952</u>	<u>77,434</u>	Subtotal - Personnel Services	<u>75,592</u>	<u>75,640</u>	<u>78,794</u>	<u>3,154</u>	<u>4</u>
471	439	1,468	4300 Utility Services	2,675	2,675	3,200	525	20
123	121	166	4400 Purchased Services	124	124	124	-	-
301	710	1,426	4500 Supplies and Materials	1,520	2,007	1,520	(487)	(24)
<u>895</u>	<u>1,270</u>	<u>3,060</u>	Subtotal - Other	<u>4,319</u>	<u>4,806</u>	<u>4,844</u>	<u>38</u>	<u>1</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 89,020</u>	<u>\$ 103,222</u>	<u>\$ 80,494</u>	Location Totals	<u>\$ 79,911</u>	<u>\$ 80,446</u>	<u>\$ 83,638</u>	<u>\$ 3,192</u>	<u>4</u>



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. 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. KPBSD 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
16.00	7.00	4.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

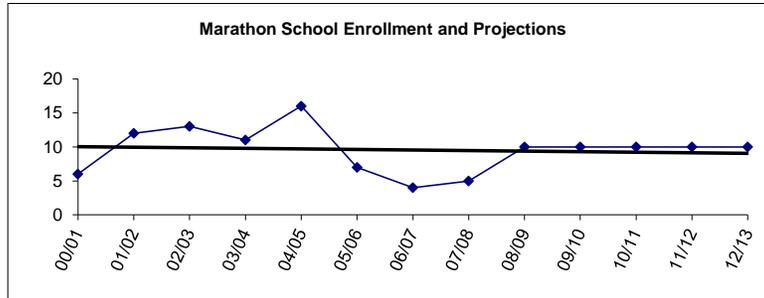
FTE's Included In Current Budget

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

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

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

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

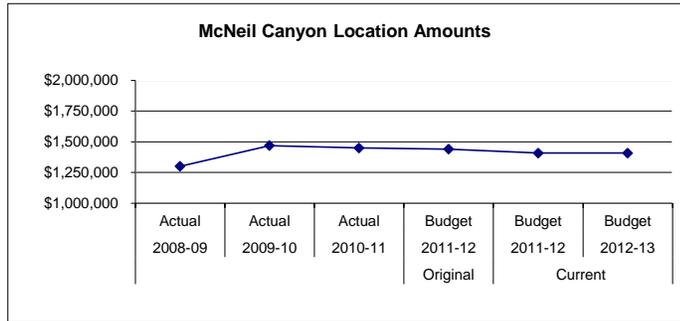


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 738,636	\$ 835,925	\$ 812,486	3100 Certified Salaries	\$ 814,626	\$ 767,819	\$ 776,380	\$ 8,561	1
134,032	139,310	130,656	3200 Non-Certified Salaries	145,356	159,618	148,367	(11,251)	(7)
310,781	355,032	333,646	3500 Employee Benefits	358,719	348,894	366,077	17,183	5
<u>1,183,449</u>	<u>1,330,267</u>	<u>1,276,788</u>	Subtotal - Personnel Services	<u>1,318,701</u>	<u>1,276,331</u>	<u>1,290,824</u>	<u>14,493</u>	1
481	881	1,033	4200 Travel	1,000	1,000	1,000	-	-
6,431	5,949	6,173	4300 Utility Services	12,795	12,795	9,616	(3,179)	(25)
83,658	70,915	108,018	4350 Energy	86,448	86,448	86,448	-	-
4,630	2,738	2,802	4400 Purchased Services	2,053	2,353	2,377	24	1
21,432	28,342	36,922	4500 Supplies and Materials	18,816	27,046	16,518	(10,528)	(39)
868	720	753	4900 Other Expenses	880	780	780	-	-
<u>117,501</u>	<u>109,545</u>	<u>155,701</u>	Subtotal - Others	<u>121,992</u>	<u>130,422</u>	<u>116,739</u>	<u>(13,683)</u>	(10)
-	28,938	16,685	5100 Equipment	-	995	-	(995)	(100)
<u>\$ 1,300,949</u>	<u>\$ 1,468,750</u>	<u>\$ 1,449,174</u>	Location Totals	<u>\$ 1,440,693</u>	<u>\$ 1,407,748</u>	<u>\$ 1,407,563</u>	<u>\$ (185)</u>	(0)



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 southernmost point of the Sterling Highway. 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, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
137.00	136.00	120.00	Enrollment in ADM (K-6)	125.00	126.00	127.00

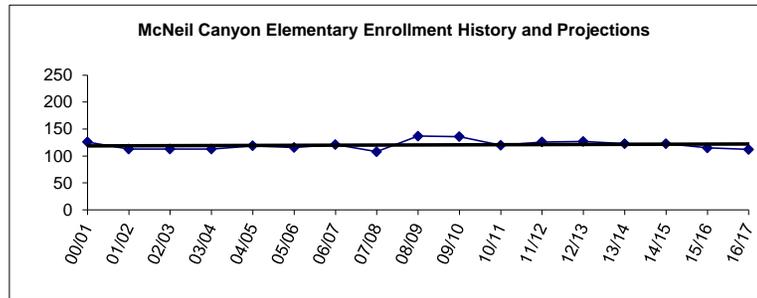
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
8.30	9.60	9.50	Teacher (Includes Quest)	9.00	9.00	9.00
0.60	0.60	0.60	Specialist*	0.60	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.40</u>	<u>11.70</u>	<u>11.60</u>	Certified Subtotal	<u>11.10</u>	<u>10.50</u>	<u>10.50</u>
0.31	0.62	0.62	Special Ed Aide	0.62	0.62	0.62
0.82	0.38	0.38	Aide	0.38	0.38	0.38
0.25	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.88</u>	<u>3.85</u>	<u>3.85</u>	Classified Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>
<u>14.28</u>	<u>15.55</u>	<u>15.45</u>	Total	<u>14.95</u>	<u>14.35</u>	<u>14.35</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.

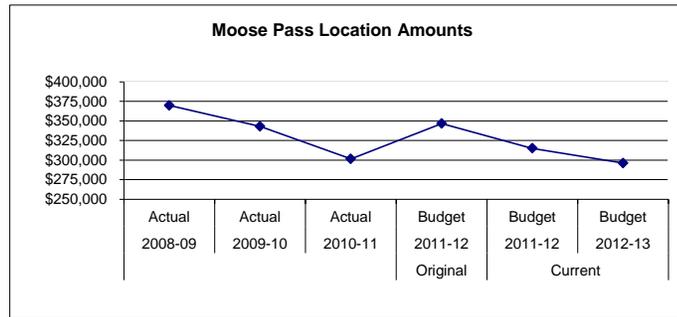


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 128,727	\$ 119,960	\$ 91,486	3100 Certified Salaries	\$ 100,370	\$ 107,456	\$ 109,319	\$ 1,863	2
78,245	65,111	58,751	3200 Non-Certified Salaries	92,011	65,010	50,156	(14,854)	(23)
100,252	94,804	77,195	3500 Employee Benefits	97,789	78,816	70,143	(8,673)	(11)
<u>307,224</u>	<u>279,875</u>	<u>227,432</u>	Subtotal - Personnel Services	<u>290,170</u>	<u>251,282</u>	<u>229,618</u>	<u>(21,664)</u>	(9)
1,389	2,863	1,343	4200 Travel	1,250	1,250	1,250	-	-
19,937	21,569	28,349	4300 Utility Services	12,416	12,416	22,258	9,842	79
35,510	32,491	37,884	4350 Energy	38,506	38,290	38,290	-	-
797	-	77	4400 Purchased Services	724	724	761	37	5
5,034	4,105	6,282	4500 Supplies and Materials	3,318	10,639	3,710	(6,929)	(65)
20	326	227	4900 Other Expenses	339	339	339	-	-
<u>62,687</u>	<u>61,354</u>	<u>74,162</u>	Subtotal - Other	<u>56,553</u>	<u>63,658</u>	<u>66,608</u>	<u>2,950</u>	5
-	1,922	-	5100 Equipment	-	192	-	(192)	(100)
<u>\$ 369,911</u>	<u>\$ 343,151</u>	<u>\$ 301,594</u>	Location Totals	<u>\$ 346,723</u>	<u>\$ 315,132</u>	<u>\$ 296,226</u>	<u>\$ (18,906)</u>	(6)



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
29.00	15.00	16.00	Enrollment in ADM (K-8)	18.00	18.00	21.00

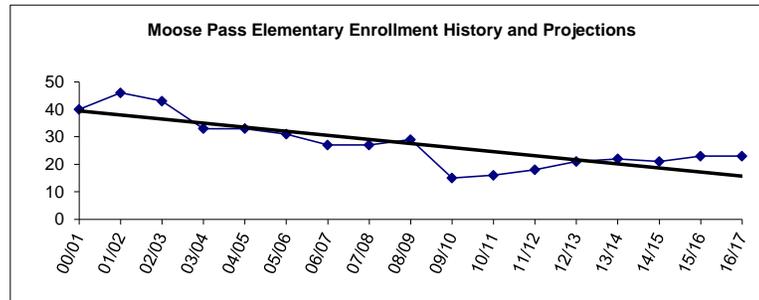
FTE's Included In Current Budget

0.20	0.20	0.14	Administrator	0.20	0.20	0.20
2.00	1.70	1.20	Teachers (includes Quest)	1.20	1.20	1.20
0.20	0.10	0.10	Specialists*	0.10	0.20	0.20
-	-	-	Special Ed Teachers**	-	-	-
<u>2.40</u>	<u>2.00</u>	<u>1.44</u>	Certified Subtotal	<u>1.50</u>	<u>1.60</u>	<u>1.60</u>
0.50	-	-	Special Ed Aides	0.88	-	-
0.75	0.75	0.75	Aide	0.75	0.75	-
0.05	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.55</u>	<u>2.04</u>	<u>2.04</u>	Classified Subtotal	<u>3.05</u>	<u>2.04</u>	<u>1.42</u>
<u><u>4.95</u></u>	<u><u>4.04</u></u>	<u><u>3.48</u></u>	Total	<u><u>4.55</u></u>	<u><u>3.64</u></u>	<u><u>3.02</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.

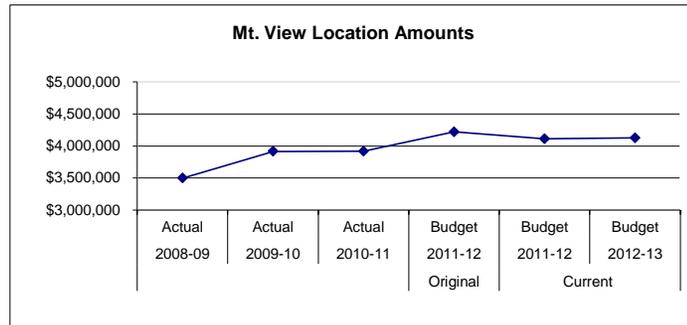


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,937,888	\$ 2,152,941	\$ 2,140,019	3100 Certified Salaries	\$ 2,227,381	\$ 2,142,223	\$ 2,115,551	\$ (26,672)	(1)
470,716	503,474	499,577	3200 Non-Certified Salaries	606,753	584,159	598,237	14,078	2
898,648	1,054,861	1,050,955	3500 Employee Benefits	1,211,606	1,187,072	1,243,995	56,923	5
<u>3,307,253</u>	<u>3,711,276</u>	<u>3,690,551</u>	Subtotal - Personnel Services	<u>4,045,740</u>	<u>3,913,454</u>	<u>3,957,783</u>	<u>44,329</u>	1
249	-	-	4200 Travel	500	500	500	-	-
6,561	7,874	8,751	4300 Utility Services	11,890	11,890	7,897	(3,993)	(34)
102,536	95,212	104,481	4350 Energy	102,466	101,888	101,888	-	-
8,623	7,864	7,950	4400 Purchased Services	6,277	6,932	6,004	(928)	(13)
66,334	68,454	76,915	4500 Supplies and Materials	51,300	73,280	49,059	(24,221)	(33)
750	1,455	1,584	4900 Other Expenses	2,329	1,729	2,419	690	40
<u>185,054</u>	<u>180,859</u>	<u>199,681</u>	Subtotal - Other	<u>174,762</u>	<u>196,219</u>	<u>167,767</u>	<u>(28,452)</u>	(15)
<u>5,573</u>	<u>22,629</u>	<u>26,134</u>	5100 Equipment	-	708	-	(708)	(100)
<u>\$ 3,497,879</u>	<u>\$ 3,914,764</u>	<u>\$ 3,916,366</u>	Location Totals	<u>\$ 4,220,502</u>	<u>\$ 4,110,381</u>	<u>\$ 4,125,550</u>	<u>\$ 15,169</u>	0



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 460 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Sixty-three percent of Mountain View students are economically disadvantaged, which has resulted in an extensive Title I program, including a high quality pre-school program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 51 Mountain View Elementary

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
437.00	431.00	453.00	Enrollment in ADM (K-5)	445.00	460.00	423.00

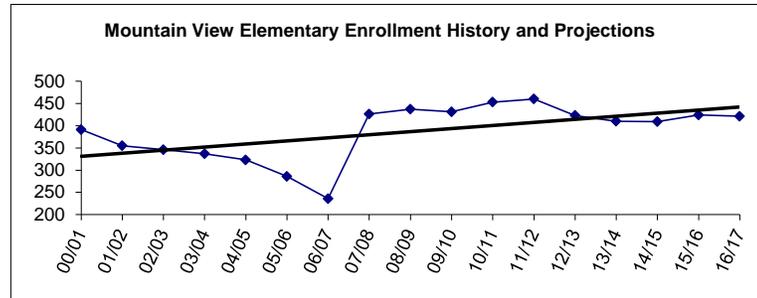
FTE's Included In Current Budget

1.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.50	24.50	24.50	Teacher (Includes Quest)	23.50	22.50	22.00
2.72	2.30	2.50	Specialist *	2.50	3.00	3.00
5.00	6.00	7.00	Special Ed Teacher **	7.00	6.00	6.00
<u>31.22</u>	<u>34.80</u>	<u>36.00</u>	Certified Subtotal	<u>35.00</u>	<u>33.50</u>	<u>33.00</u>
7.69	7.92	7.92	Special Ed Aide	11.44	12.32	12.32
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.60	0.88	0.88	Nurse ***	0.88	0.94	0.94
2.00	2.00	2.00	Support	2.00	2.00	1.50
3.00	3.50	3.50	Custodian	3.50	3.50	3.50
<u>13.73</u>	<u>14.74</u>	<u>14.74</u>	Classified Subtotal	<u>18.26</u>	<u>19.20</u>	<u>18.70</u>
<u>44.95</u>	<u>49.54</u>	<u>50.74</u>	Total	<u>53.26</u>	<u>52.70</u>	<u>51.70</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.

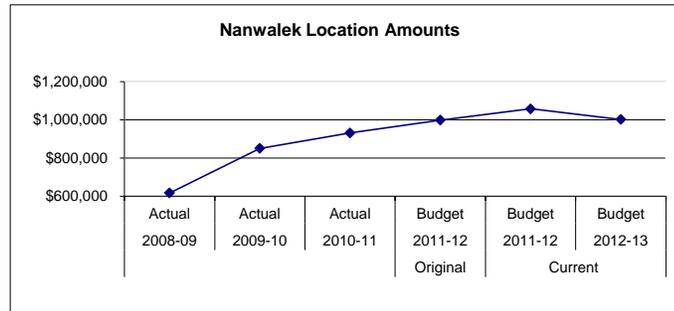


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 288,240	\$ 314,640	\$ 383,699	3100 Certified Salaries	\$ 408,551	\$ 428,241	\$ 396,733	\$ (31,508)	(7)
74,085	109,567	113,926	3200 Non-Certified Salaries	177,192	119,772	125,398	5,626	5
150,763	190,026	210,771	3500 Employee Benefits	252,117	239,960	241,021	1,061	0
<u>513,088</u>	<u>614,233</u>	<u>708,396</u>	Subtotal - Personnel Services	<u>837,860</u>	<u>787,973</u>	<u>763,152</u>	<u>(24,821)</u>	(3)
500	-	-	4100 Professional-Technical Services	300	300	300	-	-
8,366	7,782	3,496	4200 Travel	7,500	7,500	7,500	-	-
-	-	1,800	4250 Student Travel	-	1,800	-	(1,800)	(100)
29,702	71,694	74,591	4300 Utility Services	48,747	122,868	122,562	(306)	(0)
30,753	70,080	79,866	4350 Energy	82,209	81,591	81,591	-	-
13,446	16,736	7,866	4400 Purchased Services	8,244	8,994	8,256	(738)	(8)
19,786	60,779	30,349	4500 Supplies and Materials	12,822	39,454	12,814	(26,640)	(68)
1,080	859	5,500	4900 Other Expenses	980	5,660	5,668	8	0
<u>103,632</u>	<u>227,930</u>	<u>203,468</u>	Subtotal - Other	<u>160,802</u>	<u>268,167</u>	<u>238,691</u>	<u>(29,476)</u>	(11)
-	8,124	18,939	5100 Equipment	-	982	-	(982)	(100)
<u>\$ 616,719</u>	<u>\$ 850,287</u>	<u>\$ 930,803</u>	Location Totals	<u>\$ 998,662</u>	<u>\$ 1,057,122</u>	<u>\$ 1,001,843</u>	<u>\$ (55,279)</u>	(5)



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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 34 Nanwalek Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
70.00	74.00	80.00	Enrollment in ADM (K-12)	78.00	78.00	79.00

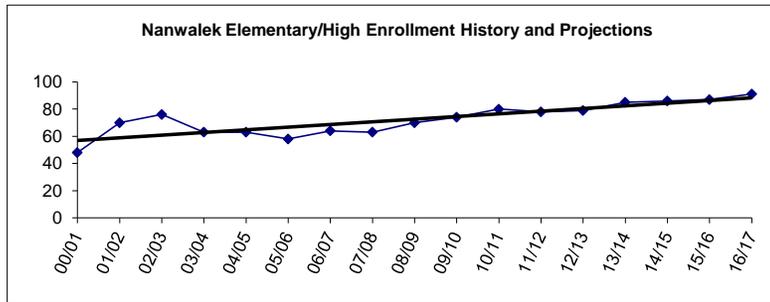
FTE's Included In Current Budget

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
5.00	4.50	5.50	Teacher (Includes Quest)	5.50	6.25	5.50
-	-	-	Specialist*	-	-	-
-	0.40	0.40	Special Ed Teacher**	0.40	0.25	0.25
<u>5.50</u>	<u>5.40</u>	<u>6.40</u>	Certified Subtotal	<u>6.40</u>	<u>7.00</u>	<u>6.25</u>
0.88	1.76	1.76	Special Ed Aide	3.52	1.76	1.76
0.10	0.10	0.15	Nurse***	0.15	0.20	0.20
-	-	0.25	Aide	0.25	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.75	Custodian	1.00	1.00	1.00
<u>2.36</u>	<u>3.24</u>	<u>3.79</u>	Classified Subtotal	<u>5.80</u>	<u>3.84</u>	<u>3.84</u>
<u>7.86</u>	<u>8.64</u>	<u>10.19</u>	Total	<u>12.20</u>	<u>10.84</u>	<u>10.09</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.

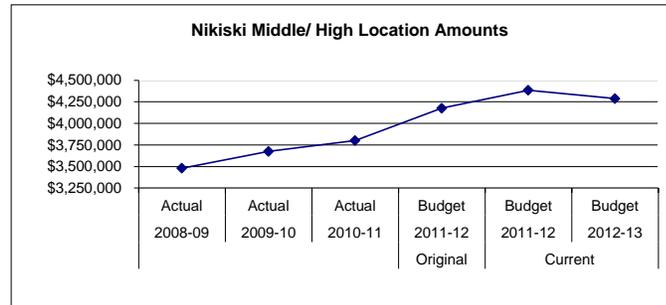


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,789,718	\$ 1,934,751	\$ 1,982,103	3100 Certified Salaries	\$ 2,209,415	\$ 2,267,677	\$ 2,225,354	\$ (42,323)	(2)
412,821	441,572	447,242	3200 Non-Certified Salaries	475,695	504,805	507,173	2,368	0
789,348	888,606	891,721	3500 Employee Benefits	1,061,149	1,109,849	1,141,510	31,661	3
<u>2,991,887</u>	<u>3,264,929</u>	<u>3,321,066</u>	Subtotal - Personnel Services	<u>3,746,259</u>	<u>3,882,331</u>	<u>3,874,037</u>	<u>(8,294)</u>	(0)
-	-	-	4100 Professional-Technical Services	-	500	500	-	-
3,206	2,016	4,316	4200 Travel	2,500	2,500	2,500	-	-
26,602	44	18,975	4250 Student Travel	-	19,551	-	(19,551)	(100)
12,827	14,434	14,609	4300 Utility Services	34,666	34,666	24,117	(10,549)	(30)
289,068	258,187	301,817	4350 Energy	288,152	288,152	288,152	-	-
14,481	7,834	8,003	4400 Purchased Services	22,650	21,019	22,228	1,209	6
112,838	102,661	97,785	4500 Supplies and Materials	74,984	119,292	69,966	(49,326)	(41)
3,779	4,354	4,483	4900 Other Expenses	6,806	6,819	6,493	(326)	(5)
<u>462,802</u>	<u>389,530</u>	<u>449,988</u>	Subtotal - Other	<u>429,758</u>	<u>492,499</u>	<u>413,956</u>	<u>(78,543)</u>	(16)
26,000	20,584	29,981	5100 Equipment	-	10,146	-	(10,146)	(100)
<u>\$ 3,480,689</u>	<u>\$ 3,675,043</u>	<u>\$ 3,801,035</u>	Location Totals	<u>\$ 4,176,017</u>	<u>\$ 4,384,976</u>	<u>\$ 4,287,993</u>	<u>\$ (96,983)</u>	(2)



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
363.00	351.00	370.00	Enrollment in ADM (7-12)	432.00	392.00	398.00

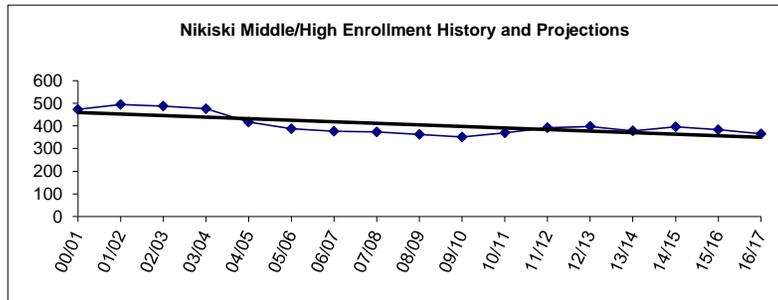
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.25	21.00	20.75	Teacher (Includes Quest)	24.25	23.75	21.15
2.10	2.00	2.00	Specialist*	2.00	2.25	2.25
5.00	5.00	5.00	Special Ed Teacher**	5.00	6.00	7.00
<u>29.35</u>	<u>30.00</u>	<u>29.75</u>	Certified Subtotal	<u>33.25</u>	<u>34.00</u>	<u>32.40</u>
2.06	1.89	2.33	Special Ed Aide	2.77	4.09	4.09
0.88	0.44	0.88	Aide	0.44	0.88	0.88
0.44	0.88	0.88	Nurse***	0.88	0.88	0.88
2.75	2.75	2.75	Support	3.50	3.25	3.00
4.00	4.00	4.00	Custodian	4.50	4.50	4.50
<u>10.13</u>	<u>9.96</u>	<u>10.84</u>	Classified Subtotal	<u>12.09</u>	<u>13.60</u>	<u>13.35</u>
<u>39.48</u>	<u>39.96</u>	<u>40.59</u>	Total	<u>45.34</u>	<u>47.60</u>	<u>45.75</u>

