

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



**Soldotna, Alaska  
99669  
[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)**

# **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

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Accountant

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

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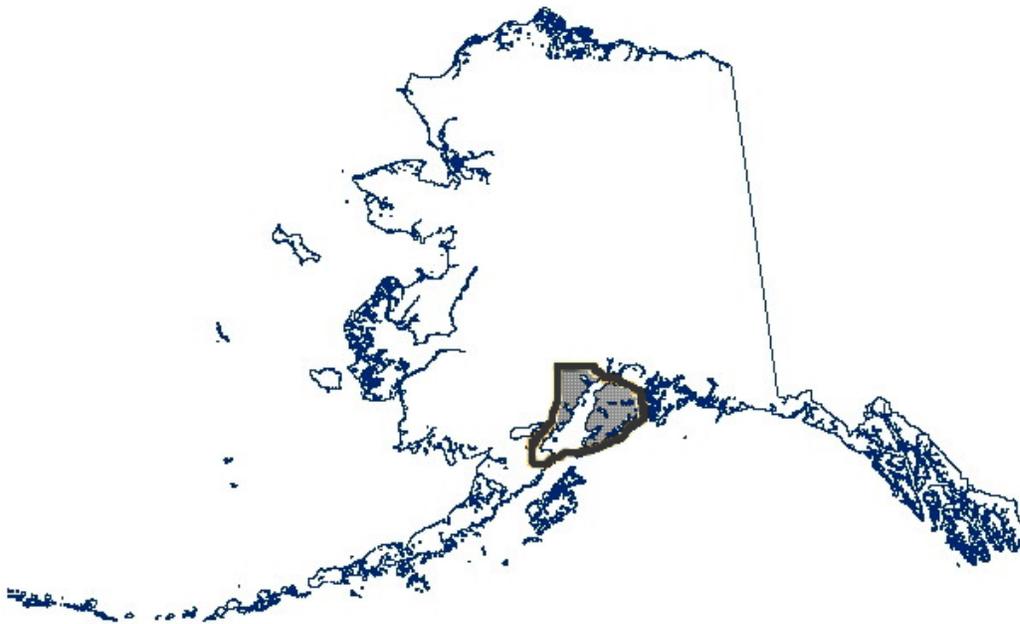
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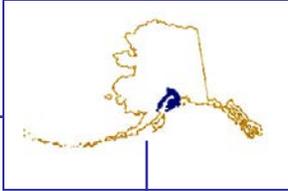
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 BUDGET**



**INTRODUCTORY SECTION**

**INTRODUCTORY  
SECTION**



## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **Assistant Superintendent**

Dave Jones

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July 9, 2012

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2013. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2012. The Kenai Peninsula Borough School District is proud to be one of only 121 recipients nationally and one of two Alaskan districts to have been awarded the MBA.

### **Organizational Component**

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 43 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat.

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

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

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

**Board of Education**

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

**Administrative Cabinet**

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

### **Budget Process**

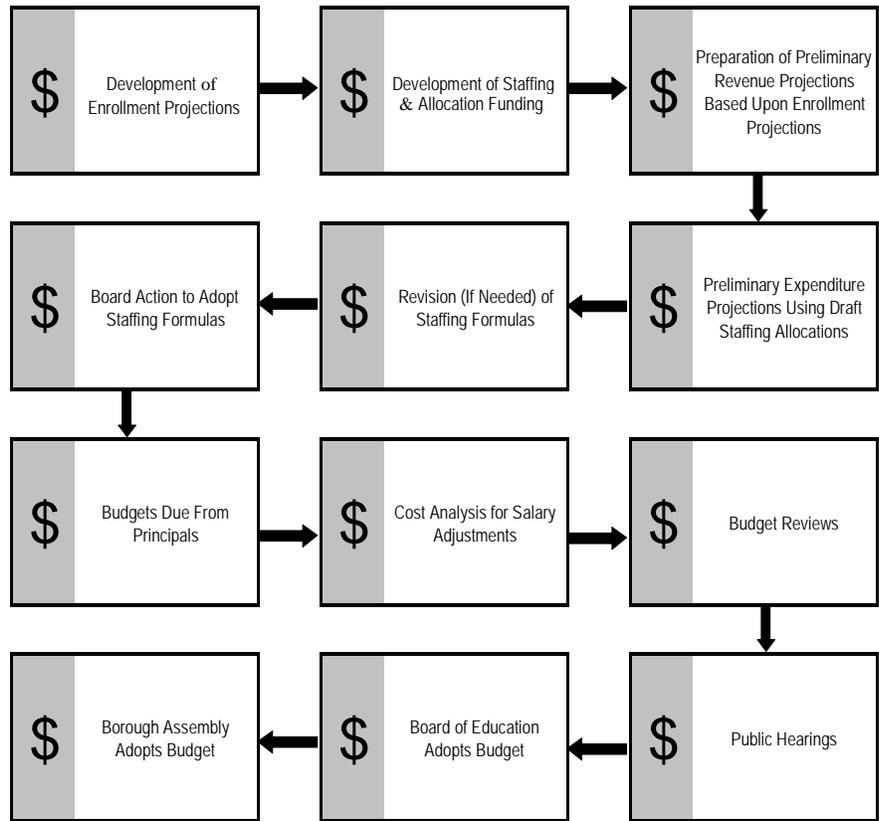
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phase began with building administrators submitting their enrollment forecasts for the FY13 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line growth of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimates of student enrollment for FY13. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2011. It is important to note that in October 2011, the district reported 9,083 students enrolled, which was under the projection for FY11 of 9,086. That drop in FY11 brought the total loss in enrollment to 1,313 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2012. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in February 2012.

The initial budget was approved by the School Board on April 2, 2012. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District  
Budget Process**



Implementation of the budget is effective on July 1, 2012, marking the beginning of fiscal year 2013, which will run through June 30, 2013. The evaluation phase will begin in August 2013 with the arrival of our independent auditors.

**FY13 Budget Development Calendar**

September 2011						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2011						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

1st - Enrollment Projection Deadline for Schools

November 2011						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 4th – FY12-13 Projected Enrollment Report Due to DOEED
- 7th - Staffing Projections and Site Budget Formulation Begins
- 8th – Budget Development Committee Meeting
- 11th – FY11-12 Actual Enrollment Report Due to DOEED

December 2011						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 1st - 16th Senior Management Conducts Preliminary Budget Estimation
- 5th – Enrollment Information Reported to Board

January 2012						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 9th – FY13 Preliminary Budget Information to Board

February 2012						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

- 6th – School Board Meeting – Budget Work Session to Review Detailed Budget Information.
- 14th – Joint Work Session with Board and Borough Assembly, 10:00 a.m.
- 15th - Public Budget Forum, Seward High School Library, 5:30 p.m.
- 16th - Public Budget Forum, Kenai Central High School Library, 5:30 p.m.
- 21st - Public Budget Forum, Homer High School Library, 5:30 p.m.

March 2012						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 5th – School Board Meeting – Presentation of Budget

April 2012						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- 2nd – School Board Meeting – Present Budget for Approval
- 17th – Final KPBSD Budget Information to Borough Assembly

May 2012						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

1st - Ordinance Introduced at Borough Assembly  
 15th - Borough Assembly Resolution

June 2012						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

5th - Borough Assembly Ordinance Vote

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

### Significant Issues

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

For many years, the School District was the only large District in the state that was consistently funded to the maximum allowed by the local governmental entity (the cap). During FY10, the School District received some additional revenue from the State, which could have resulted in additional local funding. However, the School District did not request the additional local funding, which resulted in final local funding being below the cap for FY10. In FY11, the Borough provided a small increase in funding over the FY10 amount, however, the final FY11 Borough funding was still below the maximum allowed. In FY12 budgeting, the Borough provided the same amount of funding as in FY11 and the FY12 funding was again below the cap. With the FY13 Budget, the borough contribution fell below the prior year contribution for the first time. The legislature changed the Foundation formula calculation, shifting more funding responsibility to the State and lowering the maximum local contribution allowed. Originally, the maximum allowable contribution was \$47,040,962 and the district requested \$44,500,000. With the change in the formula, the maximum allowed dropped to \$44,454,384 and the borough funded \$43,000,000.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. It is hoped that a long running enrollment decline could be leveling off.

### **Enrollment Projections**

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

- Grades at school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Kenai Youth Facility.
- Kindergarten enrollment was based on the average of actual enrollment for FY11 and FY12 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

### **General Fund Revenues and Expenditures**

#### **Revenue Budget**

The revenue budget of \$143,875,673 and use of fund balance in the amount of \$2,762,120 totaling \$146,637,793 was developed based on the enrollment projection of 8,871 students and the scheduled FY13 funding formula final increase to the district cost factor of 1.171, or 100% of the ISER recommendation. The base student allocation \$5,680 and an intensive needs factor of 13 were unchanged from FY12.

This revenue budget also reflects a decrease in local effort of \$251,135 for a total local funding of \$43,000,000. With this amount of local effort funding approved by the Borough Assembly, an allocation of fund balance is anticipated in the amount of \$2,762,120 to offset the difference between projected revenues and expenditures.

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

	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
Base Student Allocation Increase	\$100	\$0	\$0
Base Student Allocation	\$5,680	\$5,680	\$5,680
District Cost Factor	1.130	1.151	1.171
Intensive Needs Factor	13	13	13

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

In FY12 and FY13, the State provided additional one-time funding to the district. While additional funds are appreciated, one-time funds do not provide the same stability for budgeting provided by incremental changes to the funding formula.

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

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

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

## **Expenditure Budget**

The expenditure budget of \$146,637,793 is based on the enrollment projection of 8,871 students and other consideration noted below.

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

The FY13 budget was developed based on the following significant elements:

- Programmatic staffing that was implemented in FY09 is still included in this budget.
- Salary and benefit accounts have been adjusted per the enrollment projection. Programmatic staffing implemented in FY09 is included in the FY13 budget. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 80% of this budget.
- Employer – paid share of health care was increased based on anticipated increased cost and is estimated at \$14,724 per employee.
- Schools are staffed base on staffing formulas that fit their size and configuration as follows:

## **CERTIFIED FORMULAS:**

### **ELEMENTARY SCHOOLS GRADES K-6 >200**

Elementary Classroom	Kindergarten 1:20 pupil/teacher ratio Grades 1-3 1:22 pupil/teacher ratio Grades 4-6 1:24 pupil/teacher ratio
----------------------	---

Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment >=346
------------------------	--

Elementary Intervention	.50 FTE if enrollment 200-350 1.00FTE if enrollment >350
-------------------------	---

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

Secondary Classroom	1:24 pupil/teacher ratio
---------------------	--------------------------

Secondary Program Staffing	15% of classroom allocation
----------------------------	-----------------------------

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

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

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

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

Secondary Intervention	.50 FTE per middle school
------------------------	---------------------------

### **SMALL SCHOOLS<200**

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

Small Schools Elementary Specialists	1.0 FTE if Grade K-6 enrollment >100
--------------------------------------	--------------------------------------

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

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

## SUPPORT FORMULAS:

### ELEMENTARY SCHOOLS GRADES K-8

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

### HIGH SCHOOL

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

### MIDDLE SCHOOL

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

SMALL SCHOOLS <100

Small School Custodian

Average of  
1.0 FTE/18,000 Square Feet and  
1:100 pupil/custodian ratio  
.25 FTE minimum

Small School Secretary

.88 FTE per school

SMALL SCHOOLS >100 WITH HIGH SCHOOL

Small School Custodian

Average of  
1.0 FTE/18,000 Square Feet and  
1:100 pupil/custodian ratio

Small School Secretary

1.0 FTE if enrollment <225  
1.5 FTE if enrollment >= 225

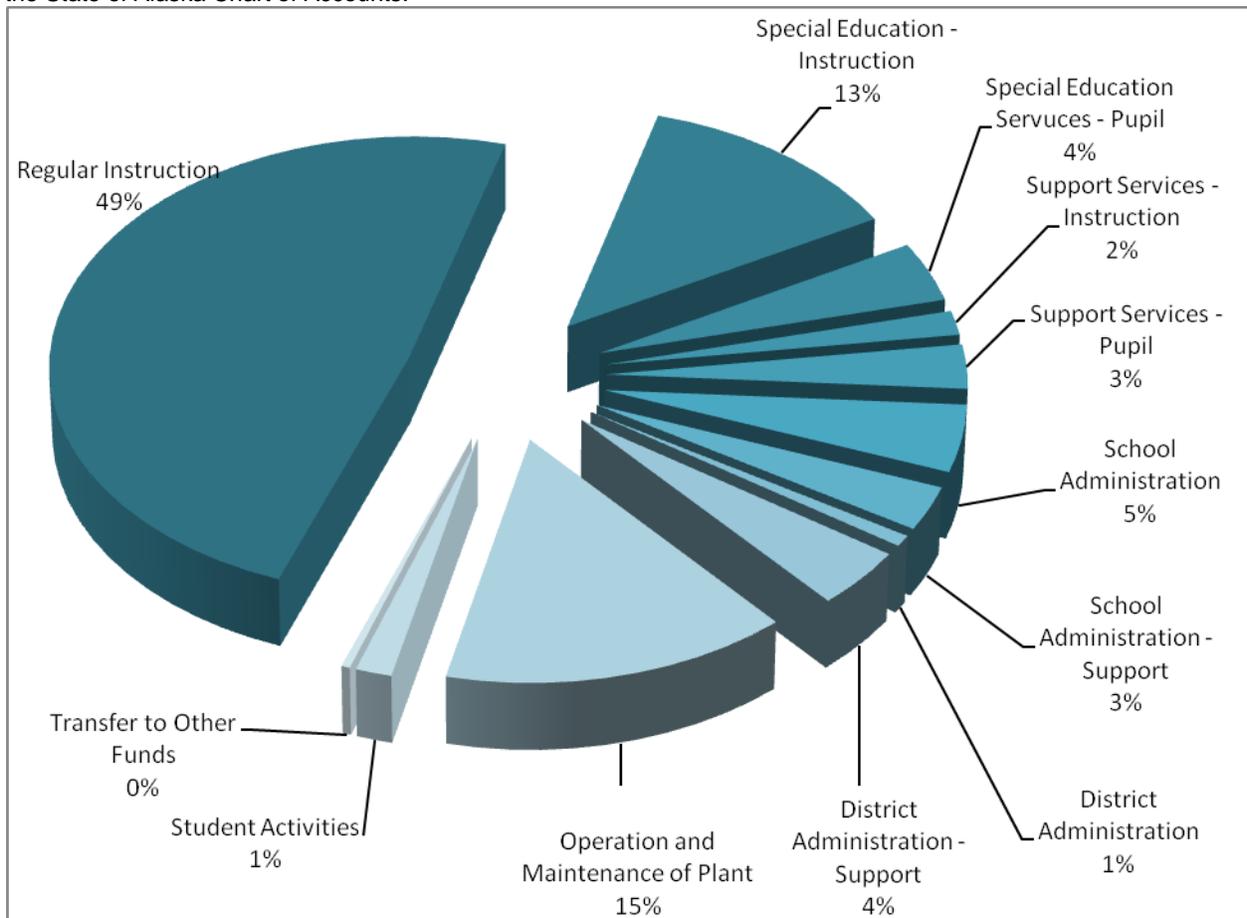
- The FY13 Budget includes an increase to the employer-paid amount per covered employee to \$14,724. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 12% of the budget and 15% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. Math curriculum is slated for review in FY13.
- Utility budgets have been rolled forward with some adjustments, including a decrease in electricity, fuel for heating and garbage. With recent increases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability and stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- A fund transfer has been included for the Student Nutrition program in the amount of \$525,000 and a fund transfer for the community theater in the amount of \$25,000.
- Equipment budgets for FY13 include:
  - Equipment to support Connections program.
  - Equipment to maintain technology infrastructure per the Technology Plan.

**Other**

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

<b><u>FY13 Expenditure Budget by Function</u></b>	<b><u>Original 2011-12 Budget</u></b>	<b><u>Revised 2011-12 Budget</u></b>	<b><u>2012-13 Budget</u></b>
Regular Instruction	\$ 66,466,587	\$ 65,014,125	\$ 71,481,714
Special Education - Instruction	17,240,482	17,604,964	18,575,283
Special Education Services - Pupil	5,610,091	5,717,590	6,186,464
Support Services - Pupil	4,263,353	4,170,215	4,552,404
Support Services - Instruction	2,573,574	2,778,878	2,506,668
School Administration	6,784,636	6,261,456	6,900,550
School Administration - Support	4,321,138	4,482,028	4,503,540
District Administration	1,111,410	1,109,987	1,135,605
District Administration - Support	5,910,020	6,973,375	5,995,256
Operation and Maintenance of Plant	20,090,334	21,305,956	21,960,258
Student Activities	2,339,601	2,269,517	2,290,051
Transfer to Other Funds	<u>600,000</u>	<u>675,000</u>	<u>550,000</u>
<b>Total General Fund Expenditures</b>	<b><u>137,311,226</u></b>	<b><u>138,363,091</u></b>	<b><u>146,637,793</u></b>

The following graph depicts the functional allocation of the FY13 general fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



**FY13 Budget by Object and Function**

		Certified Salaries	Non-Certified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	33,582,872	2,486,563	27,874,056	224,965	202,754	286,660	536,544	3,725,554	892,226	1,669,520		71,481,714
	% of Object	66.86%	14.67%	53.97%	20.07%	20.45%	4.08%	5.25%	79.95%	60.56%	95.02%		48.75%
	% of Function	46.98%	3.48%	38.99%	0.31%	0.28%	0.40%	0.75%	5.21%	1.25%	2.34%		100.00%
Special Education Instruction	Sum of Amount	6,540,621	3,532,062	8,213,338	9,000	29,900	845	3,100	82,417	162,100	1,900		18,575,283
	% of Object	13.02%	20.84%	15.90%	0.80%	3.02%	0.01%	0.03%	1.77%	11.00%	0.11%		12.67%
	% of Function	35.21%	19.01%	44.22%	0.05%	0.16%	0.00%	0.02%	0.44%	0.87%	0.01%		100.00%
Special Education Services Pupil	Sum of Amount	2,796,373	342,748	2,368,459	556,400	78,300	4,200	6,675	32,709	600			6,186,464
	% of Object	5.57%	2.02%	4.59%	49.64%	7.90%	0.06%	0.07%	0.70%	0.04%			4.22%
	% of Function	45.20%	5.54%	38.28%	8.99%	1.27%	0.07%	0.11%	0.53%	0.01%			100.00%
Support Services Instruction	Sum of Amount	788,911	512,869	871,989	98,087	44,604	9,200	54,377	121,496	3,135	2,000		2,506,668
	% of Object	1.57%	3.03%	1.69%	8.75%	4.50%	0.13%	0.53%	2.61%	0.21%	0.11%		1.71%
	% of Function	31.47%	20.46%	34.79%	3.91%	1.78%	0.37%	2.17%	4.85%	0.13%	0.08%		100.00%
Support Services Pupil	Sum of Amount	1,012,617	1,413,599	2,014,556	2,000	58,177	959	3,161	41,437	5,898			4,552,404
	% of Object	2.02%	8.34%	3.90%	0.18%	5.87%	0.01%	0.03%	0.89%	0.40%			3.10%
	% of Function	22.24%	31.05%	44.25%	0.04%	1.28%	0.02%	0.07%	0.91%	0.13%			100.00%
School Administration	Sum of Amount	4,104,530	13,680	2,673,288	650	64,725	500		11,020	32,157			6,900,550
	% of Object	8.17%	0.08%	5.18%	0.06%	6.53%	0.01%		0.24%	2.18%			4.71%
	% of Function	59.48%	0.20%	38.74%	0.01%	0.94%	0.01%		0.16%	0.47%			100.00%
School Administration Support	Sum of Amount		2,106,446	1,702,487		9,900	578,070	14,300	59,195	33,142			4,503,540
	% of Object		12.43%	3.30%		1.00%	8.23%	0.14%	1.27%	2.25%			3.07%
	% of Function		46.77%	37.80%		0.22%	12.84%	0.32%	1.31%	0.74%			100.00%
District Administration	Sum of Amount	275,106	194,548	357,931	102,500	81,873	18,000	13,670	20,725	71,252			1,135,605
	% of Object	0.55%	1.15%	0.69%	9.15%	8.26%	0.26%	0.13%	0.44%	4.84%			0.77%
	% of Function	24.23%	17.13%	31.52%	9.03%	7.21%	1.59%	1.20%	1.83%	6.27%			100.00%
District Administration Support	Sum of Amount	249,322	2,188,081	1,641,487	127,200	104,380	33,364	1,078,904	251,880	237,023	83,615		5,995,256
	% of Object	0.50%	12.91%	3.18%	11.35%	10.53%	0.47%	10.55%	5.41%	16.09%	4.76%		4.09%
	% of Function	4.16%	36.50%	27.38%	2.12%	1.74%	0.56%	18.00%	4.20%	3.95%	1.39%		100.00%
Operation and Maintenance of Plant	Sum of Amount		3,727,874	3,400,549		7,225	6,096,369	8,424,846	303,195	200			21,960,258
	% of Object		21.99%	6.58%		0.73%	86.75%	82.37%	6.51%	0.01%			14.98%
	% of Function		16.98%	15.49%		0.03%	27.76%	38.36%	1.38%	0.00%			100.00%
Pupil Activities	Sum of Amount	881,316	430,361	530,484		309,734	100	92,000	10,420	35,636			2,290,051
	% of Object	1.75%	2.54%	1.03%		31.24%	0.00%	0.90%	0.22%	2.42%			1.56%
	% of Function	38.48%	18.79%	23.16%		13.53%	0.00%	4.02%	0.46%	1.56%			100.00%
Fund Transfers	Sum of Amount											550,000	550,000
	% of Object											100.00%	0.38%
	% of Function											100.00%	100.00%
Total Sum of Amount		50,231,668	16,948,831	51,648,624	1,120,802	991,572	7,027,422	10,227,577	4,660,048	1,473,369	1,757,035	550,000	146,637,793
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		34.26%	11.56%	35.22%	0.76%	0.68%	4.79%	6.97%	3.18%	1.00%	1.20%	0.38%	100.00%

## **Major Goals and Objectives**

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

### **Board of Education Goals**

Board goals for FY13 were set at the July 9, 2012 board planning session. Board goals for FY13 are:

- 1) Define and document KPBSD School Board's relationship with the KP Borough regarding school facilities, their maintenance, and local funding by December 2012.
- 2) Support KPBSD's work to provide an innovative and flexible instructional approach at all its schools by May 2013. (support Strategic Plan Goal 1.6)
- 3) Improve site council effectiveness by developing a set of guidelines and responsibilities for site councils by March 2013. (support Strategic Plan Goal 3.1)
- 4) Examine KPBSD's student transportation system to identify inefficiencies and then develop a plan for improving District transportation by December 2013.

### **District Goals**

District Goals for 2012-2013 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 21<sup>st</sup> Century skills Districtwide.

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

	Actual FTE FY12	Projected FTE FY13	Difference
Regular Instruction	546.78	529.56	-17.22
Special Education - Instruction	213.92	216.17	2.25
Special Education Services - Pupil	47.06	47.05	-0.01
Support Services - Pupil	46.83	45.42	-1.41
Support Services - Instruction	26.35	26.16	-0.19
School Administration	40.00	39.00	-1.00
School Administration - Support	54.45	52.77	-1.68
District Administration	5.00	5.00	0.00
District Administration - Support	36.50	36.50	0.00
Operation and Maintenance of Plant	85.69	83.63	-2.06
Student Activities	2.40	2.40	0.00
	<u>1104.98</u>	<u>1083.66</u>	<u>-21.32</u>

**Financial Component**

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

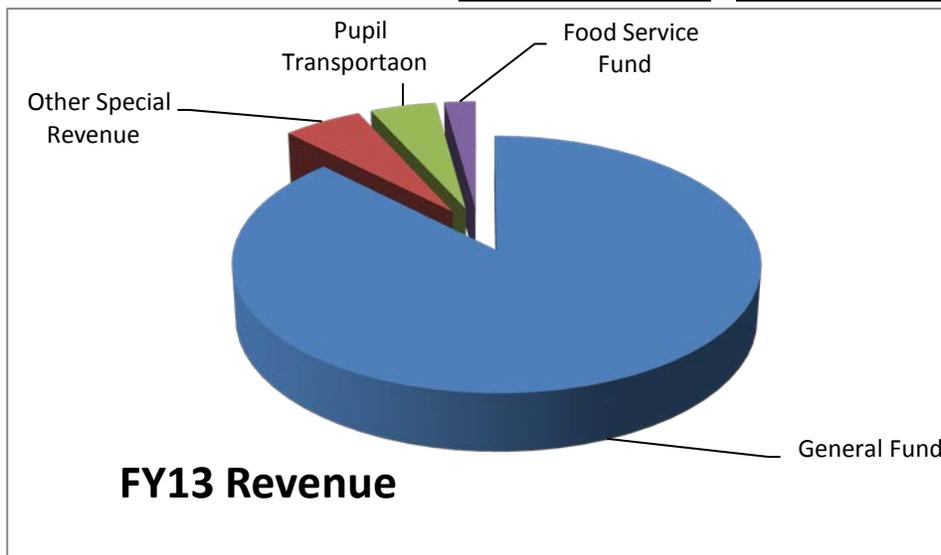
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-four funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2012, the Borough recorded \$26,485,000 in general obligation school debt.

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

All Governmental Revenues and Expenditures  
Budget FY13

	FY12	FY13
<b>Revenue:</b>		
General Fund	\$ 135,202,952	\$ 143,875,673
Other Special Revenue	11,466,117	9,180,000
Pupil Transportation	6,241,927	7,590,700
Food Service Fund	3,293,135	3,579,606
<b>Total Governmental Revenue:</b>	<b><u>\$ 156,204,131</u></b>	<b><u>\$ 164,225,979</u></b>
<b>Expenditures:</b>		
General Fund	\$ 137,688,091	\$ 146,087,793
Other Special Revenue	18,046,783	9,180,000
Pupil Transportation	6,241,927	7,590,700
Food Service Fund	3,950,454	4,075,185
<b>Total Governmental Expenditures:</b>	<b><u>\$ 165,927,255</u></b>	<b><u>\$ 166,933,678</u></b>
Excess (Deficiency) of Revenues over Expenditures:	\$ (9,723,124)	\$ (2,707,699)
<b>Operating Transfers:</b>		
Transfer Out - General Fund	675,000	550,000
Transfer In - Food Service Fund	(600,000)	(525,000)
Transfer In - Community Theater	(75,000)	(25,000)
<b>Total Operating Transfers:</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Fund Balance, Beginning of Year	\$ 31,385,708	\$ 21,662,584
Fund Balance, End of Year	<b><u>\$ 21,662,584</u></b>	<b><u>\$ 18,954,885</u></b>



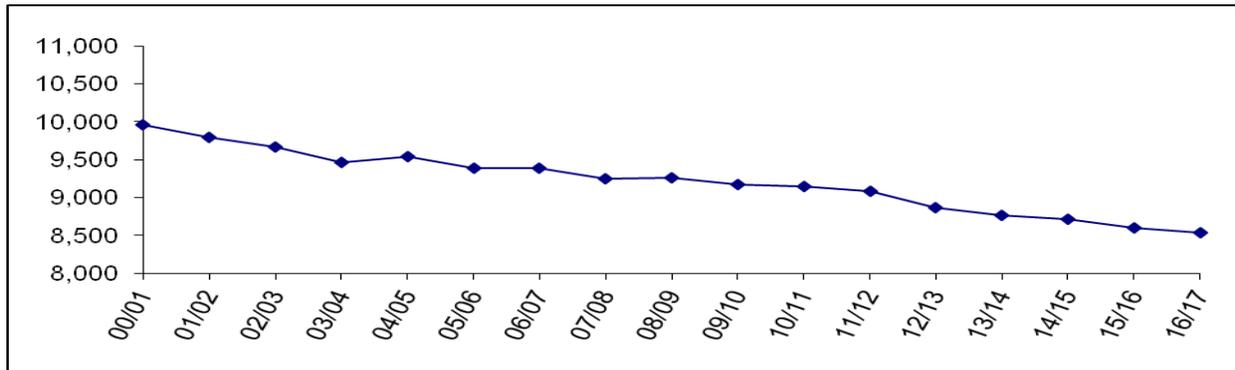
## Informational Component

### Enrollment History and Projections

#### Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.71%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	-1.45%
03/04	47	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-1.97%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	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%

District annual enrollment change: FY01 through FY17



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

There are a number of factors which can be traced to the source of the District's enrollment shortfalls: declining birth rates, emigration, changes to companies in local industry, and correspondence programs offered by other districts in the state. The district offers the Connections home school program to families within the district as a local correspondence program and has been encouraged by the positive response. For the past three years, actual enrollment appears to be leveling off, if trends in number of incoming kindergarten students continue.

### **Capital Projects**

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.05 million in additional maintenance support for the school district for FY13. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

#### Areawide facilities

Propane tank separation and re-piping at Nanwalek School	\$ 100,000
Area-wide auditorium lighting upgrades	100,000
Area-wide flooring replacement upgrades	75,000
Area-wide asbestos removal and repair	150,000
Area-wide electrical and lighting upgrades	125,000
Area-wide playground upgrades	75,000
Area-wide HVAC upgrades and repairs	100,000
Area-wide locker replacement	75,000
Area-wide Fire Marshal/Safety upgrades	150,000
Area-wide generator and associated hardware upgrades	<u>100,000</u>

Total	<u>\$1,050,000</u>
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The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget. The KPB Capital budget development process is available at:  
<http://www.borough.kenai.ak.us/financedept/default.htm>

### **Tax Base and Rate History**

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY13 is 8.40 mills. The approved tax rate for FY13 is 4.50 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. Although the Borough historically provided the maximum operating fund revenue permissible to the District, that practice changed in FY10 and the trend continues

into FY13. This was a significant fiscal change and could signal future financial difficulties for the District. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies increased in FY10, FY11 and FY12. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2004	27,558,497	27,062,845	98.201%	491,880	27,554,725	99.986%
2005	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2006	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2007	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2008	30,042,125	29,651,635	98.700%	350,122	30,032,108	99.967%
2009	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2010	28,875,124	28,375,677	98.270%	450,825	28,826,502	99.832%
2011	29,058,274	28,630,610	98.528%	358,591	28,989,201	99.762%
2012	30,419,493	29,946,804	98.446%	-	29,946,804	98.446%

### Performance Results

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

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY12 school year.

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

**Terra Nova (CAT/6)** – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2012. It is a state-mandated assessment in the areas of Reading, Language Arts, and Mathematics.

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

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

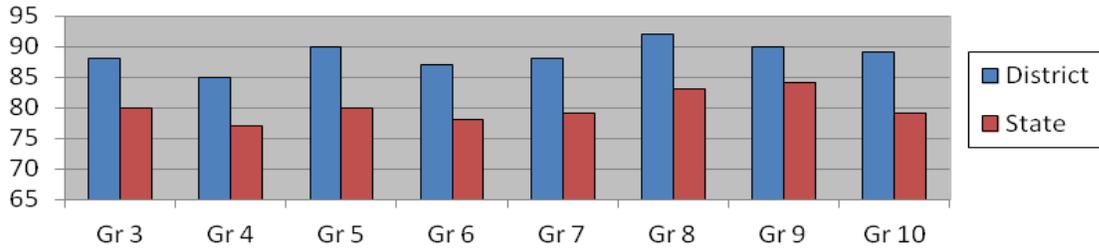
Grade	Reading	Language Arts	Math
5	54	50	52
7	59	58	60

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

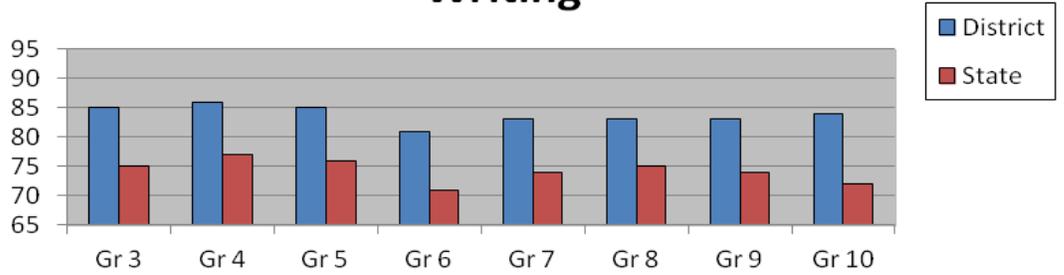
% Advanced/Proficient for Spring 2012

Grade	Reading	Writing	Math
3	88	85	83
4	85	86	82
5	90	85	83
6	87	81	80
7	88	83	76
8	92	83	77
9	90	83	75
10	89	84	68

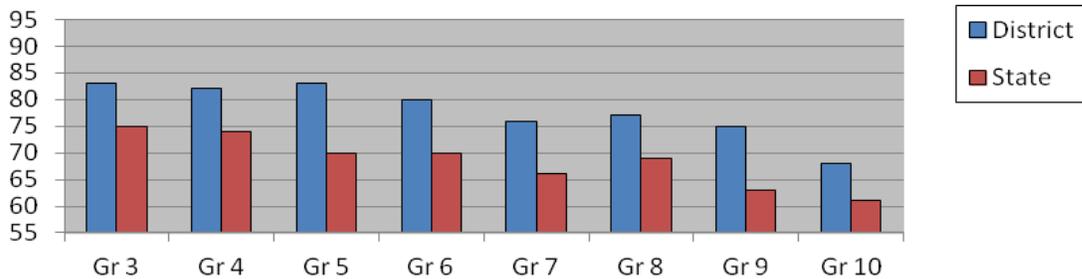
## FY12 Standards Based Assessment Reading



## FY12 Standards Based Assessment Writing



## FY12 Standards Based Assessment Math



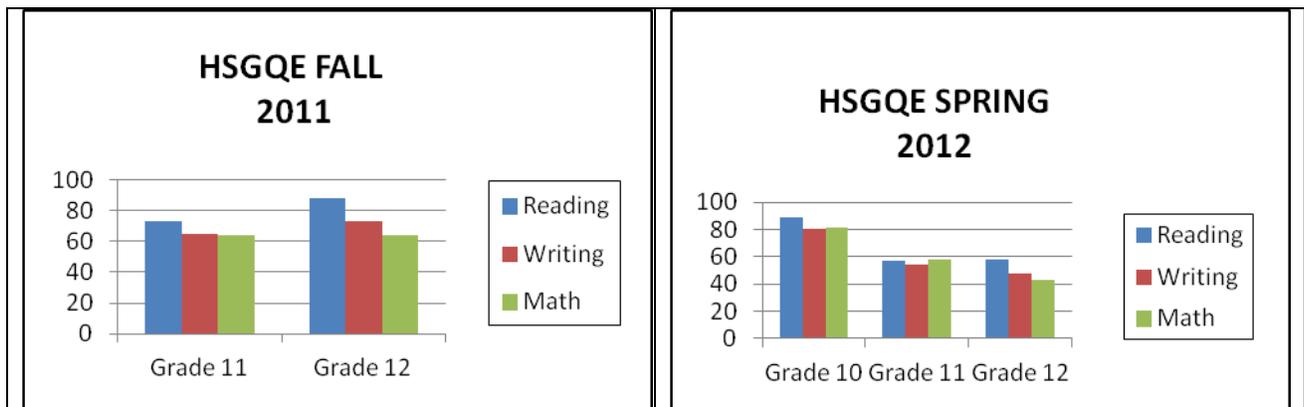
**Alaska High School Graduation Qualifying Examination (HSGQE)** – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of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

**% Proficient for Fall 2011**

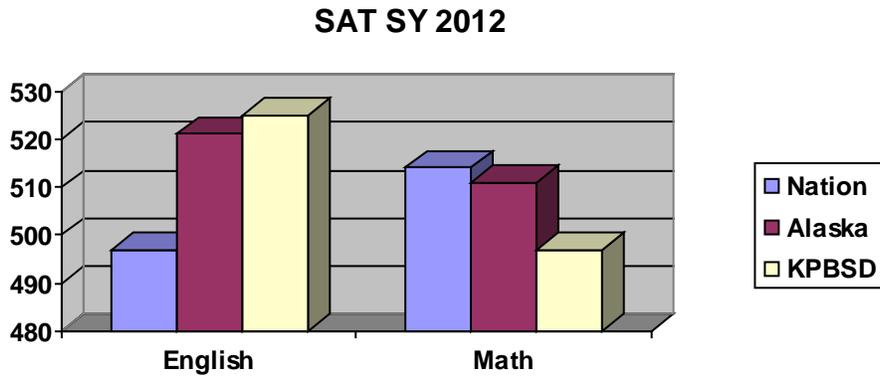
	Reading	Writing	Math
HSGQE Retest Grade 11	73	65	64
HSGQE Retest Grade 12	88	73	64

**% Proficient for Spring 2012**

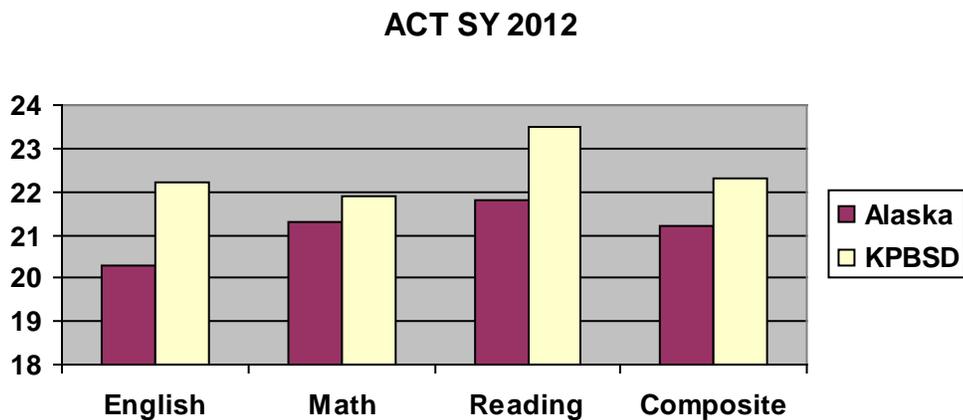
	Reading	Writing	Math
HSGQE Grade 10	89	80	81
HSGQE Retest Grade 11	57	54	58
HSGQE Retest Grade 12	58	48	43



**SAT I: Reasoning Test** – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY12, 249 students took the SAT test.

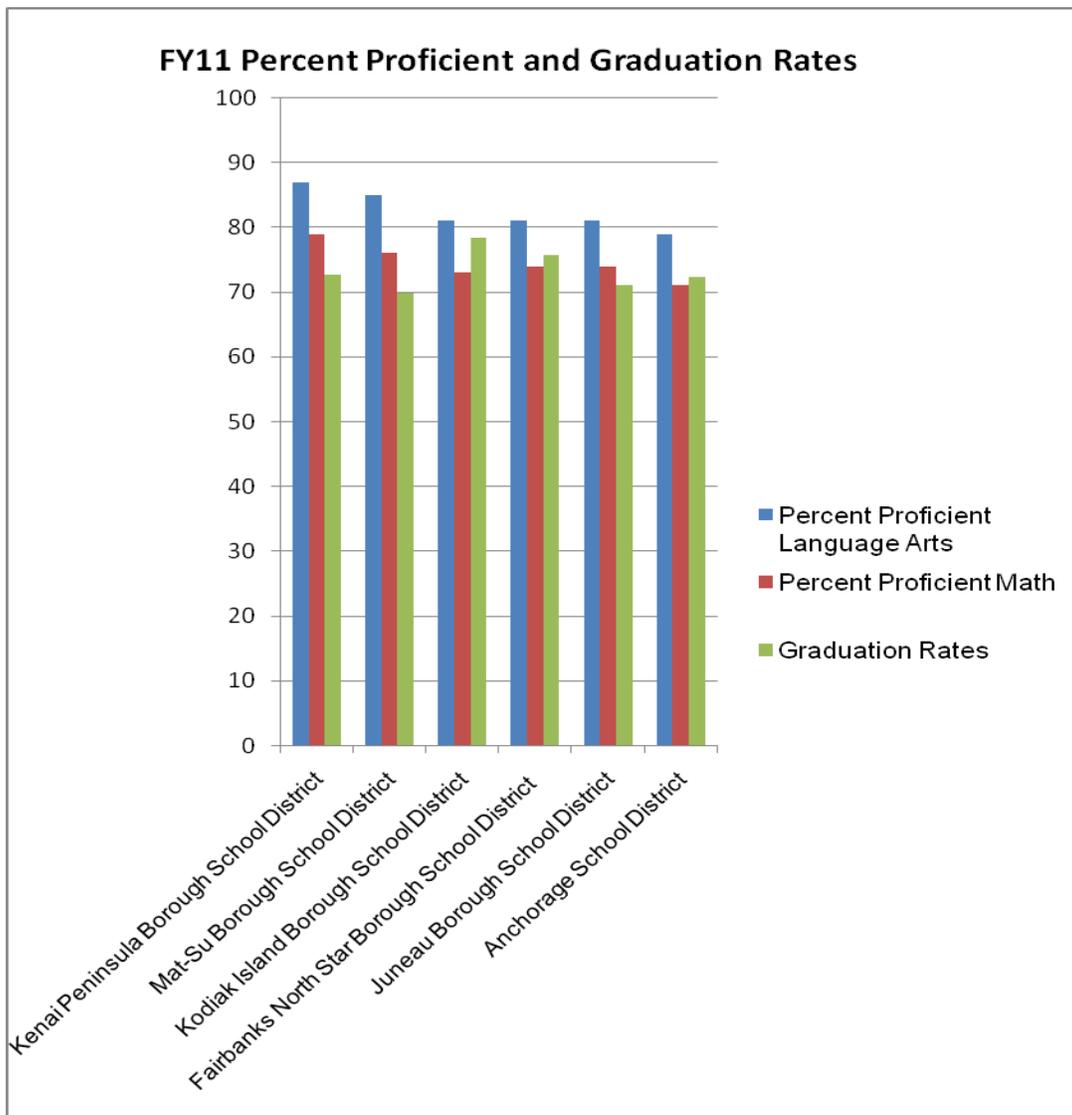


**American College Test (ACT)** – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY12, 136 students took the ACT test.