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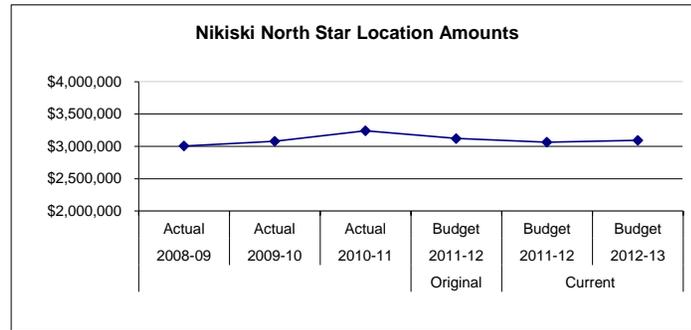
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 52 Nikiski North Star Elementary

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,740,010	\$ 1,691,392	\$ 1,853,388	3100 Certified Salaries	\$ 1,675,955	\$ 1,659,806	\$ 1,675,556	\$ 15,750	1
345,477	375,690	345,188	3200 Non-Certified Salaries	411,314	373,776	367,681	(6,095)	(2)
733,316	803,428	832,449	3500 Employee Benefits	852,878	834,781	876,850	42,069	5
<u>2,818,803</u>	<u>2,870,510</u>	<u>3,031,025</u>	Subtotal - Personnel Services	<u>2,940,147</u>	<u>2,868,363</u>	<u>2,920,087</u>	<u>51,724</u>	<u>2</u>
-	-	-	4100 Professional-Technical Services	-	3,750			
757	420	1,343	4200 Travel	1,000	1,000	1,000	-	-
8,077	8,627	8,913	4300 Utility Services	15,912	15,912	9,179	(6,733)	(42)
117,814	108,877	123,996	4350 Energy	117,529	117,529	117,529	-	-
8,610	4,977	5,101	4400 Purchased Services	4,774	5,021	4,985	(36)	(1)
50,786	58,748	65,732	4500 Supplies and Materials	40,362	46,484	40,008	(6,476)	(14)
1,100	849	869	4900 Other Expenses	1,555	1,555	1,555	-	-
<u>187,144</u>	<u>182,498</u>	<u>205,954</u>	Subtotal - Other	<u>181,132</u>	<u>191,251</u>	<u>174,256</u>	<u>(13,245)</u>	<u>(7)</u>
-	25,709	3,261	5100 Equipment	-	5,760	-	(5,760)	(100)
<u>\$ 3,005,947</u>	<u>\$ 3,078,717</u>	<u>\$ 3,240,240</u>	Location Totals	<u>\$ 3,121,279</u>	<u>\$ 3,065,374</u>	<u>\$ 3,094,343</u>	<u>\$ 32,719</u>	<u>1</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 Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 52 Nikiski North Star Elementary

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
383.00	403.00	417.00	Enrollment in ADM (K-6)	324.00	369.00	341.00

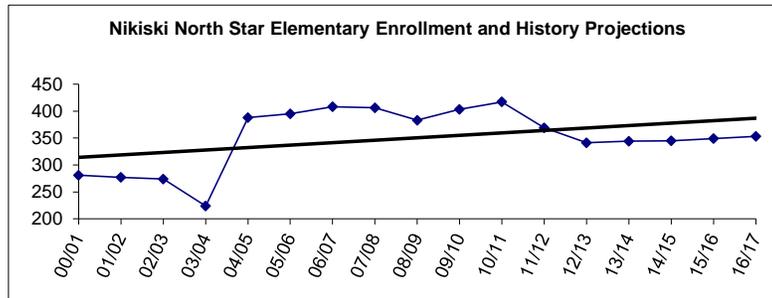
FTE's Included In Current Budget

1.00	1.00	1.60	Administrator	1.00	1.00	1.00
19.75	20.25	21.25	Teacher (Includes Quest)	17.25	18.75	18.75
2.30	1.70	2.00	Specialist*	2.00	1.50	1.50
4.00	3.00	3.00	Special Ed Teacher**	4.00	4.00	4.00
<u>27.05</u>	<u>25.95</u>	<u>27.85</u>	Certified Subtotal	<u>24.25</u>	<u>25.25</u>	<u>25.25</u>
4.27	4.90	4.46	Special Ed Aide	7.10	5.15	5.15
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.09</u>	<u>10.72</u>	<u>10.28</u>	Classified Subtotal	<u>12.42</u>	<u>10.97</u>	<u>10.47</u>
<u><u>37.14</u></u>	<u><u>36.67</u></u>	<u><u>38.13</u></u>	Total	<u><u>36.67</u></u>	<u><u>36.22</u></u>	<u><u>35.72</u></u>

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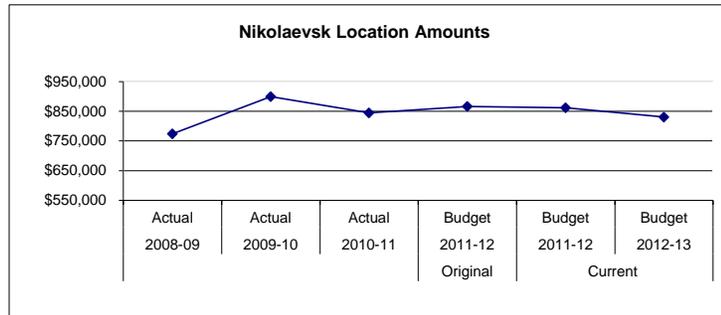
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 38 Nikolaevsk Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 400,785	\$ 460,394	\$ 410,077	3100 Certified Salaries	\$ 446,551	\$ 429,025	\$ 406,717	\$ (22,308)	(5)
98,155	109,967	119,900	3200 Non-Certified Salaries	104,720	115,031	116,564	1,533	1
172,667	206,151	193,257	3500 Employee Benefits	211,026	207,544	209,145	1,601	1
<u>671,607</u>	<u>776,512</u>	<u>723,234</u>	Subtotal - Personnel Services	<u>762,297</u>	<u>751,600</u>	<u>732,426</u>	<u>(19,174)</u>	(3)
-	-	-	4100 Professional-Technical Services	600	600	600	-	-
1,247	685	1,655	4200 Travel	1,500	1,500	1,500	-	-
-	-	4,480	4250 Student Travel	-	4,480	-	(4,480)	(100)
9,089	5,501	6,023	4300 Utility Services	13,316	13,316	9,454	(3,862)	(29)
66,633	63,185	75,221	4350 Energy	73,432	70,859	70,859	-	-
3,742	1,023	1,307	4400 Purchased Services	1,469	1,519	1,457	(62)	(4)
20,555	40,703	21,605	4500 Supplies and Materials	12,009	15,980	12,121	(3,859)	(24)
1,223	1,099	1,285	4900 Other Expenses	2,114	2,114	2,029	(85)	(4)
<u>102,489</u>	<u>112,196</u>	<u>111,576</u>	Subtotal - Other	<u>104,440</u>	<u>110,368</u>	<u>98,020</u>	<u>(12,348)</u>	(11)
-	10,445	9,795	5100 Equipment	-	-	-	-	-
<u>\$ 774,096</u>	<u>\$ 899,153</u>	<u>\$ 844,605</u>	Location Totals	<u>\$ 866,737</u>	<u>\$ 861,968</u>	<u>\$ 830,446</u>	<u>\$ (31,522)</u>	(4)



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. Teacher 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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 38 Nikolaevsk Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
74.00	70.00	70.00	Enrollment in ADM (K-12)	72.00	70.00	71.00

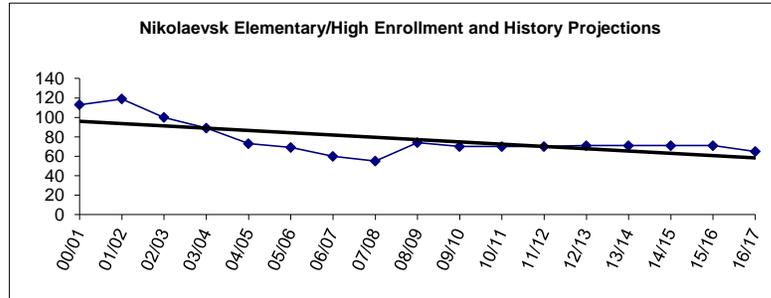
FTE's Included In Current Budget

0.50	0.75	0.80	Administrator	0.80	0.50	0.50
4.75	4.75	4.20	Teacher (Includes Quest)	4.20	4.50	4.00
0.25	0.10	0.10	Specialist*	0.10	-	-
0.50	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.00</u>	<u>6.60</u>	<u>6.10</u>	Certified Subtotal	<u>6.10</u>	<u>6.00</u>	<u>5.50</u>
-	-	-	Special Ed Aide	-	-	-
0.50	0.50	0.63	Aide	0.63	0.63	0.63
0.15	0.18	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.53</u>	<u>2.56</u>	<u>2.69</u>	Classified Subtotal	<u>2.69</u>	<u>2.69</u>	<u>2.69</u>
<u>8.53</u>	<u>9.16</u>	<u>8.79</u>	Total	<u>8.79</u>	<u>8.69</u>	<u>8.19</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.



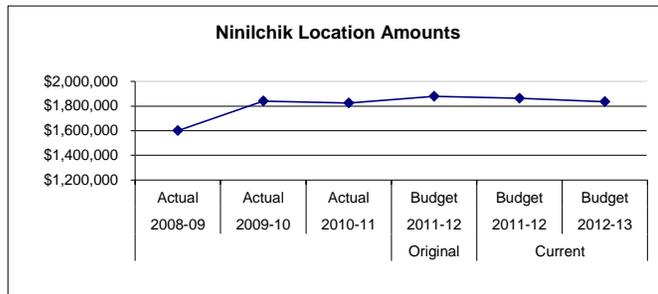
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 02 Ninilchik Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 818,321	\$ 916,819	\$ 942,463	3100 Certified Salaries	\$ 966,947	\$ 909,618	\$ 900,633	\$ (8,985)	(1)
209,399	241,747	245,315	3200 Non-Certified Salaries	258,595	268,774	275,165	6,391	2
382,746	447,316	437,063	3500 Employee Benefits	479,163	475,430	495,929	20,499	4
<u>1,410,466</u>	<u>1,605,882</u>	<u>1,624,841</u>	Subtotal - Personnel Services	<u>1,704,705</u>	<u>1,653,822</u>	<u>1,671,727</u>	<u>17,905</u>	1
3,086	2,844	2,432	4200 Travel	1,800	1,800	1,800	-	-
-	-	7,878	4250 Student Travel	-	7,878	-	(7,878)	(100)
4,241	2,931	3,395	4300 Utility Services	11,056	11,056	5,135	(5,921)	(54)
126,767	121,700	123,922	4350 Energy	127,063	125,777	125,777	-	-
3,743	2,733	3,238	4400 Purchased Services	3,620	3,620	3,409	(211)	(6)
49,966	95,422	35,802	4500 Supplies and Materials	28,910	56,112	27,085	(29,027)	(52)
2,027	2,034	1,987	4900 Other Expenses	1,985	1,985	1,761	(224)	(11)
<u>189,830</u>	<u>227,664</u>	<u>178,654</u>	Subtotal - Other	<u>174,434</u>	<u>208,228</u>	<u>164,967</u>	<u>(43,261)</u>	(21)
-	7,188	21,083	5100 Equipment	-	1,034	-	(1,034)	(100)
<u>\$ 1,600,295</u>	<u>\$ 1,840,734</u>	<u>\$ 1,824,578</u>	Location Totals	<u>\$ 1,879,139</u>	<u>\$ 1,863,084</u>	<u>\$ 1,836,694</u>	<u>\$ (26,390)</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
164.00	171.00	186.00	Enrollment in ADM (K-12)	176.00	161.00	159.00

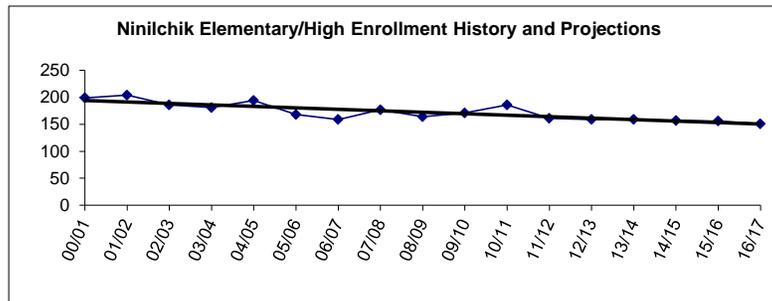
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	11.00	10.50	Teacher (Includes Quest)	10.50	10.50	10.00
0.60	0.80	0.70	Specialist*	0.70	0.50	0.50
1.75	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.85</u>	<u>14.80</u>	<u>14.20</u>	Certified Subtotal	<u>14.20</u>	<u>14.00</u>	<u>13.50</u>
0.38	0.38	0.38	Special Ed Aide	0.82	1.26	1.26
0.33	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>5.21</u>	<u>5.28</u>	<u>5.28</u>	Classified Subtotal	<u>5.72</u>	<u>6.16</u>	<u>6.16</u>
<u>19.06</u>	<u>20.08</u>	<u>19.48</u>	Total	<u>19.92</u>	<u>20.16</u>	<u>19.66</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.

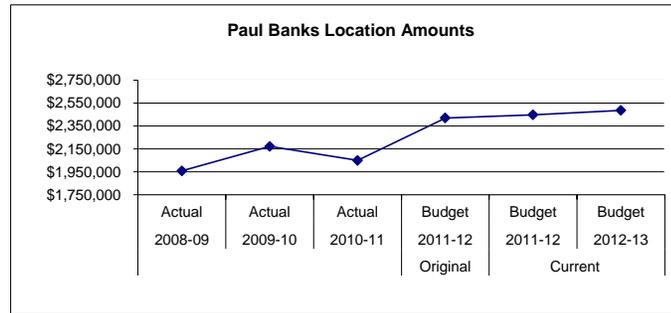


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,046,015	\$ 1,128,162	\$ 1,037,324	3100 Certified Salaries	\$ 1,244,871	\$ 1,124,388	\$ 1,139,578	\$ 15,190	1
265,874	311,997	302,140	3200 Non-Certified Salaries	355,629	455,599	454,902	(697)	(0)
478,873	574,002	525,301	3500 Employee Benefits	670,608	711,235	747,622	36,387	5
<u>1,790,762</u>	<u>2,014,161</u>	<u>1,864,765</u>	Subtotal - Personnel Services	<u>2,271,108</u>	<u>2,291,222</u>	<u>2,342,102</u>	<u>50,880</u>	<u>2</u>
-	1,000	1,250	4100 Professional-Technical Services	-	-	-	-	-
1,007	862	674	4200 Travel	1,000	1,000	1,000	-	-
13,714	14,448	14,343	4300 Utility Services	16,729	16,729	14,548	(2,181)	(13)
104,138	99,365	120,647	4350 Energy	102,606	102,606	102,606	-	-
5,946	3,808	3,619	4400 Purchased Services	2,885	3,485	2,824	(661)	(19)
42,447	35,871	36,710	4500 Supplies and Materials	24,966	30,806	22,114	(8,692)	(28)
780	780	780	4900 Other Expenses	2,152	2,152	2,152	-	-
<u>168,031</u>	<u>156,134</u>	<u>178,023</u>	Subtotal - Other	<u>150,338</u>	<u>156,778</u>	<u>145,244</u>	<u>(11,534)</u>	<u>(7)</u>
<u>1,181</u>	<u>3,628</u>	<u>7,589</u>	5100 Equipment	-	1,135	-	(1,135)	(100)
<u>\$ 1,959,975</u>	<u>\$ 2,173,923</u>	<u>\$ 2,050,377</u>	Location Totals	<u>\$ 2,421,446</u>	<u>\$ 2,449,135</u>	<u>\$ 2,487,346</u>	<u>\$ 38,211</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 southernmost 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
213.00	228.00	185.00	Enrollment in ADM (PS-2)	192.00	169.00	163.00

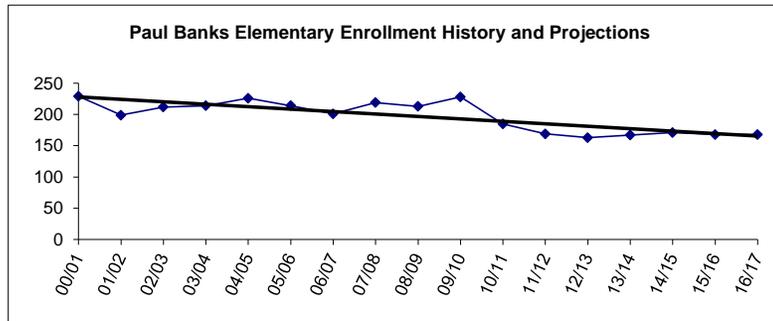
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	12.00	10.00	Teacher (Includes Quest)	12.50	11.00	11.00
2.00	1.00	1.00	Specialist*	1.00	1.00	1.00
3.00	3.00	3.00	Special Ed Teacher**	4.00	4.00	4.00
<u>18.00</u>	<u>17.00</u>	<u>15.00</u>	Certified Subtotal	<u>18.50</u>	<u>17.00</u>	<u>17.00</u>
2.64	4.40	5.28	Special Ed Aide	6.16	9.68	9.68
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.79	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	1.50
<u>6.81</u>	<u>8.66</u>	<u>9.54</u>	Classified Subtotal	<u>10.42</u>	<u>13.94</u>	<u>13.44</u>
<u>24.81</u>	<u>25.66</u>	<u>24.54</u>	Total	<u>28.92</u>	<u>30.94</u>	<u>30.44</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.



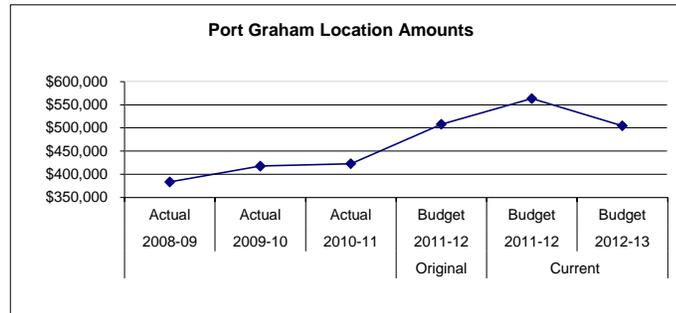
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 40 Port Graham Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 133,354	\$ 131,174	\$ 122,954	3100 Certified Salaries	\$ 185,645	\$ 178,862	\$ 132,182	\$ (46,680)	(26)
51,641	42,675	51,223	3200 Non-Certified Salaries	58,392	56,032	59,302	3,270	6
88,443	88,873	87,958	3500 Employee Benefits	109,795	106,330	92,354	(13,976)	(13)
<u>273,437</u>	<u>262,722</u>	<u>262,135</u>	Subtotal - Personnel Services	<u>353,832</u>	<u>341,224</u>	<u>283,838</u>	<u>(57,386)</u>	<u>(17)</u>
-	-	-	4100 Professional-Technical Services	250	250	250	-	-
4,532	4,742	2,800	4200 Travel	5,000	5,000	5,000	-	-
2,903	868	600	4250 Student Travel	-	600	-	(600)	(100)
23,897	39,651	38,830	4300 Utility Services	46,381	109,799	111,374	1,575	1
65,142	84,709	99,809	4350 Energy	84,233	84,233	84,233	-	-
1,698	2,735	9,043	4400 Purchased Services	12,236	12,321	12,236	(85)	(1)
9,744	15,865	6,311	4500 Supplies and Materials	5,166	7,113	4,805	(2,308)	(32)
849	113	2,581	4900 Other Expenses	915	2,615	2,665	50	2
<u>108,765</u>	<u>148,683</u>	<u>159,974</u>	Subtotal - Other	<u>154,181</u>	<u>221,931</u>	<u>220,563</u>	<u>(1,368)</u>	<u>(1)</u>
1,329	6,329	672	5100 Equipment	-	-	-	-	-
<u>\$ 383,531</u>	<u>\$ 417,734</u>	<u>\$ 422,781</u>	Location Totals	<u>\$ 508,013</u>	<u>\$ 563,155</u>	<u>\$ 504,401</u>	<u>\$ (58,754)</u>	<u>(10)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 40 Port Graham Elementary / High

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

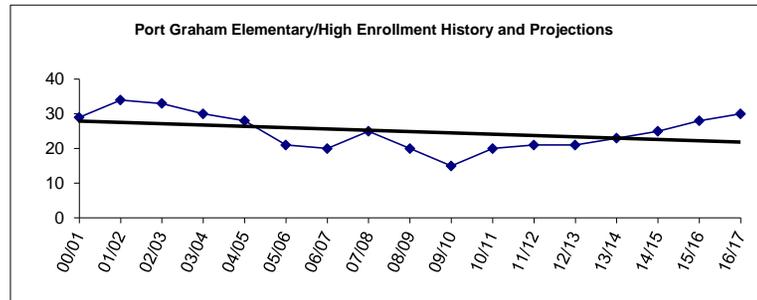
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.00	1.50	1.00	Teacher (Includes Quest)	2.00	2.00	1.00
-	-	-	Specialist*	-	-	-
-	0.40	0.40	Special Ed Teacher**	0.40	0.25	0.25
<u>2.50</u>	<u>2.40</u>	<u>1.90</u>	Certified Subtotal	<u>2.90</u>	<u>2.75</u>	<u>1.75</u>
0.88	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
-	0.44	-	Aide	-	-	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.25	0.50	Custodian	0.50	0.50	0.50
<u>2.31</u>	<u>2.12</u>	<u>2.06</u>	Classified Subtotal	<u>2.06</u>	<u>2.06</u>	<u>2.06</u>
<u><u>4.81</u></u>	<u><u>4.52</u></u>	<u><u>3.96</u></u>	Total	<u><u>4.96</u></u>	<u><u>4.81</u></u>	<u><u>3.81</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.