Comparing Percent Proficient on 2011 SBA Exams and Graduation Rates

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



Source: State of Alaska, Department of Education and Early Development  
 FY12 Information is not available at this time

## **Future Year General Fund Projections**

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Since the Borough did not approve maximum funding allowable for the District again, this causes grave concerns on the part of the District for future budgets. There are funding discussions slated for fall 2012.
- 4) The State increased the measurement of taxable value in the borough to actual full tax value and decreased the mill rate multiplier from 4 mills to 2.65 mills. The effect for the District was to reduce the local maximum allowable contribution by over \$2.5 million for FY13.

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

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

**Kenai Peninsula Borough School District  
Funding Information - Historical & Estimated Data**

State Funding		FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Estimate*	FY14 Estimate*	FY15 Estimate*
<b>Step #1</b>	Twenty (20) Day Enrollment For All School Buildings	8,362.17	8,185.86	8,137.13	8,148.73	8,038.00	8,016.00	8,045.00
<b>Step #2</b>	Total ADM All Schools - After Size Factor Adjustment AS 14.17.450	10,658.00	10,429.91	10,445.14	10,469.20	10,364.76	10,275.33	10,311.72
<b>Step #3</b>	District Cost Factor AS 14.17.460	1.088	1.109	1.130	1.151	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor	11,595.90	11,566.77	11,803.01	12,050.05	12,137.13	12,032.41	12,075.02
<b>Step #4</b>	Special Needs Factor AS 17.17.420	1.2	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor	13,915.08	13,880.12	14,163.61	14,460.06	14,564.56	14,438.89	14,490.02
<b>Step #4.5</b>	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)				1.01	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor				14,604.66	14,783.03	14,655.48	14,707.38
<b>Step #5</b>	Special Education Intensive Services Factor AS 17.17.420 (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	720	990	1,586	1,638	1,664	1,664	1,664
	Total After Adjustment for Special Education Intensive Services	14,635.08	14,870.12	15,749.61	16,242.66	16,447.03	16,319.48	16,371.38
<b>Step #6</b>	Correspondence (Correspondence ADM * .80) AS 14.17.430	714.88	767.05	710.34	656.67	666.400	685.60	672.00
	Total District Adjusted ADM	15,349.96	15,637.17	16,459.95	16,899.33	17,113.43	17,005.08	17,043.38
<b>Step #7</b>	Base Student Allocation Value AS 14.17.470	\$ 5,480	\$ 5,580	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680
<b>Step #8</b>	Basic Need	84,117,781	87,255,409	93,492,516	95,988,194	97,204,278	96,588,854	96,806,398
<b>Step #9</b>	Less Required Local Effort AS 14.17.410 (b)(2) Calculation changed for FY13 to 2.65 mills	21,799,855	23,192,450	24,369,165	24,075,846	22,097,401	22,097,401	22,097,401
<b>Step #10</b>	Regular State Aid	62,317,926	64,062,959	69,123,351	71,912,348	75,106,877	74,491,454	74,708,998
<b>Step #10.5</b>	Additional One-Time Funding				1,388,134	1,752,986		
	Total State Contribution				73,300,482	76,859,863		
	State Increase From Prior Year	\$ 7,750,716	\$ 1,745,033	\$ 5,060,392	\$ 4,177,131	\$ 1,806,395	\$ (615,424)	\$ 217,544
<b>Local Contribution</b>								
<b>Step #1</b>	State of Alaska Full And True Value Used AS 14.17.510	\$ 5,449,963,625	\$ 5,798,112,605	\$ 6,092,291,300	\$ 6,018,961,460	\$ 8,338,641,710	\$ 8,338,641,710	\$ 8,338,641,710
<b>Step #2</b>	Required Local Contribution AS 14.17. 410.(b)(2)	21,799,855	23,192,450	24,369,165	24,075,846	22,097,401	22,097,401	22,097,401
<b>Step #3</b>	Additional Allowable Contribution AS 14.17. 410.(c)(2)	19,347,090	20,068,744	21,503,279	22,077,285	22,356,984	22,215,437	22,265,472
<b>Step #4</b>	Local Cap Calculation	41,146,945	43,261,194	45,872,444	46,153,131	44,454,384	44,312,837	44,362,872
	Local Increase From Prior Year (assuming funding to maximum allowed)	\$ 3,445,828	\$ 2,114,249	\$ 2,611,250	\$ 280,687	\$ (1,698,746)	\$ (141,547)	\$ 50,035
	Actual Funding from Local Effort	\$ 41,146,945	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,000,000	\$ 43,000,000
	Difference Between Local Effort Allowed and Local Contribution	\$ -	\$ (277,818)	\$ (3,284,309)	\$ (2,901,996)	\$ (1,454,384)	\$ (1,312,837)	\$ (1,362,872)

Assumptions:  
- FY14, FY15 and FY16 based on no change in assessed valuation, other revenues or state funding formula from FY13

## Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner.

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

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

Respectfully submitted,



Dr. Steve Atwater  
Superintendent



Dave Jones  
Assistant Superintendent, Instructional Support

Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Kenai Peninsula Borough School District**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2011-2012.

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

A handwritten signature in blue ink that reads "Bill Wiser".

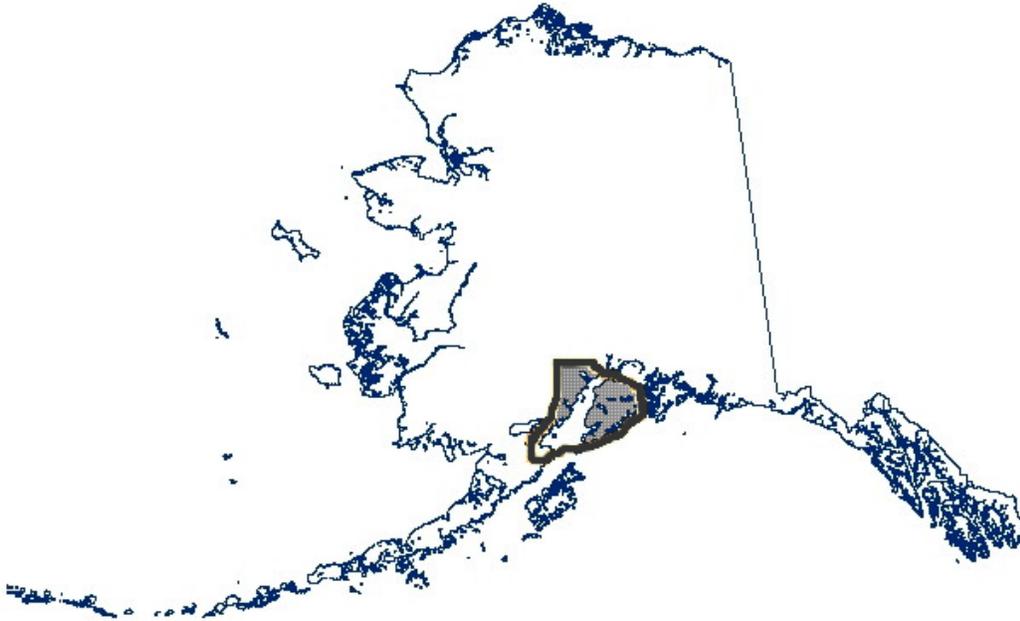
President

A handwritten signature in blue ink that reads "John D. Quase".

Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 – 2013 BUDGET**



**ORGANIZATIONAL SECTION**

**ORGANIZATIONAL  
SECTION**

# Organizational Section

## Borough and School District Relationship

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

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 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 12<sup>th</sup> grades.

### **Mission Statement**

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

## **Major Goals and Objectives**

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

## **Board of Education Goals**

Board goals for FY13 were set at the July 9, 2012 board planning session. Board goals for FY13 are:

- 1) Define and document KPBSD School Board's relationship with the KP Borough regarding school facilities, their maintenance, and local funding by December 2012.
- 2) Support KPBSD's work to provide an innovative and flexible instructional approach to all its schools by May 2013. (support Strategic Plan Goal 1.6)
- 3) Improve site council effectiveness by developing a set of guidelines and responsibilities for site councils by March 2013. (support Strategic Plan Goal 3.1)
- 4) Examine KPBSD's student transportation system to identify inefficiencies and then develop a plan for improving District transportation by December 2013.

## **District Goals**

District Goals for 2012 - 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 21<sup>st</sup> Century skills Districtwide.

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/Student  
Activities

Pupil Services

Federal Programs/  
K-12 Schools/  
Assessment

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,  
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

## **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  
Mr. John O'Brien, Director of Secondary Education  
Mr. Clayton Holland, Director of Pupil Services  
Mr. Tim Vlasak, Director of K-12 Schools  
Ms. Laurie Olson, Director of Finance  
Mr. Dave Tressler, 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	Ms. Nancy Kleine
Fireweed Academy	Ms. Kiki Abrahamson	Razdolna	Mr. Timothy Whip
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Dr. Dennis A. Gee	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Mr. Dave Larson	Seward Elementary	Mr. David Kingsland
Hope	Ms. Monica Hinders	Seward High	Mr. Trevan Walker
K- Beach Elementary	Ms. Melissa Linton	Seward Middle	Mr. Jason Bickling
Kachemak Selo	Mr. Andy Rothenberger	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Ms. Robin Dahlman	Soldotna Elementary	Ms. Teri Dimond
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Mr. Sargeant Truesdell
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Ms. Mo Sanders
Marathon	Mr. Curtis Schmidt	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. Douglas Hayman
Nanwalek	Mr. Scott Handley	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/High	Mr. Dan Carstens	West Homer Elementary	Mr. Ray Marshall
Nikiski North Star	Ms. Lisa Callahan		

## **Budget Administration and Management**

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

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

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

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

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

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

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

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

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

**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 – These funds account for the assets needed to pay for accrued employee compensated leave and the self-funded health care plan.

**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.

### **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*. The Kenai Peninsula Borough School Districts chart of accounts can be located on pages 288-302.

### **Budget Supervision and Oversight**

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

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

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

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

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

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

## **Budget Process**

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

The planning and preparation phase began with building administrators submitting their enrollment forecasts for the FY13 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line growth of students advancing in grade was used as the model for forecasting along with input from principals and other local stakeholders to generate the estimates of student enrollment for FY13. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in November 2011. It is important to note that in October 2011, the district reported 8,914 students enrolled, which was under the projection for FY12 of 9,086. That drop in FY12 brought the total loss in enrollment to 1,482 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

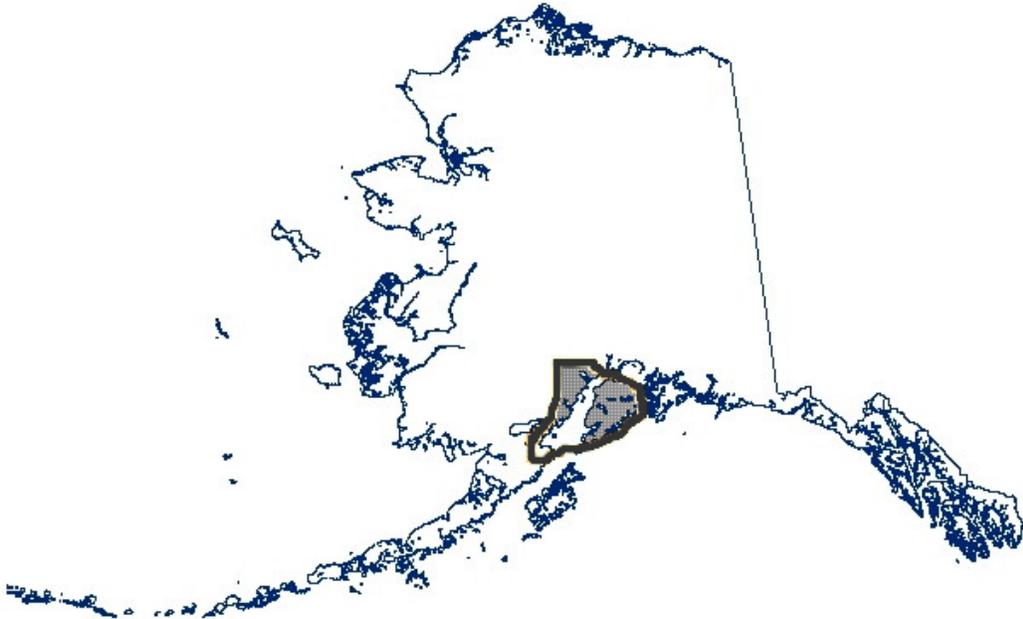
The adoption process started in January 2012. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March and April, 2012.

The preliminary FY13 budget was approved by the School Board on April 4, 2011. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

Implementation of the FY13 Budget is effective on July 1, 2012, marking the beginning of fiscal year 2013, which will run through June 30, 2013. The evaluation phase will begin in August 2013 with the arrival of our independent auditors.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 – 2013 BUDGET**



**FINANCIAL SECTION**

**FINANCIAL  
SECTION**

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2012 – 2013 Budget

### Classification of Funds and Account Groups

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

#### Fund Accounting

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

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

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

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

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

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 – These funds account for the assets needed to pay for accrued employee compensated leave and the self-funded health care plan.

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.

## **Relationship with Kenai Peninsula Borough**

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

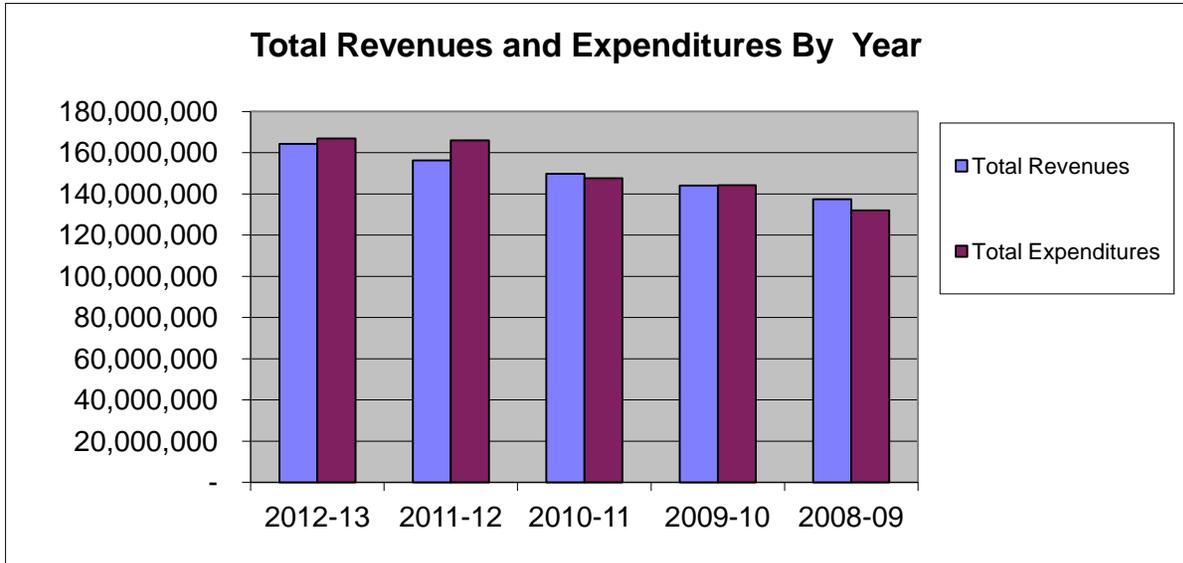
**Combined Budget Of Revenues Expenditures And  
Changes In Fund Balance  
Governmental Fund Types  
Fiscal Year 2012-13  
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2012-13	Budget 2011-12	Actual 2010-11	Actual 2009-10	Actual 2008-09
<b>Revenues:</b>							
Intergovernmental - Local	\$ 43,000,000	\$ 125,000	\$ 43,125,000	\$ 43,405,957	\$ 42,777,180	\$ 43,167,104	\$ 41,394,126
Intergovernmental - State	98,699,673	8,143,200	106,842,873	96,843,717	89,544,506	82,984,551	84,413,853
Intergovernmental - Federal	450,000	11,070,606	11,520,606	13,087,524	14,925,246	14,018,593	8,166,115
Food sales	-	880,000	880,000	980,000	853,654	905,767	952,018
E-Rate	646,000	-	646,000	646,000	591,046	575,663	426,290
Interest	1,000,000	-	1,000,000	1,000,000	837,735	1,351,985	1,563,679
Corporate Grants and User fees	-	21,500	21,500	49,295	84,059	106,591	163,808
Other revenues	80,000	110,000	190,000	191,638	156,646	109,421	272,504
<b>Total Revenues</b>	<b>143,875,673</b>	<b>20,350,306</b>	<b>164,225,979</b>	<b>156,204,131</b>	<b>149,770,072</b>	<b>143,219,675</b>	<b>137,352,393</b>
<b>Other financing sources:</b>							
Operating transfers in	-	550,000	550,000	675,000	362,104	830,279	-
<b>Total other financing sources:</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	<b>675,000</b>	<b>362,104</b>	<b>830,279</b>	<b>-</b>
<b>Total Revenues and Other Financing Sources</b>	<b>143,875,673</b>	<b>20,900,306</b>	<b>164,775,979</b>	<b>156,879,131</b>	<b>150,132,176</b>	<b>144,049,954</b>	<b>137,352,393</b>
<b>Expenditures:</b>							
Instruction	71,481,714	5,395,000	76,876,714	78,735,940	68,248,693	68,929,841	62,067,541
Special Education - Instruction	18,575,283	3,250,000	21,825,283	20,896,902	18,493,550	16,687,607	15,047,687
Special Education Services - Pupil	6,186,464	-	6,186,464	5,717,590	5,016,857	4,709,847	4,567,626
Support Services - Pupil	4,552,404	-	4,552,404	4,170,215	3,898,385	3,828,379	3,569,636
Support Services - Instruction	2,506,668	-	2,506,668	2,778,878	2,354,134	2,608,450	2,374,251
School Administration	6,900,550	460,000	7,360,550	6,735,016	6,672,373	6,414,515	5,894,424
School Administration - Support	4,503,540	-	4,503,540	4,482,028	4,162,807	4,141,233	4,026,857
District Administration	1,135,605	-	1,135,605	1,109,987	977,921	855,280	834,584
District Administration - Support	5,995,256	-	5,995,256	6,973,375	5,873,132	6,312,937	4,837,284
Operation and Maintenance of plant	21,960,258	-	21,960,258	21,650,491	20,693,008	19,112,022	18,579,831
Pupil activities	2,290,051	-	2,290,051	2,269,517	2,161,214	1,831,912	1,334,903
Community services	-	-	-	75,000	64,559	58,130	55,605
Pupil transportation	-	7,590,700	7,590,700	6,241,927	5,498,915	5,492,429	5,586,792
Food service	-	4,150,185	4,150,185	4,090,389	3,433,810	3,231,356	3,243,735
<b>Total Expenditures</b>	<b>146,087,793</b>	<b>20,845,885</b>	<b>166,933,678</b>	<b>165,927,255</b>	<b>147,549,358</b>	<b>144,213,938</b>	<b>132,020,756</b>
<b>Other Financing Uses:</b>							
Operating transfers out	550,000	-	550,000	675,000	362,104	830,279	-
<b>Total Expenditures and Other Financing Uses</b>	<b>146,637,793</b>	<b>20,845,885</b>	<b>167,483,678</b>	<b>166,602,255</b>	<b>147,911,462</b>	<b>145,044,217</b>	<b>132,020,756</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,762,120)</b>	<b>54,421</b>	<b>(2,707,699)</b>	<b>(9,723,124)</b>	<b>2,220,714</b>	<b>(994,263)</b>	<b>5,331,637</b>
<b>Fund Balances, Beginning of Year</b>	<b>20,198,903</b>	<b>1,463,681</b>	<b>21,662,584</b>	<b>31,385,708</b>	<b>29,164,994</b>	<b>30,159,257</b>	<b>24,827,620</b>
<b>Fund Balances, End of Year</b>	<b>\$ 17,436,783</b>	<b>\$ 1,518,102</b>	<b>\$ 18,954,885</b>	<b>\$ 21,662,584</b>	<b>\$ 31,385,708</b>	<b>\$ 29,164,994</b>	<b>\$ 30,159,257</b>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2012-2013 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



# **GENERAL FUND**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

**General Fund**

**Fiscal Year 2012 - 2013**

**With Comparative Totals for Prior Years**

	<u>Budget 2012-13</u>	<u>Budget 2011-12</u>	<u>Actual 2010-11</u>	<u>Actual 2009-10</u>	<u>Actual 2008-09</u>
<b>Revenues:</b>					
Intergovernmental - Local	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135	\$ 42,983,376	\$ 41,146,945
Intergovernmental - State	98,699,673	89,775,817	83,001,993	76,214,721	77,791,520
Intergovernmental - Federal	450,000	450,000	593,496	408,492	288,038
E-Rate	646,000	646,000	591,046	575,663	426,290
Earnings on Investments	1,000,000	1,000,000	378,916	1,351,985	1,563,679
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>145,012</u>	<u>103,379</u>	<u>173,326</u>
<b>Total Revenues</b>	<u>143,875,673</u>	<u>135,202,952</u>	<u>127,298,598</u>	<u>121,637,616</u>	<u>121,389,798</u>
<b>Other Financing Sources:</b>					
Operating Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues and Other Financing Sources</b>	<u>143,875,673</u>	<u>135,202,952</u>	<u>127,298,598</u>	<u>121,637,616</u>	<u>121,389,798</u>
<b>Expenditures by Function:</b>					
Instruction	71,481,714	65,014,125	59,783,730	58,943,232	56,989,399
Special Education: Instruction	18,575,283	17,604,964	14,494,765	13,476,190	13,073,838
Special Education Services: Pupil	6,186,464	5,717,590	5,016,857	4,709,847	4,567,626
Support Services: Pupil	4,552,404	4,170,215	3,892,993	3,726,239	3,568,847
Support Services: Instruction	2,506,668	2,778,878	2,341,670	2,608,450	2,291,024
School Administration	6,900,550	6,261,456	6,216,908	5,946,291	5,478,640
School Administration: Support	4,503,540	4,482,028	4,130,405	4,126,102	3,991,260
District Administration	1,135,605	1,109,987	977,921	855,280	834,584
District Administration: Support Operation and	5,995,256	6,973,375	5,391,467	5,830,732	4,565,726
Maintenance of plant	21,960,258	21,305,956	20,215,124	18,982,117	18,529,532
Pupil activities	<u>2,290,051</u>	<u>2,269,517</u>	<u>2,116,977</u>	<u>1,764,159</u>	<u>1,279,690</u>
<b>Total Expenditures</b>	<u>146,087,793</u>	<u>137,688,091</u>	<u>124,578,817</u>	<u>120,968,639</u>	<u>115,170,166</u>
<b>Other Financing Uses:</b>					
Operating transfers out	<u>550,000</u>	<u>675,000</u>	<u>362,104</u>	<u>830,279</u>	<u>4,451,076</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>146,637,793</u>	<u>138,363,091</u>	<u>124,940,921</u>	<u>121,798,918</u>	<u>119,621,242</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u>(2,762,120)</u>	<u>(3,160,139)</u>	<u>2,357,677</u>	<u>(161,302)</u>	<u>1,768,556</u>
<b>Fund Balances, Beginning of Year</b>	<u>20,198,903</u>	<u>23,359,042</u>	<u>21,001,365</u>	<u>21,162,667</u>	<u>19,394,111</u>
<b>Fund Balances, End of Year</b>	<u>\$ 17,436,783</u>	<u>\$ 20,198,903</u>	<u>\$ 23,359,042</u>	<u>\$ 21,001,365</u>	<u>\$ 21,162,667</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

**General Fund**

**Fiscal Year 2012-2013**

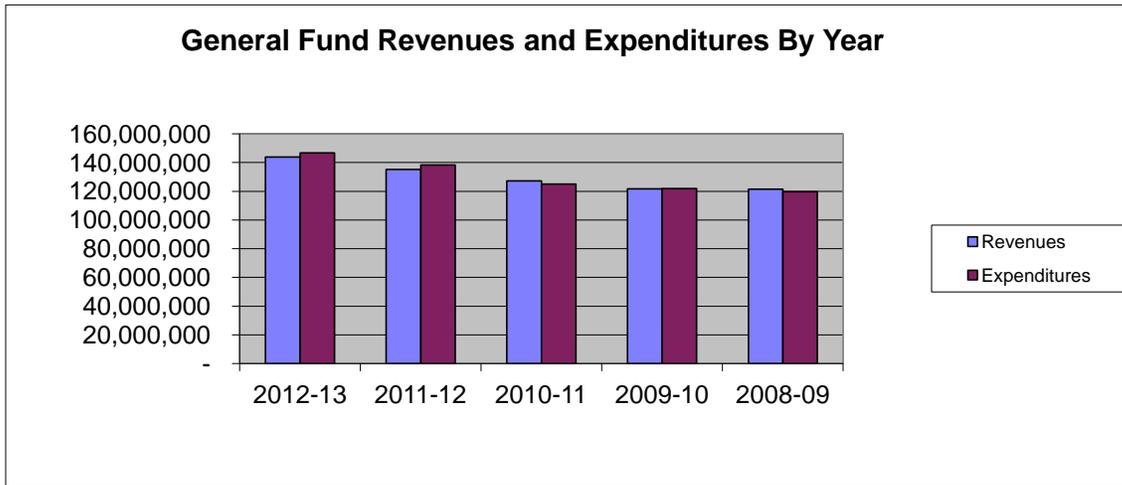
**With Comparative Totals for Prior Years**

	<u>Budget 2012-13</u>	<u>Budget 2011-12</u>	<u>Actual 2010-11</u>	<u>Actual 2009-10</u>	<u>Actual 2008-09</u>
<b>Revenues:</b>					
Intergovernmental - Local	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135	\$ 42,983,376	\$ 41,146,945
Intergovernmental - State	98,699,673	89,775,817	83,001,993	76,214,721	77,791,520
Intergovernmental - Federal	450,000	450,000	593,496	408,492	288,038
E-Rate	646,000	646,000	591,046	575,663	426,290
Earnings on Investments	1,000,000	1,000,000	378,916	1,351,985	1,563,679
Other Revenues	80,000	80,000	145,012	103,379	173,326
<b>Total Revenues</b>	<u>143,875,673</u>	<u>135,202,952</u>	<u>127,298,598</u>	<u>121,637,616</u>	<u>121,389,798</u>
<b>Other Financing Sources:</b>					
Operating Transfers in	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<u>143,875,673</u>	<u>135,202,952</u>	<u>127,298,598</u>	<u>121,637,616</u>	<u>121,389,798</u>
<b>Expenditures by Object:</b>					
Certified Salaries	50,296,668	48,223,289	46,749,463	45,394,346	42,506,919
Non-Certified Salaries	16,883,831	15,993,092	14,704,035	14,756,883	13,291,225
Employee Benefits	51,648,624	42,749,901	38,407,334	36,646,243	37,735,618
Professional-Technical Services	1,120,802	1,222,399	970,859	1,330,330	654,030
Staff Travel	663,713	832,047	571,615	568,340	588,958
Student Travel	327,859	401,651	326,404	173,041	145,873
Utility Services	1,303,593	1,249,133	1,074,000	986,626	787,872
Energy Services	5,724,674	5,643,236	5,593,378	4,810,469	5,160,787
Purchased Services	10,227,577	11,686,055	9,989,252	10,230,083	9,099,037
Supplies and Materials	4,660,048	6,728,484	4,086,375	4,240,890	3,812,623
Other Expenses	1,473,369	808,085	22,948	(72,628)	62,379
Equipment	1,757,035	2,150,719	2,083,154	1,904,016	1,324,845
<b>Total Expenditures</b>	<u>146,087,793</u>	<u>137,688,091</u>	<u>124,578,817</u>	<u>120,968,639</u>	<u>115,170,166</u>
<b>Other Financing Uses:</b>					
Operating transfers out	550,000	675,000	362,104	830,279	4,451,076
<b>Total Expenditures and Other Financing Uses</b>	<u>146,637,793</u>	<u>138,363,091</u>	<u>124,940,921</u>	<u>121,798,918</u>	<u>119,621,242</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u>(2,762,120)</u>	<u>(3,160,139)</u>	<u>2,357,677</u>	<u>(161,302)</u>	<u>1,768,556</u>
<b>Fund Balances, Beginning of Year</b>	<u>\$ 20,198,903</u>	<u>23,359,042</u>	<u>21,001,365</u>	<u>21,162,667</u>	<u>19,394,111</u>
<b>Fund Balances, End of Year</b>	<u>\$ 17,436,783</u>	<u>\$ 20,198,903</u>	<u>\$ 23,359,042</u>	<u>\$ 21,001,365</u>	<u>\$ 21,162,667</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2012-2013 Budget  
General Fund Revenue**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Revenue Source	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% of Chg
\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	Borough In-Kind	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ (390,839)	(4)
32,948,855	33,813,342	33,193,773	Borough Appropriation	33,856,773	33,666,882	33,806,586	139,704	0
1,563,679	1,351,985	378,916	Earnings on Investments	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 Revenues	50,000	50,000	50,000	-	-
<b>43,310,239</b>	<b>45,014,403</b>	<b>43,703,109</b>	<b>Total Local Revenue</b>	<b>44,977,135</b>	<b>44,977,135</b>	<b>44,726,000</b>	<b>(251,135)</b>	<b>(1)</b>
62,317,926	64,062,960	69,123,351	Foundation Program	70,480,228	71,895,907	75,106,877	3,210,970	4
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	270,389	273,815	3,426	1
-	-	-	Other State Revenue	1,404,575	1,404,575	1,752,986	348,411	25
<b>77,791,520</b>	<b>76,214,721</b>	<b>83,001,993</b>	<b>Total State Revenue</b>	<b>88,360,061</b>	<b>89,775,817</b>	<b>98,699,673</b>	<b>8,923,856</b>	<b>10</b>
288,038	408,492	593,496	Medicaid	450,000	450,000	450,000	-	-
<b>288,038</b>	<b>408,492</b>	<b>593,496</b>	<b>Total Federal Revenue</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b>121,389,797</b>	<b>121,637,616</b>	<b>127,298,598</b>	<b>Total General Fund Revenue</b>	<b>133,787,196</b>	<b>135,202,952</b>	<b>143,875,673</b>	<b>8,672,721</b>	<b>6</b>



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**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	3,727,867	3130	Principal/Assistant Principal	3,865,695	137,828	3.70
870,197	923,812	831,330	925,794	1,000,960	3140	Director/Coordinator - Certified	951,912	(49,048)	(4.90)
33,194,640	35,618,752	36,445,853	38,872,780	37,623,297	3150	Teachers	39,598,186	1,974,889	5.25
435,678	611,427	634,214	913,776	600,603	3161	Extra-Duty Compensation Certified	689,787	89,184	14.85
51,916	55,817	76,779	50,468	138,742	3162	Emolument	44,517	(94,225)	(67.91)
-	300	250	-	775	3163	Prep Time	-	(775)	(100.00)
405,489	476,062	386,386	526,738	438,029	3171	Substitute Certified w/Certificate	509,491	71,462	16.31
76,030	88,862	105,509	18,700	119,079	3172	Temporary Certified w/Certificate	10,500	(108,579)	(91.18)
438,630	427,054	425,518	403,316	357,856	3173	Long Term Substitute - Certified	304,808	(53,048)	(14.82)
3,292,903	3,060,630	3,545,999	3,655,464	3,724,847	3180	Specialists - Certified	3,763,386	38,539	1.03
169,176	209,094	224,383	294,390	237,836	3190	Leave - Certified	300,000	62,164	26.14
18,000	-	-	-	-	3191	R Factor - Certified	-	-	-
216,700	222,906	116,668	119,021	121,402	3211	Assistant Superintendent - Support	121,401	(1)	(0.00)
104,040	110,323	220,732	225,147	225,147	3212	Director/Coordinator Support	232,951	7,804	3.47
708,235	1,022,699	996,485	1,121,886	1,032,416	3220	Specialist - Nurse	1,127,149	94,733	9.18
3,268,177	3,569,353	3,628,178	4,751,010	4,695,996	3230	Tutors/Aides	4,919,500	223,504	4.76
5,048,802	5,352,125	5,258,050	5,750,552	5,559,966	3240	Support Staff	5,724,792	164,826	2.96
2,715,978	2,837,915	2,753,650	3,036,029	2,870,737	3250	Maintenance/Custodians	3,553,983	683,246	23.80
2,695	3,502	13,681	1,000	7,054	3272	Activity Bus Driver	-	(7,054)	(100.00)
258,641	259,683	293,090	367,736	319,284	3291	Substitute - Support	368,454	49,170	15.40
313,715	358,008	418,661	164,083	397,020	3292	Extra-Duty Compensation Support	392,129	(4,891)	(1.23)
18,872	53,619	10,468	35,000	20,487	3293	Long Term Substitute - Support	5,000	(15,487)	(75.59)
187,203	221,896	239,066	121,833	258,057	3294	Temporary Salaries - Support	120,495	(137,562)	(53.31)
56,737	61,578	54,993	102,987	68,650	3295	Overly - Support	43,313	(25,337)	(36.91)
391,432	323,522	366,489	287,519	393,876	3296	Substitute Certified w/o Certificate	251,664	(142,212)	(36.11)
-	-	-	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	14,654,370	3511	Health Care Costs	17,462,165	2,807,795	19.16
116,172	94,841	98,041	189,182	109,797	3512	Life Insurance	192,137	82,340	74.99
39,881	117,223	151,544	197,143	151,678	3520	Unemployment Insurance	195,438	43,760	28.85
-	-	-	-	-	3530	Work Comp Insurance	3,119	3,119	-
511,693	559,145	571,501	709,636	609,644	3541	FICA Medicare (TRS)	710,245	100,601	16.50
1,037,102	1,126,411	1,086,196	1,292,320	1,190,135	3542	FICA Contribution	1,341,073	150,938	12.68
5,170,332	5,519,989	5,683,133	6,136,526	5,882,254	3550	TRS Retirement	6,152,126	269,872	4.59
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	3,238,064	3560	PERS Retirement	3,472,100	234,036	7.23
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	554,226	(154,787)	(21.83)
200	-	-	-	-	3800	Housing Allowance	-	-	-
557,099	1,262,644	872,228	859,507	1,069,958	4100	Professional-Technical Service	959,402	(110,556)	(10.33)
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	92,217	4140	Professional-Technical Legal	100,000	7,783	8.44
971	648	586	5,838	225	4150	Professional -Technical Medical	1,400	1,175	522.22
588,958	568,340	571,614	697,869	832,047	4200	Travel	663,713	(168,334)	(20.23)
145,873	173,041	326,404	330,462	401,650	4250	Student Travel	327,859	(73,791)	(18.37)
199,211	217,869	201,177	256,118	256,483	4310	Water And Sewage	233,736	(22,747)	(8.87)
106,777	115,275	127,177	140,753	130,417	4320	Garbage	138,132	7,715	5.92
69,228	69,393	58,293	75,319	74,577	4331	Postage	72,575	(2,002)	(2.68)
412,655	584,089	687,352	538,844	787,656	4332	Telephone	859,150	71,494	9.08
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	3,007,700	4360	Electricity	3,182,474	174,774	5.81
947,339	1,082,266	1,123,333	1,245,826	1,105,859	4370	Natural/Bottled Gas	1,286,856	180,997	16.37
1,088,296	983,223	1,373,638	1,161,479	1,448,532	4380	Fuel For Heating	1,174,199	(274,333)	(18.94)
9,118	14,072	11,736	11,358	21,819	4401	Freight	11,458	(10,361)	(47.49)
928,403	1,080,397	908,834	1,147,692	1,944,684	4402	Purchased Service	739,268	(1,205,416)	(61.99)
109,110	105,719	111,230	109,501	119,285	4403	In Kind Custodial	129,154	9,869	8.27
6,019,889	6,658,971	6,357,800	6,437,719	6,755,898	4404	In Kind Maintenance	7,038,861	282,963	4.19
233,833	115,976	116,870	117,210	133,354	4408	Purchased Service - Copier	110,777	(22,577)	(16.93)
480	504	-	-	-	4409	Purchased Service - Riso	-	-	-
403,814	433,860	499,325	509,626	530,799	4410	Rental	513,613	(17,186)	(3.24)
144,598	135,822	105,022	279,812	261,304	4430	Repair & Maintenance Agreement	288,693	27,389	10.48
1,249,792	1,684,763	1,878,434	1,657,965	1,858,912	4450	Liability Insurance	1,330,028	(528,884)	(28.45)
-	-	-	30,000	30,000	4460	Property Insurance	35,725	5,725	19.08
-	-	-	30,000	30,000	4470	Liability Insurance	30,000	-	-
3,673,779	3,411,097	3,187,105	3,812,228	5,668,694	4501	Supplies	4,018,087	(1,650,607)	(29.12)
115,137	120,916	118,971	139,780	132,155	4502	Discretionary Material	136,556	4,401	3.33
77,767	621,318	755,194	488,998	897,588	4503	Software	472,680	(424,908)	(47.34)
(115,625)	24,001	(3,868)	-	-	4560	Inventory Adjustment	-	-	-
32,231	29,957	28,973	28,975	30,047	4580	Gas And Oil	32,725	2,678	8.91
29,335	33,600	33,600	42,000	33,800	4850	Stipends	33,600	(200)	(0.59)
188,757	235,983	305,319	1,329,165	450,444	4901	Other Expenses	1,071,182	620,738	137.81
91,593	102,723	101,050	163,715	125,883	4902	Career Development	163,715	37,832	30.05
33,419	37,043	34,723	41,762	34,083	4903	Professional Dues	36,372	2,289	6.72
20,169	30,827	29,919	35,300	35,300	4904	Physical Exam Reimbursement	35,000	(300)	(0.85)
-	-	-	39,582	-	4905	Other - Contingency	-	-	-
-	3,000	-	3,000	3,000	4906	Moving Expenses	9,000	6,000	200.00
(271,559)	(482,204)	(481,665)	125,575	125,575	4950	Indirect Costs	124,500	(1,075)	(0.86)
(146,741)	225,384	966,118	25,915	728,810	5101	Equipment	242,315	(486,495)	(66.75)
1,471,586	1,678,632	1,117,035	1,416,809	1,421,909	5102	Equipment-Technology	1,514,720	92,811	6.53
4,451,076	830,279	362,104	600,000	675,000	5500	Transfer To Other	550,000	(125,000)	(18.52)
#####	\$121,798,918	\$124,940,921	\$137,311,226	\$138,363,091		Fund Total	\$146,637,793	\$8,274,702	5.98