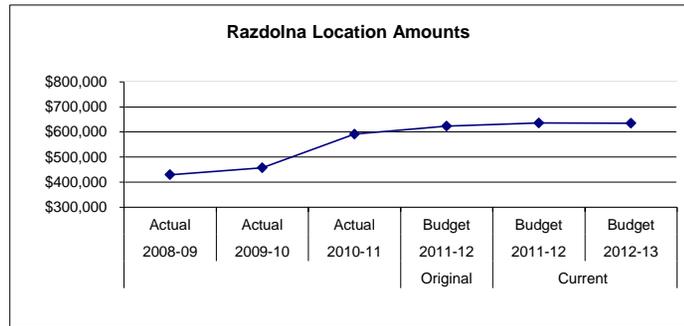
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 49 Razdolna Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 219,527	\$ 204,518	\$ 286,188	3100 Certified Salaries	\$ 325,357	\$ 317,600	\$ 325,346	\$ 7,746	2
55,509	67,797	73,949	3200 Non-Certified Salaries	72,441	76,150	74,047	(2,103)	(3)
108,415	124,404	157,164	3500 Employee Benefits	171,051	172,580	181,727	9,147	5
<u>383,451</u>	<u>396,719</u>	<u>517,301</u>	Subtotal - Personnel Services	<u>568,849</u>	<u>566,330</u>	<u>581,120</u>	<u>14,790</u>	<u>3</u>
337	1,070	658	4200 Travel	750	750	750	-	-
3,440	2,386	2,646	4300 Utility Services	5,240	5,240	4,062	(1,178)	(22)
9,085	7,826	14,338	4350 Energy	8,247	8,247	8,247	-	-
14,983	22,038	29,692	4400 Purchased Services	29,990	30,065	30,102	37	0
16,283	26,713	17,048	4500 Supplies and Materials	9,701	24,920	10,508	(14,412)	(58)
680	1,000	663	4900 Other Expenses	790	790	680	(110)	(14)
<u>44,808</u>	<u>61,033</u>	<u>65,045</u>	Subtotal - Other	<u>54,718</u>	<u>70,012</u>	<u>54,349</u>	<u>(15,663)</u>	<u>(22)</u>
1,350	-	9,156	5100 Equipment	-	-	-	-	-
<u>\$ 429,609</u>	<u>\$ 457,752</u>	<u>\$ 591,502</u>	Location Totals	<u>\$ 623,567</u>	<u>\$ 636,342</u>	<u>\$ 635,469</u>	<u>\$ (873)</u>	<u>(0)</u>



Razdolna School, located in the Village of Razdolna just outside of Homer, Alaska, is housed in a facility leased from the Village of Razdolna. The leased facility has been the home of Razdolna School since 1986 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
49.00	37.00	63.00	Enrollment in ADM (K-12)	66.00	63.00	75.00

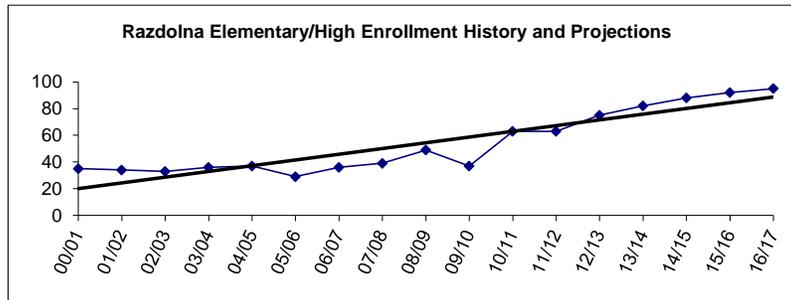
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	2.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.50
0.13	0.13	0.13	Specialist*	0.13	-	-
0.25	0.20	0.20	Special Ed Teacher**	0.20	0.25	0.25
<u>3.88</u>	<u>3.33</u>	<u>5.33</u>	Certified Subtotal	<u>5.33</u>	<u>5.25</u>	<u>5.25</u>
0.81	0.81	0.81	Aide	0.81	0.88	0.88
0.10	0.10	0.10	Nurse***	0.10	0.20	0.20
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.25	0.50	0.63	Custodian	0.63	0.63	0.50
<u>2.04</u>	<u>2.29</u>	<u>2.42</u>	Classified Subtotal	<u>2.42</u>	<u>2.59</u>	<u>2.46</u>
<u>5.92</u>	<u>5.62</u>	<u>7.75</u>	Total	<u>7.75</u>	<u>7.84</u>	<u>7.71</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.

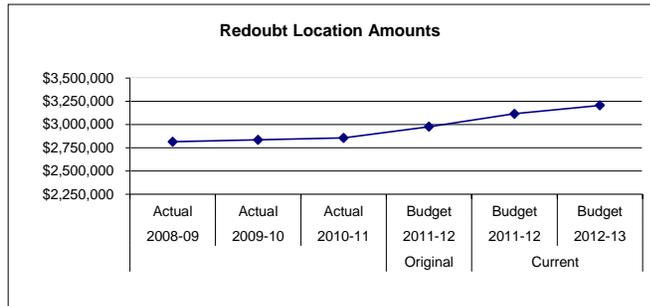


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,568,259	\$ 1,588,706	\$ 1,598,416	3100 Certified Salaries	\$ 1,726,762	\$ 1,783,643	\$ 1,829,596	\$ 45,953	3
369,439	330,526	329,482	3200 Non-Certified Salaries	309,800	334,079	338,687	4,608	1
701,999	741,573	726,987	3500 Employee Benefits	788,524	824,082	886,761	62,679	8
<u>2,639,697</u>	<u>2,660,805</u>	<u>2,654,885</u>	Subtotal - Personnel Services	<u>2,825,086</u>	<u>2,941,804</u>	<u>3,055,044</u>	<u>113,240</u>	<u>4</u>
-	-	-	4100 Professional-Technical Services	-	3,750			
265	-	488	4200 Travel	500	3,500	500	(3,000)	(86)
6,162	9,388	7,235	4300 Utility Services	14,066	14,066	9,990	(4,076)	(29)
85,358	86,834	100,211	4350 Energy	88,839	88,839	88,839	-	-
7,876	6,000	5,847	4400 Purchased Services	5,147	6,821	6,870	49	1
69,702	63,342	61,361	4500 Supplies and Materials	40,984	54,285	42,848	(11,437)	(21)
680	740	680	4900 Other Expenses	1,201	1,201	1,201	-	-
<u>170,043</u>	<u>166,304</u>	<u>175,822</u>	Subtotal - Other	<u>150,737</u>	<u>172,462</u>	<u>150,248</u>	<u>(18,464)</u>	<u>(11)</u>
<u>3,429</u>	<u>8,428</u>	<u>25,478</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,813,169</u>	<u>\$ 2,835,537</u>	<u>\$ 2,856,185</u>	Location Totals	<u>\$ 2,975,823</u>	<u>\$ 3,114,266</u>	<u>\$ 3,205,292</u>	<u>\$ 94,776</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
378.00	371.00	393.00	Enrollment in ADM (K-6)	354.00	388.00	372.00

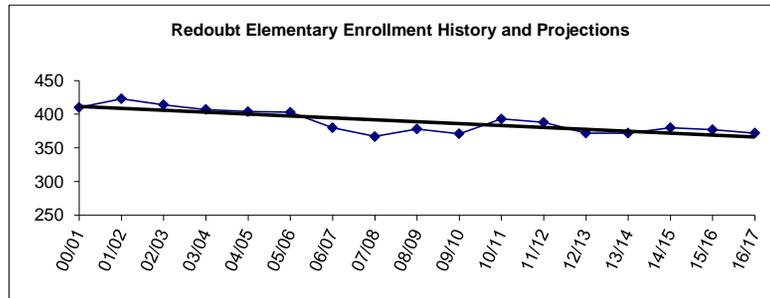
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	2.00	1.00	1.00
19.50	20.50	20.00	Teacher (Includes Quest)	19.50	20.50	21.00
2.30	2.10	2.10	Specialist*	2.10	2.00	2.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
<u>24.80</u>	<u>25.60</u>	<u>25.10</u>	Certified Subtotal	<u>25.60</u>	<u>26.50</u>	<u>27.00</u>
4.15	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>9.97</u>	<u>8.46</u>	<u>8.46</u>	Classified Subtotal	<u>7.96</u>	<u>8.46</u>	<u>8.46</u>
<u>34.77</u>	<u>34.06</u>	<u>33.56</u>	Total	<u>33.56</u>	<u>34.96</u>	<u>35.46</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.

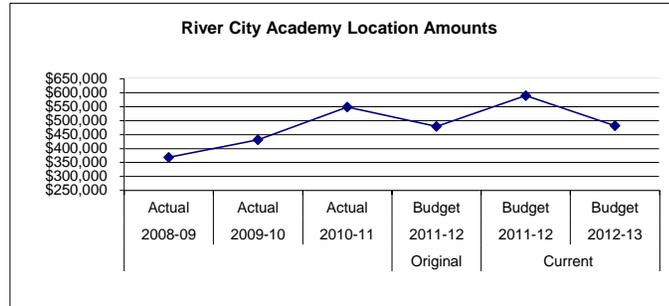


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 211,397	\$ 252,591	\$ 330,916	3100 Certified Salaries	\$ 291,659	\$ 364,947	\$ 295,331	\$ (69,616)	(7)
43,585	45,530	57,334	3200 Non-Certified Salaries	45,951	42,211	39,311	(2,900)	(15)
92,167	108,047	145,532	3500 Employee Benefits	125,183	153,583	131,005	(22,578)	(15)
<u>347,148</u>	<u>406,168</u>	<u>533,782</u>	Subtotal - Personnel Services	<u>462,793</u>	<u>560,741</u>	<u>465,647</u>	<u>(95,094)</u>	<u>(17)</u>
1,078	1,066	550	4200 Travel	750	910	750	(160)	(18)
1,220	380	225	4300 Utility Services	1,753	1,753	1,002	(751)	(43)
1,480	498	1,029	4400 Purchased Services	1,682	1,522	1,682	160	11
16,914	22,287	7,915	4500 Supplies and Materials	10,893	22,776	10,932	(11,844)	(52)
682	964	663	4900 Other Expenses	1,356	1,466	1,271	(195)	(13)
<u>21,375</u>	<u>25,195</u>	<u>10,382</u>	Subtotal - Other	<u>16,434</u>	<u>28,427</u>	<u>15,637</u>	<u>(12,790)</u>	<u>(45)</u>
-	-	4,407	5100 Equipment	-	-	-	-	-
<u>\$ 368,523</u>	<u>\$ 431,363</u>	<u>\$ 548,571</u>	Location Totals	<u>\$ 479,227</u>	<u>\$ 589,168</u>	<u>\$ 481,284</u>	<u>\$ (107,884)</u>	<u>(18)</u>



River City Academy is a small school of choice for students in middle and high school. Being a performance-based school means that each student can work at his/her individual pace and excel without a time constraint, while still operating inside of a classroom setting. Success is measured against the set KPBSD School Board approved standards with students demonstrating their proficiency in each one. RCA students demonstrate a desire to take ownership and responsibility of their educations and excel in a small school setting. Although RCA focuses on core academic subjects, all students are also required to take three elective strands --- Personal Expression and Community Connections (PECC), Careers and Technology. Students are encouraged to meet their technology standards through the journey of planning the next steps after high school, including internships. And PECC helps students explore healthy lifestyle activities, personal expression and develop a commitment to service in the community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
37.00	56.00	64.00	Enrollment in ADM (7-12)	75.00	73.00	75.00

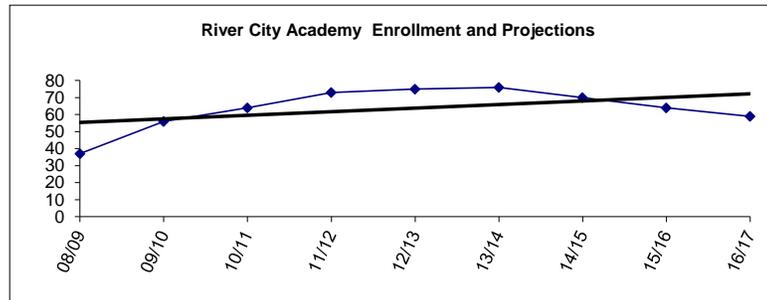
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.00	2.60	3.00	Teacher	2.00	3.00	2.00
-	-	0.15	Specialist*	0.15	0.55	0.15
0.10	0.60	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>3.10</u>	<u>4.20</u>	<u>5.15</u>	Certified Subtotal	<u>4.15</u>	<u>5.55</u>	<u>4.15</u>
-	-	0.08	Special Ed Aide	0.08	0.08	0.08
0.05	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.25	-	0.50	Custodian	-	-	-
<u>1.18</u>	<u>1.01</u>	<u>1.59</u>	Classified Subtotal	<u>1.09</u>	<u>1.09</u>	<u>1.09</u>
<u>4.28</u>	<u>5.21</u>	<u>6.74</u>	Totals	<u>5.24</u>	<u>6.64</u>	<u>5.24</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.

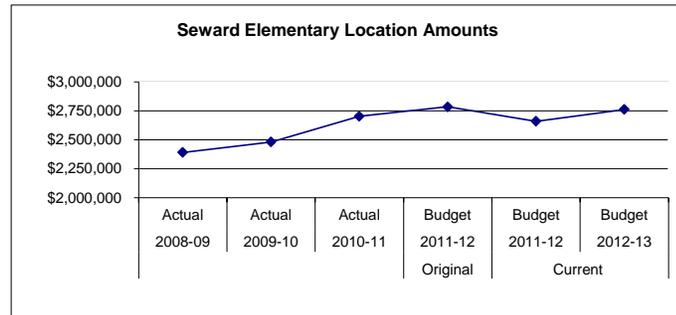


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,291,968	\$ 1,311,673	\$ 1,429,801	3100 Certified Salaries	\$ 1,494,971	\$ 1,390,630	\$ 1,443,212	\$ 52,582	4
282,662	301,180	314,944	3200 Non-Certified Salaries	342,688	336,016	341,769	5,753	2
607,580	646,380	683,705	3500 Employee Benefits	742,961	710,043	769,038	58,995	8
<u>2,182,209</u>	<u>2,259,233</u>	<u>2,428,450</u>	Subtotal - Personnel Services	<u>2,580,620</u>	<u>2,436,689</u>	<u>2,554,019</u>	<u>117,330</u>	<u>5</u>
5,956	1,746	2,196	4200 Travel	1,750	1,750	1,750	-	-
22,043	25,544	38,191	4300 Utility Services	23,426	23,426	27,949	4,523	19
131,722	128,065	152,609	4350 Energy	139,702	137,771	137,771	-	-
8,670	3,541	3,996	4400 Purchased Services	4,335	4,635	4,797	162	3
39,540	53,410	58,256	4500 Supplies and Materials	33,594	52,219	34,644	(17,575)	(34)
823	788	869	4900 Other Expenses	1,145	1,145	1,145	-	-
<u>208,754</u>	<u>213,094</u>	<u>256,117</u>	Subtotal - Other	<u>203,952</u>	<u>220,946</u>	<u>208,056</u>	<u>(12,890)</u>	<u>(6)</u>
-	9,309	18,259	5100 Equipment	-	2,683	-	(2,683)	(100)
<u>\$ 2,390,964</u>	<u>\$ 2,481,636</u>	<u>\$ 2,702,826</u>	Location Totals	<u>\$ 2,784,572</u>	<u>\$ 2,660,318</u>	<u>\$ 2,762,075</u>	<u>\$ 101,757</u>	<u>4</u>



William H. Seward Elementary School, located in Seward, Alaska, is a 2008 NCLB Blue Ribbon School. Our student population includes Special Needs Preschool - 6th grade 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
264.00	276.00	278.00	Enrollment in ADM (PS-6)	272.00	286.00	285.00

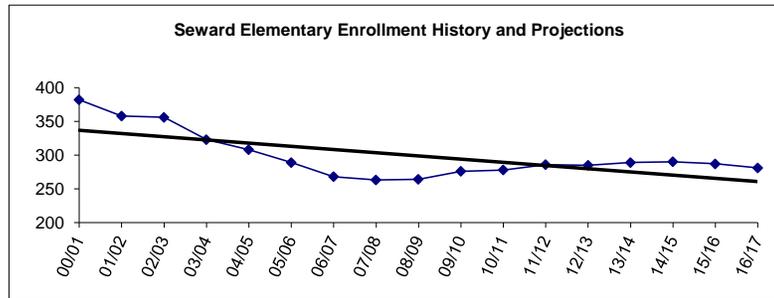
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.00	13.75	14.20	Teacher (Includes Quest)	14.60	14.60	15.10
1.41	3.42	2.10	Specialist*	2.10	1.43	1.43
4.75	4.75	4.75	Special Ed Teacher**	4.75	4.45	4.45
<u>22.16</u>	<u>22.92</u>	<u>22.05</u>	Certified Subtotal	<u>22.45</u>	<u>21.48</u>	<u>21.98</u>
3.83	3.83	3.83	Special Ed Aide	4.71	4.40	4.40
0.38	0.44	0.44	Aide	0.38	0.38	0.44
0.73	0.73	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>8.44</u>	<u>8.50</u>	<u>8.65</u>	Classified Subtotal	<u>9.47</u>	<u>9.16</u>	<u>9.22</u>
<u>30.60</u>	<u>31.42</u>	<u>30.70</u>	Total	<u>31.92</u>	<u>30.64</u>	<u>31.20</u>

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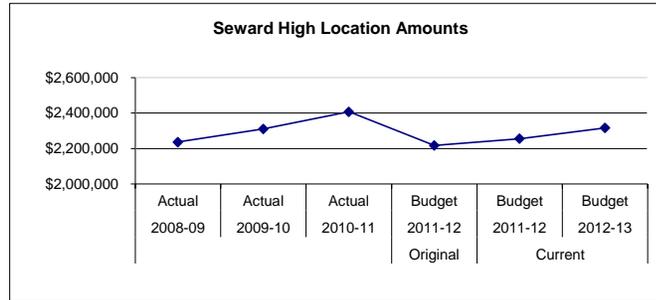


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 951,346	\$ 1,018,946	\$ 978,790	3100 Certified Salaries	\$ 977,814	\$ 929,800	\$ 964,700	\$ 34,900	4
317,814	329,182	346,433	3200 Non-Certified Salaries	300,184	339,732	349,697	9,965	3
472,132	518,087	481,145	3500 Employee Benefits	495,549	500,387	541,777	41,390	8
<u>1,741,292</u>	<u>1,866,215</u>	<u>1,806,368</u>	Subtotal - Personnel Services	<u>1,773,547</u>	<u>1,769,919</u>	<u>1,856,174</u>	<u>86,255</u>	5
-	89	-	4100 Professional-Technical Services	-	-	-	-	-
4,437	3,017	2,541	4200 Travel	2,500	2,500	2,500	-	-
-	-	16,225	4250 Student Travel	-	20,503	-	(20,503)	(100)
78,608	89,294	124,541	4300 Utility Services	69,027	69,027	85,407	16,380	24
332,714	261,370	381,069	4350 Energy	310,603	310,603	310,603	-	-
5,319	3,358	3,281	4400 Purchased Services	19,149	13,078	19,326	6,248	48
64,832	60,087	51,864	4500 Supplies and Materials	37,503	56,654	37,559	(19,095)	(34)
3,399	3,979	3,590	4900 Other Expenses	4,600	4,100	4,358	258	6
<u>489,308</u>	<u>421,194</u>	<u>583,111</u>	Subtotal - Other	<u>443,382</u>	<u>476,465</u>	<u>459,753</u>	<u>(16,712)</u>	(4)
<u>5,800</u>	<u>22,877</u>	<u>17,738</u>	5100 Equipment	-	8,876	-	(8,876)	-
<u>\$ 2,236,401</u>	<u>\$ 2,310,286</u>	<u>\$ 2,407,217</u>	Location Totals	<u>\$ 2,216,929</u>	<u>\$ 2,255,260</u>	<u>\$ 2,315,927</u>	<u>\$ 60,667</u>	3



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
187.00	178.00	165.00	Enrollment in ADM (9-12)	173.00	177.00	174.00

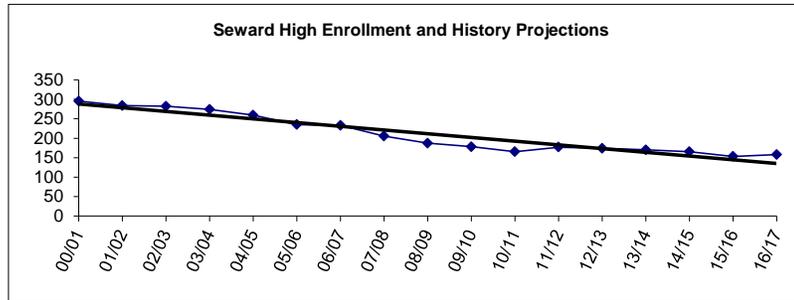
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.35	9.10	Teacher (Includes Quest)	9.00	8.60	9.00
2.03	1.90	1.70	Specialist*	1.20	1.80	1.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	1.05	1.05
<u>15.53</u>	<u>15.25</u>	<u>13.80</u>	Certified Subtotal	<u>13.20</u>	<u>12.45</u>	<u>12.85</u>
1.38	1.38	0.88	Special Ed Aide	0.88	1.76	1.76
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.25	0.37	0.22	Nurse***	0.22	0.22	0.22
3.00	3.00	3.31	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.57</u>	<u>7.69</u>	<u>7.35</u>	Classified Subtotal	<u>7.04</u>	<u>7.92</u>	<u>7.92</u>
<u>23.10</u>	<u>22.94</u>	<u>21.15</u>	Total	<u>20.24</u>	<u>20.37</u>	<u>20.77</u>

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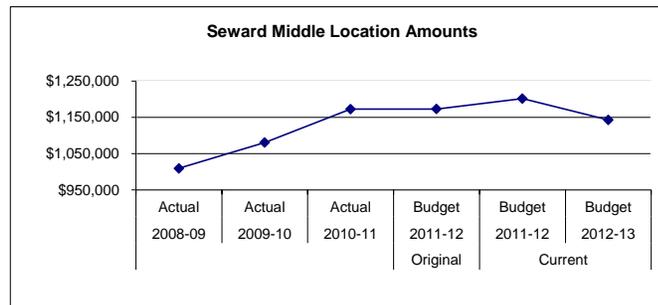


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 447,488	\$ 454,499	\$ 494,232	3100 Certified Salaries	\$ 504,674	\$ 509,500	\$ 445,704	\$ (63,796)	(13)
140,786	175,552	174,061	3200 Non-Certified Salaries	184,268	191,012	200,575	9,563	5
228,847	253,748	256,665	3500 Employee Benefits	289,014	298,873	294,365	(4,508)	(2)
<u>817,121</u>	<u>883,799</u>	<u>924,958</u>	Subtotal - Personnel Services	<u>977,956</u>	<u>999,385</u>	<u>940,644</u>	<u>(58,741)</u>	(6)
2,143	1,908	2,053	4200 Travel	675	775	1,000	225	29
-	-	3,250	4250 Student Travel	-	3,250	-	(3,250)	(100)
42,607	50,001	64,922	4300 Utility Services	51,444	51,444	61,744	10,300	20
112,520	110,749	140,652	4350 Energy	123,000	120,548	120,548	-	-
(3,564)	1,445	1,259	4400 Purchased Services	2,743	2,728	2,567	(161)	(6)
35,670	23,472	23,060	4500 Supplies and Materials	14,727	21,355	13,785	(7,570)	(35)
752	1,529	810	4900 Other Expenses	2,615	2,505	2,505	-	-
<u>190,127</u>	<u>189,104</u>	<u>236,006</u>	Subtotal - Other	<u>195,204</u>	<u>202,605</u>	<u>202,149</u>	<u>(456)</u>	(0)
2,419	7,777	11,566	5100 Equipment	-	-	-	-	-
<u>\$ 1,009,668</u>	<u>\$ 1,080,680</u>	<u>\$ 1,172,530</u>	Location Totals	<u>\$ 1,173,160</u>	<u>\$ 1,201,990</u>	<u>\$ 1,142,793</u>	<u>\$ (59,197)</u>	(5)



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
89.00	91.00	94.00	Enrollment in ADM (7-12)	82.00	78.00	75.00

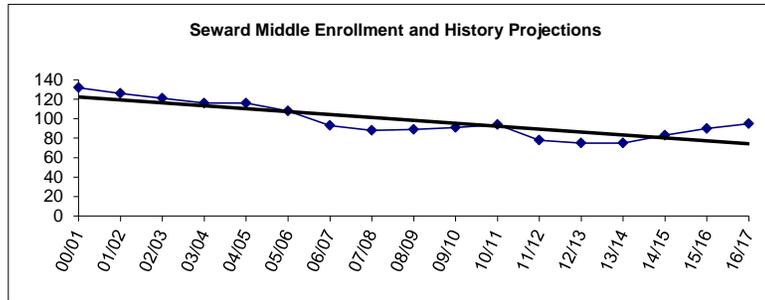
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.80	0.80
5.15	5.10	5.15	Teacher (Includes Quest)	5.10	4.90	4.10
0.25	0.08	0.60	Specialist*	0.60	0.32	0.07
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.25	1.25
<u>6.90</u>	<u>6.68</u>	<u>7.25</u>	Certified Subtotal	<u>7.20</u>	<u>7.27</u>	<u>6.22</u>
1.32	1.32	1.32	Special Ed Aide	1.70	2.20	2.20
0.25	-	0.44	Aide	0.44	0.44	0.44
0.20	0.37	0.53	Nurse***	0.53	0.53	0.53
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.15</u>	<u>4.07</u>	<u>4.67</u>	Classified Subtotal	<u>5.05</u>	<u>5.55</u>	<u>5.55</u>
<u>11.05</u>	<u>10.75</u>	<u>11.92</u>	Totals	<u>12.25</u>	<u>12.82</u>	<u>11.77</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.