**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	2,294,760	65 Aurora Borealis	2,048,229	(246,531)	(11)
991,210	1,087,607	1,054,033	1,094,180	1,133,644	31 Chapman	1,300,130	166,486	15
3,426,164	3,504,495	3,049,107	3,929,574	3,120,303	80 Connections Program	3,546,188	425,885	14
231,561	233,703	232,166	239,352	278,529	32 Cooper Landing	251,475	(27,054)	(10)
611,504	663,039	1,096,444	1,789,909	1,452,215	68 Fireweed Academy	1,911,061	458,846	32
486,725	550,990	511,751	535,811	545,899	66 Homer Flex	580,435	34,536	6
4,259,699	4,361,070	4,502,541	4,588,425	4,771,025	06 Homer High	4,501,541	(269,484)	(6)
1,787,700	1,727,116	2,024,707	2,244,521	2,157,181	13 Homer Middle	2,064,335	(92,846)	(4)
229,497	279,999	283,114	287,903	322,619	35 Hope	253,339	(69,280)	(21)
864,059	990,916	901,003	859,071	954,968	56 Kachemak Selo	833,935	(121,033)	(13)
2,690,311	2,445,615	2,470,419	2,580,794	2,826,776	63 Kaleidoscope Charter	2,625,638	(201,138)	(7)
3,459,757	3,801,286	3,817,787	3,919,496	3,685,401	48 K-Beach	3,498,430	(186,971)	(5)
680,220	767,649	840,587	905,015	853,655	67 Kenai Alternative	858,868	5,213	1
4,651,198	5,037,445	5,272,046	5,351,758	5,447,987	07 Kenai Central	5,292,200	(155,787)	(3)
2,970,495	3,134,984	3,361,639	3,508,210	3,734,443	11 Kenai Middle	3,698,949	(35,494)	(1)
89,020	103,222	80,494	79,911	81,232	15 Marathon School	83,638	2,406	3
1,300,949	1,468,750	1,449,174	1,440,693	1,413,623	47 McNeil Canyon	1,407,563	(6,060)	(0)
369,911	343,151	301,594	346,723	337,922	37 Moose Pass	296,226	(41,696)	(12)
3,497,879	3,914,764	3,916,366	4,220,502	4,196,185	51 Mountain View	4,125,550	(70,635)	(2)
616,719	850,287	930,803	998,662	1,096,438	34 Nanwalek	1,001,843	(94,595)	(9)
3,480,689	3,675,043	3,801,035	4,176,017	4,427,847	10 Nikiski Jr/Sr	4,287,993	(139,854)	(3)
3,005,947	3,078,717	3,240,240	3,121,279	3,194,080	52 Nikiski North Star	3,094,343	(99,737)	(3)
774,096	899,153	844,605	866,737	886,480	38 Nikolaevsk	830,446	(56,034)	(6)
1,600,295	1,840,734	1,824,578	1,879,139	1,861,625	02 Niniichik	1,836,694	(24,931)	(1)
1,959,975	2,173,923	2,050,377	2,421,446	2,524,656	33 Paul Banks	2,487,346	(37,310)	(1)
383,531	417,734	422,781	508,013	526,095	40 Port Graham	504,401	(21,694)	(4)
429,609	457,752	591,502	623,567	695,300	49 Razdolna	635,469	(59,831)	(9)
2,813,169	2,835,537	2,856,185	2,975,823	3,253,274	46 Redoubt	3,205,292	(47,982)	(1)
368,523	431,363	548,571	479,227	602,715	16 River City Academy	481,284	(121,431)	(20)
2,390,964	2,481,636	2,702,826	2,784,572	2,740,294	42 Seward Elem	2,762,075	21,781	1
2,236,401	2,310,286	2,407,217	2,216,929	2,379,018	08 Seward High	2,315,927	(63,091)	(3)
1,009,668	1,080,680	1,172,530	1,173,160	1,215,422	14 Seward Middle	1,142,793	(72,629)	(6)
3,886,307	4,096,051	3,794,236	3,715,981	3,767,836	05 Skyview	3,706,907	(60,929)	(2)
2,632,400	2,592,440	2,786,283	3,024,666	3,149,761	43 Soldotna Elem	3,103,323	(46,438)	(1)
5,256,804	5,463,145	5,493,099	5,686,310	5,850,973	09 Soldotna High	5,682,472	(168,501)	(3)
3,788,625	3,789,005	3,707,162	3,766,381	3,813,727	12 Soldotna Middle	3,901,814	88,087	2
1,897,416	1,721,130	1,926,263	1,817,822	1,949,003	64 Soldotna Montessori Charter	1,949,390	387	0
283,409	324,570	342,453	427,818	305,258	04 Spring Creek	-	(305,258)	(100)
1,505,124	1,521,786	1,657,716	1,770,631	1,875,641	44 Sterling	1,797,414	(78,227)	(4)
965,427	982,826	966,484	920,072	984,236	03 Susan B. English	944,079	(40,157)	(4)
565,615	598,585	535,388	528,113	600,490	01 Tebughna	532,589	(65,901)	(11)
1,527,865	1,492,065	1,648,320	1,773,014	1,832,433	45 Tustumena	1,806,632	(25,801)	(1)
1,179,041	1,423,362	1,258,320	1,347,506	1,277,598	53 Voznesenka	1,155,265	(122,333)	(10)
2,218,222	2,297,827	2,436,502	2,404,397	2,688,133	50 West Homer	2,511,092	(177,041)	(7)
244,053	225,015	284,179	346,888	335,654	70 Board of Education	331,270	(4,384)	(1)
281,852	323,554	370,800	398,940	413,867	71 Superintendent	402,872	(10,995)	(3)
1,005,435	1,305,632	1,549,669	1,358,887	1,624,581	72 Asst Supt Instructional Services	1,311,226	(313,355)	(19)
329,187	350,135	364,918	463,235	661,861	73 Asst Supt Instruction	513,331	(148,530)	(22)
820,247	779,047	663,102	892,496	856,573	74 Director Fiscal Services	912,164	55,591	6
298,746	339,028	316,448	352,241	1,604,788	75 Planning and Operations	342,691	(1,262,097)	(79)
224,916	280,576	699,633	719,601	899,050	76 Purchasing/Warehouse	748,903	(150,147)	(17)
886,537	932,083	880,333	1,366,860	1,098,125	77 Director Human Resources	1,539,346	441,221	40
1,834,265	2,620,334	2,061,133	2,321,997	2,360,012	78 Director Information Services	2,145,818	(214,194)	(9)
470,488	233,582	916,085	956,450	865,444	79 E-Rate Program	1,620,370	754,926	87
2,466,361	3,258,419	3,224,808	3,819,032	4,320,198	81 Special Services	4,178,457	(141,741)	(3)
-	-	-	-	-	82 Negotiations	2,991,536	2,991,536	100
26,167,544	22,316,183	23,508,823	27,123,872	26,176,831	83 DW - General	32,007,035	5,830,204	22
1,643,863	2,775,029	2,034,636	1,429,848	1,221,700	84 Elementary Ed/Curriculum	1,251,601	29,901	2
-	-	-	1,309,052	1,510,695	85 Secondary Ed/Pupil Activity	2,791,914	1,281,219	85
-	-	-	1,087,384	859,230	86 K-12/Assessment	847,469	(11,761)	(1)
141,661	161,678	229,715	393,903	246,998	87 DW - Health Services	309,387	62,389	25
749,066	768,840	780,883	-	-	92 Grants Administration	-	-	-
-	-	-	1,628,164	200,784	96 Unallocated	1,537,790	1,337,006	666
#####	\$ 121,798,918	\$ 124,940,921	\$ 137,311,226	\$ 138,363,091	Fund Total	\$ 146,637,793	\$ 8,274,702	6

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
07 Kenai Alternative	496,857	48,005	-	15,206	-	123,304	69,961
67 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 Ninihchik 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	-	-	-	-
82 Negotiations	1,771,349	-	-	-	21,157	138,075	-
83 Districtwide Services	14,804,384	3,077,442	1,160,549	778,037	439,351	1,481,304	317,229
84 Elementary Ed/Curriculum	907,904	-	-	-	343,697	-	-
85 Secondary Ed/Pupil Activity	2,297,734	-	-	252,078	231,502	-	-
86 K-12/Assessment	519,721	-	-	-	327,748	-	-
87 Nursing Services	-	-	-	309,387	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	727,360	-	-	-	-	-	-
	<u>71,481,714</u>	<u>18,575,283</u>	<u>6,186,464</u>	<u>4,552,404</u>	<u>2,506,668</u>	<u>6,900,550</u>	<u>4,503,540</u>

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 <u>Operation of Plant</u>	4700 <u>Pupil Activities</u>	4900 <u>Transfers to Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	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:	-	1,048,385	262,841	-	-	1,311,226
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
82 Negotiations	-	68,331	992,624	-	-	2,991,536
83 Districtwide Services	129,977	382,601	8,254,140	632,021	550,000	32,007,035
84 Elementary Ed/Curriculum	-	-	-	-	-	1,251,601
85 Secondary Ed/Pupil Activity	-	-	-	10,600	-	2,791,914
86 K-12/Assessment	-	-	-	-	-	847,469
87 Nursing Services	-	-	-	-	-	309,387
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	73,750	736,680	-	-	1,537,790
	<u>1,135,605</u>	<u>5,995,256</u>	<u>21,960,258</u>	<u>2,290,051</u>	<u>550,000</u>	<u>146,637,793</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	-	2,111,119	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
82 Negotiations	831,097	-	940,252	-	-	-	-	-	-	-	-	-	1,771,349
83 Districtwide Services	712,546	182,853	13,823,685	-	50,000	-	-	-	-	300	35,000	-	14,804,384
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	1,248,022	21,056	381,741	81,300	5,490	698	-	-	18,653	332,274	-	208,500	2,297,734
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>\$33,582,872</u>	<u>\$2,486,563</u>	<u>\$27,874,056</u>	<u>\$ 224,965</u>	<u>\$ 182,429</u>	<u>\$ 20,325</u>	<u>\$ 286,660</u>	<u>\$ -</u>	<u>\$ 536,544</u>	<u>\$3,725,554</u>	<u>\$ 892,226</u>	<u>\$1,669,520</u>	<u>\$71,481,714</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 Razzdolna 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 Niniichik	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	119,264	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
82 Negotiations	9,858	-	11,299	-	-	-	-	-	-	-	-	21,157
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>\$ 788,911</u>	<u>\$ 512,869</u>	<u>\$ 871,989</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>\$ 2,506,668</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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 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 Razzdolna 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
82 Negotiations	69,970	-	68,105	-	-	-	-	-	-	138,075
83 Districtwide Services	-	-	1,481,304	-	-	-	-	-	-	1,481,304
	<u>\$ 4,104,530</u>	<u>\$ 13,680</u>	<u>\$2,673,288</u>	<u>\$ 650</u>	<u>\$ 64,725</u>	<u>\$ 500</u>	<u>\$ 11,020</u>	<u>\$ 32,157</u>	<u>\$ -</u>	<u>\$ 6,900,550</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	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
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	-	317,229	-	-	-	-	-	-	-	317,229
	<u>\$2,106,446</u>	<u>\$1,702,487</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>\$ 4,503,540</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	
	Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Tuition	Other	Equipment	Total
		Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	& Stipends	Expenses		
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

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Indirect Costs	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	804,155	2,250	1,528	-	-	1,048,385
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
82 Negotiations	-	25,495	42,836	-	-	-	-	-	-	-	-	-	68,331
83 Districtwide Services	-	-	382,601	-	-	-	-	-	-	-	-	-	382,601
96 Unallocated	-	-	-	-	-	-	-	-	-	55,000	-	18,750	73,750
	<u>\$ 249,322</u>	<u>\$2,188,081</u>	<u>\$1,641,487</u>	<u>\$ 127,200</u>	<u>\$ 104,380</u>	<u>\$ 33,364</u>	<u>\$ 274,749</u>	<u>\$ 804,155</u>	<u>\$ 251,880</u>	<u>\$ 112,523</u>	<u>\$ 124,500</u>	<u>\$ 83,615</u>	<u>\$ 5,995,256</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 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 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
82 Negotiations	304,841	687,783	-	-	-	-	-	-	-	-	992,624
83 Districtwide Services	-	479,107	-	-	81,145	7,168,015	525,873	-	-	-	8,254,140
96 Unallocated	-	-	-	33,810	513,031	189,839	-	-	-	-	736,680
#####	\$3,400,549	\$ 7,225	\$ 371,695	\$ 5,724,674	\$ 7,898,973	\$ 525,873	\$ 303,195	\$ 200	\$ -	\$ 21,960,258	

**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

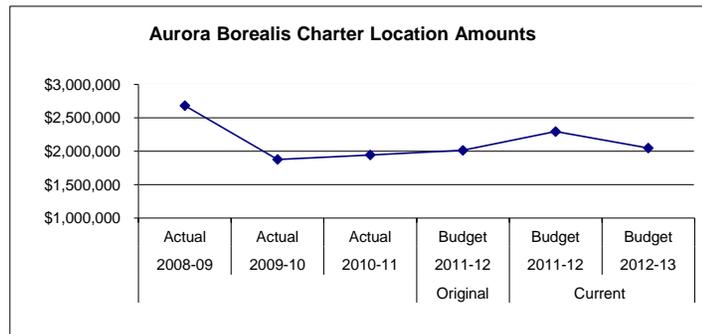
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districwide Services	550,000	550,000
	<u>\$ 550,000</u>	<u>\$ 550,000</u>

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

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

Date: 07/09/12

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
\$ 836,168	\$ 987,098	\$ 1,033,687	3100 Certified Salaries	\$ 959,018	\$ 999,854	\$ 984,436	\$ (15,418)	(2)
164,059	182,677	194,718	3200 Non-Certified Salaries	231,623	217,191	236,712	19,521	9
353,643	398,487	410,146	3500 Employee Benefits	440,433	479,982	490,577	10,595	2
<u>1,353,870</u>	<u>1,568,262</u>	<u>1,638,551</u>	Subtotal - Personnel Services	<u>1,631,074</u>	<u>1,697,027</u>	<u>1,711,725</u>	<u>14,698</u>	1
300	17,241	16,347	4100 Professional-Technical Services	10,000	42,420	18,000	(24,420)	(58)
1,835	2,193	4,375	4200 Travel	9,284	12,485	12,284	(201)	(2)
29,208	31,921	25,046	4250 Student Travel	36,834	37,138	40,334	3,196	9
3,501	3,817	3,485	4300 Utility Services	6,300	3,835	6,300	2,465	64
32,610	31,569	32,052	4350 Energy	42,700	43,733	42,700	(1,033)	(2)
43,230	73,289	38,108	4400 Purchased Services	32,660	40,055	33,860	(6,195)	(15)
52,823	53,669	72,634	4500 Supplies and Materials	68,190	125,308	69,000	(56,308)	(45)
421	90	720	4900 Other Expenses	80,131	24,150	13,039	(11,111)	(46)
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>423,897</u>	<u>329,204</u>	<u>(94,693)</u>	(22)
<u>54,677</u>	<u>7,674</u>	<u>27,584</u>	5100 Equipment	<u>1,300</u>	<u>173,836</u>	<u>7,300</u>	<u>(166,536)</u>	-
<u>1,040,509</u>	<u>-</u>	<u>-</u>	5500 Transfer to Other Fund	<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>\$ 2,294,760</u>	<u>\$ 2,048,229</u>	<u>\$ (246,531)</u>	(11)



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: 07/09/12

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

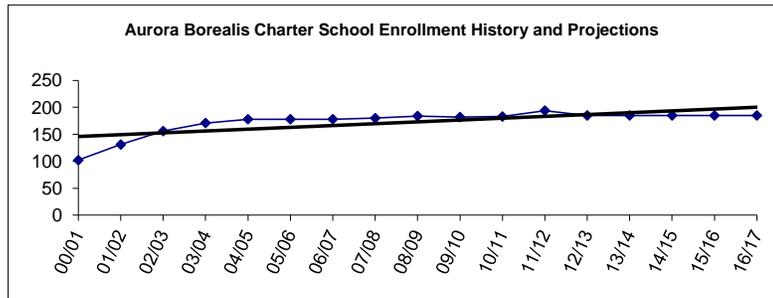
**FTE's Included In Current Budget**

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 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.

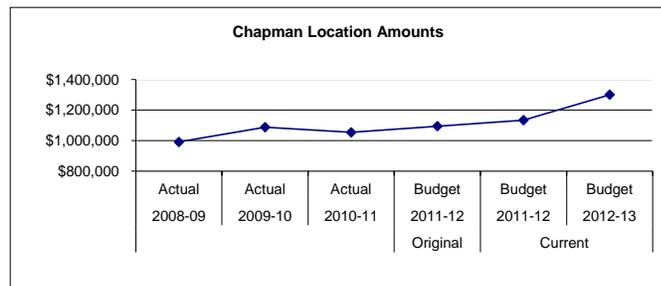


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 567,157	\$ 711,016	\$ 143,859	25
105,635	112,997	118,383	3200 Non-Certified Salaries	134,169	142,433	144,098	1,665	1
229,812	259,007	219,652	3500 Employee Benefits	274,160	273,009	352,302	79,293	29
866,531	975,771	868,501	Subtotal - Personnel Services	975,584	982,599	1,207,416	224,817	23
250	-	-	4100 Professional-Technical Services	400	61	400	339	556
1,644	697	981	4200 Travel	1,000	2,349	1,000	(1,349)	(57)
-	-	1,950	4250 Student Travel	-	1,006	-	(1,006)	(100)
11,455	10,724	11,659	4300 Utility Services	9,703	10,348	7,075	(3,273)	(32)
92,901	78,516	103,056	4350 Energy	91,503	62,421	66,049	3,628	6
3,361	2,322	2,354	4400 Purchased Services	1,692	2,813	1,903	(910)	(32)
14,209	18,445	31,580	4500 Supplies and Materials	13,153	71,211	15,142	(56,069)	(79)
680	725	693	4900 Other Expenses	1,145	836	1,145	309	37
124,499	111,429	152,273	Subtotal - Other	118,596	151,045	92,714	(58,331)	(39)
179	407	33,259	5100 Equipment	-	-	-	-	-
\$ 991,210	\$ 1,087,607	\$ 1,054,033	Location Totals	\$ 1,094,180	\$ 1,133,644	\$ 1,300,130	\$ 166,486	15



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: 07/09/12

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

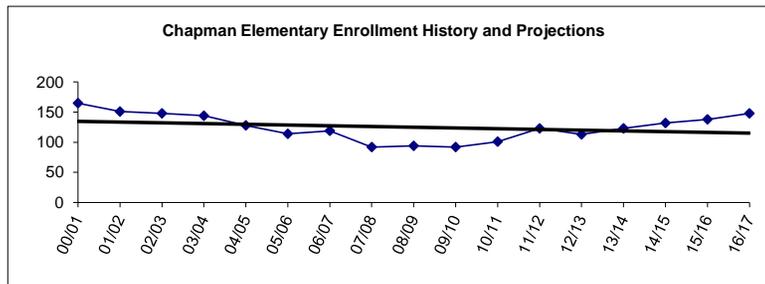
**FTE's Included In Current Budget**

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.

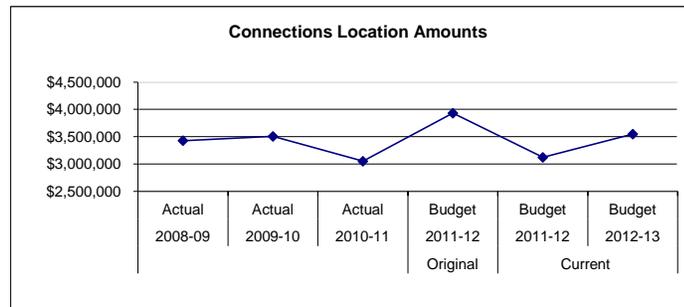


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 07/09/12

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	\$ 806,443	\$ 828,558	\$ 22,115	3
313,410	295,621	286,508	3200 Non-Certified Salaries	328,589	314,044	333,640	19,596	6
422,161	430,038	476,849	3500 Employee Benefits	495,919	480,394	524,127	43,733	9
<u>1,409,022</u>	<u>1,459,989</u>	<u>1,649,971</u>	Subtotal - Personnel Services	<u>1,668,071</u>	<u>1,600,881</u>	<u>1,686,325</u>	<u>85,444</u>	<u>5</u>
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	5,450	5,400	(50)	(1)
134	-	-	4250 Student Travel	-	-	-	-	-
20,619	10,534	8,462	4300 Utility Services	16,700	12,702	9,000	(3,702)	(29)
170,874	227,279	210,999	4400 Purchased Services	262,043	267,356	211,119	(56,237)	(21)
1,257,948	1,166,909	1,043,039	4500 Supplies and Materials	1,372,000	1,133,693	1,399,050	265,357	23
4,028	4,837	4,622	4900 Other Expenses	5,295	5,303	4,394	(909)	(17)
<u>1,501,338</u>	<u>1,448,939</u>	<u>1,311,040</u>	Subtotal - Other	<u>1,687,503</u>	<u>1,453,469</u>	<u>1,658,963</u>	<u>205,494</u>	<u>14</u>
515,804	595,567	88,096	5100 Equipment	574,000	65,953	200,900	134,947	205
<u>\$ 3,426,164</u>	<u>\$ 3,504,495</u>	<u>\$ 3,049,107</u>	Location Totals	<u>\$ 3,929,574</u>	<u>\$ 3,120,303</u>	<u>\$ 3,546,188</u>	<u>\$ 425,885</u>	<u>14</u>



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 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: 07/09/12

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

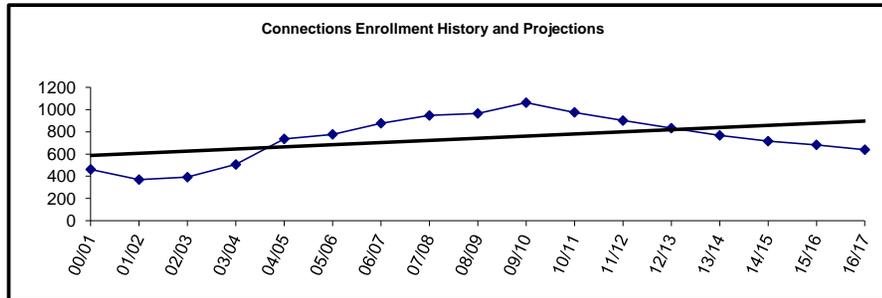
**FTE's Included In Current Budget**

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>

\* "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.

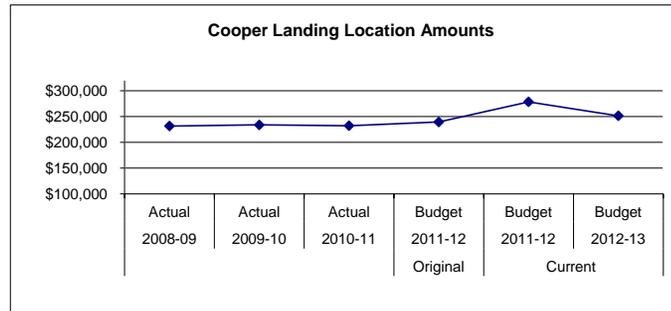


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 95,052	\$ 91,719	\$ (3,333)	(4)
41,875	42,108	40,050	3200 Non-Certified Salaries	44,701	44,578	45,119	541	1
56,444	63,341	48,786	3500 Employee Benefits	61,354	60,651	65,175	4,524	7
<u>180,149</u>	<u>188,190</u>	<u>170,831</u>	Subtotal - Personnel Services	<u>197,469</u>	<u>200,281</u>	<u>202,013</u>	<u>1,732</u>	1
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	21,104	20,622	(482)	(2)
22,251	19,567	20,143	4350 Energy	23,861	21,087	23,098	2,011	10
648	510	340	4400 Purchased Services	661	801	624	(177)	(22)
6,748	2,247	5,855	4500 Supplies and Materials	2,838	29,101	2,391	(26,710)	(92)
340	227	227	4900 Other Expenses	227	140	227	87	62
<u>51,412</u>	<u>45,513</u>	<u>57,355</u>	Subtotal - Other	<u>41,883</u>	<u>74,733</u>	<u>49,462</u>	<u>(25,271)</u>	(34)
-	-	3,980	5100 Equipment	-	3,515	-	(3,515)	-
<u>\$ 231,561</u>	<u>\$ 233,703</u>	<u>\$ 232,166</u>	Location Totals	<u>\$ 239,352</u>	<u>\$ 278,529</u>	<u>\$ 251,475</u>	<u>\$ (27,054)</u>	(10)



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

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

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

Date: 07/09/12

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

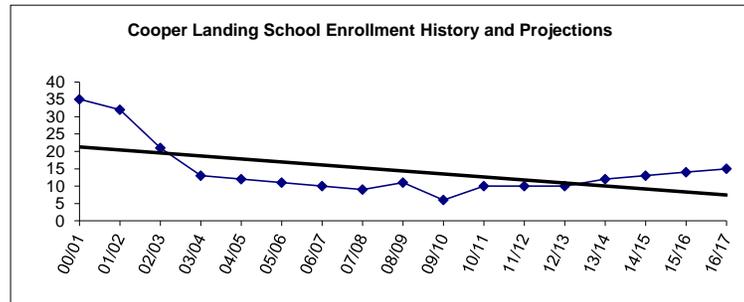
**FTE's Included In Current Budget**

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.

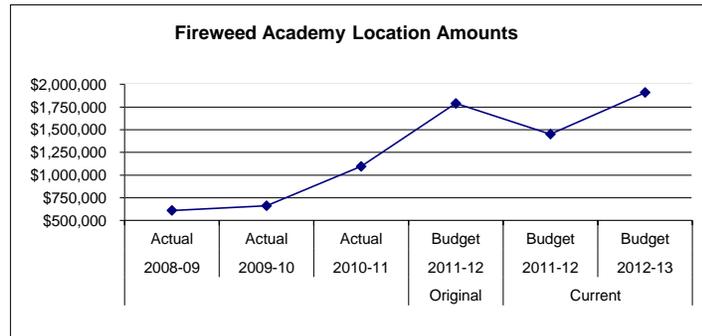


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 539,092	\$ 617,078	\$ 77,986	14
77,509	85,664	138,349	3200 Non-Certified Salaries	125,826	179,866	182,087	2,221	1
144,969	171,069	247,834	3500 Employee Benefits	255,914	312,767	343,667	30,900	10
<u>491,592</u>	<u>572,417</u>	<u>853,632</u>	Subtotal - Personnel Services	<u>842,280</u>	<u>1,031,725</u>	<u>1,142,832</u>	<u>111,107</u>	<u>11</u>
-	-	-	4100 Professional-Technical Services	-	1,200	-	(1,200)	(100)
2,271	2,354	529	4200 Travel	550	2,013	1,800	(213)	(11)
-	2,364	-	4250 Student Travel	-	20,950	-	(20,950)	-
2,787	3,267	5,033	4300 Utility Services	2,650	4,159	8,200	4,041	97
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	121,450	68,595	(52,855)	(44)
13,567	13,611	21,961	4500 Supplies and Materials	16,440	49,980	20,280	(29,700)	(59)
-	-	175	4900 Other Expenses	713,582	58,413	529,941	471,528	807
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>350,810</u>	<u>768,229</u>	<u>417,419</u>	<u>119</u>
500	1,530	1,094	5100 Equipment	-	69,680	-	(69,680)	-
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>\$ 1,452,215</u>	<u>\$ 1,911,061</u>	<u>\$ 458,846</u>	<u>32</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: 07/09/12

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

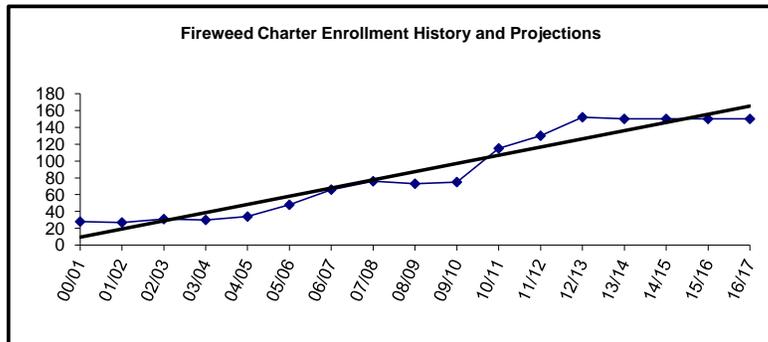
**FTE's Included In Current Budget**

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.

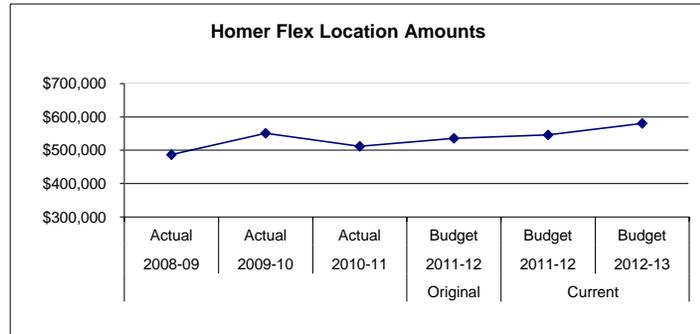


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 298,261	\$ 320,927	\$ 22,666	8
63,365	64,852	68,493	3200 Non-Certified Salaries	58,496	69,637	78,247	8,610	12
116,483	135,217	127,336	3500 Employee Benefits	140,765	139,976	159,052	19,076	14
<u>449,671</u>	<u>511,961</u>	<u>486,529</u>	Subtotal - Personnel Services	<u>516,698</u>	<u>507,874</u>	<u>558,226</u>	<u>50,352</u>	10
633	261	353	4200 Travel	500	518	500	(18)	(3)
-	-	-	4250 Student Travel	-	74	-	(74)	(100)
5,803	6,211	5,828	4300 Utility Services	3,150	5,579	5,725	146	3
7,183	6,370	7,862	4350 Energy	7,214	7,846	7,214	(632)	(8)
2,104	1,180	1,040	4400 Purchased Services	848	699	935	236	34
20,458	24,151	6,764	4500 Supplies and Materials	5,892	22,364	6,878	(15,486)	(69)
872	723	1,509	4900 Other Expenses	1,509	945	957	12	1
<u>37,054</u>	<u>38,896</u>	<u>23,356</u>	Subtotal - Other	<u>19,113</u>	<u>38,025</u>	<u>22,209</u>	<u>(15,816)</u>	(42)
-	133	1,866	5100 Equipment	-	-	-	-	-
<u>\$ 486,725</u>	<u>\$ 550,990</u>	<u>\$ 511,751</u>	Location Totals	<u>\$ 535,811</u>	<u>\$ 545,899</u>	<u>\$ 580,435</u>	<u>\$ 34,536</u>	6



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: 07/09/12

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

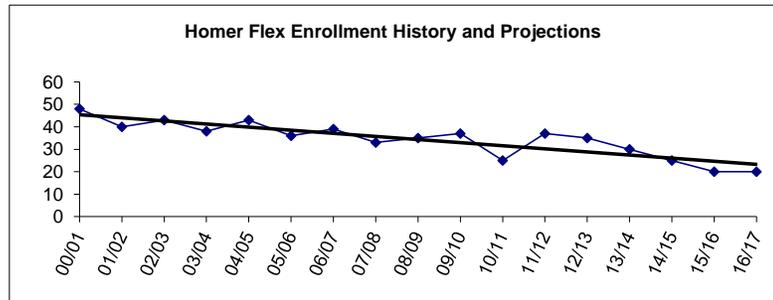
**FTE's Included In Current Budget**

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.

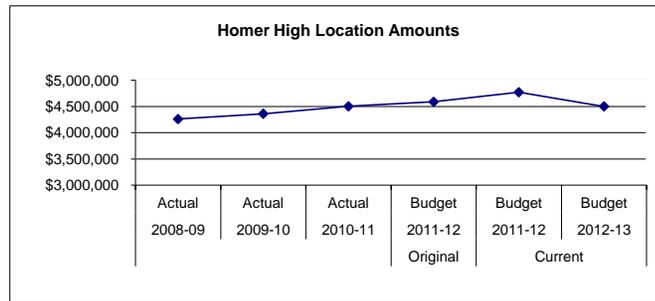


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,136,125	\$ 2,062,420	\$ (73,705)	(3)
616,402	664,331	651,598	3200 Non-Certified Salaries	625,528	644,252	646,853	2,601	0
974,958	1,033,331	998,573	3500 Employee Benefits	1,124,660	1,071,809	1,125,778	53,969	5
<u>3,539,991</u>	<u>3,626,005</u>	<u>3,642,549</u>	Subtotal - Personnel Services	<u>3,919,070</u>	<u>3,852,186</u>	<u>3,835,051</u>	<u>(17,135)</u>	(0)
-	-	-	4100 Pro-Tech	-	375	-	-	-
10,560	9,245	17,847	4200 Travel	7,500	16,813	7,500	(9,313)	(55)
-	866	35,595	4250 Student Travel	-	44,961	-	(44,961)	-
60,454	75,907	67,762	4300 Utility Services	49,443	77,240	51,546	(25,694)	(33)
484,017	470,833	589,112	4350 Energy	491,404	590,750	491,404	(99,346)	(17)
21,930	16,313	15,695	4400 Purchased Services	28,051	21,132	28,203	7,071	33
130,543	107,724	87,787	4500 Supplies and Materials	86,080	130,872	81,738	(49,134)	(38)
5,577	5,313	6,061	4900 Other Expenses	6,877	6,378	6,099	(279)	(4)
<u>713,081</u>	<u>686,201</u>	<u>819,859</u>	Subtotal - Other	<u>669,355</u>	<u>888,521</u>	<u>666,490</u>	<u>(221,656)</u>	-
<u>6,627</u>	<u>48,864</u>	<u>40,133</u>	5100 Equipment	-	30,318	-	(30,318)	(100)
<u>\$ 4,259,699</u>	<u>\$ 4,361,070</u>	<u>\$ 4,502,541</u>	Location Totals	<u>\$ 4,588,425</u>	<u>\$ 4,771,025</u>	<u>\$ 4,501,541</u>	<u>\$ (269,109)</u>	(6)



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: 07/09/12

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

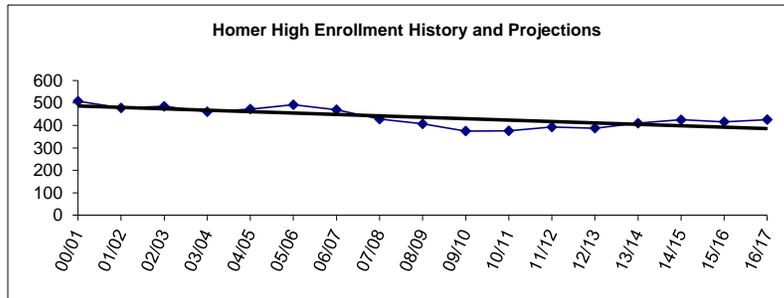
**FTE's Included In Current Budget**

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>

\* "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.

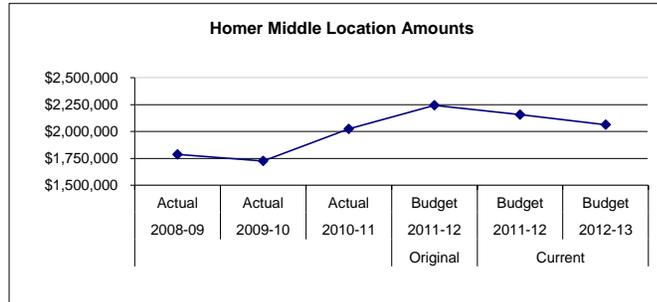


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,045,166	\$ 1,001,855	\$ (43,311)	(4)
223,768	244,869	264,270	3200 Non-Certified Salaries	297,773	310,923	300,319	(10,604)	(3)
421,742	452,457	518,348	3500 Employee Benefits	606,380	558,569	576,747	18,178	3
<u>1,589,746</u>	<u>1,562,626</u>	<u>1,807,996</u>	Subtotal - Personnel Services	<u>2,058,442</u>	<u>1,914,658</u>	<u>1,878,921</u>	<u>(35,737)</u>	(2)
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
598	752	1,166	4200 Travel	2,000	2,201	1,000	(1,201)	(55)
-	-	2,528	4250 Student Travel	-	4,672	-	(4,672)	(100)
10,450	13,162	9,139	4300 Utility Services	20,215	8,259	15,580	7,321	89
131,301	111,616	135,531	4350 Energy	124,966	145,103	124,612	(20,491)	(14)
6,353	3,673	4,917	4400 Purchased Services	4,432	10,591	10,916	325	3
48,343	34,506	57,055	4500 Supplies and Materials	33,155	70,991	31,995	(38,996)	(55)
649	698	698	4900 Other Expenses	1,311	706	1,311	605	86
<u>197,693</u>	<u>164,407</u>	<u>211,034</u>	Subtotal - Other	<u>186,079</u>	<u>242,523</u>	<u>185,414</u>	<u>(57,109)</u>	(24)
<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>\$ 2,157,181</u>	<u>\$ 2,064,335</u>	<u>\$ (92,846)</u>	(4)



Homer Middle School, located in Homer, Alaska, was originally constructed in 1970, with additional renovations completed in 1978. The building originally housed high school and junior high school students but now accommodates approximately 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: 07/09/12

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

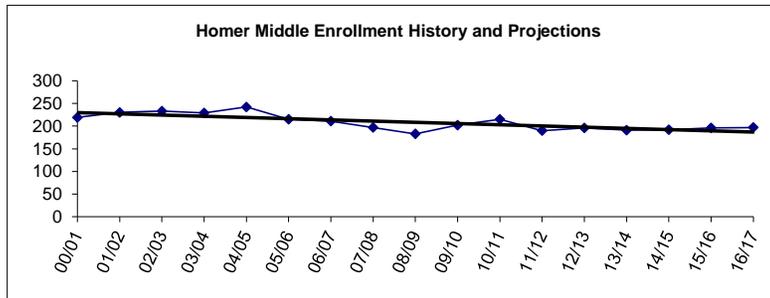
**FTE's Included In Current Budget**

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.