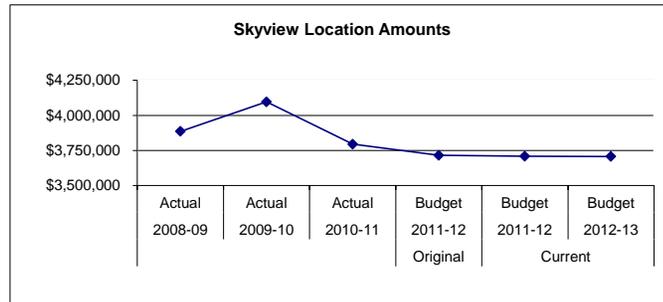


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,948,924	\$ 1,990,028	\$ 1,833,385	3100 Certified Salaries	\$ 1,833,531	\$ 1,756,446	\$ 1,787,027	\$ 30,581	2
524,920	596,888	528,673	3200 Non-Certified Salaries	496,111	538,096	517,950	(20,146)	(4)
886,323	993,416	896,141	3500 Employee Benefits	918,405	908,412	950,460	42,048	5
<u>3,360,167</u>	<u>3,580,332</u>	<u>3,258,199</u>	Subtotal - Personnel Services	<u>3,248,047</u>	<u>3,202,954</u>	<u>3,255,437</u>	<u>52,483</u>	2
5,466	7,443	7,105	4200 Travel	5,000	6,003	5,000	(1,003)	(17)
-	-	19,240	4250 Student Travel	-	21,886	-	-	-
13,384	16,410	14,153	4300 Utility Services	24,839	24,839	17,359	(7,480)	(30)
350,208	324,786	336,023	4350 Energy	343,464	337,711	337,711	-	-
12,751	9,766	9,221	4400 Purchased Services	21,633	7,544	19,621	12,077	160
117,107	103,003	95,622	4500 Supplies and Materials	67,359	97,676	66,694	(30,982)	(32)
4,918	5,817	5,581	4900 Other Expenses	5,639	5,598	5,085	(513)	(9)
<u>503,834</u>	<u>467,225</u>	<u>486,945</u>	Subtotal - Other	<u>467,934</u>	<u>501,257</u>	<u>451,470</u>	<u>(27,901)</u>	(6)
<u>22,306</u>	<u>48,494</u>	<u>49,092</u>	5100 Equipment	-	4,513	-	(4,513)	(100)
<u>\$ 3,886,307</u>	<u>\$ 4,096,051</u>	<u>\$ 3,794,236</u>	Location Totals	<u>\$ 3,715,981</u>	<u>\$ 3,708,724</u>	<u>\$ 3,706,907</u>	<u>\$ 20,069</u>	1



Skyview High School, is a comprehensive high school in Soldotna, Alaska, accredited by the Northwest Accreditation Association. Soldotna lies at the heart of the Kenai Peninsula, ten miles inland from Cook Inlet, and borders the Kenai River. Skyview High School, which was constructed in 1988, can accommodate up to 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. Our school is a leader in career exploration and is on the forefront of the latest technology in education. Students at Skyview explore several career pathways within an academic framework to better prepare themselves for their future professions. Skyview is also passionate about student involvement, our community awareness program helps students perform a number of service projects for the central peninsula community. Along with our wide array of academic, vocational and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. Our teachers and staff get to know each of our students personally, tailoring education for their individual skills and needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
450.00	377.00	333.00	Enrollment in ADM (9-12)	355.00	363.00	354.00

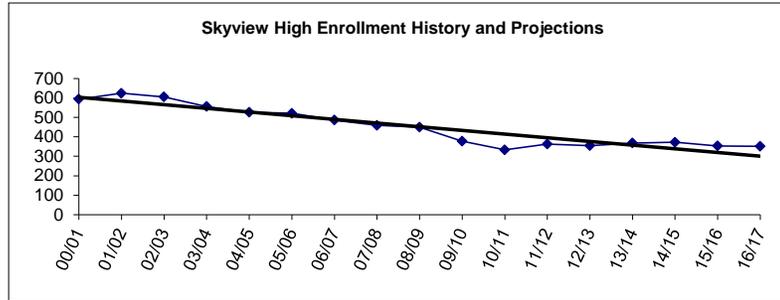
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.00	22.50	20.00	Teacher (Includes Quest)	18.00	18.00	18.00
3.10	3.10	2.45	Specialist*	2.45	2.15	2.15
4.00	3.40	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>31.10</u>	<u>31.00</u>	<u>27.45</u>	Certified Subtotal	<u>25.45</u>	<u>25.15</u>	<u>25.15</u>
2.64	2.99	2.82	Special Ed Aide	2.82	2.82	2.82
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.75	0.88	Nurse***	0.88	0.88	0.88
4.50	5.00	4.00	Support	4.00	4.00	4.00
5.00	5.00	4.00	Custodians	4.50	4.50	4.00
<u>13.13</u>	<u>14.18</u>	<u>12.14</u>	Classified Subtotal	<u>12.64</u>	<u>12.64</u>	<u>12.14</u>
<u>44.23</u>	<u>45.18</u>	<u>39.59</u>	Total	<u>38.09</u>	<u>37.79</u>	<u>37.29</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.

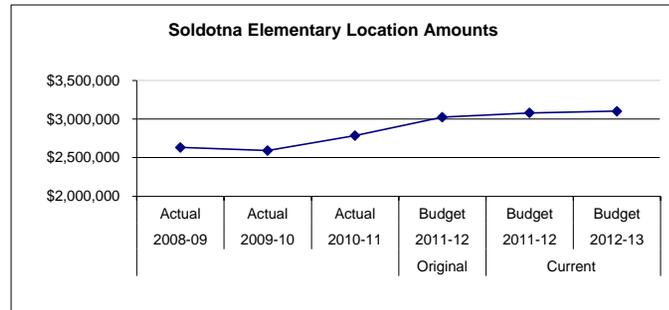


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,425,522	\$ 1,357,880	\$ 1,496,641	3100 Certified Salaries	\$ 1,580,116	\$ 1,591,217	\$ 1,595,482	\$ 4,265	0
375,515	385,499	389,606	3200 Non-Certified Salaries	462,326	469,475	465,297	(4,178)	(1)
686,624	711,375	720,986	3500 Employee Benefits	847,036	865,681	912,949	47,268	5
<u>2,487,660</u>	<u>2,454,754</u>	<u>2,607,233</u>	Subtotal - Personnel Services	<u>2,889,478</u>	<u>2,926,373</u>	<u>2,973,728</u>	<u>47,355</u>	2
-	500	-	4100 Professional-Technical Services	500	500	500	-	-
1,034	225	-	4200 Travel	500	500	500	-	-
-	100	-	4250 Student Travel	50	50	50	-	-
8,322	7,459	5,644	4300 Utility Services	11,434	11,524	7,369	(4,155)	(36)
83,736	77,190	85,324	4350 Energy	83,680	82,270	82,270	-	-
8,748	6,455	4,074	4400 Purchased Services	4,091	4,091	4,066	(25)	(1)
39,253	41,192	48,065	4500 Supplies and Materials	33,532	53,836	33,494	(20,342)	(38)
952	770	1,052	4900 Other Expenses	1,401	1,346	1,346	-	-
<u>142,046</u>	<u>133,891</u>	<u>144,159</u>	Subtotal - Other	<u>135,188</u>	<u>154,117</u>	<u>129,595</u>	<u>(24,522)</u>	(16)
<u>2,693</u>	<u>3,795</u>	<u>34,891</u>	5100 Equipment	-	823	-	(823)	(100)
<u>\$ 2,632,400</u>	<u>\$ 2,592,440</u>	<u>\$ 2,786,283</u>	Location Totals	<u>\$ 3,024,666</u>	<u>\$ 3,081,313</u>	<u>\$ 3,103,323</u>	<u>\$ 22,010</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
275.00	266.00	286.00	Enrollment in ADM (PS-6)	269.00	291.00	267.00

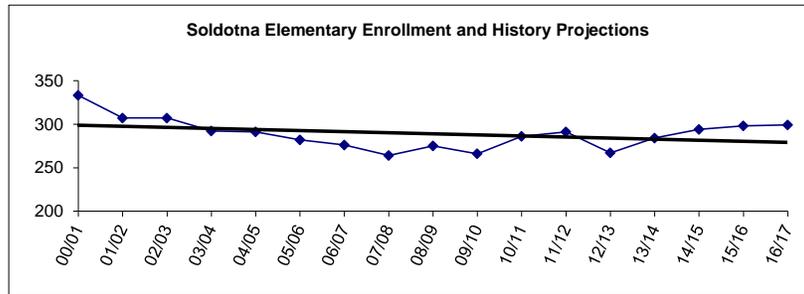
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.65	13.53	13.53	Teacher (Includes Quest)	14.38	14.52	14.38
3.10	1.50	3.10	Specialist*	3.10	3.05	3.04
5.00	4.00	4.00	Special Ed Teacher**	4.00	4.75	4.75
<u>22.75</u>	<u>20.03</u>	<u>21.63</u>	Certified Subtotal	<u>22.48</u>	<u>23.32</u>	<u>23.17</u>
6.23	5.78	6.66	Special Ed Aide	9.30	9.30	9.30
0.45	1.32	0.45	Aide (ELL tutor budgeted @ Loc. 92)	0.26	0.44	0.44
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>10.74</u>	<u>11.16</u>	<u>11.17</u>	Classified Subtotal	<u>13.62</u>	<u>13.80</u>	<u>13.80</u>
<u>33.49</u>	<u>31.19</u>	<u>32.80</u>	Total	<u>36.10</u>	<u>37.12</u>	<u>36.97</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.

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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.

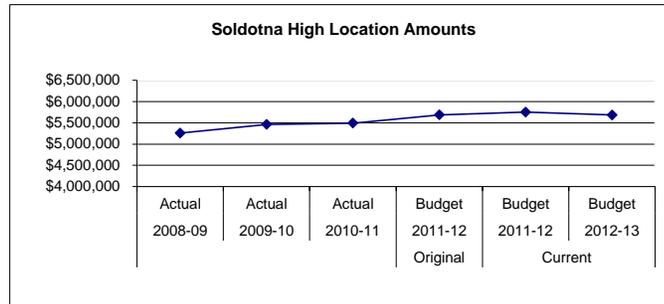


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 2,610,504	\$ 2,721,048	\$ 2,646,534	3100 Certified Salaries	\$ 2,721,849	\$ 2,717,393	\$ 2,666,804	\$ (50,589)	(2)
759,531	802,174	891,796	3200 Non-Certified Salaries	930,375	928,091	962,389	34,298	4
1,259,497	1,386,457	1,346,822	3500 Employee Benefits	1,505,962	1,478,448	1,542,461	64,013	4
<u>4,629,532</u>	<u>4,909,679</u>	<u>4,885,152</u>	Subtotal - Personnel services	<u>5,158,186</u>	<u>5,123,932</u>	<u>5,171,654</u>	<u>47,722</u>	1
1,250	-	-	4100 Professional-Technical Services					
7,991	8,654	9,514	4200 Travel	5,000	5,000	5,000	-	-
77	-	31,066	4250 Student Travel	-	31,011	-	(31,011)	(100)
25,449	27,121	27,220	4300 Utility Services	36,403	35,839	29,883	(5,956)	(17)
359,617	315,469	332,338	4350 Energy	348,066	344,822	344,822	-	-
25,138	18,278	20,537	4400 Purchased Services	30,800	22,333	30,590	8,257	37
169,688	157,723	134,091	4500 Supplies and Materials	100,314	131,366	94,175	(37,191)	(28)
6,397	7,199	7,310	4900 Other Expenses	7,541	7,541	6,348	(1,193)	(16)
<u>595,607</u>	<u>534,444</u>	<u>562,076</u>	Subtotal - Other	<u>528,124</u>	<u>577,912</u>	<u>510,818</u>	<u>(67,094)</u>	(12)
31,666	19,022	45,871	5100 Equipment	-	46,384	-	(46,384)	(100)
<u>\$ 5,256,804</u>	<u>\$ 5,463,145</u>	<u>\$ 5,493,099</u>	Location Totals	<u>\$ 5,686,310</u>	<u>\$ 5,748,228</u>	<u>\$ 5,682,472</u>	<u>\$ (65,756)</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, Skills USA Leaders 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
529.00	534.00	508.00	Enrollment in ADM (9-12)	504.00	494.00	471.00

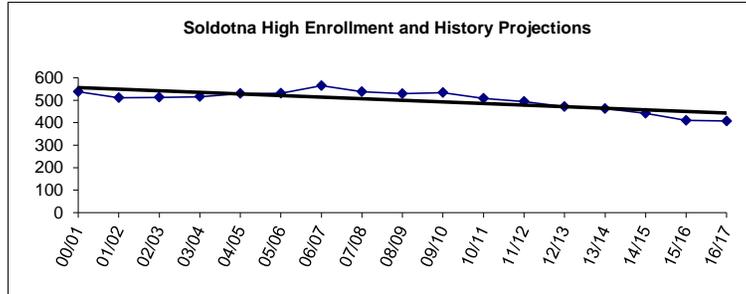
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
27.00	26.00	25.50	Teacher (Includes Quest)	25.00	25.50	24.00
3.50	3.30	3.25	Specialist*	3.25	2.90	2.90
7.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>39.50</u>	<u>37.30</u>	<u>36.75</u>	Certified Subtotal	<u>36.25</u>	<u>36.40</u>	<u>34.90</u>
11.00	12.41	11.62	Special Ed Aide	15.14	13.38	13.38
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.44	0.55	0.88	Nurse***	0.88	0.88	0.88
5.00	5.00	5.00	Support	5.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>22.38</u>	<u>23.90</u>	<u>23.44</u>	Classified Subtotal	<u>26.96</u>	<u>25.20</u>	<u>25.20</u>
<u>61.88</u>	<u>61.20</u>	<u>60.19</u>	Total	<u>63.21</u>	<u>61.60</u>	<u>60.10</u>

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

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

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

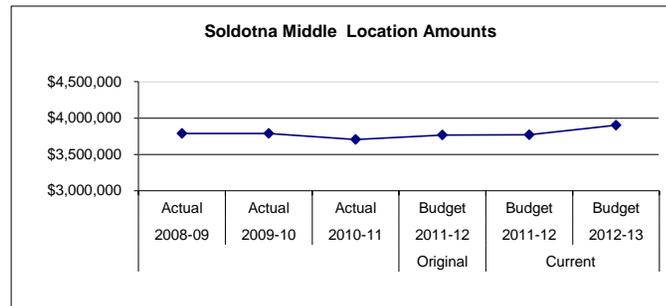


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 2,185,747	\$ 2,092,255	\$ 2,124,284	3100 Certified Salaries	\$ 2,175,097	\$ 2,082,034	\$ 2,141,290	\$ 59,256	3
402,922	459,354	401,117	3200 Non-Certified Salaries	380,329	436,018	457,090	21,072	5
928,059	967,042	900,083	3500 Employee Benefits	957,975	982,907	1,061,363	78,456	8
<u>3,516,728</u>	<u>3,518,651</u>	<u>3,425,484</u>	Subtotal - Personnel Services	<u>3,513,401</u>	<u>3,500,959</u>	<u>3,659,743</u>	<u>158,784</u>	<u>5</u>
78	265	282	4200 Travel	750	1,025	750	(275)	(27)
-	-	5,018	4250 Student Travel	-	5,956	-	(5,956)	(100)
10,896	9,741	7,375	4300 Utility Services	19,453	19,453	12,355	(7,098)	(36)
157,333	150,507	151,221	4350 Energy	165,227	159,844	159,844	-	-
11,347	10,259	4,624	4400 Purchased Services	6,689	7,226	6,925	(301)	(4)
86,320	76,673	76,926	4500 Supplies and Materials	58,321	72,252	59,932	(12,320)	(17)
1,540	1,691	1,461	4900 Other Expenses	2,540	2,265	2,265	-	-
<u>267,515</u>	<u>249,136</u>	<u>246,907</u>	Subtotal - Other	<u>252,980</u>	<u>268,021</u>	<u>242,071</u>	<u>(25,950)</u>	<u>(10)</u>
4,383	21,218	34,771	5100 Equipment	-	693	-	(693)	(100)
<u>\$ 3,788,625</u>	<u>\$ 3,789,005</u>	<u>\$ 3,707,162</u>	Location Totals	<u>\$ 3,766,381</u>	<u>\$ 3,769,673</u>	<u>\$ 3,901,814</u>	<u>\$ 132,141</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
443.00	412.00	371.00	Enrollment in ADM (7-8)	381.00	401.00	400.00

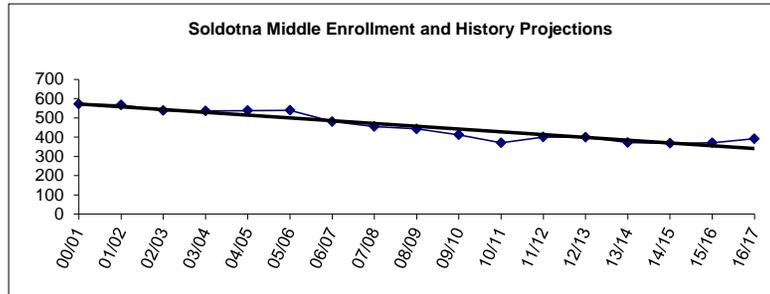
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	21.50	20.50	Teacher (Includes Quest)	20.50	20.50	21.00
2.40	1.97	2.00	Specialist*	2.00	2.00	2.00
5.00	5.00	4.50	Special Ed Teacher**	4.50	4.50	4.50
<u>33.90</u>	<u>30.47</u>	<u>29.00</u>	Certified Subtotal	<u>29.00</u>	<u>29.00</u>	<u>29.50</u>
2.72	3.52	2.64	Special Ed Aide	2.64	4.40	4.40
1.63	0.88	1.32	Aide	1.32	1.32	1.32
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	3.00	2.50	Support	2.50	2.50	2.50
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Custodian	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>11.73</u>	<u>11.78</u>	<u>10.84</u>	Classified Subtotal	<u>10.84</u>	<u>12.60</u>	<u>12.60</u>
<u>45.63</u>	<u>42.25</u>	<u>39.84</u>	Total	<u>39.84</u>	<u>41.60</u>	<u>42.10</u>

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

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

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



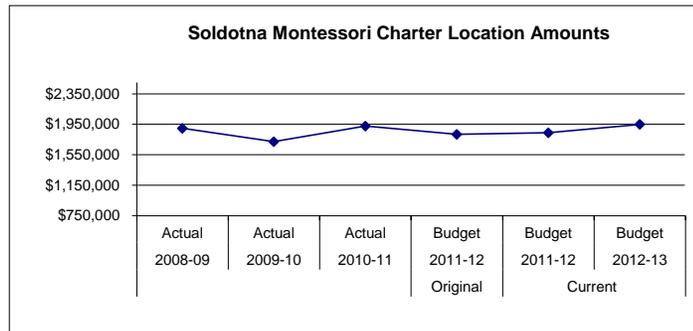
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 64 Soldotna Montessori Charter School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 623,520	\$ 767,482	\$ 844,393	3100 Certified Salaries	\$ 827,774	\$ 738,318	\$ 741,600	\$ 3,282	0
218,559	265,022	289,041	3200 Non-Certified Salaries	317,170	273,173	397,560	124,387	46
337,782	402,458	457,803	3500 Employee Benefits	500,711	480,007	497,125	17,118	4
<u>1,179,861</u>	<u>1,434,962</u>	<u>1,591,237</u>	Subtotal - Personnel Services	<u>1,645,655</u>	<u>1,491,498</u>	<u>1,636,285</u>	<u>144,787</u>	<u>10</u>
26,172	57,159	105,175	4100 Professional-Technical Services	7,500	133,795	107,000	(26,795)	(20)
29,937	37,379	12,095	4200 Travel	5,000	5,000	4,400	(600)	(12)
-	48,302	16,301	4250 Student Travel	1,500	1,500	-	(1,500)	(100)
3,607	3,155	2,456	4300 Utility Services	1,800	1,800	2,300	500	28
33,772	31,132	34,413	4350 Energy	22,000	22,000	30,000	8,000	36
9,260	4,931	4,288	4400 Purchased Services	1,000	1,000	400	(600)	(60)
80,697	20,045	69,406	4500 Supplies and Materials	42,188	72,765	55,850	(16,915)	(23)
1,455	2,893	3,955	4900 Other Expenses	5,606	23,913	23,989	76	0
62,208	81,172	86,937	4950 Indirect Costs	85,573	85,573	89,166	3,593	4
<u>247,107</u>	<u>286,168</u>	<u>335,026</u>	Subtotal - Other	<u>172,167</u>	<u>347,346</u>	<u>313,105</u>	<u>(34,241)</u>	<u>(10)</u>
2,027	-	-	5100 Equipment	-	-	-	-	100
468,421	-	-	5500 Transfer to Other Fund	-	-	-	-	-
<u>\$ 1,897,416</u>	<u>\$ 1,721,130</u>	<u>\$ 1,926,263</u>	Location Totals	<u>\$ 1,817,822</u>	<u>\$ 1,838,844</u>	<u>\$ 1,949,390</u>	<u>\$ 110,546</u>	<u>6</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 165 students in grades K-6. Classrooms are multi-graded.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 64 Soldotna Montessori Charter School

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
161.00	160.00	160.00	Enrollment in ADM (K-8)	160.00	165.00	165.00

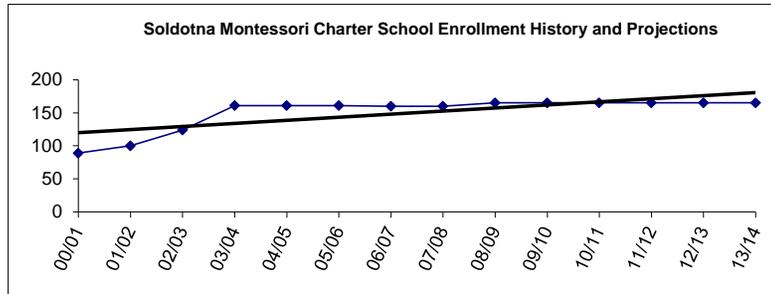
FTE's Included In Current Budget

0.35	0.35	0.35	Administrator	0.35	0.35	0.35
10.35	9.45	10.45	Teacher (Includes Quest)	10.45	9.45	9.45
-	-	-	Specialist*	-	-	-
0.50	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.20</u>	<u>10.80</u>	<u>11.80</u>	Certified Subtotal	<u>11.80</u>	<u>10.80</u>	<u>10.80</u>
-	-	2.83	Special Ed Aide	2.20	2.64	2.64
6.34	6.79	5.24	Aide	5.87	5.12	5.12
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>8.66</u>	<u>9.11</u>	<u>10.39</u>	Classified Subtotal	<u>10.39</u>	<u>10.08</u>	<u>10.08</u>
<u>19.86</u>	<u>19.91</u>	<u>22.19</u>	Total	<u>22.19</u>	<u>20.88</u>	<u>20.88</u>

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

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

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

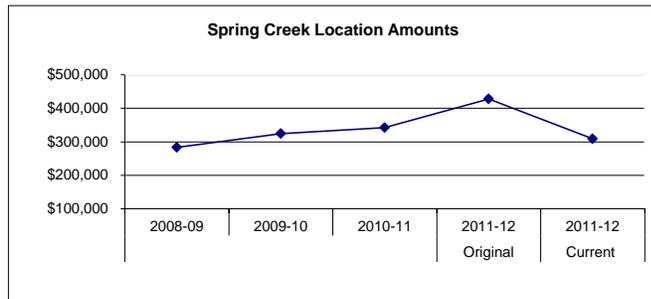


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 173,576	\$ 203,528	\$ 220,998	3100 Certified Salaries	\$ 273,848	\$ 202,241	\$ -	\$ (202,241)	(100)
23,929	25,198	24,588	3200 Non-Certified Salaries	28,948	16,725	-	(16,725)	(100)
73,359	86,220	87,412	3500 Employee Benefits	112,665	77,777	-	(77,777)	(100)
<u>270,864</u>	<u>314,946</u>	<u>332,998</u>	Subtotal - Personnel Services	<u>415,461</u>	<u>296,743</u>	<u>-</u>	<u>(296,743)</u>	<u>(100)</u>
463	642	1,167	4200 Travel	1,500	1,500	-	(1,500)	(100)
217	184	254	4300 Utility Services	1,054	1,054	-	(1,054)	(100)
770	493	117	4400 Purchased Services	984	984	-	(984)	(100)
9,724	7,607	7,219	4500 Supplies and Materials	8,121	7,881	-	(7,881)	(100)
662	698	698	4900 Other Expenses	698	698	-	(698)	(100)
<u>11,836</u>	<u>9,624</u>	<u>9,455</u>	Subtotal - Other	<u>12,357</u>	<u>12,117</u>	<u>-</u>	<u>(12,117)</u>	<u>(100)</u>
709	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 283,409</u>	<u>\$ 324,570</u>	<u>\$ 342,453</u>	Location Totals	<u>\$ 427,818</u>	<u>\$ 308,860</u>	<u>\$ -</u>	<u>\$ (308,860)</u>	<u>(100)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
28.00	21.00	19.00	Enrollment in ADM (9-12)	55.00	55.00	-

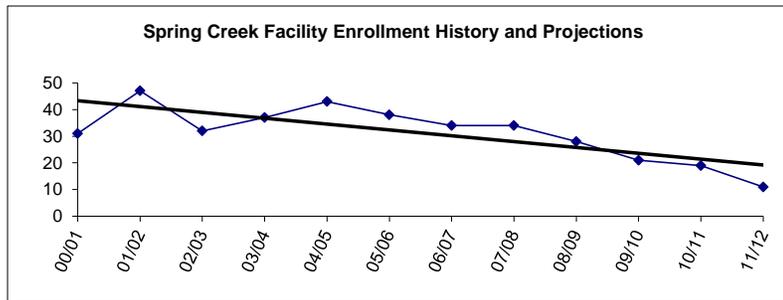
FTE's Included In Current Budget

0.80	1.00	1.00	Administrator	1.00	0.80	-
2.00	2.00	2.00	Teacher (Includes Quest)	3.00	2.00	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.80</u>	<u>3.00</u>	<u>3.00</u>	Certified Subtotal	<u>4.00</u>	<u>2.80</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.50	-
<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	Classified Subtotal	<u>0.88</u>	<u>0.50</u>	<u>-</u>
<u><u>3.68</u></u>	<u><u>3.88</u></u>	<u><u>3.88</u></u>	Total	<u><u>4.88</u></u>	<u><u>3.30</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.

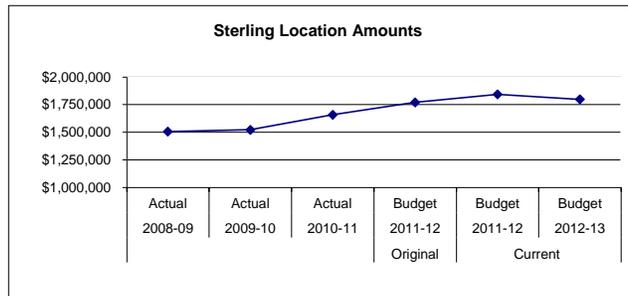


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 842,629	\$ 857,115	\$ 928,809	3100 Certified Salaries	\$ 953,806	\$ 998,338	\$ 957,673	\$ (40,665)	(4)
173,996	160,875	167,467	3200 Non-Certified Salaries	215,239	211,483	219,399	7,916	4
368,435	397,110	420,113	3500 Employee Benefits	491,774	502,814	514,589	11,775	2
<u>1,385,059</u>	<u>1,415,100</u>	<u>1,516,389</u>	Subtotal - Personnel Services	<u>1,660,819</u>	<u>1,712,635</u>	<u>1,691,661</u>	<u>(20,974)</u>	(1)
-	-	-	4100 Professional-Technical Services	-	6,946	-	(6,946)	(100)
1,800	2,190	2,025	4200 Travel	2,200	5,200	2,200	(3,000)	(58)
160	-	-	4250 Student Travel	-	-	-	-	-
12,711	10,550	8,678	4300 Utility Services	16,826	16,826	12,461	(4,365)	(26)
68,811	63,414	70,072	4350 Energy	68,133	67,475	67,475	-	-
5,540	2,745	2,985	4400 Purchased Services	2,338	2,597	2,462	(135)	(5)
30,362	23,763	30,394	4500 Supplies and Materials	19,485	30,327	20,325	(10,002)	(33)
680	680	779	4900 Other Expenses	830	830	830	-	-
<u>120,065</u>	<u>103,342</u>	<u>114,933</u>	Subtotal - Other	<u>109,812</u>	<u>130,201</u>	<u>105,753</u>	<u>(17,502)</u>	(13)
-	3,344	26,394	5100 Equipment	-	-	-	-	-
<u>\$ 1,505,124</u>	<u>\$ 1,521,786</u>	<u>\$ 1,657,716</u>	Location Totals	<u>\$ 1,770,631</u>	<u>\$ 1,842,836</u>	<u>\$ 1,797,414</u>	<u>\$ (38,476)</u>	(2)



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. 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2011-12 Budget
160.00	134.00	154.00	Enrollment in ADM (K-6)	148.00	167.00	158.00

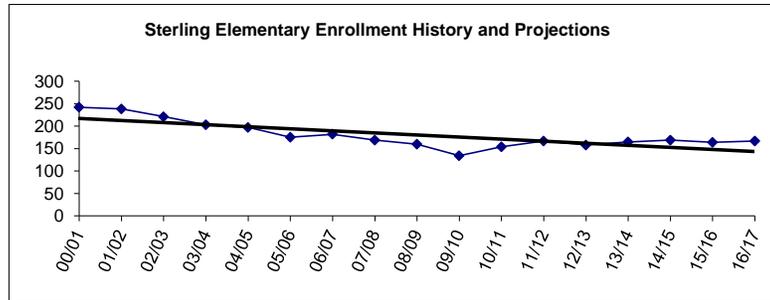
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.80	0.80
11.00	10.00	10.50	Teacher (Includes Quest)	10.50	11.50	10.50
0.80	0.70	1.10	Specialist*	1.10	1.10	1.10
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.80</u>	<u>13.70</u>	<u>14.60</u>	Certified Subtotal	<u>14.60</u>	<u>15.40</u>	<u>14.40</u>
1.63	1.28	1.76	Special Ed Aide	3.96	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.40	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.91</u>	<u>4.51</u>	<u>4.99</u>	Classified Subtotal	<u>7.19</u>	<u>6.75</u>	<u>6.75</u>
<u>19.71</u>	<u>18.21</u>	<u>19.59</u>	Total	<u>21.79</u>	<u>22.15</u>	<u>21.15</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.

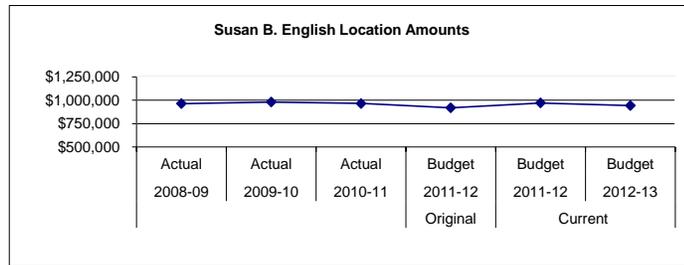


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 312,278	\$ 295,391	\$ 271,296	3100 Certified Salaries	\$ 276,247	\$ 299,257	\$ 277,320	\$ (21,937)	(7)
165,271	184,616	179,685	3200 Non-Certified Salaries	180,397	188,444	193,067	4,623	2
202,119	221,020	198,085	3500 Employee Benefits	200,993	212,160	214,970	2,810	1
<u>679,668</u>	<u>701,027</u>	<u>649,066</u>	Subtotal - Personnel Services	<u>657,637</u>	<u>699,861</u>	<u>685,357</u>	<u>(14,504)</u>	(2)
1,500	1,277	-	4100 Pro-Tech	-	-	-	-	-
5,127	7,049	2,996	4200 Travel	6,000	6,000	6,000	-	-
-	-	5,411	4250 Student Travel	-	5,411	-	(5,411)	(100)
31,210	26,507	29,079	4300 Utility Services	24,751	24,751	29,586	4,835	20
216,009	187,560	229,731	4350 Energy	208,545	199,272	199,272	-	-
4,853	3,956	4,435	4400 Purchased Services	4,658	4,818	4,719	(99)	(2)
23,003	38,458	20,202	4500 Supplies and Materials	16,130	25,198	15,172	(10,026)	(40)
1,236	1,131	3,993	4900 Other Expenses	2,351	4,062	3,973	(89)	(2)
<u>282,938</u>	<u>265,938</u>	<u>295,847</u>	Subtotal - Other	<u>262,435</u>	<u>269,512</u>	<u>258,722</u>	<u>(10,790)</u>	(4)
2,821	15,861	21,571	5100 Equipment	-	3,184	-	(3,184)	(100)
<u>\$ 965,427</u>	<u>\$ 982,826</u>	<u>\$ 966,484</u>	Location Totals	<u>\$ 920,072</u>	<u>\$ 972,557</u>	<u>\$ 944,079</u>	<u>\$ (28,478)</u>	(3)



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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
59.00	45.00	46.00	Enrollment in ADM (K-12)	50.00	43.00	42.00

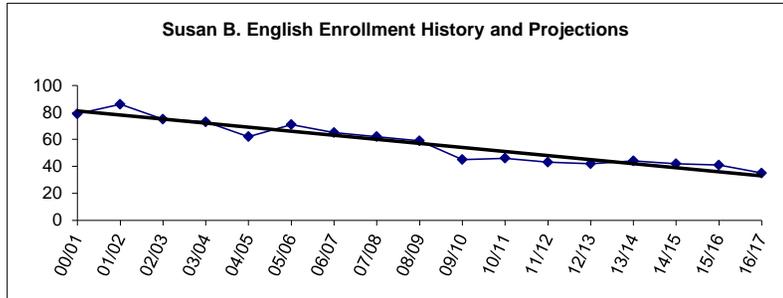
FTE's Included In Current Budget

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

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

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

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

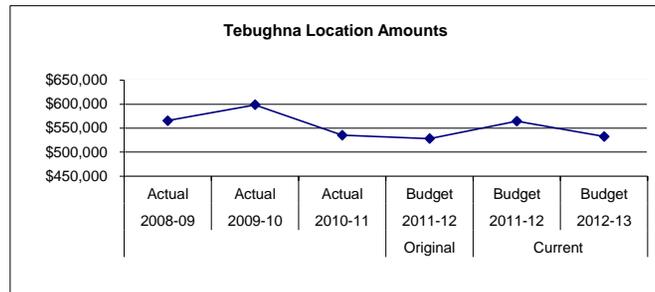


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 220,737	\$ 255,295	\$ 216,299	3100 Certified Salaries	\$ 209,524	\$ 233,328	\$ 211,175	\$ (22,153)	(9)
68,021	58,966	63,295	3200 Non-Certified Salaries	65,003	63,170	65,326	2,156	3
114,574	125,906	117,014	3500 Employee Benefits	115,991	123,722	121,149	(2,573)	(2)
<u>403,333</u>	<u>440,167</u>	<u>396,608</u>	Subtotal - Personnel Services	<u>390,518</u>	<u>420,220</u>	<u>397,650</u>	<u>(22,570)</u>	(5)
13,721	11,967	3,856	4200 Travel	12,000	12,000	7,500	(4,500)	(38)
-	-	650	4250 Student Travel	-	600	-	(600)	(100)
25,437	24,282	27,487	4300 Utility Services	26,307	26,307	23,801	(2,506)	(10)
92,438	74,072	83,266	4350 Energy	84,786	84,786	84,786	-	-
10,810	7,260	5,972	4400 Purchased Services	5,302	5,377	5,253	(124)	(2)
16,557	33,803	9,798	4500 Supplies and Materials	8,449	9,539	7,927	(1,612)	(17)
715	730	7,751	4900 Other Expenses	751	5,651	5,672	21	0
<u>159,679</u>	<u>152,114</u>	<u>138,780</u>	Subtotal - Other	<u>137,595</u>	<u>144,260</u>	<u>134,939</u>	<u>(9,321)</u>	(6)
<u>2,604</u>	<u>6,304</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 565,615</u>	<u>\$ 598,585</u>	<u>\$ 535,388</u>	Location Totals	<u>\$ 528,113</u>	<u>\$ 564,480</u>	<u>\$ 532,589</u>	<u>\$ (31,891)</u>	(6)



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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
36.00	30.00	35.00	Enrollment in ADM (K-12)	34.00	41.00	30.00

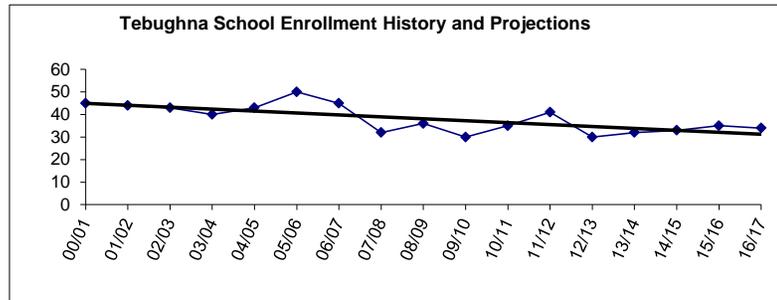
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	3.50	2.50	Teacher (Includes Quest)	2.00	2.50	2.00
-	0.07	0.10	Specialist *	0.10	0.05	0.05
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.57</u>	<u>3.60</u>	Certified Subtotal	<u>3.10</u>	<u>3.55</u>	<u>3.05</u>
0.08	0.06	0.08	Nurse ***	0.08	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.96</u>	<u>1.94</u>	<u>1.96</u>	Classified Subtotal	<u>1.96</u>	<u>1.88</u>	<u>1.88</u>
<u>5.96</u>	<u>6.51</u>	<u>5.56</u>	Total	<u>5.06</u>	<u>5.43</u>	<u>4.93</u>

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

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

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

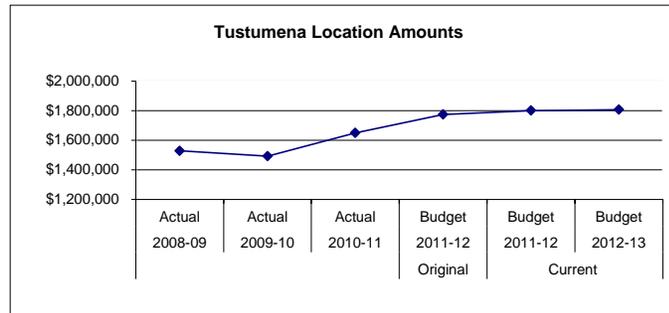


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 852,177	\$ 825,313	\$ 886,397	3100 Certified Salaries	\$ 964,670	\$ 958,290	\$ 962,382	\$ 4,092	0
173,318	178,016	211,142	3200 Non-Certified Salaries	212,024	229,566	221,577	(7,989)	(3)
360,223	372,377	407,368	3500 Employee Benefits	470,742	478,946	501,726	22,780	5
<u>1,385,718</u>	<u>1,375,706</u>	<u>1,504,907</u>	Subtotal - Personnel Services	<u>1,647,436</u>	<u>1,666,802</u>	<u>1,685,685</u>	<u>18,883</u>	1
1,821	1,880	2,643	4200 Travel	2,200	2,200	2,200	-	-
7,591	7,274	2,517	4300 Utility Services	10,320	10,320	7,860	(2,460)	(24)
91,100	77,108	86,846	4350 Energy	88,586	86,093	86,093	-	-
3,442	1,763	2,347	4400 Purchased Services	2,400	2,425	2,462	37	2
33,049	23,977	27,621	4500 Supplies and Materials	21,025	30,828	21,285	(9,543)	(31)
680	680	888	4900 Other Expenses	1,047	1,047	1,047	-	-
<u>137,683</u>	<u>112,682</u>	<u>122,862</u>	Subtotal - Other	<u>125,578</u>	<u>132,913</u>	<u>120,947</u>	<u>(11,966)</u>	(9)
4,463	3,677	20,551	5100 Equipment	-	-	-	-	-
<u>\$ 1,527,865</u>	<u>\$ 1,492,065</u>	<u>\$ 1,648,320</u>	Location Totals	<u>\$ 1,773,014</u>	<u>\$ 1,799,715</u>	<u>\$ 1,806,632</u>	<u>\$ 6,917</u>	0



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 in 2010 added a Title I Pre-K 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
154.00	150.00	157.00	Enrollment in ADM (K-6)	153.00	169.00	158.00

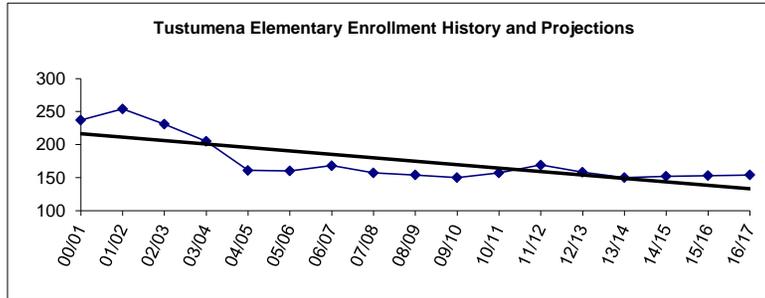
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	0.80
10.00	9.50	10.00	Teacher (Includes Quest)	10.50	10.50	10.50
0.95	0.80	0.80	Specialist*	0.80	0.50	0.50
2.00	1.00	1.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.95</u>	<u>12.30</u>	<u>12.80</u>	Certified Subtotal	<u>14.30</u>	<u>14.00</u>	<u>13.80</u>
1.26	1.26	2.14	Special Ed Aide	2.14	2.14	2.14
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	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>4.99</u>	<u>4.99</u>	<u>5.87</u>	Classified Subtotal	<u>5.87</u>	<u>6.40</u>	<u>6.40</u>
<u>18.94</u>	<u>17.29</u>	<u>18.67</u>	Total	<u>20.17</u>	<u>20.40</u>	<u>20.20</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.



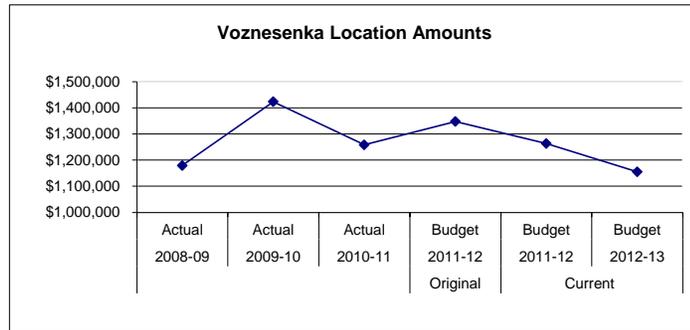
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 53 Voznesenka Elementary / High

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 518,179	\$ 667,087	\$ 622,205	3100 Certified Salaries	\$ 635,285	\$ 553,342	\$ 509,164	\$ (44,178)	(8)
193,064	203,939	188,653	3200 Non-Certified Salaries	201,944	210,332	208,868	(1,464)	(1)
294,458	362,465	323,753	3500 Employee Benefits	343,941	329,950	322,112	(7,838)	(2)
<u>1,005,701</u>	<u>1,233,491</u>	<u>1,134,611</u>	Subtotal - Personnel Services	<u>1,181,170</u>	<u>1,093,624</u>	<u>1,040,144</u>	<u>(53,480)</u>	(5)
979	600	648	4200 Travel	1,000	1,115	1,000	(115)	(10)
-	-	995	4250 Student Travel	-	995	-	(995)	(100)
71,590	45,126	3,608	4300 Utility Services	56,470	56,470	6,607	(49,863)	(88)
24,701	20,303	24,003	4350 Energy	23,104	22,144	22,144	-	-
51,925	67,234	71,148	4400 Purchased Services	70,820	70,895	70,820	(75)	(0)
23,056	54,509	19,009	4500 Supplies and Materials	13,671	16,799	13,336	(3,463)	(21)
1,089	1,274	1,271	4900 Other Expenses	1,271	1,271	1,214	(57)	(4)
<u>173,340</u>	<u>189,046</u>	<u>120,682</u>	Subtotal - Other	<u>166,336</u>	<u>169,689</u>	<u>115,121</u>	<u>(54,568)</u>	(32)
-	825	3,027	5100 Equipment	-	-	-	-	-
<u>\$ 1,179,041</u>	<u>\$ 1,423,362</u>	<u>\$ 1,258,320</u>	Location Totals	<u>\$ 1,347,506</u>	<u>\$ 1,263,313</u>	<u>\$ 1,155,265</u>	<u>\$ (108,048)</u>	(9)



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 southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 53 Voznesenka Elementary / High

2007-08 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
117.00	100.00	104.00	Enrollment in ADM (K-12)	100.00	102.00	100.00

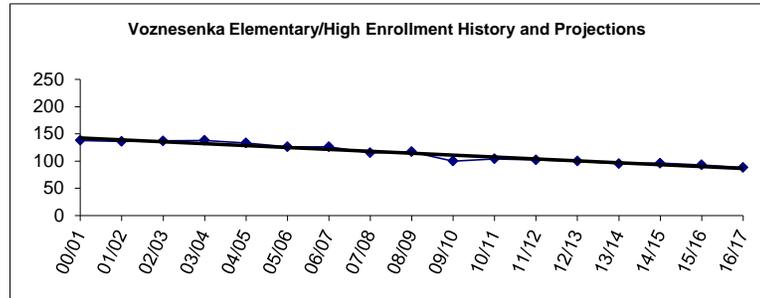
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.10	8.70	6.50	Teacher (Includes Quest)	6.50	6.50	5.50
0.13	0.13	0.13	Specialist*	0.13	-	-
0.75	1.80	1.80	Special Ed Teacher**	1.80	1.60	1.60
<u>8.48</u>	<u>11.13</u>	<u>8.93</u>	Certified Subtotal	<u>8.93</u>	<u>8.60</u>	<u>7.60</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.63	Aide	2.64	2.64	2.64
0.25	0.25	0.21	Nurse***	0.20	0.27	0.27
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	0.88	Custodian	0.88	0.88	0.50
<u>5.77</u>	<u>5.77</u>	<u>5.60</u>	Classified Subtotal	<u>5.60</u>	<u>5.67</u>	<u>5.29</u>
<u>14.25</u>	<u>16.90</u>	<u>14.53</u>	Total	<u>14.53</u>	<u>14.27</u>	<u>12.89</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.