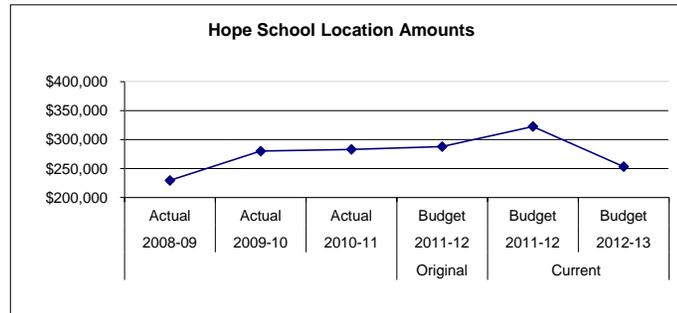


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 80,616	\$ 83,091	\$ 2,475	3
36,952	65,622	60,578	3200 Non-Certified Salaries	68,167	62,911	42,784	(20,127)	(32)
51,076	73,021	78,010	3500 Employee Benefits	77,696	75,703	62,182	(13,521)	(18)
<u>159,470</u>	<u>213,967</u>	<u>214,416</u>	Subtotal - Personnel Services	<u>229,258</u>	<u>219,230</u>	<u>188,057</u>	<u>(31,173)</u>	<u>(14)</u>
-	1,100	-	4100 Professional-Technical Services	-	-	-	-	-
4,803	3,967	4,154	4200 Travel	3,350	3,177	3,350	173	5
-	-	360	4250 Student Travel	-	-	-	-	-
11,691	11,623	11,590	4300 Utility Services	3,874	11,819	10,435	(1,384)	(12)
48,081	43,389	40,171	4350 Energy	47,057	45,679	47,057	1,378	3
1,837	112	65	4400 Purchased Services	637	177	674	497	281
2,942	4,184	10,463	4500 Supplies and Materials	3,018	37,044	3,328	(33,716)	(91)
673	579	583	4900 Other Expenses	709	493	438	(55)	(11)
<u>70,028</u>	<u>64,954</u>	<u>67,386</u>	Subtotal - Other	<u>58,645</u>	<u>98,389</u>	<u>65,282</u>	<u>(33,107)</u>	<u>(34)</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>\$ 322,619</u>	<u>\$ 253,339</u>	<u>\$ (69,280)</u>	<u>(21)</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: 07/09/12

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

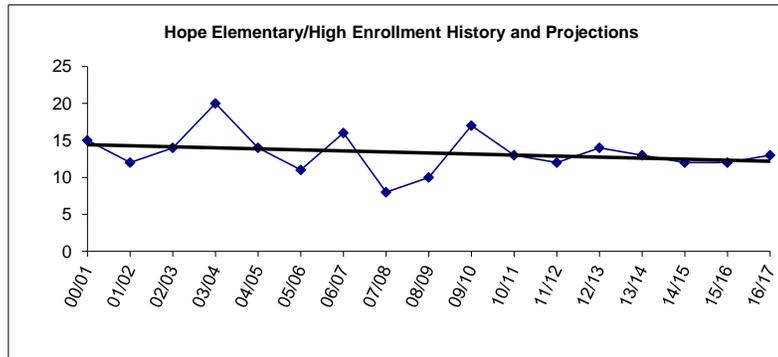
**FTE's Included In Current Budget**

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.

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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.



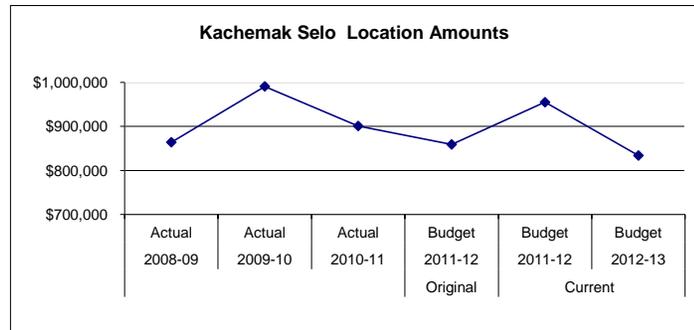
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 423,010	\$ 360,647	\$ (62,363)	(15)
120,361	134,664	136,861	3200 Non-Certified Salaries	139,566	129,540	138,446	8,906	7
221,379	253,108	243,717	3500 Employee Benefits	233,178	244,898	235,149	(9,749)	(4)
<u>759,653</u>	<u>869,451</u>	<u>802,362</u>	Subtotal - Personnel Services	<u>766,080</u>	<u>797,448</u>	<u>734,242</u>	<u>(63,206)</u>	(8)
-	-	1,703	4100 Professional-Technical Services	-	-	-		
21,024	21,650	24,541	4200 Travel	21,600	22,700	22,200	(500)	(2)
3,924	3,909	3,108	4300 Utility Services	5,801	3,403	4,595	1,192	35
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	52,497	49,878	(2,619)	(5)
23,126	41,639	14,270	4500 Supplies and Materials	12,102	49,897	9,939	(39,958)	(80)
682	1,084	799	4900 Other Expenses	874	819	952	133	16
<u>104,406</u>	<u>121,465</u>	<u>97,672</u>	Subtotal - Other	<u>92,991</u>	<u>141,445</u>	<u>99,693</u>	<u>(41,752)</u>	(30)
-	-	969	5100 Equipment	-	16,075	-	(16,075)	-
<u>\$ 864,059</u>	<u>\$ 990,916</u>	<u>\$ 901,003</u>	Location Totals	<u>\$ 859,071</u>	<u>\$ 954,968</u>	<u>\$ 833,935</u>	<u>\$ (121,033)</u>	(13)



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: 07/09/12

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

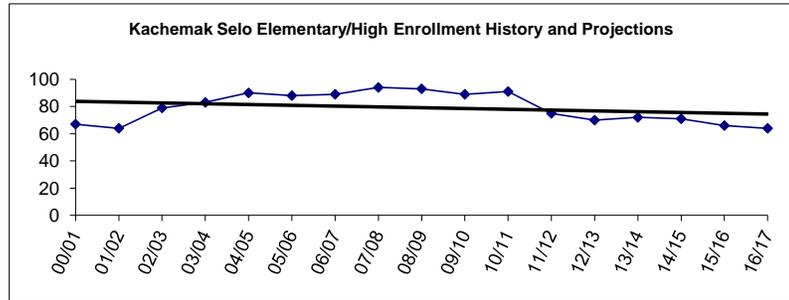
**FTE's Included In Current Budget**

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.

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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.

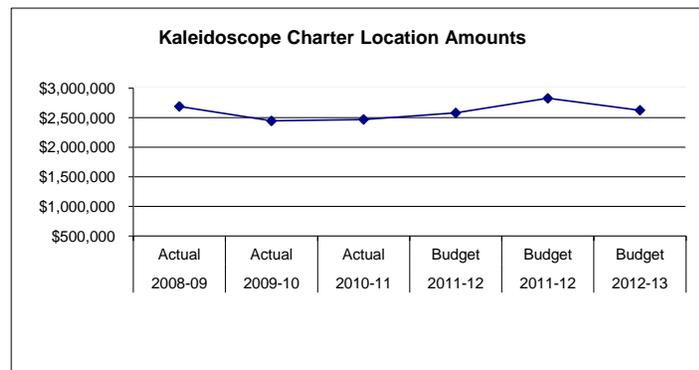


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,225,372	\$ 1,165,375	\$ (59,997)	(5)
228,604	295,856	289,165	3200 Non-Certified Salaries	293,223	305,897	302,562	(3,335)	(1)
414,385	530,797	530,261	3500 Employee Benefits	637,102	651,727	634,282	(17,445)	(3)
<u>1,589,562</u>	<u>1,963,328</u>	<u>1,998,686</u>	Subtotal - Personnel Services	<u>2,138,961</u>	<u>2,182,996</u>	<u>2,102,219</u>	<u>(80,777)</u>	(4)
33,930	44,959	93,772	4100 Professional-Technical Services	26,000	43,786	24,000	(19,786)	(45)
27,992	9,072	18,455	4200 Travel	19,200	20,271	19,200	(1,071)	(5)
10,761	10,861	6,505	4250 Student Travel	5,000	7,317	7,000	(317)	(4)
5,200	5,679	5,649	4300 Utility Services	7,800	8,000	10,200	2,200	28
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	72,417	73,380	963	1
82,658	164,153	132,610	4500 Supplies and Materials	66,750	150,855	60,386	(90,469)	(60)
580	-	510	4900 Other Expenses	61,457	71,234	134,155	62,921	88
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>559,370</u>	<u>523,419</u>	<u>(16,165)</u>	(3)
<u>11,364</u>	<u>58,649</u>	<u>31,393</u>	5100 Equipment	-	84,410	-	(84,410)	-
<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>\$ 2,826,776</u>	<u>\$ 2,625,638</u>	<u>\$ (201,138)</u>	(7)



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: 07/09/12

Location: 63 Kaleidoscope Charter School

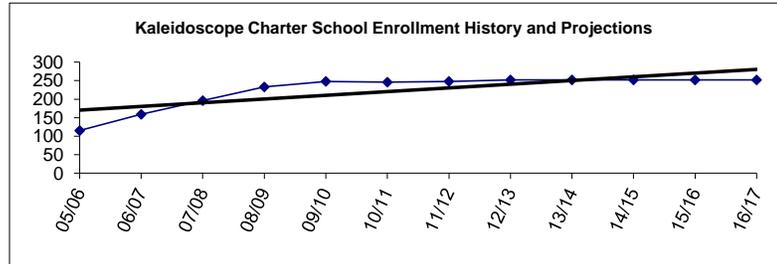
2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
233.00	248.00	246.00	Enrollment in ADM (1 - 3)	252.00	248.00	252.00
<b>FTE's Included In Current Budget</b>						
<u>Staff in FTE</u>						
0.49	0.49	0.49	Administrator	0.49	1.00	1.00
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**

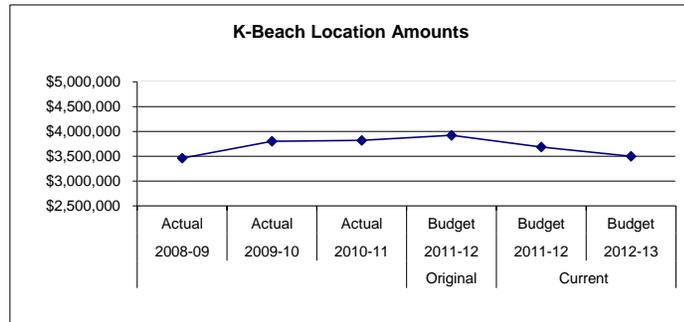


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,976,820	\$ 1,890,582	\$ (86,238)	(4)
503,645	499,780	495,995	3200 Non-Certified Salaries	551,621	477,822	448,796	(29,026)	(6)
916,689	1,035,192	997,184	3500 Employee Benefits	1,089,815	972,894	994,079	21,185	2
<u>3,252,351</u>	<u>3,631,059</u>	<u>3,596,897</u>	Subtotal - Personnel Services	<u>3,746,697</u>	<u>3,427,536</u>	<u>3,333,457</u>	<u>(94,079)</u>	(3)
2,060	427	494	4100 Professional-Technical Services	500	2,500	500	(2,000)	(80)
-	-	-	4200 Travel	750	919	750	(169)	(18)
8,571	8,631	8,724	4300 Utility Services	21,420	8,907	19,506	10,599	119
94,216	86,642	94,917	4350 Energy	92,297	89,576	91,469	1,893	2
10,762	5,663	7,764	4400 Purchased Services	6,004	6,853	5,928	(925)	(13)
91,057	66,045	76,790	4500 Supplies and Materials	50,329	147,211	45,321	(101,890)	(69)
740	1,439	1,439	4900 Other Expenses	1,499	1,568	1,499	(69)	(4)
<u>207,406</u>	<u>168,847</u>	<u>190,128</u>	Subtotal - Other	<u>172,799</u>	<u>257,534</u>	<u>164,973</u>	<u>(92,561)</u>	(36)
-	1,380	30,762	5100 Equipment	-	331	-	(331)	(100)
<u>\$ 3,459,757</u>	<u>\$ 3,801,286</u>	<u>\$ 3,817,787</u>	Location Totals	<u>\$ 3,919,496</u>	<u>\$ 3,685,401</u>	<u>\$ 3,498,430</u>	<u>\$ (186,971)</u>	(5)



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: 07/09/12

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

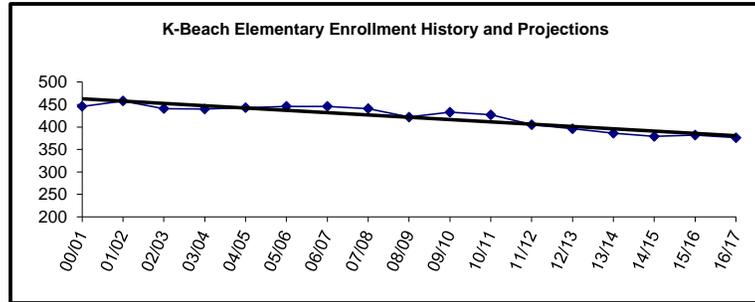
**FTE's Included In Current Budget**

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.



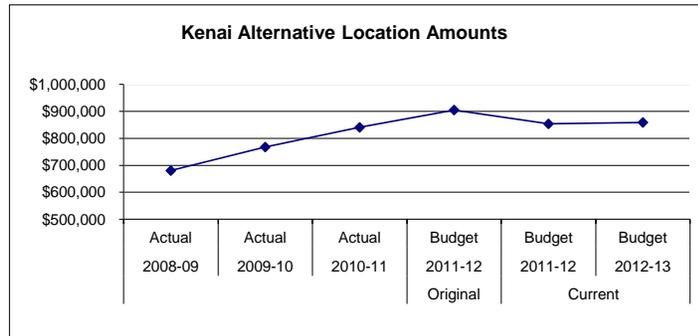
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 450,281	\$ 454,463	\$ 4,182	1
75,844	81,449	81,868	3200 Non-Certified Salaries	106,702	81,425	81,871	446	1
160,920	179,155	187,910	3500 Employee Benefits	223,997	197,634	211,928	14,294	7
<u>591,817</u>	<u>659,266</u>	<u>716,980</u>	Subtotal - Personnel Services	<u>793,458</u>	<u>729,340</u>	<u>748,262</u>	<u>18,922</u>	<u>3</u>
-	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	7,433	7,563	130	2
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	25,927	13,784	(12,143)	(47)
1,302	1,517	1,349	4900 Other Expenses	1,538	1,619	1,373	(246)	(15)
<u>87,784</u>	<u>106,885</u>	<u>120,376</u>	Subtotal - Other	<u>111,557</u>	<u>122,654</u>	<u>110,606</u>	<u>(12,048)</u>	<u>(10)</u>
<u>619</u>	<u>1,498</u>	<u>3,231</u>	5100 Equipment	<u>-</u>	<u>1,661</u>	<u>-</u>	<u>(1,661)</u>	<u>-</u>
<u>\$ 680,220</u>	<u>\$ 767,649</u>	<u>\$ 840,587</u>	Location Totals	<u>\$ 905,015</u>	<u>\$ 853,655</u>	<u>\$ 858,868</u>	<u>\$ 5,213</u>	<u>1</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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

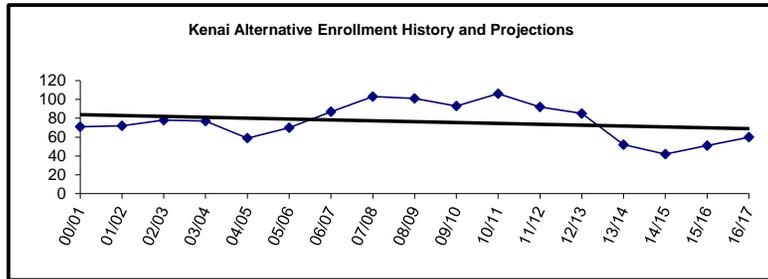
**FTE's Included In Current Budget**

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>

\* "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.

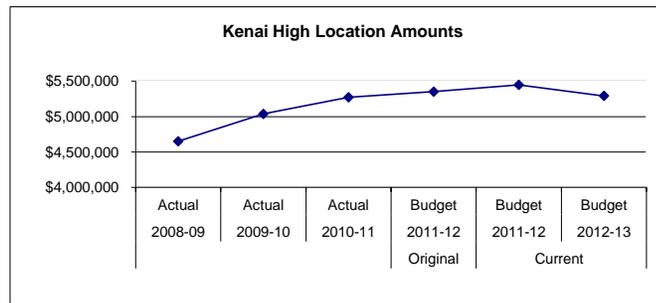


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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
\$ 2,387,457	\$ 2,599,563	\$ 2,732,420	3100 Certified Salaries	\$ 2,828,876	\$ 2,814,228	\$ 2,745,248	\$ (68,980)	(2)
531,302	619,408	603,282	3200 Non-Certified Salaries	598,444	591,988	593,445	1,457	0
1,014,474	1,154,129	1,171,438	3500 Employee Benefits	1,292,206	1,253,116	1,317,054	63,938	5
<u>3,933,232</u>	<u>4,373,100</u>	<u>4,507,140</u>	Subtotal - Personnel Services	<u>4,719,526</u>	<u>4,659,332</u>	<u>4,655,747</u>	<u>(3,585)</u>	(0)
4,677	8,424	7,320	4200 Travel	5,000	10,347	5,000	(5,347)	(52)
-	-	29,586	4250 Student Travel	-	38,766	-	(38,766)	(100)
38,106	40,901	40,811	4300 Utility Services	34,729	42,448	40,971	(1,477)	(3)
433,873	435,047	469,233	4350 Energy	439,216	424,360	439,216	14,856	4
31,111	20,744	20,756	4400 Purchased Services	32,021	26,479	32,625	6,146	23
167,178	147,056	154,642	4500 Supplies and Materials	110,978	203,685	107,803	(95,882)	(47)
6,302	6,803	5,983	4900 Other Expenses	10,288	6,797	10,838	4,041	59
<u>681,246</u>	<u>658,975</u>	<u>728,331</u>	Subtotal - Other	<u>632,232</u>	<u>752,882</u>	<u>636,453</u>	<u>(116,429)</u>	(15)
36,719	5,370	36,575	5100 Equipment	-	35,773	-	(35,773)	(100)
<u>\$ 4,651,198</u>	<u>\$ 5,037,445</u>	<u>\$ 5,272,046</u>	Location Totals	<u>\$ 5,351,758</u>	<u>\$ 5,447,987</u>	<u>\$ 5,292,200</u>	<u>\$ (155,787)</u>	(3)



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: 07/09/12

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

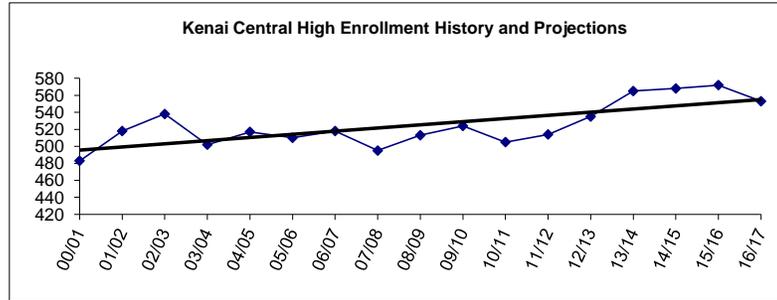
**FTE's Included In Current Budget**

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.

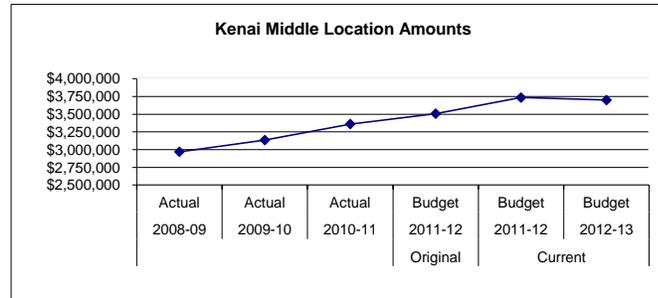


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,025,353	\$ 1,989,235	\$ (36,118)	(2)
322,363	322,599	374,061	3200 Non-Certified Salaries	381,553	443,994	458,231	14,237	3
714,532	765,790	766,496	3500 Employee Benefits	896,741	950,591	1,006,030	55,439	6
<u>2,707,538</u>	<u>2,876,664</u>	<u>3,022,142</u>	Subtotal - Personnel Services	<u>3,256,542</u>	<u>3,419,938</u>	<u>3,453,496</u>	<u>33,558</u>	1
-	-	-	4100 Professional-Technical Services	-	212	-	(212)	(100)
504	2,064	1,511	4200 Travel	1,175	1,299	750	(549)	(42)
-	-	4,941	4250 Student Travel	1,577	6,584	1,577	(5,007)	-
8,940	8,948	11,449	4300 Utility Services	16,054	10,146	11,746	1,600	16
170,380	163,041	174,658	4350 Energy	169,821	164,396	169,821	5,425	3
9,550	6,716	7,766	4400 Purchased Services	6,395	9,178	6,258	(2,920)	(32)
70,666	71,860	88,750	4500 Supplies and Materials	54,250	114,346	52,905	(61,441)	(54)
1,582	1,510	1,975	4900 Other Expenses	2,396	1,553	2,396	843	54
<u>261,622</u>	<u>254,139</u>	<u>291,050</u>	Subtotal - Other	<u>251,668</u>	<u>307,714</u>	<u>245,453</u>	<u>(62,261)</u>	(154)
<u>1,335</u>	<u>4,181</u>	<u>48,447</u>	5100 Equipment	-	6,791	-	(6,791)	(100)
<u>\$ 2,970,495</u>	<u>\$ 3,134,984</u>	<u>\$ 3,361,639</u>	Location Totals	<u>\$ 3,508,210</u>	<u>\$ 3,734,443</u>	<u>\$ 3,698,949</u>	<u>\$ (35,494)</u>	(1)



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: 07/09/12

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

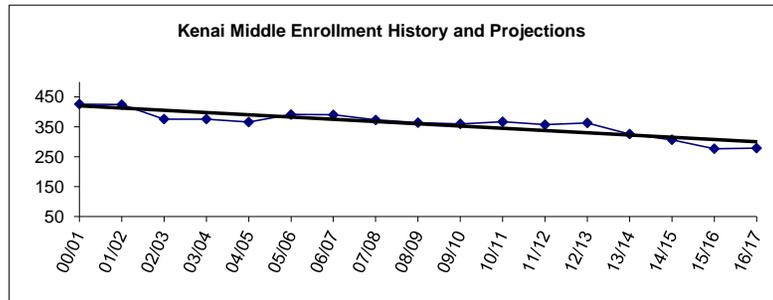
**FTE's Included In Current Budget**

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.

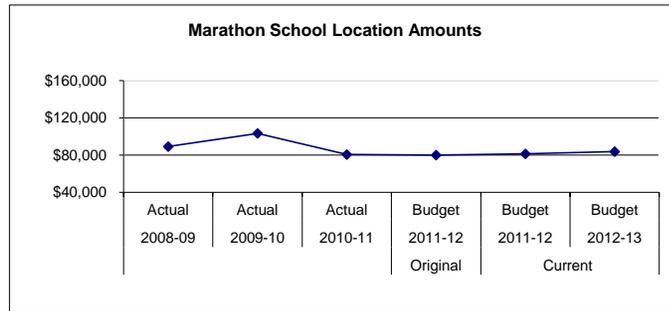


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 53,645	\$ 55,584	\$ 1,939	-
420	493	5,389	3200 Non-Certified Salaries	360	360	360	-	8
20,523	23,660	20,975	3500 Employee Benefits	21,227	21,092	22,850	1,758	8
<u>88,125</u>	<u>101,952</u>	<u>77,434</u>	Subtotal - Personnel Services	<u>75,592</u>	<u>75,097</u>	<u>78,794</u>	<u>3,697</u>	<u>5</u>
471	439	1,468	4300 Utility Services	2,675	4,004	3,200	(804)	(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>6,135</u>	<u>4,844</u>	<u>(1,291)</u>	<u>(21)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 89,020</u>	<u>\$ 103,222</u>	<u>\$ 80,494</u>	Location Totals	<u>\$ 79,911</u>	<u>\$ 81,232</u>	<u>\$ 83,638</u>	<u>\$ 2,406</u>	<u>3</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: 07/09/12

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

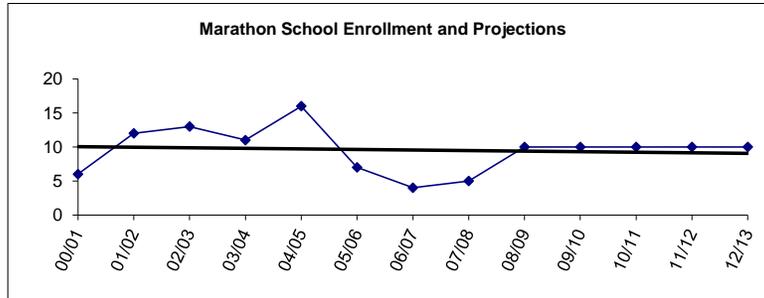
**FTE's Included In Current Budget**

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.

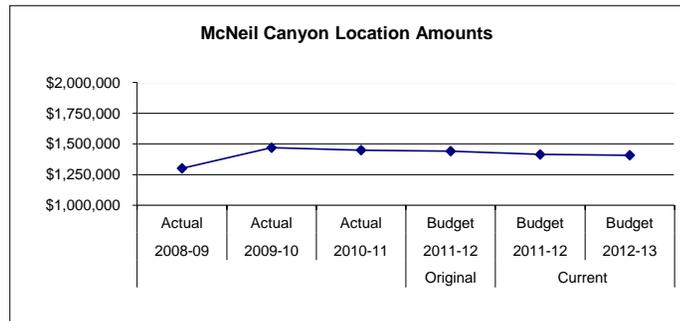


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 766,937	\$ 776,380	\$ 9,443	1
134,032	139,310	130,656	3200 Non-Certified Salaries	145,356	137,909	148,367	10,458	8
310,781	355,032	333,646	3500 Employee Benefits	358,719	336,164	366,077	29,913	9
<u>1,183,449</u>	<u>1,330,267</u>	<u>1,276,788</u>	Subtotal - Personnel Services	<u>1,318,701</u>	<u>1,241,010</u>	<u>1,290,824</u>	<u>49,814</u>	<u>4</u>
481	881	1,033	4200 Travel	1,000	770	1,000	230	30
6,431	5,949	6,173	4300 Utility Services	12,795	6,005	9,616	3,611	60
83,658	70,915	108,018	4350 Energy	86,448	108,263	86,448	(21,815)	(20)
4,630	2,738	2,802	4400 Purchased Services	2,053	2,996	2,377	(619)	(21)
21,432	28,342	36,922	4500 Supplies and Materials	18,816	52,784	16,518	(36,266)	(69)
868	720	753	4900 Other Expenses	880	800	780	(20)	(3)
<u>117,501</u>	<u>109,545</u>	<u>155,701</u>	Subtotal - Others	<u>121,992</u>	<u>171,618</u>	<u>116,739</u>	<u>(54,879)</u>	<u>(32)</u>
-	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>\$ 1,413,623</u>	<u>\$ 1,407,563</u>	<u>\$ (6,060)</u>	<u>(0)</u>



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the 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: 07/09/12

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

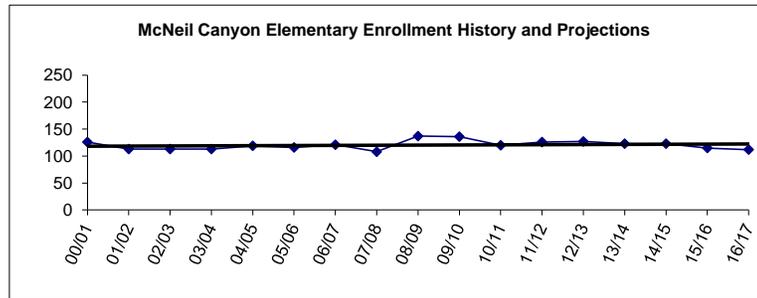
**FTE's Included In Current Budget**

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>

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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.

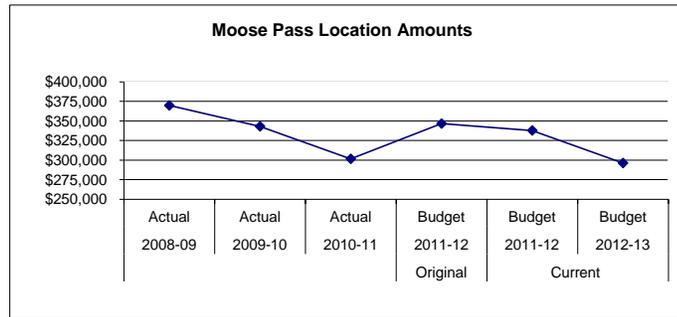


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 105,769	\$ 109,319	\$ 3,550	3
78,245	65,111	58,751	3200 Non-Certified Salaries	92,011	65,418	50,156	(15,262)	(23)
100,252	94,804	77,195	3500 Employee Benefits	97,789	78,931	70,143	(8,788)	(11)
<u>307,224</u>	<u>279,875</u>	<u>227,432</u>	Subtotal - Personnel Services	<u>290,170</u>	<u>250,118</u>	<u>229,618</u>	<u>(20,500)</u>	<u>(8)</u>
1,389	2,863	1,343	4200 Travel	1,250	1,312	1,250	(62)	(5)
19,937	21,569	28,349	4300 Utility Services	12,416	20,866	22,258	1,392	7
35,510	32,491	37,884	4350 Energy	38,506	40,443	38,290	(2,153)	(5)
797	-	77	4400 Purchased Services	724	309	761	452	146
5,034	4,105	6,282	4500 Supplies and Materials	3,318	24,619	3,710	(20,909)	(85)
20	326	227	4900 Other Expenses	339	255	339	84	33
<u>62,687</u>	<u>61,354</u>	<u>74,162</u>	Subtotal - Other	<u>56,553</u>	<u>87,804</u>	<u>66,608</u>	<u>(21,196)</u>	<u>(24)</u>
-	1,922	-	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 369,911</u>	<u>\$ 343,151</u>	<u>\$ 301,594</u>	Location Totals	<u>\$ 346,723</u>	<u>\$ 337,922</u>	<u>\$ 296,226</u>	<u>\$ (41,696)</u>	<u>(12)</u>



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

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

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

Date: 07/09/12

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

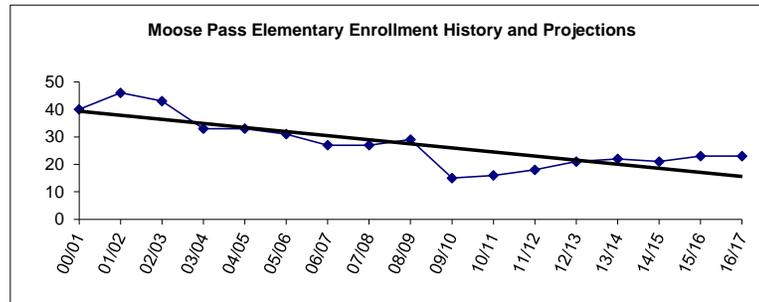
**FTE's Included In Current Budget**

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>

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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.

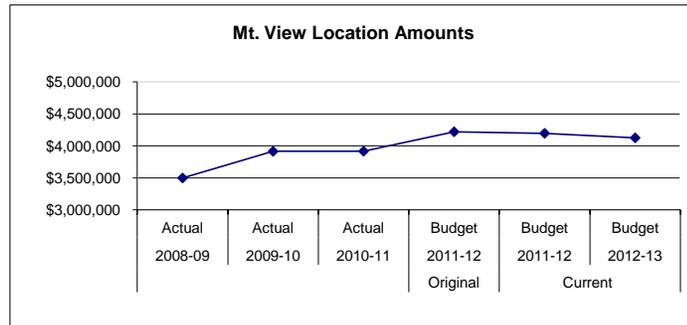


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,166,939	\$ 2,115,551	\$ (51,388)	(2)
470,716	503,474	499,577	3200 Non-Certified Salaries	606,753	579,224	598,237	19,013	3
898,648	1,054,861	1,050,955	3500 Employee Benefits	1,211,606	1,172,877	1,243,995	71,118	6
<u>3,307,253</u>	<u>3,711,276</u>	<u>3,690,551</u>	Subtotal - Personnel Services	<u>4,045,740</u>	<u>3,919,040</u>	<u>3,957,783</u>	<u>38,743</u>	1
249	-	-	4200 Travel	500	-	500	500	#DIV/0!
6,561	7,874	8,751	4300 Utility Services	11,890	10,136	7,897	(2,239)	(22)
102,536	95,212	104,481	4350 Energy	102,466	101,437	101,888	451	0
8,623	7,864	7,950	4400 Purchased Services	6,277	8,382	6,004	(2,378)	(28)
66,334	68,454	76,915	4500 Supplies and Materials	51,300	154,362	49,059	(105,303)	(68)
750	1,455	1,584	4900 Other Expenses	2,329	2,120	2,419	299	14
<u>185,054</u>	<u>180,859</u>	<u>199,681</u>	Subtotal - Other	<u>174,762</u>	<u>276,437</u>	<u>167,767</u>	<u>(108,670)</u>	(39)
<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>\$ 4,196,185</u>	<u>\$ 4,125,550</u>	<u>\$ (70,635)</u>	(2)



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: 07/09/12

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

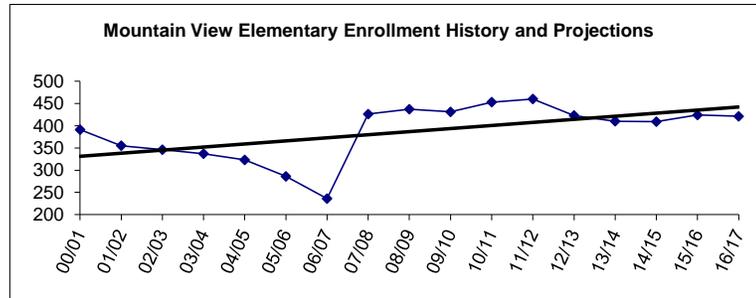
**FTE's Included In Current Budget**

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>

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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.

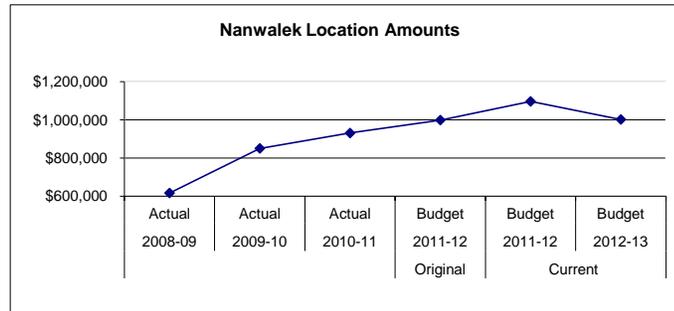


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 421,213	\$ 396,733	\$ (24,480)	(6)
74,085	109,567	113,926	3200 Non-Certified Salaries	177,192	106,449	125,398	18,949	18
150,763	190,026	210,771	3500 Employee Benefits	252,117	233,049	241,021	7,972	3
<u>513,088</u>	<u>614,233</u>	<u>708,396</u>	Subtotal - Personnel Services	<u>837,860</u>	<u>760,711</u>	<u>763,152</u>	<u>2,441</u>	<u>0</u>
500	-	-	4100 Professional-Technical Services	300	-	300	300	-
8,366	7,782	3,496	4200 Travel	7,500	3,322	7,500	4,178	126
-	-	1,800	4250 Student Travel	-	2,250	-	(2,250)	(100)
29,702	71,694	74,591	4300 Utility Services	48,747	111,264	122,562	11,298	10
30,753	70,080	79,866	4350 Energy	82,209	131,680	81,591	(50,089)	(38)
13,446	16,736	7,866	4400 Purchased Services	8,244	14,786	8,256	(6,530)	(44)
19,786	60,779	30,349	4500 Supplies and Materials	12,822	66,072	12,814	(53,258)	(81)
1,080	859	5,500	4900 Other Expenses	980	5,561	5,668	107	2
<u>103,632</u>	<u>227,930</u>	<u>203,468</u>	Subtotal - Other	<u>160,802</u>	<u>334,935</u>	<u>238,691</u>	<u>(96,244)</u>	<u>(29)</u>
-	8,124	18,939	5100 Equipment	-	792	-	(792)	(100)
<u>\$ 616,719</u>	<u>\$ 850,287</u>	<u>\$ 930,803</u>	Location Totals	<u>\$ 998,662</u>	<u>\$ 1,096,438</u>	<u>\$ 1,001,843</u>	<u>\$ (94,595)</u>	<u>(9)</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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

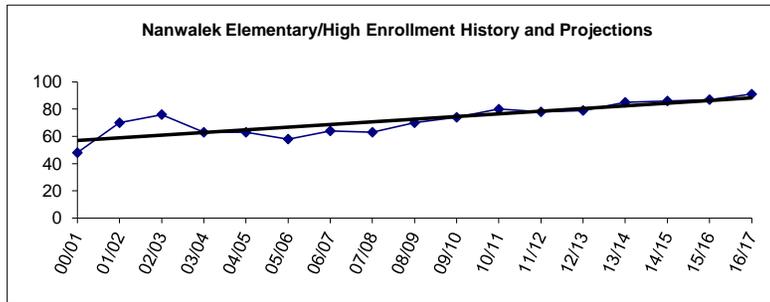
**FTE's Included In Current Budget**

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><u>7.86</u></u>	<u><u>8.64</u></u>	<u><u>10.19</u></u>	Total	<u><u>12.20</u></u>	<u><u>10.84</u></u>	<u><u>10.09</u></u>

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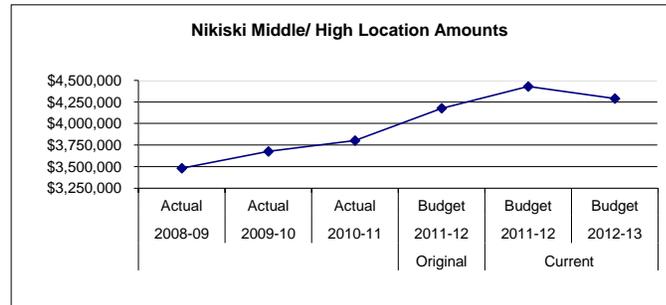


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,281,679	\$ 2,225,354	\$ (56,325)	(2)
412,821	441,572	447,242	3200 Non-Certified Salaries	475,695	514,408	507,173	(7,235)	(1)
789,348	888,606	891,721	3500 Employee Benefits	1,061,149	1,090,815	1,141,510	50,695	5
<u>2,991,887</u>	<u>3,264,929</u>	<u>3,321,066</u>	Subtotal - Personnel Services	<u>3,746,259</u>	<u>3,886,902</u>	<u>3,874,037</u>	<u>(12,865)</u>	(0)
-	-	-	4100 Professional-Technical Services	-	645	500	(145)	(22)
3,206	2,016	4,316	4200 Travel	2,500	3,103	2,500	(603)	(19)
26,602	44	18,975	4250 Student Travel	-	24,271	-	(24,271)	(100)
12,827	14,434	14,609	4300 Utility Services	34,666	18,103	24,117	6,014	33
289,068	258,187	301,817	4350 Energy	288,152	288,011	288,152	141	0
14,481	7,834	8,003	4400 Purchased Services	22,650	17,615	22,228	4,613	26
112,838	102,661	97,785	4500 Supplies and Materials	74,984	172,378	69,966	(102,412)	(59)
3,779	4,354	4,483	4900 Other Expenses	6,806	6,673	6,493	(180)	(3)
<u>462,802</u>	<u>389,530</u>	<u>449,988</u>	Subtotal - Other	<u>429,758</u>	<u>530,799</u>	<u>413,956</u>	<u>(116,843)</u>	(22)
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>\$ 4,427,847</u>	<u>\$ 4,287,993</u>	<u>\$ (139,854)</u>	(3)



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: 07/09/12

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

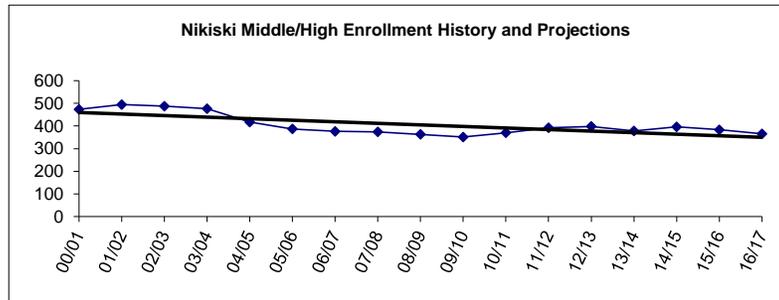
**FTE's Included In Current Budget**

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>

\* "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.



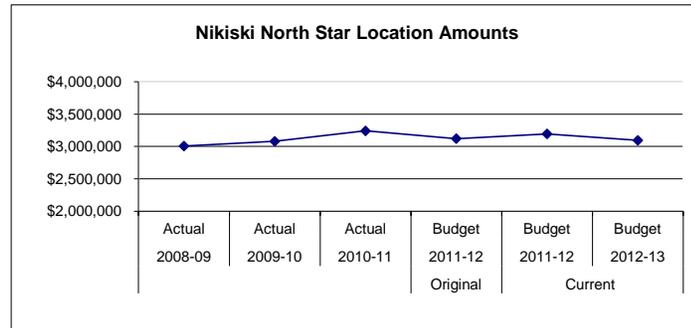
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 1,665,055	\$ 1,675,556	\$ 10,501	1
345,477	375,690	345,188	3200 Non-Certified Salaries	411,314	386,833	367,681	(19,152)	(5)
733,316	803,428	832,449	3500 Employee Benefits	852,878	823,616	876,850	53,234	6
<u>2,818,803</u>	<u>2,870,510</u>	<u>3,031,025</u>	Subtotal - Personnel Services	<u>2,940,147</u>	<u>2,875,504</u>	<u>2,920,087</u>	<u>44,583</u>	<u>2</u>
-	-	-	4100 Professional-Technical Services	-	3,940			
757	420	1,343	4200 Travel	1,000	1,183	1,000	(183)	(15)
8,077	8,627	8,913	4300 Utility Services	15,912	11,101	9,179	(1,922)	(17)
117,814	108,877	123,996	4350 Energy	117,529	118,043	117,529	(514)	(0)
8,610	4,977	5,101	4400 Purchased Services	4,774	6,208	4,985	(1,223)	(20)
50,786	58,748	65,732	4500 Supplies and Materials	40,362	172,534	40,008	(132,526)	(77)
1,100	849	869	4900 Other Expenses	1,555	899	1,555	656	73
<u>187,144</u>	<u>182,498</u>	<u>205,954</u>	Subtotal - Other	<u>181,132</u>	<u>313,908</u>	<u>174,256</u>	<u>(135,712)</u>	<u>(43)</u>
-	25,709	3,261	5100 Equipment	-	4,668	-	(4,668)	(100)
<u>\$ 3,005,947</u>	<u>\$ 3,078,717</u>	<u>\$ 3,240,240</u>	Location Totals	<u>\$ 3,121,279</u>	<u>\$ 3,194,080</u>	<u>\$ 3,094,343</u>	<u>\$ (95,797)</u>	<u>(3)</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: 07/09/12

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

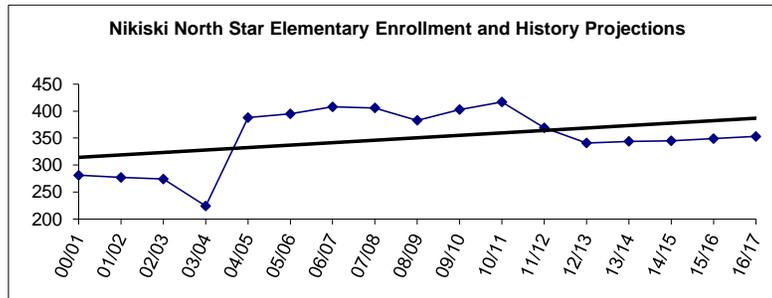
**FTE's Included In Current Budget**

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>37.14</u>	<u>36.67</u>	<u>38.13</u>	Total	<u>36.67</u>	<u>36.22</u>	<u>35.72</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.



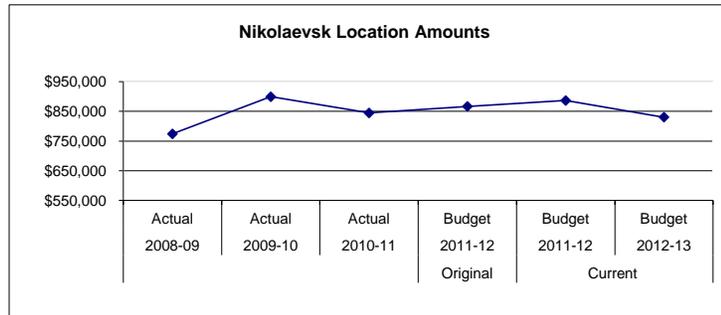
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 412,446	\$ 406,717	\$ (5,729)	(1)
98,155	109,967	119,900	3200 Non-Certified Salaries	104,720	121,276	116,564	(4,712)	(4)
172,667	206,151	193,257	3500 Employee Benefits	211,026	202,918	209,145	6,227	3
<u>671,607</u>	<u>776,512</u>	<u>723,234</u>	Subtotal - Personnel Services	<u>762,297</u>	<u>736,640</u>	<u>732,426</u>	<u>(4,214)</u>	(1)
-	-	-	4100 Professional-Technical Services	600	300	600	300	-
1,247	685	1,655	4200 Travel	1,500	1,500	1,500	-	-
-	-	4,480	4250 Student Travel	-	5,600	-	(5,600)	(100)
9,089	5,501	6,023	4300 Utility Services	13,316	6,000	9,454	3,454	58
66,633	63,185	75,221	4350 Energy	73,432	83,886	70,859	(13,027)	(16)
3,742	1,023	1,307	4400 Purchased Services	1,469	1,818	1,457	(361)	(20)
20,555	40,703	21,605	4500 Supplies and Materials	12,009	48,879	12,121	(36,758)	(75)
1,223	1,099	1,285	4900 Other Expenses	2,114	1,857	2,029	172	9
<u>102,489</u>	<u>112,196</u>	<u>111,576</u>	Subtotal - Other	<u>104,440</u>	<u>149,840</u>	<u>98,020</u>	<u>(51,820)</u>	(35)
-	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>\$ 886,480</u>	<u>\$ 830,446</u>	<u>\$ (56,034)</u>	(6)



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: 07/09/12

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

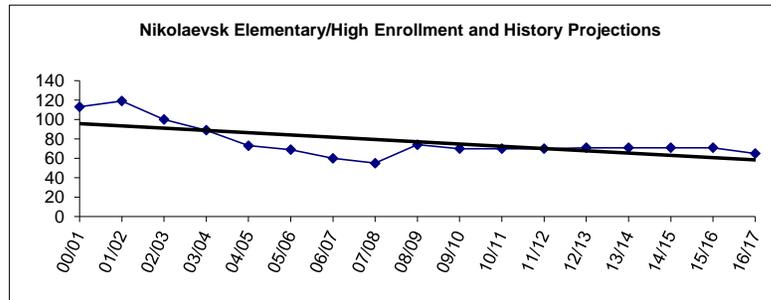
**FTE's Included In Current Budget**

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.



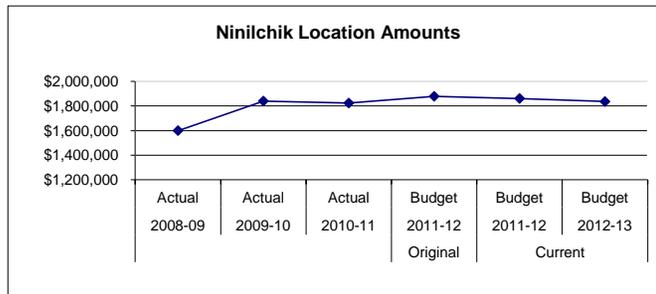
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 899,915	\$ 900,633	\$ 718	0
209,399	241,747	245,315	3200 Non-Certified Salaries	258,595	271,426	275,165	3,739	1
382,746	447,316	437,063	3500 Employee Benefits	479,163	470,085	495,929	25,844	5
<u>1,410,466</u>	<u>1,605,882</u>	<u>1,624,841</u>	Subtotal - Personnel Services	<u>1,704,705</u>	<u>1,641,426</u>	<u>1,671,727</u>	<u>30,301</u>	<u>2</u>
3,086	2,844	2,432	4200 Travel	1,800	2,995	1,800	(1,195)	(40)
-	-	7,878	4250 Student Travel	-	9,046	-	(9,046)	(100)
4,241	2,931	3,395	4300 Utility Services	11,056	5,074	5,135	61	1
126,767	121,700	123,922	4350 Energy	127,063	115,536	125,777	10,241	9
3,743	2,733	3,238	4400 Purchased Services	3,620	3,120	3,409	289	9
49,966	95,422	35,802	4500 Supplies and Materials	28,910	81,596	27,085	(54,511)	(67)
2,027	2,034	1,987	4900 Other Expenses	1,985	2,014	1,761	(253)	(13)
<u>189,830</u>	<u>227,664</u>	<u>178,654</u>	Subtotal - Other	<u>174,434</u>	<u>219,381</u>	<u>164,967</u>	<u>(54,414)</u>	<u>(25)</u>
-	7,188	21,083	5100 Equipment	-	818	-	(818)	(100)
<u>\$ 1,600,295</u>	<u>\$ 1,840,734</u>	<u>\$ 1,824,578</u>	Location Totals	<u>\$ 1,879,139</u>	<u>\$ 1,861,625</u>	<u>\$ 1,836,694</u>	<u>\$ (24,931)</u>	<u>(1)</u>



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: 07/09/12

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

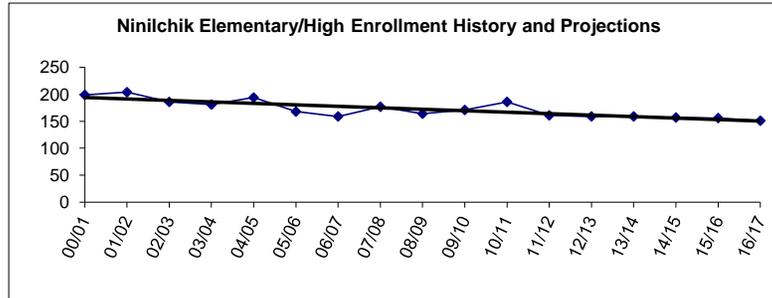
**FTE's Included In Current Budget**

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.

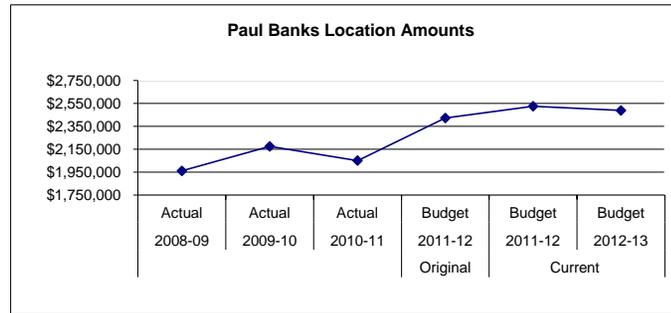


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,131,481	\$ 1,139,578	\$ 8,097	1
265,874	311,997	302,140	3200 Non-Certified Salaries	355,629	454,326	454,902	576	0
478,873	574,002	525,301	3500 Employee Benefits	670,608	695,717	747,622	51,905	7
<u>1,790,762</u>	<u>2,014,161</u>	<u>1,864,765</u>	Subtotal - Personnel Services	<u>2,271,108</u>	<u>2,281,524</u>	<u>2,342,102</u>	<u>60,578</u>	<u>3</u>
-	1,000	1,250	4100 Professional-Technical Services	-	-	-	-	-
1,007	862	674	4200 Travel	1,000	1,328	1,000	(328)	(25)
13,714	14,448	14,343	4300 Utility Services	16,729	12,983	14,548	1,565	12
104,138	99,365	120,647	4350 Energy	102,606	140,448	102,606	(37,842)	(27)
5,946	3,808	3,619	4400 Purchased Services	2,885	4,049	2,824	(1,225)	(30)
42,447	35,871	36,710	4500 Supplies and Materials	24,966	81,588	22,114	(59,474)	(73)
780	780	780	4900 Other Expenses	2,152	1,099	2,152	1,053	96
<u>168,031</u>	<u>156,134</u>	<u>178,023</u>	Subtotal - Other	<u>150,338</u>	<u>241,495</u>	<u>145,244</u>	<u>(96,251)</u>	<u>(40)</u>
<u>1,181</u>	<u>3,628</u>	<u>7,589</u>	5100 Equipment	-	1,637	-	(1,637)	(100)
<u>\$ 1,959,975</u>	<u>\$ 2,173,923</u>	<u>\$ 2,050,377</u>	Location Totals	<u>\$ 2,421,446</u>	<u>\$ 2,524,656</u>	<u>\$ 2,487,346</u>	<u>\$ (37,310)</u>	<u>(1)</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: 07/09/12

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

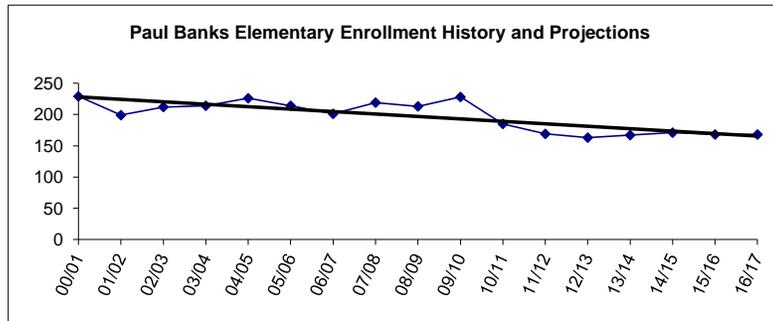
**FTE's Included In Current Budget**

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.



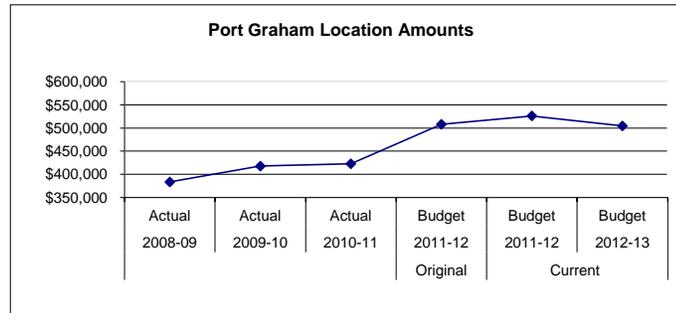
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 167,792	\$ 132,182	\$ (35,610)	(21)
51,641	42,675	51,223	3200 Non-Certified Salaries	58,392	51,253	59,302	8,049	16
88,443	88,873	87,958	3500 Employee Benefits	109,795	95,326	92,354	(2,972)	(3)
<u>273,437</u>	<u>262,722</u>	<u>262,135</u>	Subtotal - Personnel Services	<u>353,832</u>	<u>314,371</u>	<u>283,838</u>	<u>(30,533)</u>	<u>(10)</u>
-	-	-	4100 Professional-Technical Services	250	170	250	80	47
4,532	4,742	2,800	4200 Travel	5,000	3,054	5,000	1,946	64
2,903	868	600	4250 Student Travel	-	2,740	-	(2,740)	(100)
23,897	39,651	38,830	4300 Utility Services	46,381	99,077	111,374	12,297	12
65,142	84,709	99,809	4350 Energy	84,233	67,545	84,233	16,688	25
1,698	2,735	9,043	4400 Purchased Services	12,236	8,935	12,236	3,301	37
9,744	15,865	6,311	4500 Supplies and Materials	5,166	27,562	4,805	(22,757)	(83)
849	113	2,581	4900 Other Expenses	915	2,641	2,665	24	1
<u>108,765</u>	<u>148,683</u>	<u>159,974</u>	Subtotal - Other	<u>154,181</u>	<u>211,724</u>	<u>220,563</u>	<u>8,839</u>	<u>4</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>\$ 526,095</u>	<u>\$ 504,401</u>	<u>\$ (21,694)</u>	<u>(4)</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: 07/09/12

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

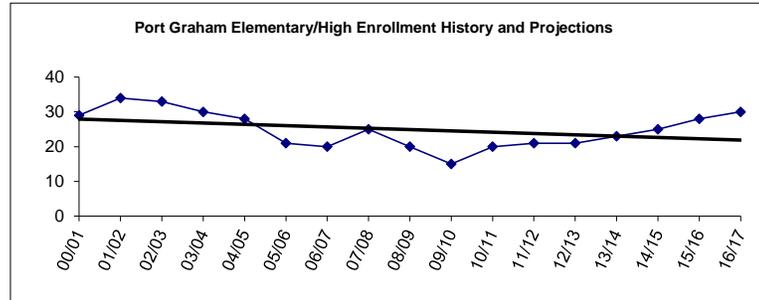
**FTE's Included In Current Budget**

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.



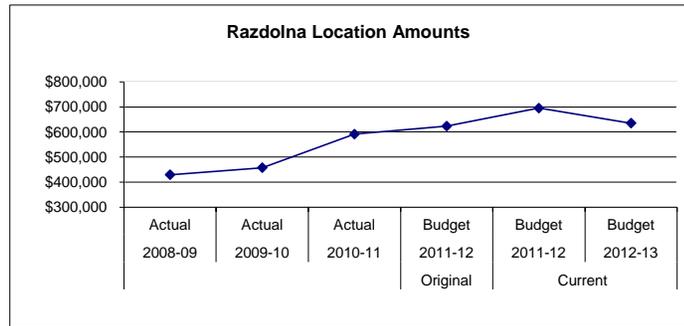
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 313,837	\$ 325,346	\$ 11,509	4
55,509	67,797	73,949	3200 Non-Certified Salaries	72,441	82,520	74,047	(8,473)	(10)
108,415	124,404	157,164	3500 Employee Benefits	171,051	173,950	181,727	7,777	4
<u>383,451</u>	<u>396,719</u>	<u>517,301</u>	Subtotal - Personnel Services	<u>568,849</u>	<u>570,307</u>	<u>581,120</u>	<u>10,813</u>	<u>2</u>
337	1,070	658	4200 Travel	750	470	750	280	60
3,440	2,386	2,646	4300 Utility Services	5,240	2,589	4,062	1,473	57
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	30,949	30,102	(847)	(3)
16,283	26,713	17,048	4500 Supplies and Materials	9,701	70,038	10,508	(59,530)	(85)
680	1,000	663	4900 Other Expenses	790	700	680	(20)	(3)
<u>44,808</u>	<u>61,033</u>	<u>65,045</u>	Subtotal - Other	<u>54,718</u>	<u>112,993</u>	<u>54,349</u>	<u>(58,644)</u>	<u>(52)</u>
1,350	-	9,156	5100 Equipment	-	12,000	-	(12,000)	-
<u>\$ 429,609</u>	<u>\$ 457,752</u>	<u>\$ 591,502</u>	Location Totals	<u>\$ 623,567</u>	<u>\$ 695,300</u>	<u>\$ 635,469</u>	<u>\$ (59,831)</u>	<u>(9)</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: 07/09/12

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

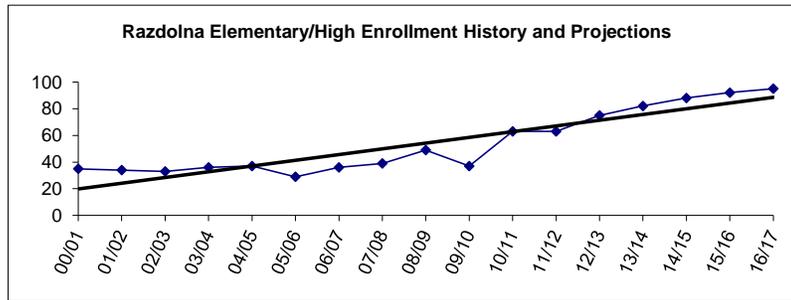
**FTE's Included In Current Budget**

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.

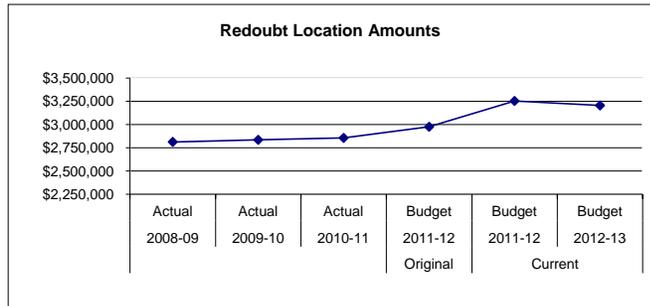


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,798,235	\$ 1,829,596	\$ 31,361	2
369,439	330,526	329,482	3200 Non-Certified Salaries	309,800	373,390	338,687	(34,703)	(9)
701,999	741,573	726,987	3500 Employee Benefits	788,524	840,460	886,761	46,301	6
<u>2,639,697</u>	<u>2,660,805</u>	<u>2,654,885</u>	Subtotal - Personnel Services	<u>2,825,086</u>	<u>3,012,085</u>	<u>3,055,044</u>	<u>42,959</u>	1
-	-	-	4100 Professional-Technical Services	-	3,940			
265	-	488	4200 Travel	500	2,200	500	(1,700)	(77)
6,162	9,388	7,235	4300 Utility Services	14,066	8,531	9,990	1,459	17
85,358	86,834	100,211	4350 Energy	88,839	85,007	88,839	3,832	5
7,876	6,000	5,847	4400 Purchased Services	5,147	4,994	6,870	1,876	38
69,702	63,342	61,361	4500 Supplies and Materials	40,984	135,416	42,848	(92,568)	(68)
680	740	680	4900 Other Expenses	1,201	796	1,201	405	51
<u>170,043</u>	<u>166,304</u>	<u>175,822</u>	Subtotal - Other	<u>150,737</u>	<u>240,884</u>	<u>150,248</u>	<u>(86,696)</u>	(36)
<u>3,429</u>	<u>8,428</u>	<u>25,478</u>	5100 Equipment	-	305	-	(305)	-
<u>\$ 2,813,169</u>	<u>\$ 2,835,537</u>	<u>\$ 2,856,185</u>	Location Totals	<u>\$ 2,975,823</u>	<u>\$ 3,253,274</u>	<u>\$ 3,205,292</u>	<u>\$ (44,042)</u>	(1)



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

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

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

Date: 07/09/12

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

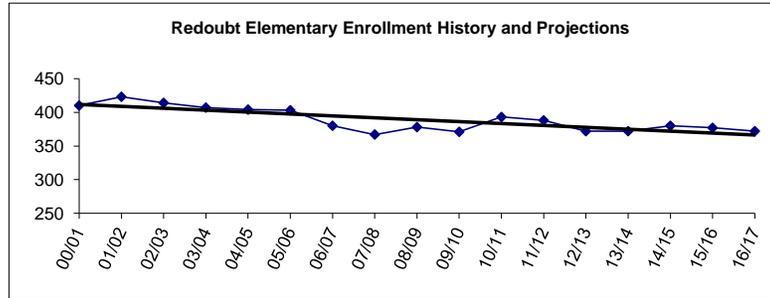
**FTE's Included In Current Budget**

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>

\* "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.

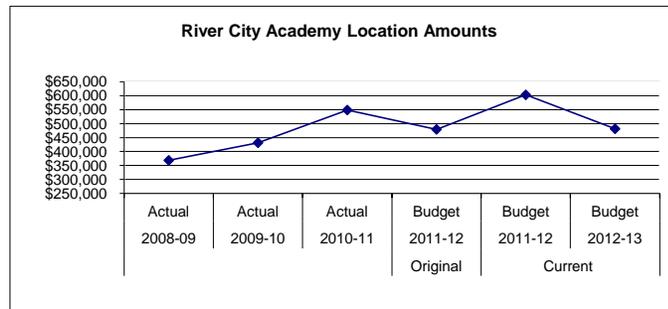


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 371,123	\$ 295,331	\$ (75,792)	0
43,585	45,530	57,334	3200 Non-Certified Salaries	45,951	39,183	39,311	128	(14)
92,167	108,047	145,532	3500 Employee Benefits	125,183	152,351	131,005	(21,346)	(14)
<u>347,148</u>	<u>406,168</u>	<u>533,782</u>	Subtotal - Personnel Services	<u>462,793</u>	<u>562,657</u>	<u>465,647</u>	<u>(97,010)</u>	<u>(17)</u>
1,078	1,066	550	4200 Travel	750	993	750	(243)	(24)
1,220	380	225	4300 Utility Services	1,753	629	1,002	373	59
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	35,523	10,932	(24,591)	(69)
682	964	663	4900 Other Expenses	1,356	1,391	1,271	(120)	(9)
<u>21,375</u>	<u>25,195</u>	<u>10,382</u>	Subtotal - Other	<u>16,434</u>	<u>40,058</u>	<u>15,637</u>	<u>(24,421)</u>	<u>(61)</u>
-	-	4,407	5100 Equipment	-	-	-	-	-
<u>\$ 368,523</u>	<u>\$ 431,363</u>	<u>\$ 548,571</u>	Location Totals	<u>\$ 479,227</u>	<u>\$ 602,715</u>	<u>\$ 481,284</u>	<u>\$ (121,431)</u>	<u>(20)</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: 07/09/12

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

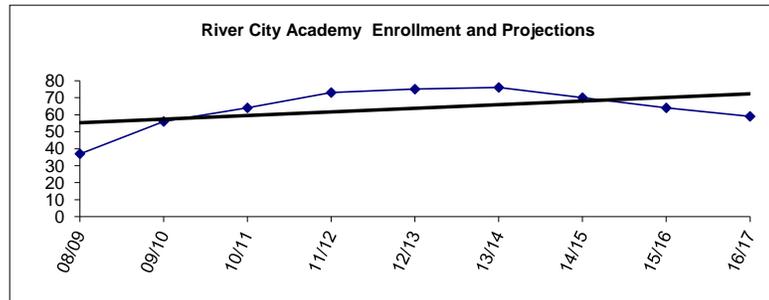
**FTE's Included In Current Budget**

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>

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

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

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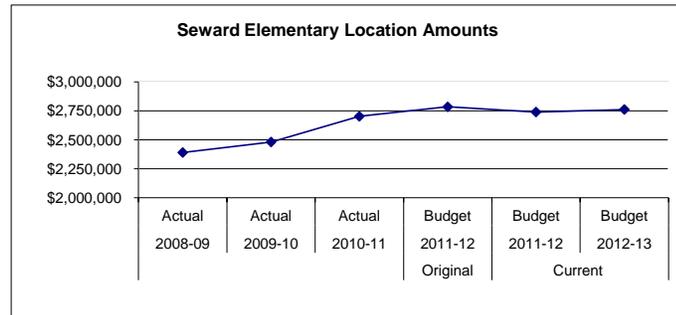


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,398,238	\$ 1,443,212	\$ 44,974	3
282,662	301,180	314,944	3200 Non-Certified Salaries	342,688	336,198	341,769	5,571	2
607,580	646,380	683,705	3500 Employee Benefits	742,961	699,518	769,038	69,520	10
<u>2,182,209</u>	<u>2,259,233</u>	<u>2,428,450</u>	Subtotal - Personnel Services	<u>2,580,620</u>	<u>2,433,954</u>	<u>2,554,019</u>	<u>120,065</u>	<u>5</u>
5,956	1,746	2,196	4200 Travel	1,750	2,539	1,750	(789)	(31)
22,043	25,544	38,191	4300 Utility Services	23,426	28,143	27,949	(194)	(1)
131,722	128,065	152,609	4350 Energy	139,702	160,382	137,771	(22,611)	(14)
8,670	3,541	3,996	4400 Purchased Services	4,335	5,264	4,797	(467)	(9)
39,540	53,410	58,256	4500 Supplies and Materials	33,594	108,637	34,644	(73,993)	(68)
823	788	869	4900 Other Expenses	1,145	1,274	1,145	(129)	(10)
<u>208,754</u>	<u>213,094</u>	<u>256,117</u>	Subtotal - Other	<u>203,952</u>	<u>306,239</u>	<u>208,056</u>	<u>(98,183)</u>	<u>(32)</u>
-	9,309	18,259	5100 Equipment	-	101	-	(101)	(100)
<u>\$ 2,390,964</u>	<u>\$ 2,481,636</u>	<u>\$ 2,702,826</u>	Location Totals	<u>\$ 2,784,572</u>	<u>\$ 2,740,294</u>	<u>\$ 2,762,075</u>	<u>\$ 21,781</u>	<u>1</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: 07/09/12

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

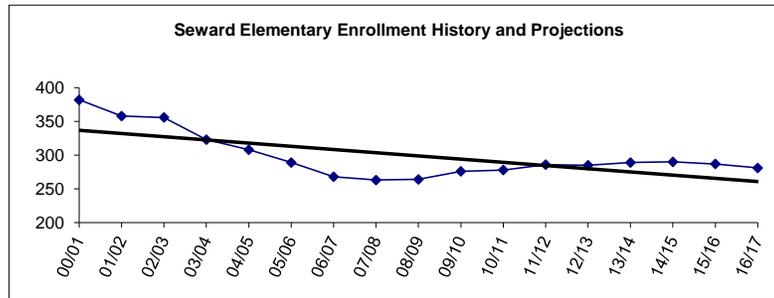
**FTE's Included In Current Budget**

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>

\* "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.

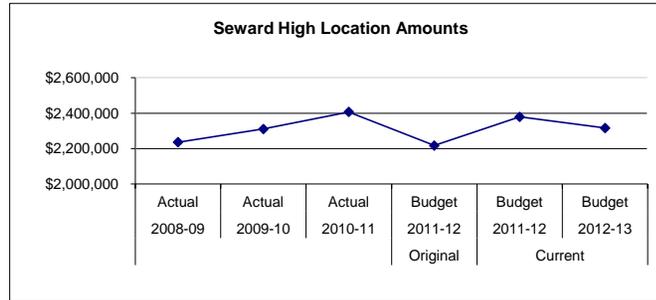


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 919,938	\$ 964,700	\$ 44,762	5
317,814	329,182	346,433	3200 Non-Certified Salaries	300,184	359,264	349,697	(9,567)	(3)
472,132	518,087	481,145	3500 Employee Benefits	495,549	493,124	541,777	48,653	10
<u>1,741,292</u>	<u>1,866,215</u>	<u>1,806,368</u>	Subtotal - Personnel Services	<u>1,773,547</u>	<u>1,772,326</u>	<u>1,856,174</u>	<u>83,848</u>	<u>5</u>
-	89	-	4100 Professional-Technical Services	-	-	-	-	-
4,437	3,017	2,541	4200 Travel	2,500	3,843	2,500	(1,343)	(35)
-	-	16,225	4250 Student Travel	-	25,628	-	(25,628)	(100)
78,608	89,294	124,541	4300 Utility Services	69,027	101,566	85,407	(16,159)	(16)
332,714	261,370	381,069	4350 Energy	310,603	379,250	310,603	(68,647)	(18)
5,319	3,358	3,281	4400 Purchased Services	19,149	9,434	19,326	9,892	105
64,832	60,087	51,864	4500 Supplies and Materials	37,503	75,669	37,559	(38,110)	(50)
3,399	3,979	3,590	4900 Other Expenses	4,600	4,108	4,358	250	6
<u>489,308</u>	<u>421,194</u>	<u>583,111</u>	Subtotal - Other	<u>443,382</u>	<u>599,498</u>	<u>459,753</u>	<u>(139,745)</u>	<u>(23)</u>
<u>5,800</u>	<u>22,877</u>	<u>17,738</u>	5100 Equipment	<u>-</u>	<u>7,194</u>	<u>-</u>	<u>(7,194)</u>	<u>-</u>
<u>\$ 2,236,401</u>	<u>\$ 2,310,286</u>	<u>\$ 2,407,217</u>	Location Totals	<u>\$ 2,216,929</u>	<u>\$ 2,379,018</u>	<u>\$ 2,315,927</u>	<u>\$ (63,091)</u>	<u>(3)</u>



Seward High School, located in Seward, Alaska, was constructed in 1977 with the most recent renovations being completed in 1982. The facility contains a full 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: 07/09/12

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

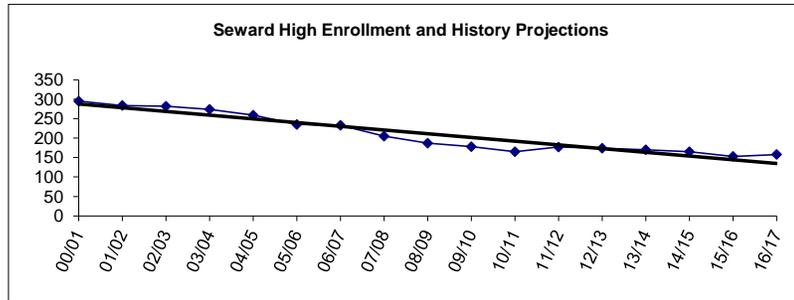
**FTE's Included In Current Budget**

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>

\* "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.

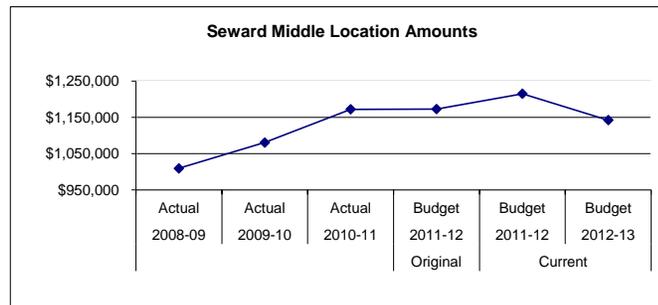


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 503,033	\$ 445,704	\$ (57,329)	(11)
140,786	175,552	174,061	3200 Non-Certified Salaries	184,268	191,693	200,575	8,882	5
228,847	253,748	256,665	3500 Employee Benefits	289,014	289,062	294,365	5,303	2
<u>817,121</u>	<u>883,799</u>	<u>924,958</u>	Subtotal - Personnel Services	<u>977,956</u>	<u>983,788</u>	<u>940,644</u>	<u>(43,144)</u>	(4)
2,143	1,908	2,053	4200 Travel	675	2,585	1,000	(1,585)	(61)
-	-	3,250	4250 Student Travel	-	4,065	-	(4,065)	(100)
42,607	50,001	64,922	4300 Utility Services	51,444	45,861	61,744	15,883	35
112,520	110,749	140,652	4350 Energy	123,000	140,589	120,548	(20,041)	(14)
(3,564)	1,445	1,259	4400 Purchased Services	2,743	1,253	2,567	1,314	105
35,670	23,472	23,060	4500 Supplies and Materials	14,727	35,853	13,785	(22,068)	(62)
752	1,529	810	4900 Other Expenses	2,615	845	2,505	1,660	196
<u>190,127</u>	<u>189,104</u>	<u>236,006</u>	Subtotal - Other	<u>195,204</u>	<u>231,051</u>	<u>202,149</u>	<u>(28,902)</u>	(13)
2,419	7,777	11,566	5100 Equipment	-	583	-	(583)	-
<u>\$ 1,009,668</u>	<u>\$ 1,080,680</u>	<u>\$ 1,172,530</u>	Location Totals	<u>\$ 1,173,160</u>	<u>\$ 1,215,422</u>	<u>\$ 1,142,793</u>	<u>\$ (72,629)</u>	(6)



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: 07/09/12

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

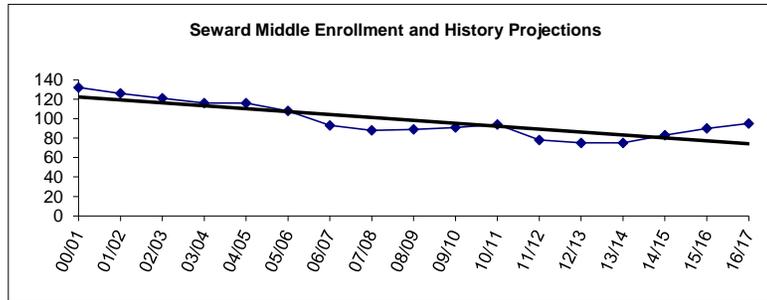
**FTE's Included In Current Budget**

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.

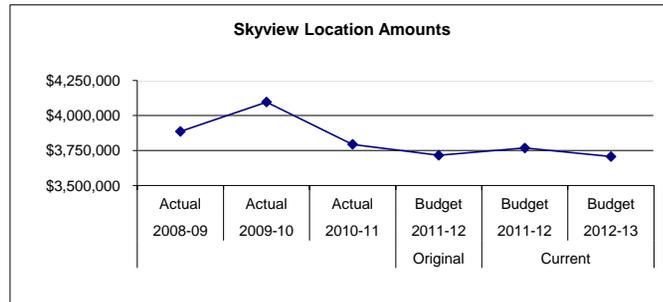


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,789,318	\$ 1,787,027	\$ (2,291)	(0)
524,920	596,888	528,673	3200 Non-Certified Salaries	496,111	548,557	517,950	(30,607)	(6)
886,323	993,416	896,141	3500 Employee Benefits	918,405	899,714	950,460	50,746	6
<u>3,360,167</u>	<u>3,580,332</u>	<u>3,258,199</u>	Subtotal - Personnel Services	<u>3,248,047</u>	<u>3,237,589</u>	<u>3,255,437</u>	<u>17,848</u>	1
5,466	7,443	7,105	4200 Travel	5,000	8,157	5,000	(3,157)	(39)
-	-	19,240	4250 Student Travel	-	24,749	-	-	-
13,384	16,410	14,153	4300 Utility Services	24,839	12,894	17,359	4,465	35
350,208	324,786	336,023	4350 Energy	343,464	335,192	337,711	2,519	-
12,751	9,766	9,221	4400 Purchased Services	21,633	7,250	19,621	12,371	171
117,107	103,003	95,622	4500 Supplies and Materials	67,359	127,338	66,694	(60,644)	(48)
4,918	5,817	5,581	4900 Other Expenses	5,639	5,582	5,085	(497)	(9)
<u>503,834</u>	<u>467,225</u>	<u>486,945</u>	Subtotal - Other	<u>467,934</u>	<u>521,162</u>	<u>451,470</u>	<u>(44,943)</u>	(9)
<u>22,306</u>	<u>48,494</u>	<u>49,092</u>	5100 Equipment	-	9,085	-	(9,085)	(100)
<u>\$ 3,886,307</u>	<u>\$ 4,096,051</u>	<u>\$ 3,794,236</u>	Location Totals	<u>\$ 3,715,981</u>	<u>\$ 3,767,836</u>	<u>\$ 3,706,907</u>	<u>\$ (36,180)</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: 07/09/12

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

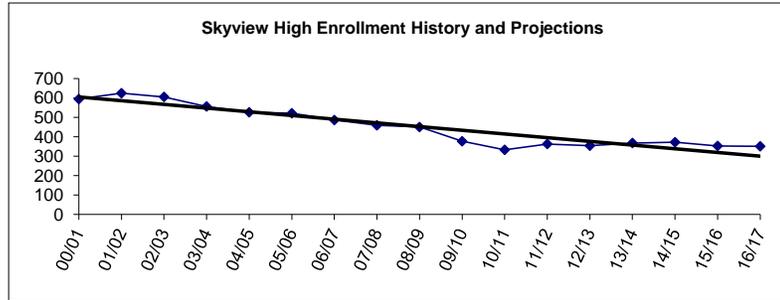
**FTE's Included In Current Budget**

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.