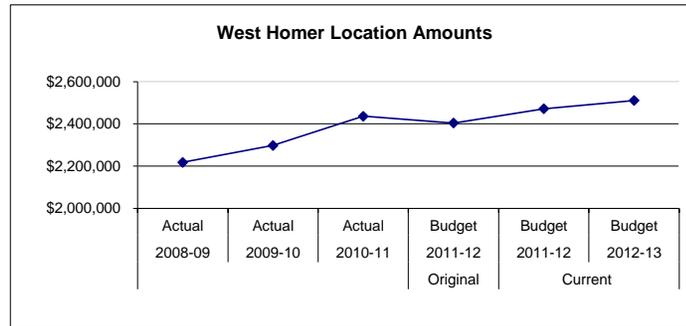


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 1,230,595	\$ 1,268,236	\$ 1,330,881	3100 Certified Salaries	\$ 1,261,177	\$ 1,216,570	\$ 1,235,950	\$ 19,380	2
259,762	262,603	258,541	3200 Non-Certified Salaries	315,731	363,657	376,640	12,983	4
542,784	583,972	598,176	3500 Employee Benefits	631,561	663,790	708,956	45,166	7
<u>2,033,141</u>	<u>2,114,811</u>	<u>2,187,598</u>	Subtotal - Personnel Services	<u>2,208,469</u>	<u>2,244,017</u>	<u>2,321,546</u>	<u>77,529</u>	<u>3</u>
-	-	-	4100 Professional-Technical Services	-	100	100	-	-
767	697	1,192	4200 Travel	1,000	1,000	1,000	-	-
11,119	13,117	11,936	4300 Utility Services	17,279	17,279	14,116	(3,163)	(18)
124,686	119,946	167,895	4350 Energy	140,385	140,385	140,385	-	-
9,866	5,536	6,036	4400 Purchased Services	3,682	3,982	3,907	(75)	(2)
37,499	39,552	48,664	4500 Supplies and Materials	32,502	34,518	28,958	(5,560)	(16)
964	859	770	4900 Other Expenses	1,080	1,080	1,080	-	-
<u>184,901</u>	<u>179,707</u>	<u>236,493</u>	5100 Equipment	<u>195,928</u>	<u>198,344</u>	<u>189,546</u>	<u>(8,798)</u>	<u>(4)</u>
<u>180</u>	<u>3,309</u>	<u>12,411</u>	Subtotal - Equipment	<u>-</u>	<u>29,186</u>	<u>-</u>	<u>(29,186)</u>	<u>(100)</u>
<u>\$ 2,218,222</u>	<u>\$ 2,297,827</u>	<u>\$ 2,436,502</u>	Location Totals	<u>\$ 2,404,397</u>	<u>\$ 2,471,547</u>	<u>\$ 2,511,092</u>	<u>\$ 39,545</u>	<u>2</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 southernmost point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
256.00	236.00	242.00	Enrollment in ADM (3-6)	228.00	221.00	230.00

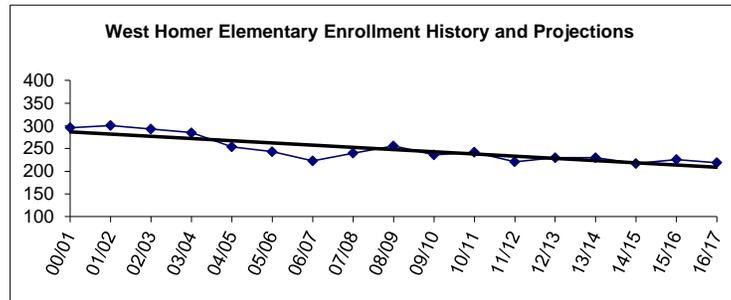
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	13.75	14.75	Teacher (Includes Quest)	12.25	12.25	12.25
2.39	1.35	1.35	Specialist*	1.35	1.35	1.35
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>19.39</u>	<u>19.10</u>	<u>20.10</u>	Certified Subtotal	<u>17.60</u>	<u>17.60</u>	<u>17.60</u>
2.64	2.64	2.64	Special Ed Aide	4.02	5.72	5.72
0.82	0.38	0.44	Aide	0.44	0.44	0.44
0.56	0.61	0.62	Nurse***	0.62	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.94	2.94	3.00	Custodian	3.00	3.00	3.00
<u>7.96</u>	<u>7.57</u>	<u>7.70</u>	Classified Subtotal	<u>9.08</u>	<u>10.83</u>	<u>10.83</u>
<u>27.35</u>	<u>26.67</u>	<u>27.80</u>	Total	<u>26.68</u>	<u>28.43</u>	<u>28.43</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 35,018	\$ 37,665	\$ 41,464	3200 Non-Certified Salaries	\$ 39,287	\$ 39,137	\$ 39,137	\$ -	-
51,285	56,708	82,870	3500 Employee Benefits	84,923	71,807	77,855	6,048	8
<u>86,303</u>	<u>94,373</u>	<u>124,334</u>	Subtotal - Personnel Services	<u>124,210</u>	<u>110,944</u>	<u>116,992</u>	<u>6,048</u>	
44,459	22,130	47,904	4100 Professional-Technical Services	100,000	100,000	100,000	-	-
42,439	38,120	41,271	4200 Travel	38,928	38,928	38,928	-	-
597	599	638	4300 Utility Services	1,500	1,500	1,500	-	-
5,636	4,021	4,058	4400 Purchased Services	5,250	5,380	5,250	(130)	(2)
7,588	4,324	4,490	4500 Supplies and Materials	5,000	5,806	5,000	(806)	(14)
29,335	33,600	33,600	4800 Tuition and Stipends	42,000	33,800	33,600	(200)	(1)
27,696	27,848	27,338	4900 Other Expenses	30,000	30,000	30,000	-	-
<u>157,751</u>	<u>130,642</u>	<u>159,299</u>	Subtotal - Other	<u>222,678</u>	<u>215,414</u>	<u>214,278</u>	<u>(1,136)</u>	<u>(1)</u>
-	-	546	5100 Equipment	-	-	-	-	-
<u>\$ 244,053</u>	<u>\$ 225,015</u>	<u>\$ 284,179</u>	Location Totals	<u>\$ 346,888</u>	<u>\$ 326,358</u>	<u>\$ 331,270</u>	<u>\$ 4,912</u>	<u>2</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 137,625	\$ 129,988	\$ 133,805	3100 Certified Salaries	\$ 146,301	\$ 151,301	\$ 154,028	\$ 2,727	2
50,847	83,110	96,439	3200 Non-Certified Salaries	105,362	91,345	96,714	5,369	6
45,258	67,916	71,563	3500 Employee Benefits	84,918	81,024	86,406	5,382	7
<u>233,730</u>	<u>281,014</u>	<u>301,807</u>	Subtotal - Personnel Services	<u>336,581</u>	<u>323,670</u>	<u>337,148</u>	<u>13,478</u>	4
4,859	1,245	6,527	4100 Professional-Technical Services	4,130	4,130	2,500	(1,630)	(39)
13,122	12,337	10,968	4200 Travel	22,345	22,345	27,445	5,100	23
9,559	9,366	9,715	4300 Utility Services	13,005	13,005	12,125	(880)	(7)
1,444	565	1,634	4400 Purchased Services	5,048	7,876	5,248	(2,628)	(33)
15,430	12,444	13,247	4500 Supplies and Materials	12,351	15,326	12,401	(2,925)	(19)
2,474	3,512	929	4900 Other Expenses	5,480	5,480	6,005	525	10
<u>46,887</u>	<u>39,469</u>	<u>43,020</u>	Subtotal - Other	<u>62,359</u>	<u>68,162</u>	<u>65,724</u>	<u>(2,438)</u>	(4)
<u>1,235</u>	<u>3,071</u>	<u>25,973</u>	5100 Equipment	-	-	-	-	-
<u>\$ 281,852</u>	<u>\$ 323,554</u>	<u>\$ 370,800</u>	Location Totals	<u>\$ 398,940</u>	<u>\$ 391,832</u>	<u>\$ 402,872</u>	<u>\$ 11,040</u>	3

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 among all staff and use of quality processes to promote efficiencies.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	Total	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

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

** "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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 72 Assistant Superintendent Instructional Support

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ 8,000	\$ 1,049	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
134,531	146,250	150,578	3200 Non-Certified Salaries	151,895	151,895	154,920	3,025	2
55,264	64,187	61,949	3500 Employee Benefits	65,758	65,830	68,762	2,932	4
<u>189,794</u>	<u>218,437</u>	<u>213,576</u>	Subtotal - Personnel Services	<u>217,653</u>	<u>217,725</u>	<u>223,682</u>	<u>5,957</u>	3
53,251	51,849	51,692	4100 Professional-Technical Services	-	9,968	-	(9,968)	(100)
8,562	7,290	7,081	4200 Travel	10,102	10,102	10,102	-	-
3,955	4,060	4,475	4300 Utility Services	5,649	5,649	5,600	(49)	(1)
11,510	11,392	11,130	4350 Energy	12,716	12,716	12,716	-	-
240,463	240,302	240,045	4400 Purchased Services	244,318	245,318	241,818	(3,500)	(1)
486,447	764,975	851,996	4450 Insurance Premiums	851,996	887,165	887,165	-	-
11,411	7,137	12,733	4500 Supplies and Materials	14,125	14,377	11,625	(2,752)	(19)
40	190	400	4900 Other Expenses	2,328	2,328	1,528	(800)	(34)
<u>815,640</u>	<u>1,087,195</u>	<u>1,179,552</u>	Subtotal - Other	<u>1,141,234</u>	<u>1,187,623</u>	<u>1,170,554</u>	<u>(17,069)</u>	(1)
-	-	156,541	5100 Equipment	-	215,389	-	(215,389)	(100)
<u>\$ 1,005,434</u>	<u>\$ 1,305,632</u>	<u>\$ 1,549,669</u>	Location Totals	<u>\$ 1,358,887</u>	<u>\$ 1,620,737</u>	<u>\$ 1,394,236</u>	<u>\$ (226,501)</u>	(14)

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

Major long-term issues and concerns: Working with the legislature and borough to secure funding that allows sustainability of educational programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 72 Assistant Superintendent Instructional Support

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
1.50	1.50	1.50	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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 73 Assistant Superintendent Instruction

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 125,620	\$ 136,649	\$ 143,347	3100 Certified Salaries	\$ 141,016	\$ 153,152	\$ 160,413	\$ 7,261	5
48,607	52,748	56,347	3200 Non-Certified Salaries	59,907	59,907	61,217	1,310	2
52,934	58,729	59,279	3500 Employee Benefits	63,586	64,246	68,578	4,332	7
<u>227,161</u>	<u>248,126</u>	<u>258,973</u>	Subtotal - Personnel Services	<u>264,509</u>	<u>277,305</u>	<u>290,208</u>	<u>12,903</u>	5
3,575	-	106	4100 Professional-Technical Services	3,900	28,900	28,900	-	-
15,547	4,024	9,289	4200 Travel	18,800	19,425	18,800	(625)	(3)
3,591	3,820	3,890	4300 Utility Services	4,978	4,978	4,375	(603)	(12)
459	66	5,113	4400 Purchased Services	41,198	41,198	41,198	-	-
2,002	6,227	10,145	4500 Supplies and Materials	3,388	7,225	3,388	(3,837)	(53)
76,852	87,872	76,569	4900 Other Expenses	126,462	126,462	126,462	-	-
<u>102,026</u>	<u>102,009</u>	<u>105,112</u>	Subtotal - Other	<u>198,726</u>	<u>228,188</u>	<u>223,123</u>	<u>(5,065)</u>	(2)
-	-	833	5100 Equipment	-	-	-	-	-
<u>\$ 329,187</u>	<u>\$ 350,135</u>	<u>\$ 364,918</u>	Location Totals	<u>\$ 463,235</u>	<u>\$ 505,493</u>	<u>\$ 513,331</u>	<u>\$ 7,838</u>	2

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; Effective Instruction and Leadership Evaluation System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 73 Assistant Superintendent Instruction

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
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>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also 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
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 74 Fiscal Services

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ 10,788	\$ 2,751	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
588,806	628,287	525,801	3200 Non-Certified Salaries	560,227	558,211	572,418	14,207	3
281,950	292,291	255,781	3500 Employee Benefits	292,455	292,301	309,366	17,065	6
<u>870,756</u>	<u>931,366</u>	<u>784,333</u>	Subtotal - Personnel Services	<u>852,682</u>	<u>850,512</u>	<u>881,784</u>	<u>31,272</u>	4
62,521	55,826	54,386	4100 Professional-Technical Services	75,634	85,634	65,000	(20,634)	(24)
14,890	20,577	23,195	4200 Travel	18,116	18,116	21,103	2,987	16
15,560	14,789	14,184	4300 Utility Services	14,091	14,091	14,000	(91)	(1)
9,235	10,011	5,171	4400 Purchased Services	4,918	4,918	5,679	761	15
12,132	10,503	10,935	4500 Supplies and Materials	9,900	9,900	11,200	1,300	13
2,414	2,180	2,265	4900 Other Expenses	2,715	2,715	2,075	(640)	(24)
(170,649)	(266,205)	(232,139)	4950 Indirect Costs	(85,560)	(85,560)	(88,677)	(3,117)	4
<u>(53,897)</u>	<u>(152,319)</u>	<u>(122,003)</u>	Subtotal - Other	<u>39,814</u>	<u>49,814</u>	<u>30,380</u>	<u>(19,434)</u>	(39)
3,389	-	772	5100 Equipment	-	-	-	-	-
<u>\$ 820,247</u>	<u>\$ 779,047</u>	<u>\$ 663,102</u>	Location Totals	<u>\$ 892,496</u>	<u>\$ 900,326</u>	<u>\$ 912,164</u>	<u>\$ 11,838</u>	1

Function: To provide excellent support to the classroom by supporting all departments and locations; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances.

Major long-term issues and concerns: The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department also supports administration and the board with information regarding school funding issues. The Finance Department's primary internal contacts are with school secretaries and bookkeepers and department secretaries who support administrators.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 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 ***	-	-	-
8.50	8.50	8.50	Support	8.50	8.50	8.50
9.50	9.50	9.50	Classified Subtotal	9.50	9.50	9.50
9.50	9.50	9.50	Total	9.50	9.50	9.50

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also 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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 109,330	\$ 119,235	\$ 124,259	3100 Certified Salaries	\$ 120,615	\$ 120,615	\$ 122,911	\$ 2,296	2
88,003	96,151	89,278	3200 Non-Certified Salaries	92,045	92,045	94,661	2,616	3
65,805	79,134	79,091	3500 Employee Benefits	84,070	84,214	89,374	5,160	6
<u>263,138</u>	<u>294,520</u>	<u>292,628</u>	Subtotal - Personnel Services	<u>296,730</u>	<u>296,874</u>	<u>306,946</u>	<u>10,072</u>	3
325	26,819	-	4100 Professional-Technical Services	1,250	1,250	-	(1,250)	(100)
11,875	9,046	8,097	4200 Travel	8,750	8,750	9,150	400	5
78	124	197	4300 Utility Services	890	890	760	(130)	(15)
50	-	3,303	4400 Purchased Services	850	75,850	350	(75,500)	(100)
23,131	7,661	8,585	4500 Supplies and Materials	41,879	42,145	18,500	(23,645)	(56)
149	140	463	4900 Other Expenses	1,420	920	1,120	200	22
<u>35,609</u>	<u>43,790</u>	<u>20,645</u>	Subtotal - Other	<u>55,039</u>	<u>129,805</u>	<u>29,880</u>	<u>(99,925)</u>	(77)
-	718	3,175	5100 Equipment	472	6,337	5,865	(472)	(7)
<u>\$ 298,746</u>	<u>\$ 339,028</u>	<u>\$ 316,448</u>	Location Totals	<u>\$ 352,241</u>	<u>\$ 433,016</u>	<u>\$ 342,691</u>	<u>\$ (90,325)</u>	(21)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 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 ***	-	-	-
<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u><u>2.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>	Total	<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 338,884	\$ 413,190	\$ 397,815	3200 Non-Certified Salaries	\$ 386,526	\$ 380,631	\$ 393,620	\$ 12,989	3
171,863	200,317	205,224	3500 Employee Benefits	214,111	214,108	228,117	14,009	7
<u>510,747</u>	<u>613,507</u>	<u>603,039</u>	Subtotal - Personnel Services	<u>600,637</u>	<u>594,739</u>	<u>621,737</u>	<u>26,998</u>	5
2,879	2,653	2,667	4200 Travel	5,565	5,465	3,475	(1,990)	(36)
5,083	4,678	4,631	4300 Utility Services	7,135	7,135	4,954	(2,181)	(31)
105,350	99,709	110,319	4350 Energy	103,724	103,724	112,000	8,276	8
8,309	11,844	10,400	4400 Purchased Services	16,948	19,063	15,259	(3,804)	(20)
(71,052)	67,250	41,651	4500 Supplies and Materials	42,466	42,816	50,600	7,784	18
1,385	1,498	2,039	4900 Other Expenses	1,970	1,970	1,200	(770)	(39)
(341,298)	(532,410)	(233,442)	4950 Indirect Costs	(60,844)	(60,844)	(62,322)	(1,478)	2
<u>(289,344)</u>	<u>(344,778)</u>	<u>(61,735)</u>	Subtotal - Other	<u>116,964</u>	<u>119,329</u>	<u>125,166</u>	<u>5,837</u>	5
<u>3,513</u>	<u>11,847</u>	<u>158,329</u>	5100 Equipment	<u>2,000</u>	<u>177,154</u>	<u>2,000</u>	<u>(175,154)</u>	(99)
<u>\$ 224,916</u>	<u>\$ 280,576</u>	<u>\$ 699,633</u>	Location Totals	<u>\$ 719,601</u>	<u>\$ 891,222</u>	<u>\$ 748,903</u>	<u>\$ (142,319)</u>	(16)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
6.50	7.50	7.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
6.50	7.50	7.50	Classified Subtotal	7.50	7.50	7.50
<u>6.50</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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 125,028	\$ 126,502	\$ 132,883	3100 Certified Salaries	\$ 132,065	\$ 138,965	\$ 126,411	\$ (12,554)	(9)
378,881	410,865	452,404	3200 Non-Certified Salaries	698,140	902,646	838,603	(64,043)	(7)
207,704	231,120	237,434	3500 Employee Benefits	301,714	362,004	362,431	427	0
<u>711,613</u>	<u>768,487</u>	<u>822,721</u>	Subtotal - Personnel Services	<u>1,131,919</u>	<u>1,403,615</u>	<u>1,327,445</u>	<u>(76,170)</u>	(5)
15,484	40,304	33,119	4100 Professional-Technical Services	40,250	123,458	52,200	(71,258)	(58)
28,241	31,785	36,939	4200 Travel	60,805	63,605	54,750	(8,855)	(14)
4,864	5,192	5,797	4300 Utility Services	8,644	8,644	6,050	(2,594)	(30)
38,377	46,336	52,339	4400 Purchased Services	82,543	107,405	60,000	(47,405)	(44)
67,931	11,136	16,922	4500 Supplies and Materials	34,200	35,812	25,250	(10,562)	(29)
19,294	28,014	26,578	4900 Other Expenses	48,082	48,082	50,000	1,918	4
-	-	(116,803)	4950 Indirect Costs	(39,583)	(39,583)	(37,349)	2,234	(6)
<u>174,190</u>	<u>162,767</u>	<u>54,891</u>	Subtotal - Other	<u>234,941</u>	<u>347,423</u>	<u>210,901</u>	<u>(136,522)</u>	(39)
734	829	2,721	5100 Equipment	-	-	1,000	1,000	100
<u>\$ 886,537</u>	<u>\$ 932,083</u>	<u>\$ 880,333</u>	Location Totals	<u>\$ 1,366,860</u>	<u>\$ 1,751,038</u>	<u>\$ 1,539,346</u>	<u>\$ (211,692)</u>	(12)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 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 ***	-	-	-
<u>6.50</u>	<u>6.50</u>	<u>7.00</u>	Support	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<u>6.50</u>	<u>6.50</u>	<u>7.00</u>	Classified Subtotal	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<u><u>7.50</u></u>	<u><u>7.50</u></u>	<u><u>8.00</u></u>	Total	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ 8,882	\$ 6,556	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
848,950	923,644	875,728	3200 Non-Certified Salaries	1,002,389	915,577	937,358	\$ 21,781	2
372,409	418,892	398,007	3500 Employee Benefits	491,295	461,499	486,903	25,404	6
<u>1,221,359</u>	<u>1,351,418</u>	<u>1,280,291</u>	Subtotal - Personnel Services	<u>1,493,684</u>	<u>1,377,076</u>	<u>1,424,261</u>	<u>47,185</u>	3
6,231	6,926	3,000	4100 Professional-Technical Services	12,000	17,750	10,000	(7,750)	(44)
46,285	50,506	37,799	4200 Travel	26,500	31,504	31,500	(4)	(0)
1,379	136,758	204,394	4300 Utility Services	11,520	179,820	281,500	101,680	57
518,532	316,574	387,376	4400 Purchased Services	673,811	520,966	251,893	(269,073)	(52)
54,966	110,789	260,559	4500 Supplies and Materials	127,275	129,211	166,580	37,369	29
300	300	-	4900 Other Expenses	1,740	1,740	1,600	(140)	(8)
-	-	(232,139)	4950 Indirect Costs	(74,533)	(74,533)	(77,516)	(2,983)	4
<u>627,693</u>	<u>621,853</u>	<u>660,989</u>	Subtotal - Other	<u>778,313</u>	<u>806,458</u>	<u>665,557</u>	<u>(140,901)</u>	(17)
(14,788)	647,063	119,853	5100 Equipment	50,000	76,291	56,000	(20,291)	(27)
<u>\$ 1,834,264</u>	<u>\$ 2,620,334</u>	<u>\$ 2,061,133</u>	Location Totals	<u>\$ 2,321,997</u>	<u>\$ 2,259,825</u>	<u>\$ 2,145,818</u>	<u>\$ (114,007)</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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 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	11.00	13.00	Support	13.00	13.00	13.00
11.75	12.00	14.00	Classified Subtotal	14.00	14.00	14.00
11.75	12.00	14.00	Total	14.00	14.00	14.00

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
-	-	-	3200 Non-Certified Salaries	-	-	-	-	-
-	-	-	3500 Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional-Technical Services	-	8,119	-	(8,119)	(100)
-	-	-	4200 Travel	-	-	-	-	-
-	62	-	4300 Utility Services	-	-	-	-	-
50,852	30,817	-	4400 Purchased Services	41,000	41,000	-	(41,000)	(100)
79,691	13,125	155,910	4500 Supplies and Materials	147,650	147,650	367,950	220,300	149
-	-	-	4900 Other Expenses	-	-	-	-	-
130,543	44,004	155,910	Subtotal - Other	188,650	196,769	367,950	171,181	87
339,945	189,578	760,175	5100 Equipment	767,800	840,681	1,252,420	411,739	49
<u>\$ 470,488</u>	<u>\$ 233,582</u>	<u>\$ 916,085</u>	Location Totals	<u>\$ 956,450</u>	<u>\$ 1,037,450</u>	<u>\$ 1,620,370</u>	<u>\$ 582,920</u>	56

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY11, the district has received over 6.5 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

The E-rate program has provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district-wide plan to provide high quality technology to all our children.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/12