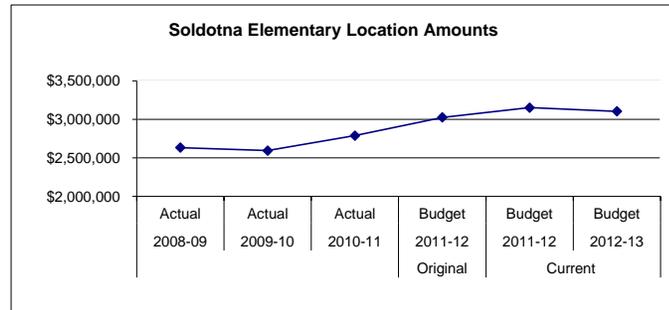


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,636,959	\$ 1,595,482	\$ (41,477)	(3)
375,515	385,499	389,606	3200 Non-Certified Salaries	462,326	453,082	465,297	12,215	3
686,624	711,375	720,986	3500 Employee Benefits	847,036	838,682	912,949	74,267	9
<u>2,487,660</u>	<u>2,454,754</u>	<u>2,607,233</u>	Subtotal - Personnel Services	<u>2,889,478</u>	<u>2,928,723</u>	<u>2,973,728</u>	<u>45,005</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	8,584	7,369	(1,215)	(14)
83,736	77,190	85,324	4350 Energy	83,680	95,885	82,270	(13,615)	(14)
8,748	6,455	4,074	4400 Purchased Services	4,091	5,423	4,066	(1,357)	(25)
39,253	41,192	48,065	4500 Supplies and Materials	33,532	107,907	33,494	(74,413)	(69)
952	770	1,052	4900 Other Expenses	1,401	1,366	1,346	(20)	(1)
<u>142,046</u>	<u>133,891</u>	<u>144,159</u>	Subtotal - Other	<u>135,188</u>	<u>220,215</u>	<u>129,595</u>	<u>(90,620)</u>	(41)
<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>\$ 3,149,761</u>	<u>\$ 3,103,323</u>	<u>\$ (46,438)</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: 07/09/12

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

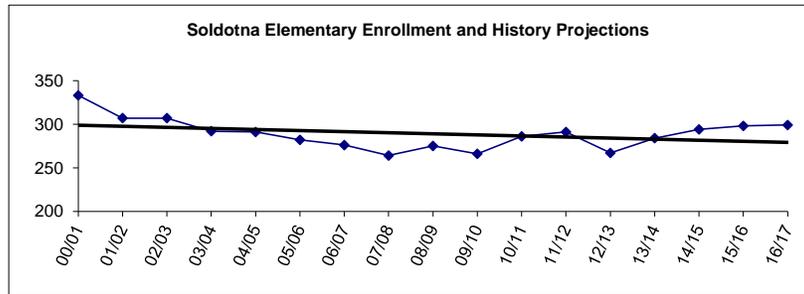
**FTE's Included In Current Budget**

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.

\*\* "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.

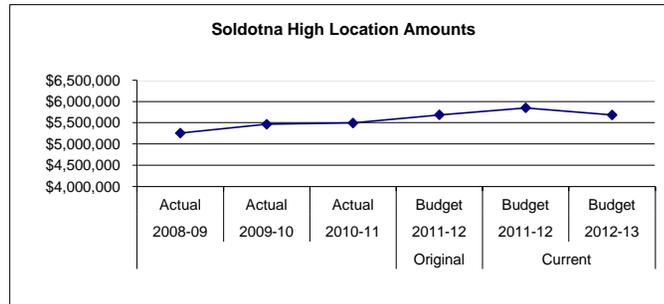


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,745,425	\$ 2,666,804	\$ (78,621)	(3)
759,531	802,174	891,796	3200 Non-Certified Salaries	930,375	974,186	962,389	(11,797)	(1)
1,259,497	1,386,457	1,346,822	3500 Employee Benefits	1,505,962	1,484,911	1,542,461	57,550	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>5,204,522</u>	<u>5,171,654</u>	<u>(32,868)</u>	(1)
1,250	-	-	4100 Professional-Technical Services					
7,991	8,654	9,514	4200 Travel	5,000	10,944	5,000	(5,944)	(54)
77	-	31,066	4250 Student Travel	-	37,329	-	(37,329)	(100)
25,449	27,121	27,220	4300 Utility Services	36,403	24,084	29,883	5,799	24
359,617	315,469	332,338	4350 Energy	348,066	331,205	344,822	13,617	4
25,138	18,278	20,537	4400 Purchased Services	30,800	24,203	30,590	6,387	26
169,688	157,723	134,091	4500 Supplies and Materials	100,314	164,197	94,175	(70,022)	(43)
6,397	7,199	7,310	4900 Other Expenses	7,541	7,557	6,348	(1,209)	(16)
<u>595,607</u>	<u>534,444</u>	<u>562,076</u>	Subtotal - Other	<u>528,124</u>	<u>599,519</u>	<u>510,818</u>	<u>(88,701)</u>	(15)
31,666	19,022	45,871	5100 Equipment	-	46,932	-	(46,932)	(100)
<u>\$ 5,256,804</u>	<u>\$ 5,463,145</u>	<u>\$ 5,493,099</u>	Location Totals	<u>\$ 5,686,310</u>	<u>\$ 5,850,973</u>	<u>\$ 5,682,472</u>	<u>\$ (168,501)</u>	(3)



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: 07/09/12

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

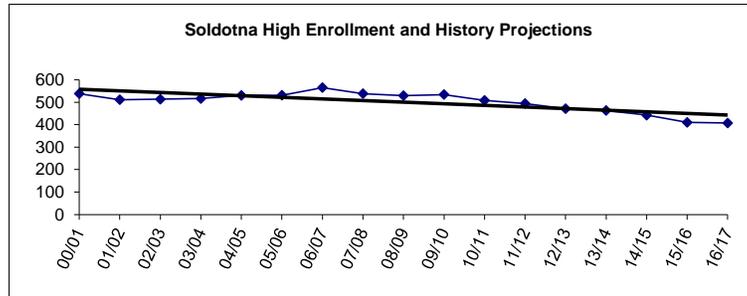
**FTE's Included In Current Budget**

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.

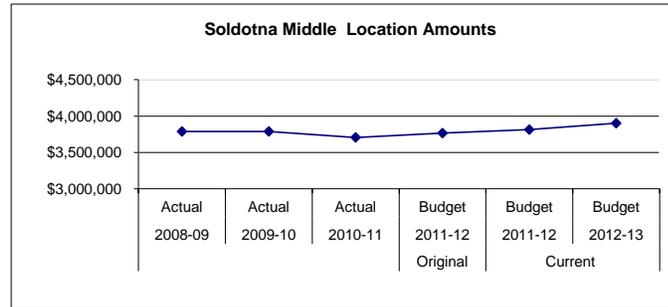


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 2,106,315	\$ 2,141,290	\$ 34,975	2
402,922	459,354	401,117	3200 Non-Certified Salaries	380,329	435,475	457,090	21,615	5
928,059	967,042	900,083	3500 Employee Benefits	957,975	954,673	1,061,363	106,690	11
<u>3,516,728</u>	<u>3,518,651</u>	<u>3,425,484</u>	Subtotal - Personnel Services	<u>3,513,401</u>	<u>3,496,463</u>	<u>3,659,743</u>	<u>163,280</u>	5
78	265	282	4200 Travel	750	1,201	750	(451)	(38)
-	-	5,018	4250 Student Travel	-	6,890	-	(6,890)	(100)
10,896	9,741	7,375	4300 Utility Services	19,453	11,152	12,355	1,203	11
157,333	150,507	151,221	4350 Energy	165,227	150,184	159,844	9,660	6
11,347	10,259	4,624	4400 Purchased Services	6,689	8,914	6,925	(1,989)	(22)
86,320	76,673	76,926	4500 Supplies and Materials	58,321	134,694	59,932	(74,762)	(56)
1,540	1,691	1,461	4900 Other Expenses	2,540	2,281	2,265	(16)	(1)
<u>267,515</u>	<u>249,136</u>	<u>246,907</u>	Subtotal - Other	<u>252,980</u>	<u>315,316</u>	<u>242,071</u>	<u>(73,245)</u>	(23)
4,383	21,218	34,771	5100 Equipment	-	1,948	-	(1,948)	(100)
<u>\$ 3,788,625</u>	<u>\$ 3,789,005</u>	<u>\$ 3,707,162</u>	Location Totals	<u>\$ 3,766,381</u>	<u>\$ 3,813,727</u>	<u>\$ 3,901,814</u>	<u>\$ 88,087</u>	2



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: 07/09/12

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

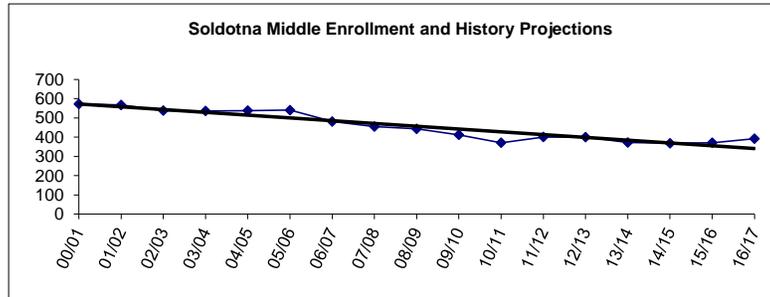
**FTE's Included In Current Budget**

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.



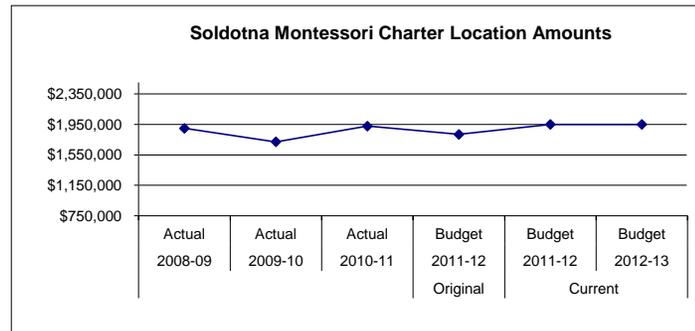
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 789,598	\$ 741,600	\$ (47,998)	(6)
218,559	265,022	289,041	3200 Non-Certified Salaries	317,170	305,598	397,560	91,962	30
337,782	402,458	457,803	3500 Employee Benefits	500,711	479,533	497,125	17,592	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>1,574,729</u>	<u>1,636,285</u>	<u>61,556</u>	<u>4</u>
26,172	57,159	105,175	4100 Professional-Technical Services	7,500	131,864	107,000	(24,864)	(19)
29,937	37,379	12,095	4200 Travel	5,000	30,031	4,400	(25,631)	(85)
-	48,302	16,301	4250 Student Travel	1,500	78	-	(78)	(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	3,736	400	(3,336)	(89)
80,697	20,045	69,406	4500 Supplies and Materials	42,188	54,183	55,850	1,667	3
1,455	2,893	3,955	4900 Other Expenses	5,606	37,509	23,989	(13,520)	(36)
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>366,774</u>	<u>313,105</u>	<u>(53,669)</u>	<u>(15)</u>
2,027	-	-	5100 Equipment	-	7,500	-	(7,500)	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>\$ 1,949,003</u>	<u>\$ 1,949,390</u>	<u>\$ 387</u>	<u>0</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: 07/09/12

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

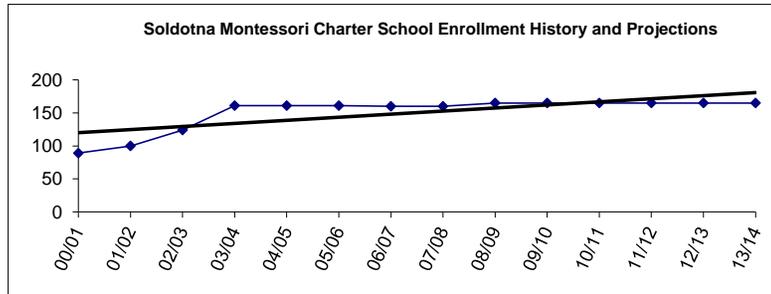
**FTE's Included In Current Budget**

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.

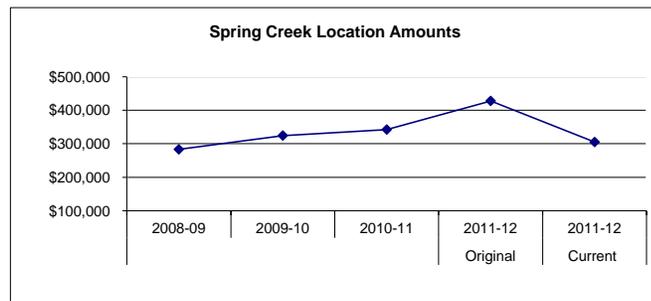


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 201,877	\$ -	\$ (201,877)	(100)
23,929	25,198	24,588	3200 Non-Certified Salaries	28,948	15,319	-	(15,319)	(100)
73,359	86,220	87,412	3500 Employee Benefits	112,665	76,957	-	(76,957)	(100)
<u>270,864</u>	<u>314,946</u>	<u>332,998</u>	Subtotal - Personnel Services	<u>415,461</u>	<u>294,153</u>	<u>-</u>	<u>(294,153)</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	200	-	(200)	(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	540	-	(540)	(100)
<u>11,836</u>	<u>9,624</u>	<u>9,455</u>	Subtotal - Other	<u>12,357</u>	<u>11,105</u>	<u>-</u>	<u>(11,105)</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>\$ 305,258</u>	<u>\$ -</u>	<u>\$ (305,258)</u>	<u>(100)</u>



Spring Creek school closed in FY13

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

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

Date: 07/09/12

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	-

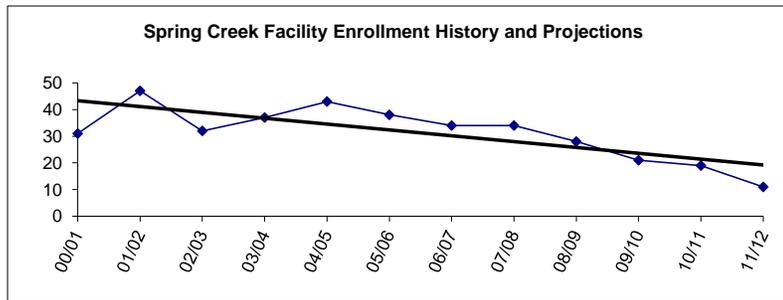
**FTE's Included In Current Budget**

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>3.68</u>	<u>3.88</u>	<u>3.88</u>	Total	<u>4.88</u>	<u>3.30</u>	<u>-</u>

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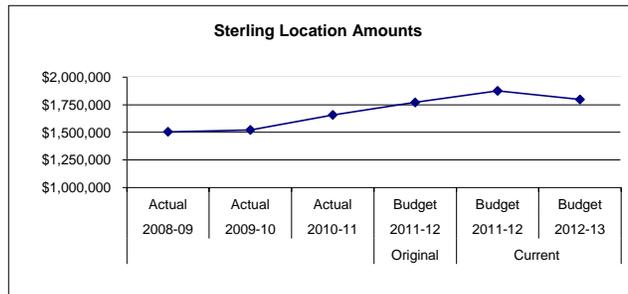


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,006,584	\$ 957,673	\$ (48,911)	(5)
173,996	160,875	167,467	3200 Non-Certified Salaries	215,239	214,275	219,399	5,124	2
368,435	397,110	420,113	3500 Employee Benefits	491,774	492,883	514,589	21,706	4
<u>1,385,059</u>	<u>1,415,100</u>	<u>1,516,389</u>	Subtotal - Personnel Services	<u>1,660,819</u>	<u>1,713,742</u>	<u>1,691,661</u>	<u>(22,081)</u>	(1)
-	-	-	4100 Professional-Technical Services	-	9,399	-	(9,399)	(100)
1,800	2,190	2,025	4200 Travel	2,200	3,616	2,200	(1,416)	(39)
160	-	-	4250 Student Travel	-	-	-	-	-
12,711	10,550	8,678	4300 Utility Services	16,826	8,597	12,461	3,864	45
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	3,102	2,462	(640)	(21)
30,362	23,763	30,394	4500 Supplies and Materials	19,485	68,872	20,325	(48,547)	(70)
680	680	779	4900 Other Expenses	830	577	830	253	44
<u>120,065</u>	<u>103,342</u>	<u>114,933</u>	Subtotal - Other	<u>109,812</u>	<u>161,638</u>	<u>105,753</u>	<u>(46,486)</u>	(29)
-	3,344	26,394	5100 Equipment	-	261	-	(261)	-
<u>\$ 1,505,124</u>	<u>\$ 1,521,786</u>	<u>\$ 1,657,716</u>	Location Totals	<u>\$ 1,770,631</u>	<u>\$ 1,875,641</u>	<u>\$ 1,797,414</u>	<u>\$ (68,828)</u>	(4)



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: 07/09/12

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

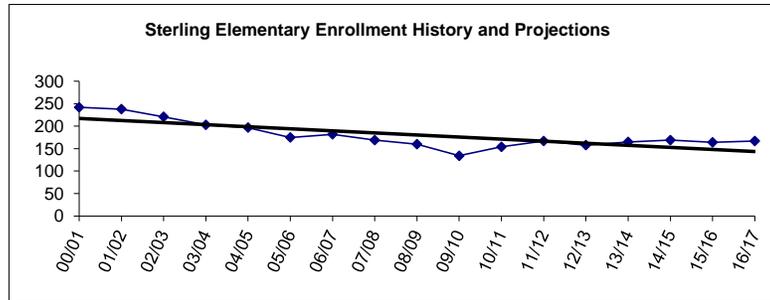
**FTE's Included In Current Budget**

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.

\*\* "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.

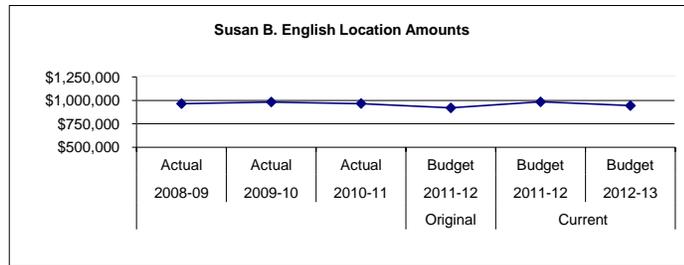


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 265,148	\$ 277,320	\$ 12,172	5
165,271	184,616	179,685	3200 Non-Certified Salaries	180,397	178,462	193,067	14,605	8
202,119	221,020	198,085	3500 Employee Benefits	200,993	202,251	214,970	12,719	6
<u>679,668</u>	<u>701,027</u>	<u>649,066</u>	Subtotal - Personnel Services	<u>657,637</u>	<u>645,861</u>	<u>685,357</u>	<u>39,496</u>	<u>6</u>
1,500	1,277	-	4100 Pro-Tech	-	-	-	-	-
5,127	7,049	2,996	4200 Travel	6,000	5,900	6,000	100	2
-	-	5,411	4250 Student Travel	-	6,766	-	(6,766)	(100)
31,210	26,507	29,079	4300 Utility Services	24,751	27,012	29,586	2,574	10
216,009	187,560	229,731	4350 Energy	208,545	225,366	199,272	(26,094)	(12)
4,853	3,956	4,435	4400 Purchased Services	4,658	5,548	4,719	(829)	(15)
23,003	38,458	20,202	4500 Supplies and Materials	16,130	60,662	15,172	(45,490)	(75)
1,236	1,131	3,993	4900 Other Expenses	2,351	3,937	3,973	36	1
<u>282,938</u>	<u>265,938</u>	<u>295,847</u>	Subtotal - Other	<u>262,435</u>	<u>335,191</u>	<u>258,722</u>	<u>(76,469)</u>	<u>(23)</u>
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>\$ 984,236</u>	<u>\$ 944,079</u>	<u>\$ (40,157)</u>	<u>(4)</u>



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: 07/09/12

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

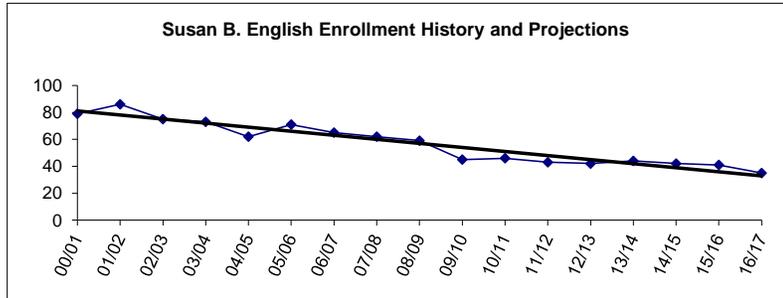
**FTE's Included In Current Budget**

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.

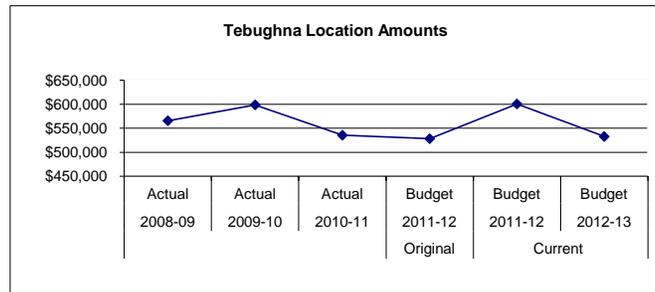


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 07/09/12

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	\$ 223,724	\$ 211,175	\$ (12,549)	(6)
68,021	58,966	63,295	3200 Non-Certified Salaries	65,003	64,560	65,326	766	1
114,574	125,906	117,014	3500 Employee Benefits	115,991	122,878	121,149	(1,729)	(1)
<u>403,333</u>	<u>440,167</u>	<u>396,608</u>	Subtotal - Personnel Services	<u>390,518</u>	<u>411,162</u>	<u>397,650</u>	<u>(13,512)</u>	(3)
13,721	11,967	3,856	4200 Travel	12,000	3,848	7,500	3,652	95
-	-	650	4250 Student Travel	-	750	-	(750)	(100)
25,437	24,282	27,487	4300 Utility Services	26,307	42,081	23,801	(18,280)	(43)
92,438	74,072	83,266	4350 Energy	84,786	87,043	84,786	(2,257)	(3)
10,810	7,260	5,972	4400 Purchased Services	5,302	4,145	5,253	1,108	27
16,557	33,803	9,798	4500 Supplies and Materials	8,449	41,690	7,927	(33,763)	(81)
715	730	7,751	4900 Other Expenses	751	5,671	5,672	1	0
<u>159,679</u>	<u>152,114</u>	<u>138,780</u>	Subtotal - Other	<u>137,595</u>	<u>185,228</u>	<u>134,939</u>	<u>(50,289)</u>	(27)
<u>2,604</u>	<u>6,304</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>4,100</u>	<u>-</u>	<u>(4,100)</u>	-
<u>\$ 565,615</u>	<u>\$ 598,585</u>	<u>\$ 535,388</u>	Location Totals	<u>\$ 528,113</u>	<u>\$ 600,490</u>	<u>\$ 532,589</u>	<u>\$ (67,901)</u>	(11)



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: 07/09/12

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

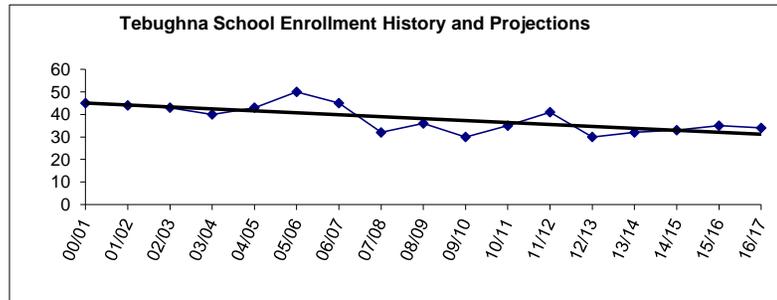
**FTE's Included In Current Budget**

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.

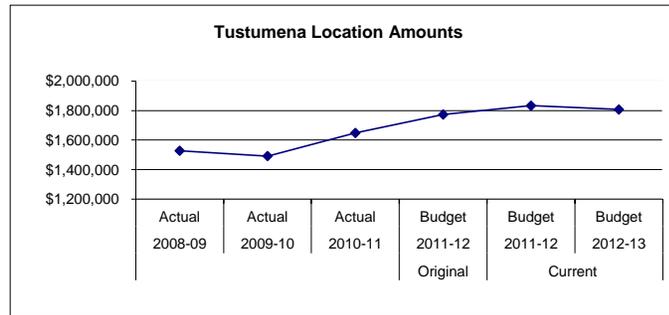


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 970,064	\$ 962,382	\$ (7,682)	(1)
173,318	178,016	211,142	3200 Non-Certified Salaries	212,024	229,460	221,577	(7,883)	(3)
360,223	372,377	407,368	3500 Employee Benefits	470,742	469,146	501,726	32,580	7
<u>1,385,718</u>	<u>1,375,706</u>	<u>1,504,907</u>	Subtotal - Personnel Services	<u>1,647,436</u>	<u>1,668,670</u>	<u>1,685,685</u>	<u>17,015</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	3,280	7,860	4,580	140
91,100	77,108	86,846	4350 Energy	88,586	86,318	86,093	(225)	(0)
3,442	1,763	2,347	4400 Purchased Services	2,400	3,006	2,462	(544)	(18)
33,049	23,977	27,621	4500 Supplies and Materials	21,025	68,259	21,285	(46,974)	(69)
680	680	888	4900 Other Expenses	1,047	700	1,047	347	50
<u>137,683</u>	<u>112,682</u>	<u>122,862</u>	Subtotal - Other	<u>125,578</u>	<u>163,763</u>	<u>120,947</u>	<u>(42,816)</u>	(26)
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>\$ 1,832,433</u>	<u>\$ 1,806,632</u>	<u>\$ (25,801)</u>	(1)



Tustumena Elementary School, located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. The facility was originally built to house 400 students in grades K-6, 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: 07/09/12

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

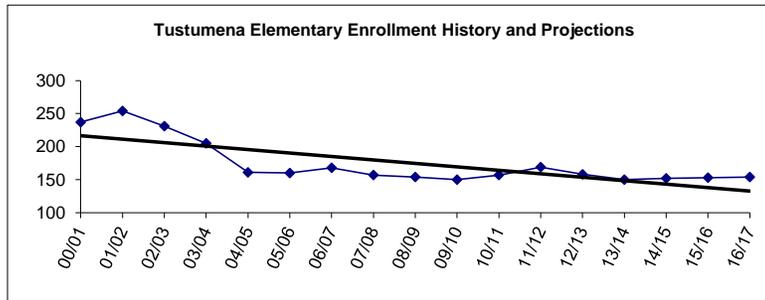
**FTE's Included In Current Budget**

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>

\* "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.



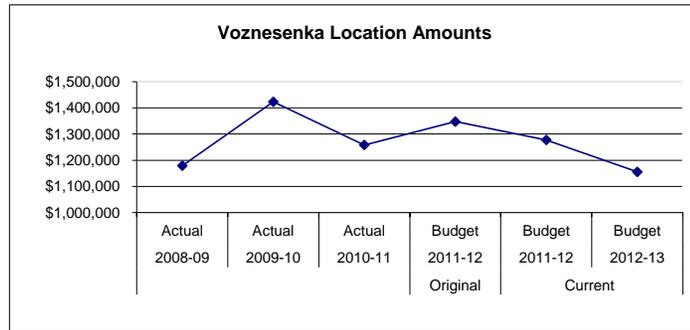
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/09/12

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	\$ 554,907	\$ 509,164	\$ (45,743)	(8)
193,064	203,939	188,653	3200 Non-Certified Salaries	201,944	205,878	208,868	2,990	1
294,458	362,465	323,753	3500 Employee Benefits	343,941	325,760	322,112	(3,648)	(1)
<u>1,005,701</u>	<u>1,233,491</u>	<u>1,134,611</u>	Subtotal - Personnel Services	<u>1,181,170</u>	<u>1,086,545</u>	<u>1,040,144</u>	<u>(46,401)</u>	(4)
979	600	648	4200 Travel	1,000	1,115	1,000	(115)	(10)
-	-	995	4250 Student Travel	-	1,240	-	(1,240)	(100)
71,590	45,126	3,608	4300 Utility Services	56,470	3,588	6,607	3,019	84
24,701	20,303	24,003	4350 Energy	23,104	23,894	22,144	(1,750)	(7)
51,925	67,234	71,148	4400 Purchased Services	70,820	72,245	70,820	(1,425)	(2)
23,056	54,509	19,009	4500 Supplies and Materials	13,671	74,252	13,336	(60,916)	(82)
1,089	1,274	1,271	4900 Other Expenses	1,271	1,279	1,214	(65)	(5)
<u>173,340</u>	<u>189,046</u>	<u>120,682</u>	Subtotal - Other	<u>166,336</u>	<u>177,613</u>	<u>115,121</u>	<u>(62,492)</u>	(35)
-	825	3,027	5100 Equipment	-	13,440	-	(13,440)	-
<u>\$ 1,179,041</u>	<u>\$ 1,423,362</u>	<u>\$ 1,258,320</u>	Location Totals	<u>\$ 1,347,506</u>	<u>\$ 1,277,598</u>	<u>\$ 1,155,265</u>	<u>\$ (122,333)</u>	(10)



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: 07/09/12

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

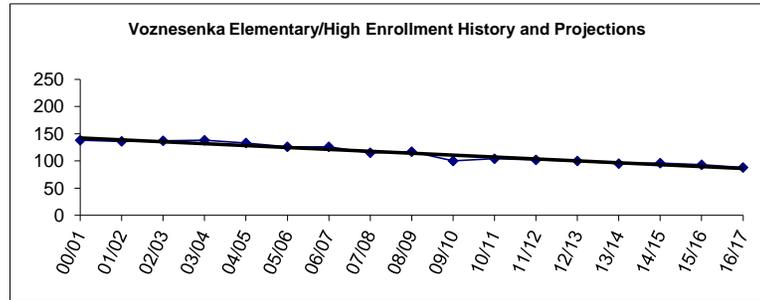
**FTE's Included In Current Budget**

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.

\*\* "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.

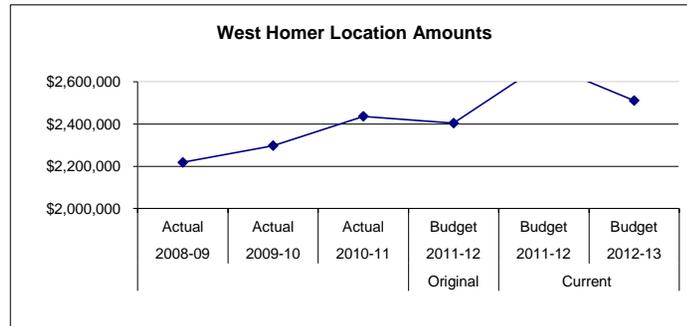


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 - 2013 Budget**

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

Date: 07/09/12

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	\$ 1,229,302	\$ 1,235,950	\$ 6,648	1
259,762	262,603	258,541	3200 Non-Certified Salaries	315,731	430,889	376,640	(54,249)	(13)
542,784	583,972	598,176	3500 Employee Benefits	631,561	708,758	708,956	198	0
<u>2,033,141</u>	<u>2,114,811</u>	<u>2,187,598</u>	Subtotal - Personnel Services	<u>2,208,469</u>	<u>2,368,949</u>	<u>2,321,546</u>	<u>(47,403)</u>	<u>(2)</u>
-	-	-	4100 Professional-Technical Services	-	-	100	100	-
767	697	1,192	4200 Travel	1,000	602	1,000	398	66
11,119	13,117	11,936	4300 Utility Services	17,279	12,596	14,116	1,520	12
124,686	119,946	167,895	4350 Energy	140,385	182,838	140,385	(42,453)	(23)
9,866	5,536	6,036	4400 Purchased Services	3,682	6,996	3,907	(3,089)	(44)
37,499	39,552	48,664	4500 Supplies and Materials	32,502	92,270	28,958	(63,312)	(69)
964	859	770	4900 Other Expenses	1,080	856	1,080	224	26
<u>184,901</u>	<u>179,707</u>	<u>236,493</u>	5100 Equipment	<u>195,928</u>	<u>296,158</u>	<u>189,546</u>	<u>(106,612)</u>	<u>(36)</u>
<u>180</u>	<u>3,309</u>	<u>12,411</u>	Subtotal - Equipment	<u>-</u>	<u>23,026</u>	<u>-</u>	<u>(23,026)</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>\$ 2,688,133</u>	<u>\$ 2,511,092</u>	<u>\$ (177,041)</u>	<u>(7)</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: 07/09/12

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

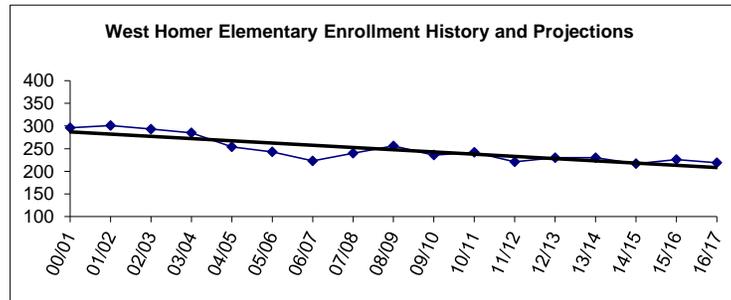
**FTE's Included In Current Budget**

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: 07/09/12

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	\$ 39,556	\$ 39,137	\$ (419)	(1)
51,285	56,708	82,870	3500 Employee Benefits	84,923	80,684	77,855	(2,829)	(4)
<u>86,303</u>	<u>94,373</u>	<u>124,334</u>	Subtotal - Personnel Services	<u>124,210</u>	<u>120,240</u>	<u>116,992</u>	<u>(3,248)</u>	
44,459	22,130	47,904	4100 Professional-Technical Services	100,000	92,185	100,000	7,815	8
42,439	38,120	41,271	4200 Travel	38,928	44,223	38,928	(5,295)	(12)
597	599	638	4300 Utility Services	1,500	1,500	1,500	-	-
5,636	4,021	4,058	4400 Purchased Services	5,250	7,380	5,250	(2,130)	(29)
7,588	4,324	4,490	4500 Supplies and Materials	5,000	6,326	5,000	(1,326)	(21)
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>	(1)
-	-	546	5100 Equipment	-	-	-	-	-
<u>\$ 244,053</u>	<u>\$ 225,015</u>	<u>\$ 284,179</u>	Location Totals	<u>\$ 346,888</u>	<u>\$ 335,654</u>	<u>\$ 331,270</u>	<u>\$ (4,384)</u>	(1)

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

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

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

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

Date: 07/09/12

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

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

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

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

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

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

Date: 07/09/12

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	\$ 142,662	\$ 154,028	\$ 11,366	8
50,847	83,110	96,439	3200 Non-Certified Salaries	105,362	87,140	96,714	9,574	11
45,258	67,916	71,563	3500 Employee Benefits	84,918	81,390	86,406	5,016	6
<u>233,730</u>	<u>281,014</u>	<u>301,807</u>	Subtotal - Personnel Services	<u>336,581</u>	<u>311,192</u>	<u>337,148</u>	<u>25,956</u>	8
4,859	1,245	6,527	4100 Professional-Technical Services	4,130	40,730	2,500	(38,230)	(94)
13,122	12,337	10,968	4200 Travel	22,345	18,865	27,445	8,580	45
9,559	9,366	9,715	4300 Utility Services	13,005	15,456	12,125	(3,331)	(22)
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	16,826	12,401	(4,425)	(26)
2,474	3,512	929	4900 Other Expenses	5,480	2,922	6,005	3,083	106
<u>46,887</u>	<u>39,469</u>	<u>43,020</u>	Subtotal - Other	<u>62,359</u>	<u>102,675</u>	<u>65,724</u>	<u>(36,951)</u>	(36)
<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>\$ 413,867</u>	<u>\$ 402,872</u>	<u>\$ (10,995)</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: 07/09/12

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

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

\*\* "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: 07/09/12

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	\$ -	\$ 7,776	\$ -	\$ (7,776)	-
134,531	146,250	150,578	3200 Non-Certified Salaries	151,895	154,329	154,920	591	0
55,264	64,187	61,949	3500 Employee Benefits	65,758	67,459	68,762	1,303	2
<u>189,794</u>	<u>218,437</u>	<u>213,576</u>	Subtotal - Personnel Services	<u>217,653</u>	<u>229,564</u>	<u>223,682</u>	<u>(5,882)</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	9,102	10,102	1,000	11
3,955	4,060	4,475	4300 Utility Services	5,649	3,967	5,600	1,633	41
11,510	11,392	11,130	4350 Energy	12,716	6,773	12,716	-	-
240,463	240,302	240,045	4400 Purchased Services	244,318	253,485	241,818	(11,667)	(5)
486,447	764,975	851,996	4450 Insurance Premiums	851,996	888,165	804,155	(84,010)	(9)
11,411	7,137	12,733	4500 Supplies and Materials	14,125	112,880	11,625	(101,255)	(90)
40	190	400	4900 Other Expenses	2,328	988	1,528	540	55
<u>815,640</u>	<u>1,087,195</u>	<u>1,179,552</u>	Subtotal - Other	<u>1,141,234</u>	<u>1,285,328</u>	<u>1,087,544</u>	<u>(203,727)</u>	(16)
-	-	156,541	5100 Equipment	-	109,689	-	(109,689)	(100)
<u>\$ 1,005,434</u>	<u>\$ 1,305,632</u>	<u>\$ 1,549,669</u>	Location Totals	<u>\$ 1,358,887</u>	<u>\$ 1,624,581</u>	<u>\$ 1,311,226</u>	<u>\$ (313,355)</u>	(19)

**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: 07/09/12

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
<b>FTE's Included In Current Budget</b>						
-	-	-	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.