Location: 81 Pupil Services

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 999,290	\$ 1,290,235	\$ 1,455,381	3100 Certified Salaries	\$ 1,773,474	\$ 1,955,132	\$ 2,069,413	\$ 114,281	6
309,238	403,788	327,278	3200 Non-Certified Salaries	285,891	361,615	345,124	(16,491)	(5)
484,092	584,505	618,594	3500 Employee Benefits	784,381	860,419	915,889	55,470	6
<u>1,792,620</u>	<u>2,278,528</u>	<u>2,401,253</u>	Subtotal - Personnel Services	<u>2,843,746</u>	<u>3,177,166</u>	<u>3,330,426</u>	<u>153,260</u>	5
344,244	635,354	418,001	4100 Professional-Technical Services	597,254	1,006,634	475,400	(531,234)	(53)
101,380	113,322	117,026	4200 Travel	130,123	128,179	117,800	(10,379)	(8)
1,028	2,414	2,422	4250 Student Travel	10,001	8,001	2,700	(5,301)	(66)
5,034	4,716	5,069	4300 Utility Services	4,938	4,983	5,045	62	1
7,855	5,590	9,874	4400 Purchased Services	12,800	13,002	9,775	(3,227)	(25)
51,613	66,961	67,486	4500 Supplies and Materials	76,135	63,113	72,501	9,388	15
146,437	142,159	203,177	4900 Other Expenses	144,035	142,035	162,910	20,875	15
<u>657,591</u>	<u>970,516</u>	<u>823,055</u>	Subtotal - Other	<u>975,286</u>	<u>1,365,947</u>	<u>846,131</u>	<u>(519,816)</u>	(38)
<u>16,151</u>	<u>9,375</u>	<u>500</u>	Subtotal - Equipment	<u>-</u>	<u>3,500</u>	<u>1,900</u>	<u>(1,600)</u>	(46)
<u>\$ 2,466,361</u>	<u>\$ 3,258,419</u>	<u>\$ 3,224,808</u>	Location Total	<u>\$ 3,819,032</u>	<u>\$ 4,546,613</u>	<u>\$ 4,178,457</u>	<u>\$ (368,156)</u>	(8)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	3.00	3.00	Coordinator	3.00	3.00	3.00
-	1.50	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
3.44	10.00	9.10	Specialist*	9.55	13.10	13.10
11.90	9.00	8.55	Special Ed Teacher**	9.10	9.50	9.50
<u>18.34</u>	<u>24.50</u>	<u>23.65</u>	Certified Subtotal	<u>24.65</u>	<u>28.60</u>	<u>28.60</u>
8.04	5.94	5.96	Special Ed Aide	5.96	7.15	7.15
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>11.04</u>	<u>8.94</u>	<u>8.96</u>	Classified Subtotal	<u>8.96</u>	<u>10.15</u>	<u>10.15</u>
<u>29.38</u>	<u>33.44</u>	<u>32.61</u>	Total	<u>33.61</u>	<u>38.75</u>	<u>38.75</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
2012 - 2013 Budget

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 24,369	\$ (6,766)	\$ 26,311	3100 Certified Salaries	\$ 902,356	\$ 631,259	\$ 722,957	91,698	15
187,729	166,932	175,335	3200 Non-Certified Salaries	255,730	178,637	182,853	4,216	2
15,753,550	12,336,193	14,248,831	3500 Employee Benefits	16,465,455	16,419,887	21,783,991	5,364,104	33
788,442	914,243	840,684	3631 Worker Compensation	1,061,153	709,013	709,013	-	-
<u>16,754,089</u>	<u>13,410,602</u>	<u>15,291,161</u>	Subtotal - Personnel Services	<u>18,684,694</u>	<u>17,938,796</u>	<u>23,398,814</u>	<u>5,460,018</u>	30
-	-	10,000	4100 Professional-Technical Services	-	-	67,675	-	-
(320)	-	160	4200 Travel	87,665	95,334	50,000	(45,334)	(48)
75,000	75,302	83,771	4250 Student Travel	275,000	75,000	275,000	200,000	267
-	-	-	4300 Utility Services	-	-	-	-	-
75,458	67,017	63,364	4350 In Kind Utilities	78,024	81,145	81,145	-	-
6,178,509	6,972,600	6,639,991	4400 Purchased Services	6,547,220	6,847,561	6,675,183	(172,378)	(3)
763,345	919,788	1,026,438	4450 Insurance Premiums	805,969	970,747	970,747	-	-
(418)	-	(50)	4500 Supplies and Materials	300	300	300	-	-
(16,558)	40,595	31,884	4900 Other Expenses	45,000	45,000	45,000	-	-
<u>7,075,016</u>	<u>8,075,302</u>	<u>7,855,558</u>	Subtotal - Other	<u>7,839,178</u>	<u>8,115,087</u>	<u>8,165,050</u>	<u>(17,712)</u>	(0)
209,745	-	-	5100 Equipment	-	4,527	-	(4,527)	(100)
<u>2,128,693</u>	<u>830,279</u>	<u>362,104</u>	5500 Transfer to Other Fund	<u>600,000</u>	<u>1,350,000</u>	<u>325,000</u>	<u>(1,025,000)</u>	(76)
<u>\$ 26,167,543</u>	<u>\$ 22,316,183</u>	<u>\$ 23,508,823</u>	Totals	<u>\$ 27,123,872</u>	<u>\$ 27,408,410</u>	<u>\$ 31,888,864</u>	<u>\$ 5,437,779</u>	20

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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
4.21	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.21</u>	<u>1.50</u>	<u>1.50</u>	Certified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.63	4.25	4.25	Support	4.25	4.25	4.25
-	-	-	Custodian	-	-	-
<u>4.63</u>	<u>4.25</u>	<u>4.25</u>	Classified Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
<u>8.84</u>	<u>5.75</u>	<u>5.75</u>	Total	<u>5.75</u>	<u>5.75</u>	<u>5.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Elementary Ed/Curriculum

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 729,628	\$ 1,018,376	\$ 942,786	3100 Certified Salaries	\$ 198,168	\$ 256,877	\$ 247,379	(9,498)	(4)
172,425	191,471	149,486	3200 Non-Certified Salaries	98,985	84,205	85,445	1,240	1
294,619	400,107	351,078	3500 Employee Benefits	107,105	79,342	66,267	(13,075)	(16)
<u>1,196,671</u>	<u>1,609,954</u>	<u>1,443,350</u>	Subtotal - Personnel Services	<u>404,258</u>	<u>420,424</u>	<u>399,091</u>	<u>(21,333)</u>	(5)
13,100	298,045	49,575	4100 Professional-Technical Services	412	8,278	8,277	(1)	(0)
43,427	35,975	50,930	4200 Travel	19,845	21,224	21,726	502	2
-	-	1,331	4250 Student Travel	-	-	-	-	-
7,545	7,936	6,393	4300 Utility Services	4,916	4,916	3,760	(1,156)	(24)
167,501	254,072	33,301	4400 Purchased Services	35,197	37,720	35,539	(2,181)	(6)
200,371	562,849	423,983	4500 Supplies and Materials	960,584	1,107,170	782,213	(324,957)	(29)
1,483	1,852	2,561	4900 Other Expenses	4,636	4,437	995	(3,442)	(78)
<u>433,428</u>	<u>1,160,729</u>	<u>568,074</u>	Subtotal - Other	<u>1,025,590</u>	<u>1,183,745</u>	<u>852,510</u>	<u>(331,235)</u>	(28)
<u>13,764</u>	<u>4,346</u>	<u>23,212</u>	5100 Equipment	<u>-</u>	<u>629</u>	<u>-</u>	<u>(629)</u>	(100)
<u>\$ 1,643,863</u>	<u>\$ 2,775,029</u>	<u>\$ 2,034,636</u>	Location Totals	<u>\$ 1,429,848</u>	<u>\$ 1,604,798</u>	<u>\$ 1,251,601</u>	<u>\$ (353,197)</u>	(22)

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Elementary Ed/Curriculum

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
3.00	3.00	2.00	Director	1.00	1.00	1.00
7.00	11.00	9.10	Teacher (Includes Quest)	1.00	2.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>10.00</u>	<u>14.00</u>	<u>11.10</u>	Certified Subtotal	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
-	-	-	Nurse ***	-	-	-
<u>4.50</u>	<u>4.00</u>	<u>3.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>4.50</u>	<u>4.00</u>	<u>3.00</u>	Classified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u><u>14.50</u></u>	<u><u>18.00</u></u>	<u><u>14.10</u></u>	Total	<u><u>4.00</u></u>	<u><u>5.00</u></u>	<u><u>5.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Ed/Pupil Activity

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 710,527	\$ 967,931	\$ 1,369,450	401,519	41
-	-	-	3200 Non-Certified Salaries	58,069	68,654	73,253	4,599	7
-	-	-	3500 Employee Benefits	273,876	313,750	458,126	144,376	46
-	-	-	Subtotal - Personnel Services	1,042,472	1,350,335	1,900,829	550,494	41
-	-	-	4100 Professional-Technical Services	35,300	62,300	81,300	19,000	30
-	-	-	4200 Travel	36,550	38,017	41,267	3,250	9
-	-	-	4250 Student Travel	500	2,798	1,198	(1,600)	(57)
-	-	-	4300 Utility Services	2,379	2,379	3,430	1,051	44
-	-	-	4400 Purchased Services	28,476	28,135	27,653	(482)	(2)
-	-	-	4500 Supplies and Materials	161,875	233,577	198,124	(35,453)	(15)
-	-	-	4900 Other Expenses	1,500	1,442	1,500	58	4
-	-	-	Subtotal - Other	266,580	368,648	354,472	(14,176)	(4)
-	-	-	5100 Equipment	-	438,191	123,000	(315,191)	(72)
\$ -	\$ -	\$ -	Location Totals	\$ 1,309,052	\$ 2,157,174	\$ 2,378,301	\$ 221,127	10

Secondary Education/Pupil Activity

Function: The Secondary Education/Pupil Activity Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development, Career and Technical Education and all district co-curricular activities to supplement other secondary education programs in an effort to continue to reduce the drop-out rate, increase the graduation rate and prepare graduates for post-secondary education and life.

Major long-term issues and concerns: Continue to develop and refine the Personalized Learning and Career Plans (PLCP) for grades 7 - 12 and prepare for online implementation. Continue to develop Distance Ed opportunities and plan for increased staffing needs as programs expand. Re-vamp our Career and Technical Education programs, utilizing community/industry expertise in each of our unique communities throughout the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Ed/Pupil Activity

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Director	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	7.10	7.10	7.10
-	-	-	Specialist*	2.00	2.00	2.00
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	10.10	10.10	10.10
-	-	-	Nurse ***	-	-	-
-	-	-	Support	2.00	2.00	2.00
-	-	-	Classified Subtotal	2.00	2.00	2.00
-	-	-	Total	12.10	12.10	12.10

* "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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 305,759	\$ 176,565	\$ 180,379	3,814	2
-	-	-	3200 Non-Certified Salaries	325,103	327,225	336,005	8,780	3
-	-	-	3500 Employee Benefits	292,356	217,781	232,251	14,470	7
-	-	-	Subtotal - Personnel Services	923,218	721,571	748,635	27,064	4
-	-	-	4100 Professional-Technical Services	28,200	31,803	5,400	(26,403)	(83)
-	-	-	4200 Travel	26,469	32,733	30,933	(1,800)	(5)
-	-	-	4300 Utility Services	3,812	3,812	3,500	(312)	(8)
-	-	-	4400 Purchased Services	26,913	31,553	29,349	(2,204)	(7)
-	-	-	4500 Supplies and Materials	74,307	69,296	26,012	(43,284)	(62)
-	-	-	4900 Other Expenses	2,465	2,465	1,240	(1,225)	(50)
-	-	-	Subtotal - Other	162,166	171,662	96,434	(75,228)	(44)
-	-	-	5100 Equipment	2,000	2,400	2,400	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,087,384	\$ 895,633	\$ 847,469	\$ (48,164)	(5)

K-12 Schools and Assessment

Function: Coordinates all assessments, manages data access, and provides data analysis of all available student data for stakeholders meeting local, state, and federal reporting requirements.

Major long-term issues and concerns: Concerns that changes required by reauthorization of the Elementary and Secondary Education Act (ESEA) will require additional increases to already underfunded mandates and reporting requirements.

Federal Grants

Function: Effectively and efficiently manages federal education dollars that provide intentional academic support of targeted students, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

Major long-term issues and concerns: Compliance with federal regulations during years of grant reductions while still maintaining quality and quantity of services to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Director	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	2.00	2.00	2.00
-	-	-	Nurse ***	7.74	7.67	7.67
-	-	-	Support	1.75	2.75	2.75
-	-	-	Classified Subtotal	9.49	10.42	10.42
-	-	-	Total	11.49	12.42	12.42

* "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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 62,804	\$ 77,102	\$ 108,012	3200 Non-Certified Salaries	\$ 210,000	\$ 145,120	\$ 154,627	9,507	7
38,141	46,651	62,857	3500 Employee Benefits	119,975	87,302	94,681	7,379	8
<u>100,946</u>	<u>123,753</u>	<u>170,869</u>	Subtotal - Personnel Services	<u>329,975</u>	<u>232,422</u>	<u>249,308</u>	<u>16,886</u>	7
100	100	100	4100 Professional-Technical Services	4,000	4,000	2,000	(2,000)	(50)
24,866	28,469	31,032	4200 Travel	35,772	35,772	37,150	1,378	4
578	524	570	4300 Utility Services	2,127	2,127	929	(1,198)	(56)
2,086	1,630	1,171	4400 Purchased Services	8,079	9,481	3,000	(6,481)	(68)
4,853	6,952	15,350	4500 Supplies and Materials	7,000	11,225	12,000	775	7
6,092	250	6,051	4900 Other Expenses	6,950	2,950	5,000	2,050	69
<u>38,575</u>	<u>37,925</u>	<u>54,274</u>	Subtotal - Other	<u>63,928</u>	<u>65,555</u>	<u>60,079</u>	<u>(5,476)</u>	(8)
<u>2,140</u>	<u>-</u>	<u>4,572</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 141,661</u>	<u>\$ 161,678</u>	<u>\$ 229,715</u>	Function Totals	<u>\$ 393,903</u>	<u>\$ 297,977</u>	<u>\$ 309,387</u>	<u>\$ 11,410</u>	4

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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
2.50	4.87	3.73	Nurse***	3.48	2.47	2.47
0.88	1.00	0.88	Support	0.88	0.88	0.88
3.38	5.87	4.61	Classified Subtotal	4.36	3.35	3.35
3.38	5.87	4.61	Total	4.36	3.35	3.35

* "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
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ 297,346	\$ 251,487	\$ 262,342	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
190,455	238,660	244,776	3200 Non-Certified Salaries	-	-	-	-	-
208,386	232,296	225,304	3500 Employee Benefits	-	-	-	-	-
<u>696,188</u>	<u>722,443</u>	<u>732,422</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
400	-	-	4100 Professional-Technical Services	-	-	-	-	-
40,554	34,134	34,842	4200 Travel	-	-	-	-	-
-	-	480	4250 Student Travel	-	-	-	-	-
1,688	1,814	1,528	4300 Utility Services	-	-	-	-	-
2,673	329	3,460	4400 Purchased Services	-	-	-	-	-
6,890	7,473	5,314	4500 Supplies and Materials	-	-	-	-	-
673	1,610	584	4900 Other Expenses	-	-	-	-	-
<u>52,878</u>	<u>45,360</u>	<u>46,208</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	1,037	2,253	5100 Equipment	-	-	-	-	-
<u>\$ 749,066</u>	<u>\$ 768,840</u>	<u>\$ 780,883</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Grants accounting moved to Location 86 in FY12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

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

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Administrator	-	-	-
1.00	1.00	-	Assistant Director/Coordinator	-	-	-
-	-	0.50	Teacher (Includes Quest)	-	-	-
1.50	1.50	2.00	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
7.87	7.43	7.49	Aide	-	-	-
<u>2.00</u>	<u>1.63</u>	<u>1.75</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>9.87</u>	<u>9.06</u>	<u>9.24</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>13.37</u></u>	<u><u>12.56</u></u>	<u><u>12.74</u></u>	Total	<u><u>-</u></u>	<u><u>-</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.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 552,410	\$ 296,343	\$ 491,436	\$ 195,093	66
-	-	-	3200 Non-Certified Salaries	45,520	3,079	3,276	197	6
-	-	-	3500 Employee Benefits	233,348	120,161	205,828	85,667	71
-	-	-	Subtotal - Personnel Services	831,278	419,583	700,540	280,957	67
-	-	-	4300 Utility Services	66,695	66,695	33,810	(32,885)	(49)
-	-	-	4350 Energy	439,508	479,090	513,031	33,941	7
-	-	-	4400 Purchased Services	7,145	7,145	-	-	-
-	-	-	4500 Supplies and Materials	2,000	1,130	1,820	690	61
-	-	-	4900 Other Expenses	236,386	85,350	80,000	-	-
-	-	-	Subtotal - Other	751,734	639,410	628,661	1,746	0
-	-	-	5100 Equipment	45,152	18,551	18,750	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,628,164	\$ 1,077,544	\$ 1,347,951	\$ 282,703	26
<u>\$ 119,621,241</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	Fund Totals	<u>\$ 137,311,226</u>	<u>\$ 139,930,278</u>	<u>\$ 143,007,644</u>	<u>\$ 3,077,366</u>	2

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 02/06/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
FTE's Included In Current Budget						
-	-	1.00	Administrator	1.00	-	-
-	8.94	5.90	Teacher (Includes Quest)	9.00	5.65	9.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	8.94	6.90	Certified Subtotal	10.00	5.65	9.10
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	2.88	0.88	Support	0.50	0.07	-
-	0.56	0.25	Custodian	-	-	-
-	3.44	1.13	Classified Subtotal	0.50	0.07	-
-	12.38	8.03	Total	10.50	5.72	9.10

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

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SPECIAL REVENUE FUNDS

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013**

Fund: 255 Food Service

Date: 02/06/12

2008 - 09 Actual	2009 - 10 Actual	2010 - 11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 952,018	\$ 905,767	\$ 853,654	0020 Type A Lunch-Pupils	\$ 980,000	\$ 980,000	\$ 880,000	\$ (100,000)	(10)
4,985	6,041	11,634	0040 Other Local Revenue	-	-	-	-	-
1,636,922	1,908,798	2,034,669	0150 Intergovernmental Federal	2,203,135	2,203,135	2,589,606	386,471	18
94,193	166,592	130,804	0162 USDA	110,000	110,000	110,000	-	-
<u>2,688,118</u>	<u>2,987,198</u>	<u>3,030,761</u>	Total Revenue	<u>3,293,135</u>	<u>3,293,135</u>	<u>3,579,606</u>	<u>286,471</u>	<u>9</u>
<u>Other Financing Sources</u>								
<u>424,998</u>	<u>316,614</u>	<u>140,000</u>	0250 Transfer From Other Funds	<u>600,000</u>	<u>600,000</u>	<u>300,000</u>	<u>(300,000)</u>	<u>100</u>
<u>3,113,116</u>	<u>3,303,812</u>	<u>3,170,761</u>	Total Revenue & Other Financing Sources	<u>3,893,135</u>	<u>3,893,135</u>	<u>3,879,606</u>	<u>(13,529)</u>	<u>(0)</u>
<u>Expenditure</u>								
1,124,772	1,180,254	1,203,265	3200 Non-Certified Salaries	1,264,542	1,264,542	1,372,592	108,050	9
658,394	726,812	762,137	3500 Employee Benefits	843,956	843,956	964,368	120,412	14
<u>1,783,166</u>	<u>1,907,066</u>	<u>1,965,402</u>	Subtotal - Personnel Services	<u>2,108,498</u>	<u>2,108,498</u>	<u>2,336,960</u>	<u>228,462</u>	<u>11</u>
14,644	14,227	17,597	4200 Travel	21,750	21,750	24,900	3,150	14
3,869	3,004	2,673	4300 Utility Services	4,550	4,550	4,075	(475)	(10)
36,218	35,330	44,039	4400 Purchased Services	50,150	51,022	54,100	3,078	6
1,236,600	1,210,949	1,353,148	4500 Supplies and Materials	1,675,687	1,673,854	1,621,200	(52,654)	-
1,368	3,152	3,974	4900 Other Expenses	4,900	4,905	5,950	1,045	21
<u>1,292,699</u>	<u>1,266,662</u>	<u>1,421,431</u>	Subtotal - Other	<u>1,757,037</u>	<u>1,756,081</u>	<u>1,710,225</u>	<u>(45,856)</u>	<u>(3)</u>
<u>157,335</u>	<u>38,649</u>	<u>3,333</u>	5100 Equipment	<u>27,600</u>	<u>85,875</u>	<u>28,000</u>	<u>(57,875)</u>	<u>(67)</u>
<u>3,233,200</u>	<u>3,212,377</u>	<u>3,390,166</u>	Fund Total	<u>3,893,135</u>	<u>3,950,454</u>	<u>4,075,185</u>	<u>124,731</u>	<u>3</u>
(120,084)	91,435	(219,405)	Excess (Deficiency) of Revenues over Expenditures	-	(57,319)	(195,579)	-	-
794,180	674,096	765,531	Fund Balance, Beginning of Year	546,126	546,126	488,807	-	-
<u>\$ 674,096</u>	<u>\$ 765,531</u>	<u>\$ 546,126</u>	Fund Balance, End of Year	<u>\$ 546,126</u>	<u>\$ 488,807</u>	<u>\$ 293,228</u>	<u>\$ -</u>	<u>-</u>

Our dedicated Student Nutrition Services employees ensure affordable, quality, nutritious lunches are served daily to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012 - 2013**

Fund: 205 Pupil Transportation

Date: 02/06/12

2008 - 09 Actual	2009 - 10 Actual	2010 - 11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 5,335,064	\$ 5,459,969	\$ 5,492,563	0050 Intergovernmental - State	5,490,936	5,492,563	5,425,650	\$ (66,913)	(1)
5,335,064	5,459,969	5,492,563	Total Revenue	5,490,936	5,492,563	5,425,650	(66,913)	(1)
<u>Other Financing Sources</u>								
-	500,000	200,000	0250 Transfer From Other Funds	-	750,000	-	(750,000)	-
-	500,000	200,000	Total Other Financing Sources	-	750,000	-	(750,000)	-
5,335,064	5,959,969	5,692,563	Total Revenue & Other Financing Sources	5,490,936	6,242,563	5,425,650	\$ (816,913)	(13)
<u>Expenditure</u>								
112,460	117,468	119,785	3200 Non-Certified Salaries	121,906	121,906	123,299	1,393	1
51,314	55,370	58,961	3500 Employee Benefits	60,300	60,300	63,964	3,664	6
163,774	172,838	178,746	Subtotal - Personnel Services	182,206	182,206	187,263	5,057	3
-	-	258	4100 Professional-Technical Service	258	258	-	-	-
5,161	5,210	4,488	4200 Travel	10,000	10,000	11,000	1,000	10
924	1,014	1,786	4300 Utility Services	1,100	1,100	1,600	500	45
4,740,264	4,734,061	4,700,122	4400 Purchased Services	4,722,000	5,473,942	5,172,273	(301,669)	(6)
695,116	597,018	626,589	4500 Supplies and Materials	573,222	572,907	30,400	(542,507)	(95)
(3,353)	(5,013)	611	4900 Other Expenses	1,847	1,847	1,400	(447)	(24)
5,438,112	5,332,290	5,333,854	Subtotal - Other	5,308,427	6,060,054	5,216,673	(843,123)	(14)
-	-	303	5100 Equipment	303	303	-	(303)	-
5,601,886	5,505,128	5,512,903	Fund Total	5,490,936	6,242,563	5,403,936	(838,369)	-
(266,822)	454,841	179,660	Excess (Deficiency) of Revenues over Expenditures	-	-	21,714	21,456	-
591,553	324,731	779,572	Fund Balance, Beginning of Year	959,232	959,232	959,232	-	-
\$ 324,731	\$ 779,572	\$ 959,232	Fund Balance, End of Year	\$ 959,232	\$ 959,232	\$ 980,946	\$ 21,714	-

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

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INFORMATIONAL SECTION

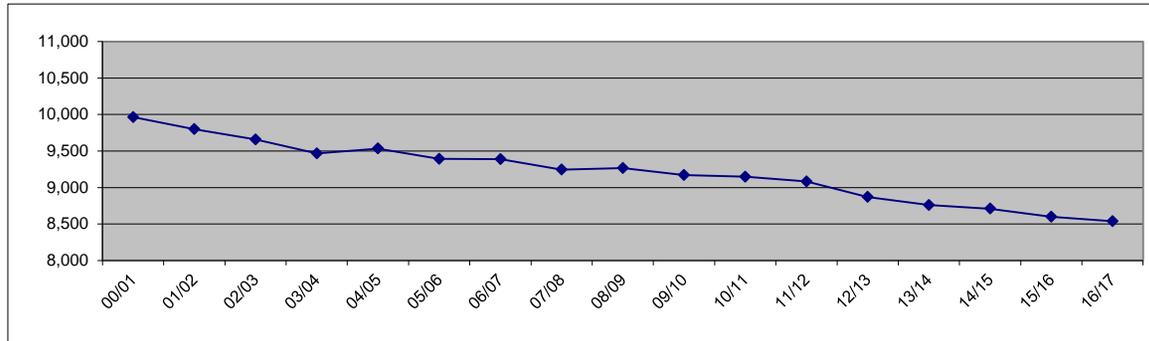
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2012-2013Budget
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
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	-1.45%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	0	643	664	657	679	661	659	672	629	707	705	743	718	734	8,871	-2.33%
13/14	0	654	641	662	651	678	658	649	654	629	726	705	743	709	8,759	-1.26%
14/15	0	656	654	640	673	649	675	651	637	654	649	726	705	740	8,709	-0.57%
15/16	0	650	656	653	654	671	646	668	624	637	661	649	726	705	8,600	-1.25%
16/17	0	652	650	655	659	652	668	639	647	624	655	661	649	726	8,537	-0.73%



SUPPORT STAFFING FORMULA 2012-13													
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	5.15	5.00	1.55	1.50	1.00	0.50	0.44	2.59	0.32	1.00	1.50	
KCHS	189957	6.46	6.50	2.18	2.00	1.00	1.00	0.44	3.57	0.45	1.00	N/A	
NIHI	119424	4.31	4.50	1.59	1.50	1.00	0.50	0.44	2.65	0.33	N/A	1.00	
Seward HS	75373	2.41	2.50	0.70	0.50	1.00	0.00	0.44	1.16	0.15	1.00	0.50	
SKYVIEW	118061	4.10	4.00	1.42	1.50	1.00	0.50	0.44	2.36	0.30	1.00	1.00	
SOHI	154637	5.40	5.50	1.88	2.00	1.00	1.00	0.44	3.14	0.39	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	2.27	2.00	0.98	1.00		0.00	0.44	2.18	0.27			
Kenai Middle	86436	3.42	3.50	1.82	2.00		0.50	0.44	4.03	0.50			
Sold Middle	91475	3.68	3.50	2.00	2.00		0.50	0.44	4.44	0.56			
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	27268	1.25	1.00	1.00	1.00			0.38	1.88	0.24			
K-Beach	50775	3.25	3.00	1.44	1.50			0.44	6.60	0.83			
McNeil Can	32750	1.45	1.50	1.00	1.00			0.38	2.12	0.26			
Mt. View	52880	3.44	3.50	1.54	1.50			0.44	7.05	0.88			
Nikiski EI/North Star	50000	2.96	3.00	1.24	1.00			0.44	5.68	0.71			
Paul Banks	36294	1.72	1.50	1.00	1.00			0.38	2.72	0.34			
Redoubt	47599	3.05	3.00	1.35	1.50			0.44	6.20	0.78			
Seward EI.	52199	2.73	2.50	1.04	1.00			0.44	4.75	0.59			
Sold. EI.	54177	2.69	2.50	1.00	1.00			0.38	4.45	0.56			
Sterling	35764	1.68	1.50	1.00	1.00			0.38	2.63	0.33			
Tustumena	46679	1.96	2.00	1.00	1.00			0.38	2.63	0.33			
West Homer EI	52500	2.46	2.50	1.00	1.00			0.38	3.83	0.48			
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.	9284	0.31	0.50		0.88				0.80	0.10			
Homer Flex	5405	0.33	0.50		0.88				0.80	0.10			
Hope	13500	0.45	0.50		0.88				0.80	0.10			
Kenai Alt	14122	0.82	1.00		0.88				0.80	0.10			
K. Selo	5768	0.51	0.50		0.88				0.80	0.10			
Moose Pass	8989	0.35	0.50		0.88				0.80	0.10			
Nanwalek	14832	0.81	1.00		0.88				0.80	0.10			
Nikolaevsk	24282	1.03	1.00		0.88				0.80	0.10			
River City Academy	0	n/a	n/a		0.88				0.80	0.10			
Pt. Graham	12568	0.45	0.50		0.88				0.80	0.10			
Razdolna	3900	0.48	0.50		0.88				0.80	0.10			
Seward Middle	37500	1.42	1.50		0.88				0.80	0.10			
S.B. Engl.	59208	1.85	2.00		0.88				0.80	0.10	1.00		
Tebughna	25976	0.87	1.00		0.88				0.80	0.10			
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE				N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL		
Ninlichik	55277	2.33	2.50	1.00	1.00				1.99	0.25	1.00		
Voznesenka	8080	0.72	0.50	1.00	1.00				1.25	0.16			IF .3 or <= .00
TOTALS	1896695	78.56	78.50	29.72	41.82	6.00	4.50	8.82	91.11	11.39	7.00	5.00	IF BETWEEN .31 AND .79 = .50 IF .8 OR > = 1.00

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	Current FY12 Budget	Projected FY13 Budget	Change FY12 Current To FY13
65	Aurora Borealis Charter School	15.93	17.11	17.13	17.48	18.74	18.53	18.93	18.93	-
31	Chapman Elementary School	12.68	11.68	11.68	11.00	12.13	10.13	11.16	14.16	3.00
80	Connections/Alternative Programs	16.50	18.25	21.50	21.75	19.75	22.25	20.75	20.75	-
32	Cooper Landing School	2.58	2.23	2.66	2.70	2.63	2.43	2.62	2.62	-
68	Fireweed Academy Charter School	4.38	6.67	6.92	6.85	7.35	11.11	13.37	13.37	-
66	Homer Flex School	5.74	5.99	5.73	5.86	5.86	5.86	5.86	6.11	0.25
06	Homer High School	49.46	48.96	47.89	47.97	46.03	45.44	46.44	44.44	(2.00)
13	Homer Middle School	22.62	21.52	20.15	21.26	20.70	24.64	24.90	23.40	(1.50)
35	Hope Elementary/High School	2.96	2.98	2.92	2.62	3.61	3.53	3.60	2.72	(0.88)
56	Kachemak Selo Elementary/High School	9.13	9.07	9.46	10.83	10.88	11.23	11.24	9.74	(1.50)
63	Kaleidoscope Charter School	9.38	14.32	18.94	21.57	25.88	24.67	25.18	25.18	-
48	K-Beach Elementary School	38.27	41.07	42.09	46.10	46.63	44.78	42.94	39.94	(3.00)
67	Kenai Alternative School	7.43	10.18	7.43	8.18	8.11	8.31	8.11	8.31	0.20
07	Kenai Central High School	47.32	46.82	49.42	49.23	51.10	52.30	52.47	51.07	(1.40)
11	Kenai Middle School	32.96	31.52	32.80	34.84	33.98	34.14	40.61	39.61	(1.00)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	11.53	12.25	12.44	14.28	15.55	15.45	14.35	14.35	-
37	Moose Pass Elementary School	4.20	4.00	3.50	4.95	4.04	3.48	3.64	3.02	(0.62)
51	Mountain View Elementary School	24.20	23.02	43.98	44.95	49.54	50.74	52.70	51.70	(1.00)
34	Nanwalek Elementary/High School	7.26	7.45	7.01	7.86	8.64	10.19	10.84	10.09	(0.75)
10	Nikiski Middle/Senior High School	35.58	37.49	38.78	39.48	39.96	40.59	47.60	45.75	(1.85)
52	Nikiski North Star Elementary School	34.84	35.23	37.10	37.14	36.67	38.13	36.22	35.72	(0.50)
38	Nikolaevsk Elementary/High School	9.36	8.33	7.03	8.53	9.16	8.79	8.69	8.19	(0.50)
02	Ninilchik Elementary/High School	18.87	18.43	17.68	19.06	20.08	19.48	20.16	19.66	(0.50)
33	Paul Banks Elementary School	24.40	23.90	25.40	24.81	25.66	24.54	30.94	30.44	(0.50)
40	Port Graham Elementary/High School	3.93	3.87	4.16	4.81	4.52	3.96	4.81	3.81	(1.00)
49	Razdolna Elementary/High School	4.51	4.51	4.64	5.92	5.62	7.75	7.84	7.71	(0.13)
46	Redoubt Elementary School	36.08	35.34	33.59	34.77	34.06	33.56	34.96	35.46	0.50
16	River City Academy	-	-	3.75	4.28	5.21	6.74	6.64	5.24	(1.40)
41	Sears Elementary School	23.27	25.42	-	-	-	-	-	-	-
42	Seward Elementary School	30.62	32.19	30.94	30.60	31.42	30.70	30.64	31.20	0.56
08	Seward High School	25.51	24.66	24.01	23.10	22.94	21.15	20.37	20.77	0.40
14	Seward Middle	11.08	9.10	10.27	11.05	10.75	11.92	12.82	11.77	(1.05)
05	Skyview High School	46.37	45.10	44.85	44.23	45.18	39.59	37.79	37.29	(0.50)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2012-2013 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	Current FY12 Budget	Projected FY13 Budget	Change FY12 Current To FY13
43	Soldotna Elementary School	27.11	28.65	30.98	33.49	31.19	32.80	37.12	36.97	(0.15)
09	Soldotna High School	52.19	54.87	58.87	61.88	61.20	60.19	61.60	60.10	(1.50)
12	Soldotna Middle School	49.96	47.96	48.56	45.63	42.25	39.84	41.60	42.10	0.50
64	Soldotna Montessori Charter School	12.86	16.83	19.58	19.86	19.91	22.19	20.88	20.88	-
04	Spring Creek High School	3.75	4.75	3.55	3.68	3.88	3.88	3.30	-	(3.30)
44	Sterling Elementary School	17.16	18.01	18.34	19.71	18.21	19.59	22.15	21.15	(1.00)
03	Susan B. English School	8.76	9.80	8.50	10.64	10.39	8.86	8.86	8.36	(0.50)
01	Tebughna School	6.23	6.35	5.33	5.96	6.51	5.56	5.43	4.93	(0.50)
45	Tustumena Elementary School	16.60	15.79	15.79	18.94	17.29	18.67	20.40	20.20	(0.20)
53	Voznesenka Elementary/High School	15.03	14.65	14.04	14.25	16.90	14.53	14.27	12.89	(1.38)
50	West Homer Elementary School	26.93	25.79	25.79	27.35	26.67	27.80	28.43	28.43	-
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	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	7.50	8.50	8.50	9.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	6.50	6.50	6.50	7.50	7.50	7.50	7.50	-
77	Human Resources	6.00	6.00	7.50	7.50	7.50	8.00	8.00	8.00	-
78	Information Services	11.75	11.75	11.75	11.75	12.00	14.00	14.00	14.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	15.97	18.93	20.27	29.38	33.44	32.61	38.75	38.75	-
83	Districtwide Instruction	9.00	5.00	9.16	8.84	5.75	5.75	5.75	5.75	-
84	Elementary Ed/Curriculum	7.40	9.50	12.50	14.50	18.00	14.10	5.00	5.00	-
85	Secondary Ed/Pupil Activity							12.10	12.10	-
86	K-12/Assessment							12.42	12.42	-
87	Nursing Services	1.91	2.30	2.45	3.38	5.87	4.61	3.35	3.35	-
92	Grants - Instruction	10.06	11.88	12.99	13.37	12.56	12.74	-	-	-
96	Unallocated	-	3.25	-	-	12.38	8.03	5.72	9.10	3.38
TOTALS		950.62	976.72	996.30	1,043.67	1,071.78	1,067.36	1,105.82	1,084.50	(21.32)

**Kenai Peninsula Borough School District
2012-2013 Budget
Staff - All Funds**

											Budget	
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Support Staff												
C/O Administrators	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Aides	128.26	127.83	127.95	130.02	144.37	154.03	153.60	171.59	183.53	210.50	219.99	218.42
Secretaries	90.69	88.94	88.00	83.08	90.51	93.81	93.81	103.45	102.97	97.07	99.32	96.51
Custodians	103.10	102.73	88.75	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.69	83.75
Food Service	42.07	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.82	39.17	43.36	43.36
Warehouse	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50
Information Services	10.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	14.00	14.00	14.00
Other Support	41.16	41.58	37.73	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33
Total Support Staff	425.03	423.71	405.19	396.29	419.41	425.45	422.52	451.10	472.58	497.64	513.19	506.87
Certificated Staff												
C/O Administrators	9.00	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00	7.00
Principals/Asst Principals	34.00	34.00	34.35	38.65	39.15	39.00	38.40	37.60	40.10	40.60	42.60	41.10
Classroom Teachers	518.49	513.59	462.57	435.55	475.84	473.96	459.87	497.35	512.27	520.15	506.65	482.65
Special Education Teachers	133.58	139.02	141.27	137.50	139.75	137.25	141.73	136.40	138.90	139.65	142.20	143.20
Other Certified Staff	39.96	41.75	39.75	35.70	30.10	29.77	28.00	31.50	34.00	30.45	42.00	26.00
Total Certificated Staff	735.03	737.36	686.94	655.20	693.64	688.98	677.00	710.85	734.27	738.85	741.45	699.95
Total Staff	1,160.06	1,161.07	1,092.13	1,051.49	1,113.05	1,114.43	1,099.52	1,161.95	1,206.85	1,236.49	1,254.64	1,206.82

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2012 - 2013 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	157	28	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	96	17	-	113	8,448	1,814	-	10,262
80 Connections **	356	117	360	833	-	-	-	-
32 Cooper Landing	9	1	-	10	931	120	-	1,051
68 Fireweed Academy Charter *	152	-	-	152	-	-	-	-
66 Homer Flex	-	-	35	35	-	-	4,928	4,928
06 Homer High	-	-	388	388	-	-	49,082	49,082
13 Homer Middle	-	196	-	196	-	20,913	-	20,913
35 Hope	8	1	5	14	827	120	704	1,651
56 Kachemak Selo	40	11	19	70	3,784	1,246	2,529	7,559
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	396	-	-	396	34,848	-	-	34,848
67 Kenai Alternative	-	-	85	85	-	-	11,314	11,314
07 Kenai Central	-	-	535	535	-	-	67,678	67,678
11 Kenai Middle	95	268	-	363	8,360	28,596	-	36,956
15 Kenai Youth Facility ***	-	2	8	10	-	194	1,126	1,320
47 McNeil Canyon	127	-	-	127	11,176	-	-	11,176
37 Moose Pass	15	6	-	21	1,551	719	-	2,270
51 Mountain View	423	-	-	423	37,224	-	-	37,224
34 Nanwalek	50	8	21	79	5,335	1,021	3,165	9,521
10 Nikiski Middle/Sr High	57	99	242	398	4,560	10,563	30,613	45,736
52 Nikiski North Star	341	-	-	341	30,008	-	-	30,008
38 Nikolaevsk	34	13	24	71	3,216	1,473	3,194	7,883
02 Ninilchik	80	28	51	159	7,040	2,988	6,452	16,480
33 Paul Banks	163	-	-	163	14,344	-	-	14,344
40 Port Graham	15	3	3	21	1,601	383	452	2,436
49 Razdolna	57	5	13	75	5,894	600	1,664	8,158
46 Redoubt Elementary	372	-	-	372	32,736	-	-	32,736
16 River City Academy	-	23	52	75	-	2,454	6,578	9,032
42 Seward Elementary	285	-	-	285	25,080	-	-	25,080
08 Seward High	-	-	174	174	-	-	22,011	22,011
14 Seward Middle	-	75	-	75	-	8,003	-	8,003
05 Skyview High	-	-	354	354	-	-	44,781	44,781
43 Soldotna Elementary	267	-	-	267	23,496	-	-	23,496
09 Soldotna High	-	-	471	471	-	-	59,582	59,582
12 Soldotna Middle	-	400	-	400	-	42,680	-	42,680
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
44 Sterling Elementary	158	-	-	158	13,904	-	-	13,904
03 Susan B. English	18	9	15	42	1,921	1,148	2,261	5,330
01 Tebughna	18	8	4	30	1,921	1,021	603	3,545
45 Tustumena	158	-	-	158	13,904	-	-	13,904
53 Voznesenka	41	18	41	100	3,608	1,921	5,187	10,716
50 West Homer	230	-	-	230	20,240	-	-	20,240
TOTAL	4,635	1,336	2,900	8,871	\$ 315,957	\$ 127,977	\$ 323,904	\$ 767,838

* 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 enrollment projection is based on number of beds funded by the state.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2012 - 2013 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	12,328	-	-	12,328		0.099	1,220
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
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	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward Elem	52,199	-	-	52,199		0.099	5,168
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview	117,101	1	960	118,061		0.143	16,883
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Middle	84,755	6	5,760	90,515		0.121	10,952
Soldotna Montessori Charter *	-	1	960	-		-	-
Spring Creek	-	-	-	-		-	-
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
	<u>1,863,899</u>	<u>34</u>	<u>32,640</u>	<u>1,895,579</u>			<u>\$ 256,395</u>

* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

** Schools with 150 or less students receive a minimum allocation of \$1,000.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2012-2013 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	113	16,950	203,400	1,403
80	Connections***	833	24,990	299,880	2,069
32	Cooper Landing	10	1,500	18,000	124
68	Fireweed Academy Charter *	152	-	-	-
66	Homer Flex **	35	5,250	63,000	435
06	Homer High	388	58,200	698,400	4,819
13	Homer Middle	196	29,400	352,800	2,434
35	Hope	14	2,100	25,200	174
56	Kachemak Selo	70	10,500	126,000	869
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	396	59,400	712,800	4,918
67	Kenai Alternative **	85	12,750	153,000	1,056
07	Kenai Central	535	80,250	963,000	6,645
11	Kenai Middle	363	54,450	653,400	4,508
15	Kenai Youth Facility	10	1,500	18,000	124
47	McNeil Canyon	127	19,050	228,600	1,577
37	Moose Pass	21	3,150	37,800	261
51	Mountain View	423	63,450	761,400	5,254
34	Nanwalek	79	11,850	142,200	981
10	Nikiski Middle/Sr	398	59,700	716,400	4,943
52	Nikiski North Star	341	51,150	613,800	4,235
38	Nikolaevsk	71	10,650	127,800	882
02	Ninilchik	159	23,850	286,200	1,975
33	Paul Banks	163	24,450	293,400	2,024
40	Port Graham	21	3,150	37,800	261
49	Razdolna	75	11,250	135,000	932
46	Redoubt	372	55,800	669,600	4,620
16	River City Academy	75	11,250	135,000	932
42	Seward Elem	285	42,750	513,000	3,540
08	Seward High	174	26,100	313,200	2,161
14	Seward Middle	75	11,250	135,000	932
05	Skyview	354	53,100	637,200	4,397
43	Soldotna Elem	267	40,050	480,600	3,316
09	Soldotna High	471	70,650	847,800	5,850
12	Soldotna Middle	400	60,000	720,000	4,968
64	Soldotna Montessori Charter *	165	-	-	-
44	Sterling	158	23,700	284,400	1,962
03	Susan B English	42	6,300	75,600	522
01	Tebughna	30	4,500	54,000	373
45	Tustumena	158	23,700	284,400	1,962
53	Voznesenka	100	15,000	180,000	1,242
50	West Homer	230	34,500	414,000	2,857
Total		8,871	1,117,590	13,411,080	92,537

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

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

*** Connections is calculated at 30 copies per month.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	General	Equipment	SFSF	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>						
Assets:						
Cash	\$ 25,239	\$ -	\$ -	\$ -	\$ -	\$ 25,239
Equity in Central Treasury	26,994,021	6,495,654	-	-	1,331,304	34,820,979
Equity in Central Treasury - Restricted for Health Care Reserve	2,921,298	-	-	-	-	2,921,298
Accounts Receivable	277,987	-	-	1,680	3,230	282,897
Prepaid Items	1,435,699	-	-	-	-	1,435,699
Due from Other Governments	-	-	721,753	1,511,236	2,103,162	4,336,151
Due from Special Revenue Funds	4,384,590	-	-	-	-	4,384,590
Inventories	724,976	-	-	-	284,397	1,009,373
Total Assets	<u>\$ 36,763,810</u>	<u>\$ 6,495,654</u>	<u>\$ 721,753</u>	<u>\$ 1,512,916</u>	<u>\$ 3,722,093</u>	<u>\$ 49,216,226</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ 674,091	\$ 38	\$ 848	\$ 355	\$ 39,919	\$ 715,251
Accrued Liabilities	12,730,677	-	-	-	-	12,730,677
Due to General Fund	-	-	720,905	1,512,561	2,151,124	4,384,590
Total Liabilities	<u>13,404,768</u>	<u>38</u>	<u>721,753</u>	<u>1,512,916</u>	<u>2,191,043</u>	<u>17,830,518</u>
Fund Balances:						
Nonspendable:						
Inventories	724,976	-	-	-	284,397	1,009,373
Prepaid Items	1,435,699	-	-	-	-	1,435,699
Restricted for:						
Facilities Maintenance	892,467	-	-	-	-	892,467
Assigned to:						
Charter Schools	507,663	-	-	-	-	507,663
School Incentive Purchases	668,169	-	-	-	-	668,169
Self-Insurance Health Care	6,883,423	-	-	-	-	6,883,423
Principal Mentor Program	50,000	-	-	-	-	50,000
Professional - Technical Services	489,583	-	-	-	-	489,583
Staff Travel	14,014	-	-	-	-	14,014
Student Travel	807	-	-	-	-	807
Purchased Services	728,316	33,217	-	-	98	761,631
Supplies	328,576	127,069	-	-	246	455,891
Equipment	569,281	210,949	-	-	56,975	837,205
Subsequent Year Operations	4,274,030	6,124,381	-	-	1,234,310	11,632,721
Unassigned	5,792,038	-	-	-	(44,976)	5,747,062
Total Fund Balances	<u>23,359,042</u>	<u>6,495,616</u>	<u>-</u>	<u>-</u>	<u>1,531,050</u>	<u>31,385,708</u>
Total Liabilities and Fund Balances	<u>\$ 36,763,810</u>	<u>\$ 6,495,654</u>	<u>\$ 721,753</u>	<u>\$ 1,512,916</u>	<u>\$ 3,722,093</u>	<u>\$ 49,216,226</u>

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	268	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	Elementary Ed/Curriculum
14	Seward Middle	53	Voznesenka Elem/High	85	Secondary Ed/Pupil Activity
15	Kenai Youth Facility	56	Kachemak Selo	86	K-12/Assessment
16	River City Academy	63	Kaleidoscope Charter	87	Nursing Services
31	Chapman Elem	64	Montessori Charter	88	Community Education
32	Cooper Landing Elem	65	Aurora Borealis Charter	89	Community Theater
33	Paul Banks Elem	66	Homer Flex	90	Student Nutrition Services
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & 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>FY12</u>	<u>FY13</u>
3511	Health Care Costs	\$13,380/employee	\$14,724/employee
	<u>CERTIFIED</u>	<u>FY12</u>	<u>FY13</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

Page 1 of Glossary

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

Page 2 of Glossary

Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report
Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$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.

Page 3 of Glossary

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

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

Page 5 of Glossary

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

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles

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