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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

Date: 07/09/12

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	\$ 170,597	\$ 160,413	\$ (10,184)	(6)
48,607	52,748	56,347	3200 Non-Certified Salaries	59,907	62,593	61,217	(1,376)	(2)
52,934	58,729	59,279	3500 Employee Benefits	63,586	66,258	68,578	2,320	4
<u>227,161</u>	<u>248,126</u>	<u>258,973</u>	Subtotal - Personnel Services	<u>264,509</u>	<u>299,448</u>	<u>290,208</u>	<u>(9,240)</u>	(3)
3,575	-	106	4100 Professional-Technical Services	3,900	33,235	28,900	(4,335)	(13)
15,547	4,024	9,289	4200 Travel	18,800	49,799	18,800	(30,999)	(62)
3,591	3,820	3,890	4300 Utility Services	4,978	3,100	4,375	1,275	41
459	66	5,113	4400 Purchased Services	41,198	49,279	41,198	(8,081)	(16)
2,002	6,227	10,145	4500 Supplies and Materials	3,388	40,600	3,388	(37,212)	(92)
76,852	87,872	76,569	4900 Other Expenses	126,462	103,502	126,462	22,960	22
<u>102,026</u>	<u>102,009</u>	<u>105,112</u>	Subtotal - Other	<u>198,726</u>	<u>279,515</u>	<u>223,123</u>	<u>(56,392)</u>	(20)
-	-	833	5100 Equipment	-	82,898	-	(82,898)	-
<u>\$ 329,187</u>	<u>\$ 350,135</u>	<u>\$ 364,918</u>	Location Totals	<u>\$ 463,235</u>	<u>\$ 661,861</u>	<u>\$ 513,331</u>	<u>\$ (148,530)</u>	(22)

**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: 07/09/12

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
<b>FTE's Included In Current Budget</b>						
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: 07/09/12

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	\$ -	\$ 2,338	\$ -	\$ (2,338)	-
588,806	628,287	525,801	3200 Non-Certified Salaries	560,227	528,661	572,418	43,757	8
281,950	292,291	255,781	3500 Employee Benefits	292,455	276,807	309,366	32,559	12
<u>870,756</u>	<u>931,366</u>	<u>784,333</u>	Subtotal - Personnel Services	<u>852,682</u>	<u>807,806</u>	<u>881,784</u>	<u>76,316</u>	9
62,521	55,826	54,386	4100 Professional-Technical Services	75,634	66,645	65,000	(1,645)	(2)
14,890	20,577	23,195	4200 Travel	18,116	22,020	21,103	(917)	(4)
15,560	14,789	14,184	4300 Utility Services	14,091	13,684	14,000	316	2
9,235	10,011	5,171	4400 Purchased Services	4,918	9,415	5,679	(3,736)	(40)
12,132	10,503	10,935	4500 Supplies and Materials	9,900	12,885	11,200	(1,685)	(13)
2,414	2,180	2,265	4900 Other Expenses	2,715	2,355	2,075	(280)	(12)
(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>41,444</u>	<u>30,380</u>	<u>(11,064)</u>	(27)
3,389	-	772	5100 Equipment	-	7,323	-	(7,323)	-
<u>\$ 820,247</u>	<u>\$ 779,047</u>	<u>\$ 663,102</u>	Location Totals	<u>\$ 892,496</u>	<u>\$ 856,573</u>	<u>\$ 912,164</u>	<u>\$ 57,929</u>	7

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
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: 07/09/12

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	\$ 129,277	\$ 122,911	\$ (6,366)	(5)
88,003	96,151	89,278	3200 Non-Certified Salaries	92,045	91,247	94,661	3,414	4
65,805	79,134	79,091	3500 Employee Benefits	84,070	84,167	89,374	5,207	6
<u>263,138</u>	<u>294,520</u>	<u>292,628</u>	Subtotal - Personnel Services	<u>296,730</u>	<u>304,691</u>	<u>306,946</u>	<u>2,255</u>	1
325	26,819	-	4100 Professional-Technical Services	1,250	775	-	(775)	(100)
11,875	9,046	8,097	4200 Travel	8,750	10,725	9,150	(1,575)	(15)
78	124	197	4300 Utility Services	890	978	760	(218)	(22)
50	-	3,303	4400 Purchased Services	850	1,214,664	350	(1,214,314)	(100)
23,131	7,661	8,585	4500 Supplies and Materials	41,879	41,040	18,500	(22,540)	(55)
149	140	463	4900 Other Expenses	1,420	773	1,120	347	45
<u>35,609</u>	<u>43,790</u>	<u>20,645</u>	Subtotal - Other	<u>55,039</u>	<u>1,268,955</u>	<u>29,880</u>	<u>(1,239,075)</u>	(98)
-	718	3,175	5100 Equipment	472	31,142	5,865	(25,277)	(81)
<u>\$ 298,746</u>	<u>\$ 339,028</u>	<u>\$ 316,448</u>	Location Totals	<u>\$ 352,241</u>	<u>\$ 1,604,788</u>	<u>\$ 342,691</u>	<u>\$ (1,262,097)</u>	(79)

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>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: 07/09/12

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	\$ 391,606	\$ 393,620	\$ 2,014	1
171,863	200,317	205,224	3500 Employee Benefits	214,111	213,348	228,117	14,769	7
<u>510,747</u>	<u>613,507</u>	<u>603,039</u>	Subtotal - Personnel Services	<u>600,637</u>	<u>604,954</u>	<u>621,737</u>	<u>16,783</u>	3
2,879	2,653	2,667	4200 Travel	5,565	4,749	3,475	(1,274)	(27)
5,083	4,678	4,631	4300 Utility Services	7,135	5,318	4,954	(364)	(7)
105,350	99,709	110,319	4350 Energy	103,724	103,154	112,000	8,846	9
8,309	11,844	10,400	4400 Purchased Services	16,948	11,446	15,259	3,813	33
(71,052)	67,250	41,651	4500 Supplies and Materials	42,466	52,224	50,600	(1,624)	(3)
1,385	1,498	2,039	4900 Other Expenses	1,970	895	1,200	305	34
<u>(341,298)</u>	<u>(532,410)</u>	<u>(233,442)</u>	4950 Indirect Costs	<u>(60,844)</u>	<u>(60,844)</u>	<u>(62,322)</u>	<u>(1,478)</u>	2
<u>(289,344)</u>	<u>(344,778)</u>	<u>(61,735)</u>	Subtotal - Other	<u>116,964</u>	<u>116,942</u>	<u>125,166</u>	<u>8,224</u>	7
<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>\$ 899,050</u>	<u>\$ 748,903</u>	<u>\$ (150,147)</u>	(17)

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	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: 07/09/12

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	\$ 137,945	\$ 126,411	\$ (11,534)	(8)
378,881	410,865	452,404	3200 Non-Certified Salaries	698,140	441,504	838,603	397,099	90
207,704	231,120	237,434	3500 Employee Benefits	301,714	251,384	362,431	111,047	44
<u>711,613</u>	<u>768,487</u>	<u>822,721</u>	Subtotal - Personnel Services	<u>1,131,919</u>	<u>830,833</u>	<u>1,327,445</u>	<u>496,612</u>	60
15,484	40,304	33,119	4100 Professional-Technical Services	40,250	67,500	52,200	(15,300)	(23)
28,241	31,785	36,939	4200 Travel	60,805	70,285	54,750	(15,535)	(22)
4,864	5,192	5,797	4300 Utility Services	8,644	9,615	6,050	(3,565)	(37)
38,377	46,336	52,339	4400 Purchased Services	82,543	92,126	60,000	(32,126)	(35)
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	29,725	50,000	20,275	68
-	-	(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>265,480</u>	<u>210,901</u>	<u>(54,579)</u>	(21)
734	829	2,721	5100 Equipment	-	1,812	1,000	(812)	100
<u>\$ 886,537</u>	<u>\$ 932,083</u>	<u>\$ 880,333</u>	Location Totals	<u>\$ 1,366,860</u>	<u>\$ 1,098,125</u>	<u>\$ 1,539,346</u>	<u>\$ 441,221</u>	40

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>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: 07/09/12

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	\$ -	\$ 10,727	\$ -	\$ -	-
848,950	923,644	875,728	3200 Non-Certified Salaries	1,002,389	937,927	937,358	\$ (569)	(0)
372,409	418,892	398,007	3500 Employee Benefits	491,295	450,640	486,903	36,263	8
<u>1,221,359</u>	<u>1,351,418</u>	<u>1,280,291</u>	Subtotal - Personnel Services	<u>1,493,684</u>	<u>1,399,294</u>	<u>1,424,261</u>	<u>35,694</u>	<u>3</u>
6,231	6,926	3,000	4100 Professional-Technical Services	12,000	25,281	10,000	(15,281)	(60)
46,285	50,506	37,799	4200 Travel	26,500	59,640	31,500	(28,140)	(47)
1,379	136,758	204,394	4300 Utility Services	11,520	243,881	281,500	37,619	15
518,532	316,574	387,376	4400 Purchased Services	673,811	178,029	251,893	73,864	41
54,966	110,789	260,559	4500 Supplies and Materials	127,275	225,878	166,580	(59,298)	(26)
300	300	-	4900 Other Expenses	1,740	300	1,600	1,300	433
-	-	(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>658,476</u>	<u>665,557</u>	<u>7,081</u>	<u>1</u>
(14,788)	647,063	119,853	5100 Equipment	50,000	302,242	56,000	(246,242)	(81)
<u>\$ 1,834,264</u>	<u>\$ 2,620,334</u>	<u>\$ 2,061,133</u>	Location Totals	<u>\$ 2,321,997</u>	<u>\$ 2,360,012</u>	<u>\$ 2,145,818</u>	<u>\$ (203,467)</u>	<u>(9)</u>

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

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

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

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

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	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: 07/09/12

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	23,146	-	(23,146)	(100)
79,691	13,125	155,910	4500 Supplies and Materials	147,650	191,924	367,950	176,026	92
-	-	-	4900 Other Expenses	-	-	-	-	-
130,543	44,004	155,910	Subtotal - Other	188,650	223,189	367,950	144,761	65
339,945	189,578	760,175	5100 Equipment	767,800	642,255	1,252,420	610,165	95
<u>\$ 470,488</u>	<u>\$ 233,582</u>	<u>\$ 916,085</u>	Location Totals	<u>\$ 956,450</u>	<u>\$ 865,444</u>	<u>\$ 1,620,370</u>	<u>\$ 754,926</u>	87

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: 07/09/12

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	\$ 1,811,774	\$ 2,069,413	\$ 257,639	14
309,238	403,788	327,278	3200 Non-Certified Salaries	285,891	383,334	345,124	(38,210)	(10)
484,092	584,505	618,594	3500 Employee Benefits	784,381	793,683	915,889	122,206	15
<u>1,792,620</u>	<u>2,278,528</u>	<u>2,401,253</u>	Subtotal - Personnel Services	<u>2,843,746</u>	<u>2,988,791</u>	<u>3,330,426</u>	<u>341,635</u>	11
344,244	635,354	418,001	4100 Professional-Technical Services	597,254	458,280	475,400	17,120	4
101,380	113,322	117,026	4200 Travel	130,123	144,797	117,800	(26,997)	(19)
1,028	2,414	2,422	4250 Student Travel	10,001	3,225	2,700	(525)	(16)
5,034	4,716	5,069	4300 Utility Services	4,938	5,332	5,045	(287)	(5)
7,855	5,590	9,874	4400 Purchased Services	12,800	2,274	9,775	7,501	330
51,613	66,961	67,486	4500 Supplies and Materials	76,135	476,345	72,501	(403,844)	(85)
146,437	142,159	203,177	4900 Other Expenses	144,035	138,398	162,910	24,512	18
<u>657,591</u>	<u>970,516</u>	<u>823,055</u>	Subtotal - Other	<u>975,286</u>	<u>1,228,651</u>	<u>846,131</u>	<u>(382,520)</u>	(31)
<u>16,151</u>	<u>9,375</u>	<u>500</u>	Subtotal - Equipment	<u>-</u>	<u>102,756</u>	<u>1,900</u>	<u>(100,856)</u>	(98)
<u>\$ 2,466,361</u>	<u>\$ 3,258,419</u>	<u>\$ 3,224,808</u>	Location Total	<u>\$ 3,819,032</u>	<u>\$ 4,320,198</u>	<u>\$ 4,178,457</u>	<u>\$ (141,741)</u>	(3)

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
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

Date: 07/09/12

Location: 82 Negotiations

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	\$ -	\$ -	\$ 910,925	\$ 910,925	100
-	-	-	3200 Non-Certified Salaries	-	-	330,336	330,336	100
-	-	-	3500 Employee Benefits	-	-	1,750,275	1,750,275	100
-	-	-	Subtotal - Personnel Services	-	-	2,991,536	2,991,536	100
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,991,536</u>	<u>\$ 2,991,536</u>	100

**Function:**

**Major long-term issues and concerns:**

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

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

Date: 07/09/12

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	\$ 85,730	\$ 722,957	637,227	743
187,729	166,932	175,335	3200 Non-Certified Salaries	255,730	186,564	182,853	(3,711)	(2)
15,753,550	12,336,193	14,248,831	3500 Employee Benefits	16,465,455	16,341,775	21,783,991	5,442,216	33
788,442	914,243	840,684	3631 Worker Compensation	1,061,153	709,013	554,226	(154,787)	(22)
<u>16,754,089</u>	<u>13,410,602</u>	<u>15,291,161</u>	Subtotal - Personnel Services	<u>18,684,694</u>	<u>17,323,082</u>	<u>23,244,027</u>	<u>5,920,945</u>	34
-	-	10,000	4100 Professional-Technical Services	-	-	67,675	-	-
(320)	-	160	4200 Travel	87,665	36,450	50,000	13,550	37
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	88,789	81,145	(7,644)	-
6,178,509	6,972,600	6,639,991	4400 Purchased Services	6,547,220	6,960,184	7,168,015	207,831	3
763,345	919,788	1,026,438	4450 Insurance Premiums	805,969	970,747	525,873	(444,874)	(46)
(418)	-	(50)	4500 Supplies and Materials	300	190	300	110	58
(16,558)	40,595	31,884	4900 Other Expenses	45,000	42,862	45,000	2,138	5
<u>7,075,016</u>	<u>8,075,302</u>	<u>7,855,558</u>	Subtotal - Other	<u>7,839,178</u>	<u>8,174,222</u>	<u>8,213,008</u>	<u>(28,889)</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>675,000</u>	<u>550,000</u>	<u>(125,000)</u>	(19)
<u>\$ 26,167,543</u>	<u>\$ 22,316,183</u>	<u>\$ 23,508,823</u>	Totals	<u>\$ 27,123,872</u>	<u>\$ 26,176,831</u>	<u>\$ 32,007,035</u>	<u>\$ 5,887,529</u>	22

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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
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: 07/09/12

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	\$ 285,603	\$ 247,379	(38,224)	(13)
172,425	191,471	149,486	3200 Non-Certified Salaries	98,985	88,926	85,445	(3,481)	(4)
294,619	400,107	351,078	3500 Employee Benefits	107,105	118,560	66,267	(52,293)	(44)
<u>1,196,671</u>	<u>1,609,954</u>	<u>1,443,350</u>	Subtotal - Personnel Services	<u>404,258</u>	<u>493,089</u>	<u>399,091</u>	<u>(93,998)</u>	(19)
13,100	298,045	49,575	4100 Professional-Technical Services	412	40,976	8,277	(32,699)	(80)
43,427	35,975	50,930	4200 Travel	19,845	30,553	21,726	(8,827)	(29)
-	-	1,331	4250 Student Travel	-	-	-	-	-
7,545	7,936	6,393	4300 Utility Services	4,916	2,390	3,760	1,370	57
167,501	254,072	33,301	4400 Purchased Services	35,197	58,778	35,539	(23,239)	(40)
200,371	562,849	423,983	4500 Supplies and Materials	960,584	593,759	782,213	188,454	32
1,483	1,852	2,561	4900 Other Expenses	4,636	1,496	995	(501)	(33)
<u>433,428</u>	<u>1,160,729</u>	<u>568,074</u>	Subtotal - Other	<u>1,025,590</u>	<u>727,952</u>	<u>852,510</u>	<u>124,558</u>	17
<u>13,764</u>	<u>4,346</u>	<u>23,212</u>	5100 Equipment	<u>-</u>	<u>659</u>	<u>-</u>	<u>(659)</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>\$ 1,221,700</u>	<u>\$ 1,251,601</u>	<u>\$ 29,901</u>	2

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
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>14.50</u>	<u>18.00</u>	<u>14.10</u>	Total	<u>4.00</u>	<u>5.00</u>	<u>5.00</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  
Location: 85 Secondary Ed/Pupil Activity

Date: 07/09/12

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	\$ 814,584	\$ 1,480,423	665,839	82
-	-	-	3200 Non-Certified Salaries	58,069	62,383	91,753	29,370	47
-	-	-	3500 Employee Benefits	273,876	297,113	509,266	212,153	71
-	-	-	Subtotal - Personnel Services	1,042,472	1,174,080	2,081,442	907,362	77
-	-	-	4100 Professional-Technical Services	35,300	47,982	81,300	33,318	69
-	-	-	4200 Travel	36,550	46,784	41,267	(5,517)	(12)
-	-	-	4250 Student Travel	500	10,505	1,198	(9,307)	(89)
-	-	-	4300 Utility Services	2,379	3,431	3,430	(1)	(0)
-	-	-	4400 Purchased Services	28,476	16,315	27,653	11,338	69
-	-	-	4500 Supplies and Materials	161,875	167,885	345,624	177,739	106
-	-	-	4900 Other Expenses	1,500	1,442	1,500	58	4
-	-	-	Subtotal - Other	266,580	294,344	501,972	207,628	71
-	-	-	5100 Equipment	-	42,271	208,500	166,229	393
\$ -	\$ -	\$ -	Location Totals	\$ 1,309,052	\$ 1,510,695	\$ 2,791,914	\$ 1,281,219	85

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	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: 07/09/12

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	\$ 244,950	\$ 180,379	(64,571)	(26)
-	-	-	3200 Non-Certified Salaries	325,103	286,819	336,005	49,186	17
-	-	-	3500 Employee Benefits	292,356	192,894	232,251	39,357	20
-	-	-	Subtotal - Personnel Services	923,218	724,663	748,635	23,972	3
-	-	-	4100 Professional-Technical Services	28,200	20,047	5,400	(14,647)	(73)
-	-	-	4200 Travel	26,469	43,930	30,933	(12,997)	(30)
-	-	-	4300 Utility Services	3,812	7,873	3,500	(4,373)	(56)
-	-	-	4400 Purchased Services	26,913	35,113	29,349	(5,764)	(16)
-	-	-	4500 Supplies and Materials	74,307	23,879	26,012	2,133	9
-	-	-	4900 Other Expenses	2,465	1,325	1,240	(85)	(6)
-	-	-	Subtotal - Other	162,166	132,167	96,434	(35,733)	(27)
-	-	-	5100 Equipment	2,000	2,400	2,400	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,087,384	\$ 859,230	\$ 847,469	\$ (11,761)	(1)

**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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	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: 07/09/12

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	\$ 107,131	\$ 154,627	47,496	44
38,141	46,651	62,857	3500 Employee Benefits	119,975	75,805	94,681	18,876	25
<u>100,946</u>	<u>123,753</u>	<u>170,869</u>	Subtotal - Personnel Services	<u>329,975</u>	<u>182,936</u>	<u>249,308</u>	<u>66,372</u>	36
100	100	100	4100 Professional-Technical Services	4,000	400	2,000	1,600	400
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	634	929	295	47
2,086	1,630	1,171	4400 Purchased Services	8,079	6,481	3,000	(3,481)	(54)
4,853	6,952	15,350	4500 Supplies and Materials	7,000	19,825	12,000	(7,825)	(39)
6,092	250	6,051	4900 Other Expenses	6,950	950	5,000	4,050	426
<u>38,575</u>	<u>37,925</u>	<u>54,274</u>	Subtotal - Other	<u>63,928</u>	<u>64,062</u>	<u>60,079</u>	<u>(3,983)</u>	(6)
<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>\$ 246,998</u>	<u>\$ 309,387</u>	<u>\$ 62,389</u>	25

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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	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

Date: 07/09/12

Location: 92 Federal Programs - Grants

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: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
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.

\*\* "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: 96 Unallocated

Date: 07/09/12

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	\$ -	\$ 491,436	\$ 491,436	#DIV/0!
-	-	-	3200 Non-Certified Salaries	45,520	-	3,276	3,276	#DIV/0!
-	-	-	3500 Employee Benefits	233,348	-	205,828	205,828	#DIV/0!
-	-	-	Subtotal - Personnel Services	831,278	-	700,540	700,540	#DIV/0!
-	-	-	4300 Utility Services	66,695	41,148	33,810	(7,338)	(18)
-	-	-	4350 Energy	439,508	150,701	513,031	362,330	240
-	-	-	4400 Purchased Services	7,145	-	189,839	-	#DIV/0!
-	-	-	4500 Supplies and Materials	2,000	-	1,820	1,820	#DIV/0!
-	-	-	4900 Other Expenses	236,386	8,935	80,000	-	-
-	-	-	Subtotal - Other	751,734	200,784	818,500	356,812	178
-	-	-	5100 Equipment	45,152	-	18,750	-	#DIV/0!
\$ -	\$ -	\$ -	Location Totals	\$ 1,628,164	\$ 200,784	\$ 1,537,790	\$ 1,057,352	527
<u>\$ 119,621,241</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	Fund Totals	<u>\$ 137,311,226</u>	<u>\$ 138,363,091</u>	<u>\$ 146,637,793</u>	<u>\$ 8,274,702</u>	6

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

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget
<b>FTE's Included In Current Budget</b>						
-	-	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

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

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

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

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# **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	AGC AK Works	ASDN Leadership	Building Trades	Carl Perkins Basic	Community Theater
Revenues:					
Intergovernmental - Local	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	25,000	-	-	-
Intergovernmental - Federal	-	-	-	175,000	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>125,000</b>	<b>25,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>
Other financing sources:					
Operating transfers in	-	-	-	-	25,000
<b>Total Revenues and Other Financing Sources</b>	<b>125,000</b>	<b>25,000</b>	<b>-</b>	<b>175,000</b>	<b>25,000</b>
Expenditures:					
Current:					
Regular Instruction	125,000	-	-	175,000	-
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	25,000	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
<b>Total Expenditures</b>	<b>125,000</b>	<b>25,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>125,000</b>	<b>25,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
Fund Balances, Beginning of Year	-	-	15,642	-	-
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,642</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	Corporate Grants	Equipment Replacement	Food Service	Food Service - FFVP	Gear Up Kenai
<b>Revenues:</b>					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	2,589,606	75,000	100,000
Food sales	-	-	880,000	-	-
Corporate Grants and User fees	21,500	-	-	-	-
Other revenues	-	-	110,000	-	-
<b>Total Revenues</b>	<b>21,500</b>	<b>-</b>	<b>3,579,606</b>	<b>75,000</b>	<b>100,000</b>
<b>Other financing sources:</b>					
Operating transfers in	-	-	525,000	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>21,500</b>	<b>-</b>	<b>4,104,606</b>	<b>75,000</b>	<b>100,000</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Regular Instruction	21,500	-	-	-	100,000
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	4,075,185	75,000	-
<b>Total Expenditures</b>	<b>21,500</b>	<b>-</b>	<b>4,075,185</b>	<b>75,000</b>	<b>100,000</b>
<b>Other Financing Uses:</b>					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>21,500</b>	<b>-</b>	<b>4,075,185</b>	<b>75,000</b>	<b>100,000</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>29,421</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>488,807</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 518,228</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	Governor's Alternative	McKinney-Vento Grant	Migrant Education	NCLB	Principal Coach
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	435,000
Intergovernmental - Federal	10,000	12,500	5,000	4,250,000	-
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>10,000</b>	<b>12,500</b>	<b>5,000</b>	<b>4,250,000</b>	<b>435,000</b>
Other financing sources:					
Operating transfers in	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>10,000</b>	<b>12,500</b>	<b>5,000</b>	<b>4,250,000</b>	<b>435,000</b>
Expenditures:					
Current:					
Regular Instruction	10,000	12,500	5,000	4,250,000	-
Special Education - Instruction	-	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	435,000
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,000</b>	<b>12,500</b>	<b>5,000</b>	<b>4,250,000</b>	<b>435,000</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>10,000</b>	<b>12,500</b>	<b>5,000</b>	<b>4,250,000</b>	<b>435,000</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	Pupil Transportation	School Improvement	Staff Development	Title ID Delinquent
<b>Revenues:</b>				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	7,590,700	-	7,500	-
Intergovernmental - Federal	-	3,500	-	20,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>7,590,700</b>	<b>3,500</b>	<b>7,500</b>	<b>20,000</b>
<b>Other financing sources:</b>				
Operating transfers in	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>7,590,700</b>	<b>3,500</b>	<b>7,500</b>	<b>20,000</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Regular Instruction	-	3,500	7,500	20,000
Special Education - Instruction	-	-	-	-
Support Services - Pupil	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration - Support	-	-	-	-
District Administration - Support	-	-	-	-
Pupil Activity	-	-	-	-
Community services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Pupil transportation	7,590,700	-	-	-
Food service	-	-	-	-
<b>Total Expenditures</b>	<b>7,590,700</b>	<b>3,500</b>	<b>7,500</b>	<b>20,000</b>
<b>Other Financing Uses:</b>				
Operating transfers out	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>7,590,700</b>	<b>3,500</b>	<b>7,500</b>	<b>20,000</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>959,232</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 959,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	<u>Title VI-B</u>	<u>Title VII Indian Education</u>	<u>Upward Bound</u>	<u>Youth First</u>	<u>Youth in Detention</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	85,000	-
Intergovernmental - Federal	3,250,000	350,000	20,000	-	210,000
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>3,250,000</b>	<b>350,000</b>	<b>20,000</b>	<b>85,000</b>	<b>210,000</b>
Other financing sources:	-	-	-	-	-
Operating transfers in	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>3,250,000</b>	<b>350,000</b>	<b>20,000</b>	<b>85,000</b>	<b>210,000</b>
Expenditures:					
Current:					
Regular Instruction	-	350,000	20,000	85,000	210,000
Special Education - Instruction	3,250,000	-	-	-	-
Support Services - Pupil	-	-	-	-	-
Support Services - Instruction	-	-	-	-	-
School Administration	-	-	-	-	-
School Administration - Support	-	-	-	-	-
District Administration - Support	-	-	-	-	-
Pupil Activity	-	-	-	-	-
Community services	-	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,250,000</b>	<b>350,000</b>	<b>20,000</b>	<b>85,000</b>	<b>210,000</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>3,250,000</b>	<b>350,000</b>	<b>20,000</b>	<b>85,000</b>	<b>210,000</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2012-2013  
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2012-13	Current Budget 2011-12	Actual 2010-11	Actual 2009-10	Actual 2008-09
<b>Revenues:</b>					
Intergovernmental - Local	\$ 125,000	\$ 154,822	\$ 189,045	\$ 183,728	\$ 247,181
Intergovernmental - State	8,143,200	7,067,900	6,542,513	6,769,831	6,622,333
Intergovernmental - Federal	11,070,606	12,637,524	14,331,750	13,610,101	7,878,078
Food sales	880,000	980,000	853,654	905,767	952,018
Corporate Grants and User fees	21,500	49,295	84,059	106,591	163,808
Other revenues	110,000	111,638	470,453	6,041	99,178
<b>Total Revenues</b>	<b>20,350,306</b>	<b>21,001,179</b>	<b>22,471,474</b>	<b>21,582,059</b>	<b>15,962,596</b>
<b>Other financing sources:</b>					
Operating transfers in	550,000	600,000	362,104	830,279	4,451,076
<b>Total Revenues and Other Financing Sources</b>	<b>20,900,306</b>	<b>21,601,179</b>	<b>22,833,578</b>	<b>22,412,338</b>	<b>20,413,672</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Regular Instruction	5,395,000	13,721,815	8,464,963	9,986,609	5,078,143
Special Education - Instruction	3,250,000	3,291,938	3,998,785	3,211,417	1,973,849
Support Services - Pupil	-	-	-	102,140	789
Support Services - Instruction	-	-	17,856	-	83,227
School Administration	460,000	473,560	455,465	468,224	415,784
School Administration - Support	-	-	32,402	15,131	35,597
District Administration - Support	-	-	535,633	482,205	271,558
Pupil Activity	-	-	44,237	67,753	55,213
Community services	-	-	64,559	58,130	55,605
Operation and Maintenance of Plant	-	344,535	423,916	129,905	50,299
Pupil transportation	7,590,700	6,241,927	5,498,915	5,492,429	5,586,792
Food service	4,150,185	4,090,389	3,433,810	3,231,356	3,243,735
<b>Total Expenditures</b>	<b>20,845,885</b>	<b>28,164,164</b>	<b>22,970,541</b>	<b>23,245,299</b>	<b>16,850,591</b>
<b>Other Financing Uses:</b>					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>20,845,885</b>	<b>28,164,164</b>	<b>22,970,541</b>	<b>23,245,299</b>	<b>16,850,591</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>54,421</b>	<b>(6,562,985)</b>	<b>(136,963)</b>	<b>(832,961)</b>	<b>3,563,081</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,463,681</b>	<b>8,026,666</b>	<b>8,163,629</b>	<b>8,996,590</b>	<b>5,433,509</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,518,102</b>	<b>\$ 1,463,681</b>	<b>\$ 8,026,666</b>	<b>\$ 8,163,629</b>	<b>\$ 8,996,590</b>

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

Fund: 227 Alaska Association of School Boards - Laptop Initiative

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 112,000	\$ -	\$ -	0050	Intergovernmental - State <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
76,133	-	-	0250	Transfer From Other Funds	-	-	-	-	-
188,133	-	-		Total Revenue	-	-	-	\$ -	-
<u>Expenditure</u>									
480	-	-	3100	Certified Salaries	-	-	-	-	-
1,200	-	-	3200	Non-Certified Salaries	-	-	-	-	-
129	-	-	3500	Employee Benefits	-	-	-	-	-
1,809	-	-		Subtotal - Personnel Services	-	-	-	-	-
88,800	-	-	4100	Professional-Technical Services	-	-	-	-	-
1,568	-	-	4200	Staff Travel	-	-	-	-	-
1,050	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
8,667	-	-	4500	Supplies and Materials	-	-	-	-	-
100,085	-	-		Subtotal - Other	-	-	-	-	-
86,239	-	-	5100	Equipment	-	-	-	-	-
188,133	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards provided funding as part of the organization's Community of Digital Learners project to purchase Laptops at two of our schools, Nikiski Middle/Senior High and Razdolna.

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

Fund: 273 Alaska Association of School Boards

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 6,795	\$ -	\$ (6,795)	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	6,795	-	(6,795)	-
-	-	-		Subtotal - Other	-	6,795	-	(6,795)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	-	6,795	-	(6,795)	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards Initiative for Community Engagement will partner with arts organizations to provide a unique opportunity for positive community change by inspiring individuals and communities through arts-related activities.

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

Fund: 221 Associated General Contractors - AK Works

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 247,181	\$ 183,728	\$ 186,507	0040	Other Local Revenue	\$ 154,822	\$ 154,822	\$ 125,000	\$ (29,822)	(19)
<u>Expenditure</u>									
39,499	41,398	29,400	3100	Certified Salaries	30,000	30,000	30,000	-	-
29,071	34,765	29,005	3200	Non-Certified Salaries	32,900	32,900	3,500	(29,400)	(89)
29,005	29,540	25,333	3500	Employee Benefits	26,373	26,373	40,000	13,627	52
97,575	105,703	83,738		Subtotal - Personnel Services	89,273	89,273	73,500	(15,773)	(18)
-	-	15,268	4100	Professional-Technical Services	-	-	-	-	-
2,137	2,164	2,876	4200	Travel	2,750	2,750	2,500	(250)	(9)
-	-	3,800	4250	Student Travel	1,250	1,250	1,000	(250)	(20)
-	-	457	4400	Purchased Services	-	-	-	-	-
106,747	57,327	72,030	4500	Supplies and Materials	46,804	46,804	33,000	(13,804)	(29)
-	-	-	4900	Other Expenses	-	-	-	-	-
10,418	8,144	8,338	4950	Indirect Costs	6,920	6,920	5,000	(1,920)	(28)
119,302	67,635	102,769		Subtotal - Other	57,724	57,724	41,500	(16,224)	(28)
30,304	10,390	-	5100	Equipment	7,825	7,825	10,000	2,175	28
247,181	183,728	186,507		Fund Total	154,822	154,822	125,000	(29,822)	(19)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 235 Artists in Schools

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 2,538	0040	Other Local Revenue	\$ 487	\$ 1,638	\$ -	(1,638)	(100)
-	-	3,017	0050	State	335	335	-	(335)	(100)
-	-	360	0150	Intergovernmental Federal	335	335	-	(335)	(100)
<hr/>									
		5,915		Total Revenue	1,157	2,308	-	(2,308)	(100)
<u>Expenditure</u>									
-	-	90	3100	Certified Salaries	-	-	-	-	-
-	-	7	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
<hr/>									
-	-	97		Subtotal - Personnel Services	-	-	-	-	-
<hr/>									
-	-	4,872	4100	Professional-Technical Services	1,157	2,308	-	(2,308)	(100)
-	-	32	4300	Utility Services	-	-	-	-	-
-	-	914	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
<hr/>									
-	-	5,818		Subtotal - Other	1,157	2,308	-	(2,308)	(100)
<hr/>									
-	-	-	5100	Equipment	-	-	-	-	-
<hr/>									
-	-	5,915		Fund Total	1,157	2,308	-	(2,308)	(100)
<hr/>									
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<hr/>									
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<hr/>									
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Artists in the Schools (AIS) Grant Program is designed for schools and/or districts that wish to augment their regular Visual, Literary and Performing Arts Curriculum with visiting Teaching Artists.

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

Fund: 226 ASDN Leadership

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 37,494	\$ 68,210	\$ 43,773	0050	Intergovernmental - State	\$ 28,560	\$ 28,560	\$ 25,000	\$ (3,560)	(12)
<u>Expenditure</u>									
14,560	-	15,000	4100	Professional-Technical Services	-	-	12,500	12,500	-
18,434	65,395	23,949	4200	Travel	24,060	24,060	12,500	(11,560)	-
-	2,500	-	4400	Purchased Services	-	-	-	-	-
4,500	315	4,824	4500	Supplies and Materials	4,500	4,500	-	(4,500)	(100)
<u>37,494</u>	<u>68,210</u>	<u>43,773</u>		Fund Total	<u>28,560</u>	<u>28,560</u>	<u>25,000</u>	<u>(3,560)</u>	<u>(12)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

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

Fund: 373 Building Trades

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642		Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
\$ 15,642	\$ 15,642	\$ 15,642		Fund Balance, End of Year	\$ 15,642	\$ 15,642	\$ 15,642	\$ -	-

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

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

Fund: 265 Carl Perkins

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 165,376	\$ 249,139	\$ 241,542	0150	Intergovernmental - Federal	\$ 196,928	\$ 261,594	\$ 175,000	\$ (86,594)	(33)
<u>Expenditure</u>									
45,152	53,630	57,102	3100	Certified Salaries	53,700	61,000	50,000	(11,000)	(18)
23,927	21,486	6,503	3200	Non-Certified Salaries	7,845	10,945	2,500	(8,445)	(77)
15,826	18,711	14,849	3500	Employee Benefits	15,043	15,043	15,000	(43)	(0)
84,905	93,827	78,454		Subtotal - Personnel Services	76,588	86,988	67,500	(19,488)	(22)
15,325	28,371	39,684	4100	Professional-Technical Services	44,422	33,422	25,000	(8,422)	(25)
23,520	31,247	19,171	4200	Staff Travel	23,214	37,623	20,000	(17,623)	(47)
6,651	14,798	8,089	4250	Student Travel	5,035	11,494	7,500	(3,994)	(35)
595	-	-	4300	Utility Services	-	-	-	-	-
2,510	1,443	3,911	4400	Purchased Services	1,000	1,000	1,000	-	-
13,763	57,311	72,223	4500	Supplies and Materials	34,662	59,802	44,000	(15,802)	(26)
290	-	-	4900	Other Expenses	-	140	-	(140)	-
6,970	11,191	10,368	4950	Indirect Costs	9,135	11,385	10,000	(1,385)	(12)
69,624	144,361	153,446		Subtotal - Other	117,468	154,866	107,500	(47,366)	(31)
10,847	10,951	9,642	5100	Equipment	2,872	19,740	-	(19,740)	(100)
165,376	249,139	241,542		Fund Total	196,928	261,594	175,000	(86,594)	(33)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 372 Community Theater

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 42,831	\$ 44,465	\$ 42,455	0040	User Fees	\$ -	\$ -	\$ -	\$ -	-
-	-	-	0046	Rental of School Facilities	-	-	-	-	-
<u>42,831</u>	<u>44,465</u>	<u>42,455</u>		Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>									
12,774	13,665	22,104	0250	Transfer From Other Funds	-	-	25,000	-	-
<u>55,605</u>	<u>58,130</u>	<u>64,559</u>		Total Revenue & Other Financing Sources	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
39,172	41,596	45,019	3200	Non-Certified Salaries	-	-	-	-	-
10,774	10,904	12,475	3500	Employee Benefits	-	-	-	-	-
<u>49,946</u>	<u>52,500</u>	<u>57,494</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
240	-	-	4100	Professional - Technical Services	-	-	-	-	-
1,956	2,205	2,371	4200	Staff Travel	-	-	-	-	-
1,077	1,314	1,403	4300	Utility Services	-	-	-	-	-
215	145	650	4400	Purchased Services	-	-	-	-	-
2,171	1,966	2,303	4500	Supplies and Materials	-	-	-	-	-
<u>5,659</u>	<u>5,630</u>	<u>6,727</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	338	5100	Equipment	-	-	-	-	-
<u>55,605</u>	<u>58,130</u>	<u>64,559</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	25,000	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: Corporate Grants

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 120,978	\$ 62,126	\$ 41,604	0040	Corporate Grants	\$ 6,000	\$ 49,295	\$ 21,500	\$ (27,795)	(56)
-	11,285	-	0050	State Revenue	-	-	-	-	-
3,305	383	-	0150	Intergovernmental Federal	-	-	-	-	-
<u>124,283</u>	<u>73,794</u>	<u>41,604</u>		Total Revenue	<u>6,000</u>	<u>49,295</u>	<u>21,500</u>	<u>(27,795)</u>	(56)
<u>Expenditure</u>									
21,675	1,796	1,575	3100	Certified Salaries	3,936	3,936	3,500	(436)	(11)
1,183	598	387	3200	Non-Certified Salaries	-	-	-	-	-
5,324	255	249	3500	Employee Benefits	570	570	500	(70)	(12)
<u>28,182</u>	<u>2,649</u>	<u>2,211</u>		Subtotal - Personnel Services	<u>4,506</u>	<u>4,506</u>	<u>4,000</u>	<u>(506)</u>	(11)
2,786	13,383	1,000	4100	Professional-Technical Services	1,200	3,320	-	(3,320)	(100)
3,084	-	-	4200	Travel	-	-	-	-	-
30,086	8,297	9,147	4250	Student Travel	2,700	10,685	7,500	(3,185)	(30)
4,155	3,414	4,500	4400	Purchased Services	-	6,500	-	(6,500)	(100)
28,493	42,846	7,445	4500	Supplies and Materials	4,394	24,442	7,500	(16,942)	(69)
-	5,000	8,650	4900	Other Expenses	2,250	250	2,500	2,250	900
<u>68,604</u>	<u>72,940</u>	<u>30,742</u>		Subtotal - Other	<u>10,544</u>	<u>45,197</u>	<u>17,500</u>	<u>(27,696)</u>	(61)
<u>16,561</u>	<u>35,376</u>	<u>4,500</u>	5100	Equipment	<u>1,000</u>	<u>9,642</u>	<u>-</u>	<u>(9,642)</u>	(100)
<u>113,347</u>	<u>110,965</u>	<u>37,453</u>		Fund Total	<u>16,050</u>	<u>59,345</u>	<u>21,500</u>	<u>(37,844)</u>	(64)
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds	-	-	-	-	-
10,936	(37,171)	4,151		Excess (Deficiency) of Revenues over Expenditures	(10,050)	(10,050)	-	-	-
<u>32,134</u>	<u>43,070</u>	<u>5,899</u>		Fund Balance, Beginning of Year	<u>10,050</u>	<u>10,050</u>	<u>-</u>	<u>(10,050)</u>	(100)
<u>\$ 43,070</u>	<u>\$ 5,899</u>	<u>\$ 10,050</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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

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

Fund: 269 Education Jobs

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 1,368,815	\$ 1,368,815	\$ -	\$ (1,368,815)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	898,487	898,487	-	(898,487)	(100)
-	-	-	3200	Non-Certified Salaries	29,800	29,800	-	(29,800)	(100)
-	-	-	3500	Employee Benefits	366,173	366,173	-	(366,173)	(100)
-	-	-		Subtotal - Personnel Services	1,294,460	1,294,460	-	(1,294,460)	(100)
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	6,319	6,319	-	(6,319)	(100)
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	3,600	3,240	-	(3,240)	(100)
-	-	-	4900	Other Expenses	64,436	64,796	-	(64,796)	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	74,355	74,355	-	(74,355)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	1,368,815	1,368,815	-	(1,368,815)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Education Jobs Fund (Ed Jobs) program is a Federal Program that provides assistance to School Districts to save or create education jobs. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education.

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

Fund: 375 Equipment Replacement

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 458,819	0030	Earnings on Investments	\$ -	\$ -	\$ -	\$ -	-
3,937,171	-	-	0250	Transfer From Other Funds	-	-	-	-	-
3,937,171	-	458,819		Total Revenue & Other Financing Sources	-	-	-	-	-
<u>Expenditure</u>									
-	-	363,775	4100	Professional-Technical Services	-	-	-	-	-
-	70,875	51,671	4400	Purchased Services	-	33,967	-	(33,967)	(100)
-	195,452	43,830	4500	Supplies and Materials	-	127,569	-	(127,569)	(100)
-	266,327	459,276		Subtotal - Other	-	161,536	-	(161,536)	(100)
-	1,073,859	100,912	5100	Equipment	6,124,381	6,334,080	-	(6,334,080)	(100)
-	1,340,186	560,188		Fund Total	6,124,381	6,495,616	-	(6,495,616)	(100)
3,937,171	(1,340,186)	(101,369)		Excess (Deficiency) of Revenues over Expenditures	(6,124,381)	(6,495,616)	-	-	-
4,000,000	7,937,171	6,596,985		Fund Balance, Beginning of Year	6,495,616	6,495,616	-	-	-
<u>\$ 7,937,171</u>	<u>\$ 6,596,985</u>	<u>\$ 6,495,616</u>		Fund Balance, End of Year	<u>\$ 371,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Fund: 255 Food Service

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	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>									
424,998	316,614	140,000	0250	Transfer From Other Funds	600,000	600,000	525,000	(75,000)	-
<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>4,104,606</u>	<u>211,471</u>	<u>5</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>
157,335	38,649	3,333	5100	Equipment	27,600	85,875	28,000	(57,875)	(67)
<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)	29,421	-	-
794,180	674,096	765,531		Fund Balance, Beginning of Year	488,807	546,126	488,807	-	-
<u>\$ 674,096</u>	<u>\$ 765,531</u>	<u>\$ 546,126</u>		Fund Balance, End of Year	<u>\$ 488,807</u>	<u>\$ 488,807</u>	<u>\$ 518,228</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 256 Food Service - ARRA

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 7,962	\$ -	0050	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	7,962	-	5100	Equipment	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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

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

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 10,535	\$ 11,017	\$ 43,644	0150	Intergovernmental Federal	\$ 36,553	\$ 139,935	\$ 75,000	\$ (64,935)	(46)
<u>Expenditure</u>									
-	-	1,560	3200	Non-Certified Salaries	-	-	-	-	-
-	-	119	3500	Employee Benefits	-	-	-	-	-
-	-	1,679		Subtotal - Personnel Services	-	-	-	-	-
10,535	11,017	41,965	4500	Supplies and Materials	36,553	139,935	75,000	(64,935)	(46)
		43,644		Fund Total	36,553	139,935	75,000	(64,935)	(46)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 356 Gear Up Kenai Peninsula

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 119,302	\$ 110,925	\$ 109,566	0150	Intergovernmental - Federal	\$ 170,215	\$ 170,215	\$ 100,000	\$ (70,215)	(41)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	-	-	-	-
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
110,274	101,713	104,667	4100	Professional-Technical Services	162,202	162,202	95,302	(66,900)	(41)
-	-	-	4200	Travel	-	-	-	-	-
-	-	-	4400	Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	-	-	-	-
4,000	4,000	-	4900	Other Expenses	-	-	-	-	-
5,028	5,212	4,899	4950	Indirect Costs	8,013	8,013	4,698	(3,315)	(41)
119,302	110,925	109,566		Subtotal - Other	170,215	170,215	100,000	(70,215)	(41)
-	-	-	5100	Equipment	-	-	-	-	-
119,302	110,925	109,566		Fund Total	170,215	170,215	100,000	(70,215)	(41)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 263 Governor's Alternative Schools

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 23,000	\$ 7,817	\$ 10,597	0150	Intergovernmental Federal	\$ 26,300	\$ 26,300	\$ 10,000	\$ (16,300)	(62)
<u>Expenditure</u>									
-	-	-	4400	Purchased Services	-	2,500	1,500	(1,000)	(40)
15,658	3,418	6,381	4500	Supplies and Materials	-	19,366	8,000	(11,366)	(59)
-	-	-	4900	Other Expenses	25,062	-	-	-	-
969	151	298	4950	Indirect Costs	1,238	1,080	500	(580)	(54)
16,627	3,569	6,679		Subtotal - Other	26,300	22,946	10,000	(12,946)	(56)
6,373	4,248	3,918	5100	Equipment	-	3,354	-	(3,354)	-
23,000	7,817	10,597		Fund Total	26,300	26,300	10,000	(16,300)	(62)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 217 Legislative Grant

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 57,266	\$ -	\$ 25,000	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
81	-	-	4400	Other Purchased Services	-	-	-	-	-
34,595	-	8,732	4500	Supplies and Materials	-	-	-	-	-
34,676	-	8,732		Subtotal - Other	-	-	-	-	-
22,590	-	16,268	5100	Equipment	-	-	-	-	-
57,266	-	25,000		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund was created to grant money to school districts for equipment needs.

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

Fund: 220 Legislative Grant

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 191,929	\$ 91,855	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
4,434	-	-	4100	Professional-Technical Services	-	-	-	-	-
11,625	-	-	4400	Other Purchased Services	-	-	-	-	-
80,061	25,355	-	4500	Supplies and Materials	-	-	-	-	-
96,120	25,355	-		Subtotal - Other	-	-	-	-	-
95,809	66,500	-	5100	Equipment	-	-	-	-	-
191,929	91,855	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 222 Legislative Grant

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 86,383	\$ 271,109	\$ 147,508	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	2,670	-	4100	Professional - Technical Service	-	-	-	-	-
212	1,035	594	4400	Other Purchased Services	-	-	-	-	-
38,891	60,984	91,453	4500	Supplies and Materials	-	-	-	-	-
39,103	64,689	92,047		Subtotal - Other	-	-	-	-	-
47,280	206,420	55,461	5100	Equipment	-	-	-	-	-
86,383	271,109	147,508		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 300 McKinney-Vento Homeless

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 33,348	\$ 21,148	\$ 13,580	0150	Intergovernmental - Federal	\$ 15,000	\$ 15,000	\$ 12,500	\$ (2,500)	(17)
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	500	-	-	-	-
1,655	6,705	-	3200	Non-Certified Salaries	1,993	-	-	-	-
374	1,940	-	3500	Employee Benefits	597	-	-	-	-
2,029	8,645	-		Subtotal - Personnel Services	3,090	-	-	-	-
2,651	851	3,279	4200	Travel	500	380	1,000	620	163
8,670	700	4,156	4250	Student Travel	3,000	1,000	1,500	-	-
-	-	-	4300	Utility Services	-	18	-	-	-
8,063	-	-	4400	Purchased Services	600	340	-	-	-
10,399	9,958	5,538	4500	Supplies and Materials	7,069	12,556	9,500	(3,056)	(24)
131	-	-	4900	Other Expenses	35	-	-	-	-
1,405	994	607	4950	Indirect Costs	706	706	500	(206)	(29)
31,319	12,503	13,580		Subtotal - Other	11,910	15,000	12,500	(2,500)	(17)
-	-	-	5100	Equipment	-	-	-	-	-
33,348	21,148	13,580		Fund Total	15,000	15,000	12,500	(2,500)	(17)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 301 McKinney-Vento Homeless, ARRA

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 16,478	\$ 21,109	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3200	Non-Certified Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	1,909	3,282	4250	Student Travel	-	-	-	-	-
-	7,293	3,723	4400	Purchased Services	-	-	-	-	-
-	6,502	13,160	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	774	944	4950	Indirect Costs	-	-	-	-	-
-	16,478	21,109		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	16,478	21,109		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 281 Migrant Education

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,155	\$ 3,158	\$ 3,242	0150	Intergovernmental - Federal	\$ 7,648	\$ 7,648	\$ 5,000	\$ (2,648)	(35)
<u>Expenditure</u>									
-	300	382	4200	Travel	4,765	4,765	3,000	(1,765)	-
2,155	2,843	2,842	4500	Supplies and Materials	2,648	2,648	1,750	(898)	(34)
-	15	18	4950	Indirect Costs	235	235	250	15	-
<u>2,155</u>	<u>3,158</u>	<u>3,242</u>		Subtotal - Other	<u>7,648</u>	<u>7,648</u>	<u>5,000</u>	<u>(2,648)</u>	<u>(35)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>2,155</u>	<u>3,158</u>	<u>3,242</u>		Fund Total	<u>7,648</u>	<u>7,648</u>	<u>5,000</u>	<u>(2,648)</u>	<u>(35)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 260 NCLB (No Child Left Behind)

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,440,792	\$ 3,565,878	\$ 3,716,084	0150	Intergovernmental - Federal	\$ 4,303,618	\$ 4,303,618	\$ 4,250,000	\$ (53,618)	(1)
<u>Expenditure</u>									
1,405,949	1,379,735	1,882,706	3100	Certified Salaries	1,453,282	1,759,141	1,750,000	(9,141)	(1)
247,569	314,776	220,643	3200	Non-Certified Salaries	244,200	204,700	200,000	(4,700)	(2)
574,751	669,037	762,588	3500	Employee Benefits	613,482	645,188	650,000	4,812	1
2,228,269	2,363,548	2,865,937		Subtotal - Personnel Services	2,310,964	2,609,029	2,600,000	(9,029)	(0)
391,447	275,261	296,818	4100	Professional-Technical Services	605,975	1,090,935	750,000	(340,935)	(31)
250,828	195,542	146,874	4200	Travel	79,097	150,753	160,000	9,247	6
954	2,405	1,065	4250	Student Travel	25,360	70,360	80,000	9,640	14
5,375	4,826	2,860	4300	Utility Services	6,500	6,500	25,000	18,500	285
197,895	121,449	92,885	4400	Purchased Services	6,500	10,561	35,000	24,439	231
176,717	411,513	99,192	4500	Supplies and Materials	77,188	155,449	250,000	94,551	61
17,046	15,737	19,919	4900	Other Expenses	1,013,632	19,630	100,000	80,370	409
132,640	162,074	152,342	4950	Indirect Costs	170,402	170,401	200,000	29,599	17
1,172,902	1,188,807	811,955		Subtotal - Other	1,984,654	1,674,589	1,600,000	(74,588)	(4)
39,621	13,523	38,194	5100	Equipment	8,000	20,000	50,000	30,000	150
3,440,792	3,565,878	3,716,086		Fund Total	4,303,618	4,303,618	4,250,000	(53,617)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

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

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

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

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

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

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

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 970,671	\$ 805,530	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	359,415	404,573	3100	Certified Salaries	-	-	-	-	-
-	21,152	15,726	3200	Non-Certified Salaries	-	-	-	-	-
-	82,695	140,200	3500	Employee Benefits	-	-	-	-	-
-	463,262	560,499		Subtotal - Personnel Services	-	-	-	-	-
-	92,424	66,728	4100	Professional-Technical Services	-	-	-	-	-
-	40,078	8,601	4200	Travel	-	-	-	-	-
-	5,603	1,034	4250	Student Travel	-	-	-	-	-
-	607	150	4300	Utility Services	-	-	-	-	-
-	13,796	829	4400	Purchased Services	-	-	-	-	-
-	252,732	75,529	4500	Supplies and Materials	-	-	-	-	-
-	-	205	4900	Other Expenses	-	-	-	-	-
-	42,817	33,395	4950	Indirect Costs	-	-	-	-	-
-	448,057	186,471		Subtotal - Other	-	-	-	-	-
-	59,352	58,560	5100	Equipment	-	-	-	-	-
-	970,671	805,530		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 218 Principal Coach

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 412,343	\$ 413,000	\$ 443,000	0050	State Revenue	\$ 445,000	\$ 445,000	\$ 435,000	\$ (10,000)	(2)
<u>Expenditure</u>									
21,896	8,792	21,577	3200	Non-Certified Salaries	20,387	20,387	20,000	(387)	(2)
12,157	6,088	10,231	3500	Employee Benefits	9,302	9,302	8,500	(802)	(9)
34,053	14,880	31,808		Subtotal - Personnel Services	29,689	29,689	28,500	(1,189)	(4)
56,210	114,376	53,087	4100	Professional-Technical Services	54,262	54,262	75,000	20,738	38
288,129	231,517	331,460	4200	Travel	330,601	330,601	275,000	(55,601)	(17)
2,961	3,592	2,109	4300	Utility Services	3,600	3,600	3,500	(100)	(3)
527	-	13	4400	Purchased Services	-	-	-	-	-
26,613	41,562	18,558	4500	Supplies and Materials	19,524	19,524	42,000	22,476	115
3,850	1,589	2,173	4900	Other Expenses	2,124	2,124	11,000	8,876	418
378,290	392,636	407,400		Subtotal - Other	410,111	410,111	406,500	(3,611)	(1)
-	5,484	3,792	5100	Equipment	5,200	5,200		(5,200)	-
412,343	413,000	443,000		Fund Total	445,000	445,000	435,000	(10,000)	(2)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

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

Fund: 205 Pupil Transportation

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	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	6,241,927	7,590,700	\$ 1,348,773	22
-	-	-	0054	State - PERS/TRS	-	-	-	-	-
<u>5,335,064</u>	<u>5,459,969</u>	<u>5,492,563</u>		Total Revenue	<u>5,490,936</u>	<u>6,241,927</u>	<u>7,590,700</u>	<u>1,348,773</u>	<u>22</u>
<u>Other Financing Sources</u>									
-	500,000	200,000	0250	Transfer From Other Funds	-	-	-	-	-
-	500,000	200,000		Total Other Financing Sources	-	-	-	-	-
<u>5,335,064</u>	<u>5,959,969</u>	<u>5,692,563</u>		Total Revenue & Other Financing Sources	<u>5,490,936</u>	<u>6,241,927</u>	<u>7,590,700</u>	<u>\$ 1,348,773</u>	<u>22</u>
<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
<u>163,774</u>	<u>172,838</u>	<u>178,746</u>		Subtotal - Personnel Services	<u>182,206</u>	<u>182,206</u>	<u>187,263</u>	<u>5,057</u>	<u>3</u>
-	-	258	4100	Professional-Technical Service	258	258	-	(258)	(100)
5,161	5,210	4,488	4200	Travel	10,000	9,400	11,000	1,600	17
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	5,187,856	7,336,723	2,148,867	41
695,116	597,018	626,589	4500	Supplies and Materials	573,222	852,398	52,714	(799,684)	(94)
(3,353)	(5,013)	611	4900	Other Expenses	1,847	1,877	1,400	(477)	(25)
<u>5,438,112</u>	<u>5,332,290</u>	<u>5,333,854</u>		Subtotal - Other	<u>5,308,427</u>	<u>6,052,889</u>	<u>7,403,437</u>	<u>1,350,548</u>	<u>22</u>
-	-	303	5100	Equipment	303	6,832	-	(6,832)	(100)
<u>5,601,886</u>	<u>5,505,128</u>	<u>5,512,903</u>		Fund Total	<u>5,490,936</u>	<u>6,241,927</u>	<u>7,590,700</u>	<u>1,348,773</u>	<u>22</u>
(266,822)	454,841	179,660		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
591,553	324,731	779,572		Fund Balance, Beginning of Year	959,232	959,232	959,232	-	-
<u>\$ 324,731</u>	<u>\$ 779,572</u>	<u>\$ 959,232</u>		Fund Balance, End of Year	<u>\$ 959,232</u>	<u>\$ 959,232</u>	<u>\$ 959,232</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 295 School Improvement

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 18,252	\$ 18,862	0150	Intergovernmental - Federal	\$ 3,314	\$ 22,102	\$ 3,500	\$ (18,602)	-
<u>Expenditure</u>									
-	-	-	3100	Certified Salaries	-	8,516	-	(8,516)	-
-	-	6,018	3200	Non-Certified Salaries	-	-	1,500	1,500	-
-	-	1,191	3500	Employee Benefits	-	6,123	150	(5,973)	-
-	-	7,209		Subtotal - Personnel Services	-	14,639	1,650	(12,989)	-
-	16,772	11,653	4100	Professional-Technical Services	-	-	-	-	-
-	1,480	-	4200	Travel	-	800	-	(800)	-
-	-	-	4250	Student Travel	2,895	-	400	-	-
-	-	-	4500	Supplies and Materials	419	-	1,450	1,450	-
-	-	-	4900	Other Expenses	-	6,663	-	(6,663)	-
-	18,252	11,653		Subtotal - Other	3,314	7,463	1,850	(5,613)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	18,252	18,862		Fund Total	3,314	22,102	3,500	(18,602)	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 268 SFSF - ARRA

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 2,695,110	\$ 2,572,579	0150	Intergovernmental - Federal	\$ 385,097	\$ 385,097	\$ -	\$ (385,097)	(100)
<u>Expenditure</u>									
-	115,787	302,432	3100	Certified Salaries	-	29,695	-	(29,695)	(100)
-	27,980	34,260	3200	Non-Certified Salaries	-	13,112	-	(13,112)	(100)
-	23,726	81,784	3500	Employee Benefits	-	14,887	-	(14,887)	(100)
-	167,493	418,476		Subtotal - Personnel Services	-	57,694	-	(57,694)	(100)
-	683,688	94,019	4100	Professional-Technical Services	-	20,500	-	(20,500)	(100)
-	99,237	167,855	4200	Travel	-	72,383	-	(72,383)	(100)
-	-	-	4250	Student Travel	-	-	-	-	-
-	65	20	4300	Utility Services	-	-	-	-	-
-	8,249	43,361	4400	Purchased Services	-	13,880	-	(13,880)	100
-	270,860	510,220	4500	Supplies and Materials	-	129,437	-	(129,437)	(100)
-	-	-	4900	Other Expenses	266,969	-	-	-	-
-	60,619	57,749	4950	Indirect Costs	18,128	14,518	-	(14,518)	(100)
-	1,122,718	873,224		Subtotal - Other	285,097	250,718	-	(250,718)	(100)
-	1,404,899	1,280,879	5100	Equipment	-	76,685	-	(76,685)	(100)
-	2,695,110	2,572,579		Fund Total	285,097	385,097	-	(385,097)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 201 Staff Development Contracts

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 18,458	\$ 19,747	\$ 14,164	0050	Intergovernmental - State	\$ 933	\$ 42,388	\$ 7,500	\$ (34,888)	(82)
-	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>18,458</u>	<u>19,747</u>	<u>14,164</u>		Total Revenue	<u>933</u>	<u>42,388</u>	<u>7,500</u>	<u>(34,888)</u>	<u>(82)</u>
<u>Expenditure</u>									
240	1,020	1,080	3100	Certified Salaries	438	4,257	1,000	(3,257)	-
400	200	100	3200	Non-Certified Salaries	-	520	-	(520)	-
49	93	90	3500	Employee Benefits	62	506	75	(431)	-
<u>689</u>	<u>1,313</u>	<u>1,270</u>		Subtotal - Personnel Services	<u>500</u>	<u>5,283</u>	<u>1,075</u>	<u>(4,208)</u>	-
17,700	18,434	12,894	4200	Travel	433	28,105	6,425	(21,680)	-
-	-	-	4500	Supplies and Materials	-	9,000	-	-	-
69	-	-	4900	Other Expenses	-	-	-	-	-
<u>17,769</u>	<u>18,434</u>	<u>12,894</u>		Subtotal - Other	<u>433</u>	<u>37,105</u>	<u>6,425</u>	<u>(30,680)</u>	<u>(83)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>18,458</u>	<u>19,747</u>	<u>14,164</u>		Fund Total	<u>933</u>	<u>42,388</u>	<u>7,500</u>	<u>(34,888)</u>	<u>(82)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 214 Statewide Mentorship

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 76,622	\$ 182,844	\$ 101,370	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
57,531	137,222	77,597	3100	Certified Salaries	-	-	-	-	-
-	900	-	3200	Non-Certified Salaries	-	-	-	-	-
19,091	44,722	23,773	3500	Employee Benefits	-	-	-	-	-
76,622	182,844	101,370		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	-	-	-
76,622	182,844	101,370		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 298 Title ID, Delinquent

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 46,300	\$ 36,911	\$ 17,956	0150	Intergovernmental - Federal	\$ 24,686	\$ 41,803	\$ 20,000	\$ (21,803)	(52)
<u>Expenditure</u>									
4,224	5,914	2,957	3100	Certified Salaries	-	3,576	2,500	(1,076)	(30)
2,377	3,572	-	3200	Non-Certified Salaries	-	-	-	-	-
1,291	1,924	411	3500	Employee Benefits	-	480	350	(130)	(27)
7,892	11,410	3,368		Subtotal - Personnel Services	-	4,056	2,850	(1,206)	(30)
33,457	23,767	13,785	4100	Professional-Technical Services	-	25,000	16,210	(8,790)	(35)
-	-	-	4400	Purchased Services	-	-	-	-	-
3,000	-	-	4500	Supplies and Materials	-	9,406	-	(9,406)	(100)
-	-	-	4900	Other Expenses	24,686	1,502	-	-	-
1,951	1,734	803	4950	Indirect Costs	-	399	940	541	136
38,408	25,501	14,588		Subtotal - Other	24,686	36,307	17,150	(19,157)	(53)
-	-	-	5100	Equipment	-	1,440	-	(1,440)	(100)
46,300	36,911	17,956		Fund Total	24,686	41,803	20,000	(21,803)	(52)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 264 Title II-D, ARRA

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 70,739	\$ 75,671	0050	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	6,213	11,170	3100	Certified Salaries	-	-	-	-	-
-	1,643	3,269	3200	Non-Certified Salaries	-	-	-	-	-
-	755	1,700	3500	Employee Benefits	-	-	-	-	-
-	8,611	16,139		Subtotal - Personnel Services	-	-	-	-	-
-	9,786	19,324	4200	Travel	-	-	-	-	-
-	-	2,040	4400	Purchased Services	-	-	-	-	-
-	49,018	4,436	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	3,324	1,963	4950	Indirect Costs	-	-	-	-	-
-	62,128	27,763		Subtotal - Other	-	-	-	-	-
-	-	31,769	5100	Equipment	-	-	-	-	-
-	70,739	75,671		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund 266 Title VI-B

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,060,698	\$ 2,607,076	\$ 2,396,170	0150	Intergovernmental - Federal	\$ 3,291,938	\$ 3,291,938	\$ 3,250,000	\$ (41,938)	(1)
<u>Expenditure</u>									
352,867	379,855	291,130	3100	Certified Salaries	234,567	307,567	270,000	(37,567)	(12)
839,257	1,041,151	988,362	3200	Non-Certified Salaries	844,593	1,381,593	1,400,000	18,407	1
697,019	906,057	874,362	3500	Employee Benefits	745,319	1,145,320	1,225,000	79,680	7
1,889,143	2,327,063	2,153,854		Subtotal - Personnel Services	1,824,479	2,834,480	2,895,000	60,520	2
11,606	54,591	38,343	4100	Professional-Technical Services	-	40,000	40,000	-	-
28,534	42,427	73,105	4200	Travel	8,688	108,688	65,000	(43,688)	(40)
-	1,490	974	4400	Purchased Services	500	8,500	5,000	(3,500)	100
33,875	49,765	17,056	4500	Supplies and Materials	9,000	105,735	60,000	(45,735)	(43)
-	-	5,243	4900	Other Expenses	1,290,492	26,227	-	(26,227)	(100)
86,849	122,034	107,105	4950	Indirect Costs	154,779	154,308	145,000	(9,308)	(6)
160,864	270,307	241,826		Subtotal - Other	1,463,459	443,458	315,000	(128,458)	(29)
10,691	9,706	490	5100	Equipment	4,000	14,000	40,000	26,000	186
2,060,698	2,607,076	2,396,170		Fund Total	3,291,938	3,291,938	3,250,000	(41,938)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund 267 Title VI-B, ARRA

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 760,891	\$ 1,786,854	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	6,474	73,006	3100	Certified Salaries	-	-	-	-	-
-	168,358	776,962	3200	Non-Certified Salaries	-	-	-	-	-
-	139,122	666,438	3500	Employee Benefits	-	-	-	-	-
-	313,954	1,516,406		Subtotal - Personnel Services	-	-	-	-	-
-	12,232	27,326	4100	Professional-Technical Services	-	-	-	-	-
-	51,822	42,689	4200	Travel	-	-	-	-	-
-	-	4,637	4400	Purchased Services	-	-	-	-	-
-	322,117	57,108	4500	Supplies and Materials	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	34,516	77,134	4950	Indirect Costs	-	-	-	-	-
-	420,687	208,894		Subtotal - Other	-	-	-	-	-
-	26,250	61,554	5100	Equipment	-	-	-	-	-
-	760,891	1,786,854		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

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

Fund: 350 Title VII, Indian Education

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 306,186	\$ 290,228	\$ 268,190	0150	Intergovernmental - Federal	\$ 368,294	\$ 368,294	\$ 350,000	\$ (18,294)	(5)
<u>Expenditure</u>									
5,426	100,551	5,359	3100	Certified Salaries	11,806	11,806	7,500	(4,306)	(36)
93,485	29,552	71,741	3200	Non-Certified Salaries	118,561	118,561	110,000	(8,561)	(7)
58,108	56,053	50,617	3500	Employee Benefits	66,226	66,226	95,000	28,774	43
157,019	186,156	127,717		Subtotal - Personnel Services	196,593	196,593	212,500	15,907	8
102,345	60,462	90,014	4100	Professional-Technical Services	71,300	71,300	85,000	13,700	19
10,082	1,336	2,795	4200	Travel	5,000	5,000	5,500	500	10
19,535	23,386	31,490	4250	Student Travel	71,408	71,408	25,000	(46,408)	(65)
1,138	1,374	845	4300	Utility Services	2,120	2,120	1,500	(620)	(29)
176	20	125	4400	Purchased Services	-	-	-	-	-
956	3,743	2,361	4500	Supplies and Materials	4,501	4,501	4,000	(501)	(11)
782	115	-	4900	Other Expenses	-	-	-	-	-
12,904	13,636	11,950	4950	Indirect Costs	17,372	17,372	16,500	(872)	(5)
147,918	104,072	139,580		Subtotal - Other	171,701	171,701	137,500	(34,201)	(20)
1,249	-	893	5100	Equipment	-	-	-	-	-
306,186	290,228	268,190		Fund Total	368,294	368,294	350,000	(18,294)	(5)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

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

Fund: 272 Upward Bound

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 22,658	\$ 22,718	\$ 20,553	0150	Intergovernmental - Federal	\$ 8,300	\$ 24,900	\$ 20,000	\$ (4,900)	(20)
<u>Expenditure</u>									
9,120	9,120	9,000	3100	Certified Salaries	-	7,894	7,000	(894)	(11)
5,106	4,500	4,500	3200	Non-Certified Salaries	3,947	3,947	4,000	53	1
1,645	1,592	781	3500	Employee Benefits	553	1,659	1,500	(159)	(10)
15,871	15,212	14,281		Subtotal - Personnel Services	4,500	13,500	12,500	(1,000)	(7)
50	-	-	4100	Professional-Technical Services	-	-	-	-	-
1,668	2,361	790	4250	Student Travel	1,000	2,000	1,500	(500)	(25)
283	53	989	4500	Supplies and Materials	-	1,000	1,000	-	-
4,786	5,092	4,493	4900	Other Expenses	2,800	8,400	5,000	(3,400)	(40)
-	-	-	4950	Indirect Costs	-	-	-	-	-
6,787	7,506	6,272		Subtotal - Other	3,800	11,400	7,500	(3,900)	(34)
-	-	-	5100	Equipment	-	-	-	-	-
22,658	22,718	20,553		Fund Total	8,300	24,900	20,000	(4,900)	(20)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Upward Bound programs mission is to lead students into post-secondary education, through mentoring and cultural activities.

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

Fund: 219 Youth First

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 77,418	\$ 99,577	\$ 85,000	0050	Intergovernmental - State	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	-
<u>Expenditure</u>									
26,855	28,060	17,030	3100	Certified Salaries	13,552	13,552	28,844	15,292	113
6,956	24,372	38,528	3200	Non-Certified Salaries	35,851	35,851	27,721	(8,130)	(23)
4,116	18,806	14,167	3500	Employee Benefits	24,558	24,558	12,535	(12,023)	(49)
<u>37,927</u>	<u>71,238</u>	<u>69,725</u>		Subtotal - Personnel Services	<u>73,961</u>	<u>73,961</u>	<u>69,100</u>	<u>(4,861)</u>	(7)
-	4,380	-	4100	Professional-Technical Services	-	-	-	-	-
1,883	3,520	2,594	4200	Travel	3,720	3,720	3,500	(220)	(6)
2,507	1,207	1,893	4250	Student Travel	1,500	1,500	1,800	300	20
-	4	-	4300	Utility Services	-	-	-	-	-
132	-	-	4400	Purchased Services	-	-	-	-	-
22,637	13,209	6,988	4500	Supplies and Materials	1,839	1,839	6,800	4,961	270
3,263	4,613	3,800	4950	Indirect Costs	3,980	3,980	3,800	(180)	(5)
<u>30,422</u>	<u>26,933</u>	<u>15,275</u>		Subtotal - Other	<u>11,039</u>	<u>11,039</u>	<u>15,900</u>	<u>4,861</u>	44
<u>9,069</u>	<u>1,406</u>	<u>-</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>77,418</u>	<u>99,577</u>	<u>85,000</u>		Fund Total	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

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

Fund: 284 Youth In Detention

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 217,356	\$ 220,445	\$ 222,591	0050	Intergovernmental - State	\$ 224,690	\$ 224,690	\$ 210,000	\$ (14,690)	(7)
<u>Expenditure</u>									
113,032	113,442	116,073	3100	Certified Salaries	124,908	124,908	110,000	(14,908)	(12)
35,101	36,000	34,155	3200	Non-Certified Salaries	24,476	24,476	30,000	5,524	23
49,009	51,504	51,495	3500	Employee Benefits	52,511	52,511	55,000	2,489	5
197,142	200,946	201,723		Subtotal - Personnel Services	201,895	201,895	195,000	(6,895)	(3)
7,000	3,500	10,716	4100	Professional-Technical Services	-	-	-	-	-
-	-	-	4200	Travel	-	-	-	-	-
-	-	200	4400	Purchased Services	-	-	-	-	-
4,053	5,642	-	4500	Supplies and Materials	7,452	7,452	4,500	(2,952)	(40)
-	-	-	4900	Other Expenses	-	-	-	-	-
9,161	10,357	9,952	4950	Indirect Costs	10,343	10,343	10,500	157	2
20,214	19,499	20,868		Subtotal - Other	17,795	17,795	15,000	(2,795)	(16)
-	-	-	5100	Equipment	5,000	5,000	-	(5,000)	(100)
217,356	220,445	222,591		Fund Total	224,690	224,690	210,000	(14,690)	(7)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Juveniles in custody are housed at Marathon School, formerly known as Kenai Youth Facility. The High School program formerly housed at Spring Creek Correctional Facility was moved to Anchorage at the end of FY12.

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

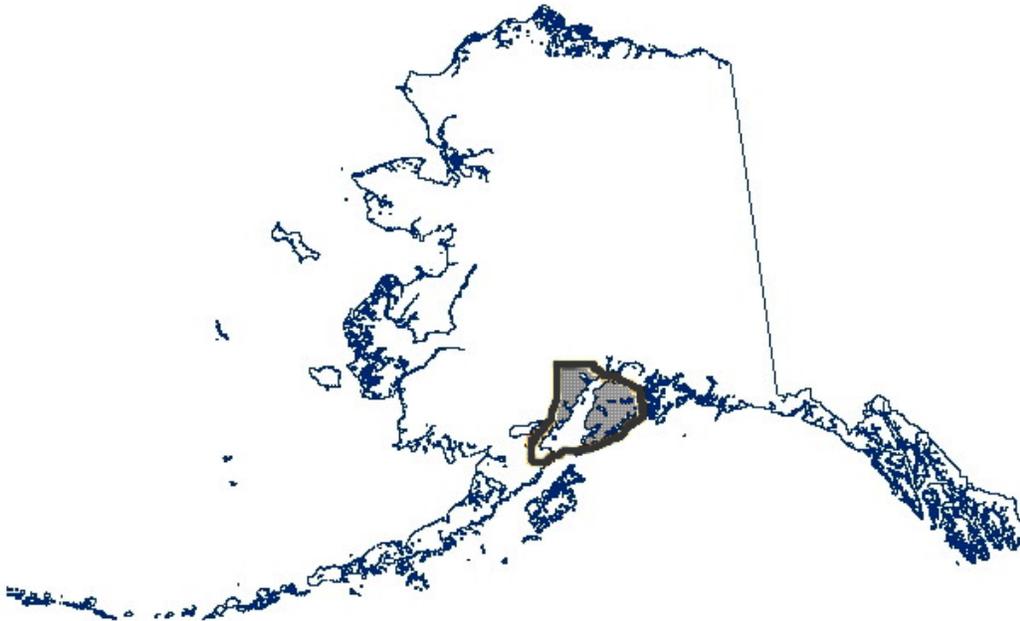
Fund: 293 Youth Risk Behavior Survey

Date: 07/09/12

2008-09 Actual	2009-10 Actual	2010-11 Actual	Object Code	Account Description	Original 2011-12 Budget	Current 2011-12 Budget	2012-13 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 7,500	\$ -	\$ 8,300	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
-	-	415	0150	Intergovernmental - Federal	-	-	-	-	-
<u>7,500</u>	<u>-</u>	<u>8,715</u>		Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
-	-	3,600	3100	Certified Salaries	-	-	-	-	-
-	-	31	3200	Non-Certified Salaries	-	-	-	-	-
-	-	502	3500	Employee Benefits	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,133</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional-Technical Services	-	-	-	-	-
165	-	4	4250	Student Travel	-	-	-	-	-
-	-	120	4400	Purchased Services	-	-	-	-	-
<u>5,455</u>	<u>1,880</u>	<u>4,458</u>	4500	Supplies and Materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,620</u>	<u>1,880</u>	<u>4,582</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>5,620</u>	<u>1,880</u>	<u>8,715</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,880	(1,880)	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	1,880	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ 1,880</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Youth Risk Behavior survey is used to identify behaviors in order to enhance school health programming and improve the school health environment

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2012 – 2013 BUDGET**



**INFORMATIONAL SECTION**

**INFORMATIONAL  
SECTION**

Introduced by:	Mayor
Date:	05/01/12
Hearings:	05/15/12 & 06/05/12
Action:	Postponed Until 06/05/12
Date:	06/05/12
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2012-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2013**

**WHEREAS,** Alaska Statute 29.35.100 and KPB 05.04.020 require that the mayor present a budget proposal to the assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

**WHEREAS,** the assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, and the Internal Service Funds of the borough;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That \$72,929,528 is appropriated in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013 as follows:

General Government Operations	\$17,157,799
Transfer to School District for Operations and In-kind Services	43,000,000
Transfer to School Debt Service	2,571,245
Transfer to Special Revenue Funds:	
Solid Waste	8,043,557
Post Secondary Education	667,189
Land Trust Fund	57,692
911 Communications Fund	329,065
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,050,000

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

A. Local Effort	\$33,806,586
B. Maintenance	7,038,861
C. School District Utilities	81,145
D. School District Insurance	1,884,254
E. School District Audit	60,000

F. Custodial Services	<u>129,154</u>
Total Local Contribution per AS 14.17.410	<u>\$ 43,000,000</u>

**SECTION 3.** Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

Nikiski Fire Service Area	\$4,093,126
Bear Creek Fire Service Area	382,011
Anchor Point Fire and Emergency Medical Service Area	579,093
Central Emergency Service Area	7,921,471
Central Peninsula Emergency Medical Service Area	8,716
Kachemak Emergency Service Area	907,770
Seward Bear Creek Flood Service Area	263,597
911 Communications	1,904,300
Kenai Peninsula Borough Road Service Area	6,255,036
Engineer's Estimate Fund	2,000
North Peninsula Recreation Service Area	1,601,493
Seldovia Recreation Service Area	42,189
Post-Secondary Education	667,189
Land Trust	1,128,756
Nikiski Senior Service Area	273,210
Solid Waste	9,036,945
Central Kenai Peninsula Hospital	3,846,139
South Kenai Peninsula Hospital	3,541,916

**SECTION 5.** That \$2,571,245 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 6.** That \$1,881,950 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 7.** That \$190,378 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 8.** That \$3,625,975 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 9.** That \$1,986,872 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 10.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

School Revenue	\$1,050,000
Solid Waste	70,000
General Government	376,059
Service Areas:	
Nikiski Fire	95,000
Anchor Point Fire and Emergency	60,000
Central Emergency	832,800
Kachemak Emergency	30,000
North Peninsula Recreation	20,000
South Kenai Peninsula Hospital	1,365,497

**SECTION 11.** That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2012 and ending June 30, 2013 are as follows:

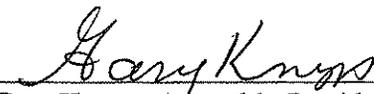
Insurance and Litigation	\$3,427,581
Health Insurance Reserve	6,178,536
Equipment Replacement	700,000

**SECTION 12.** That the FY2013 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 1, 2012, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

**SECTION 13.** That funds reserved for outstanding encumbrances as of June 30, 2012 are reappropriated for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

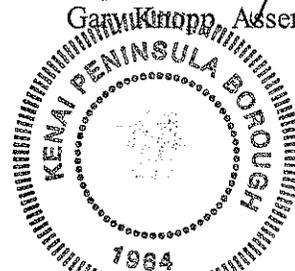
**SECTION 14.** That this ordinance takes effect at 12:01 a.m. on July 1, 2012.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2012.**

  
\_\_\_\_\_  
Gary Knopp, Assembly President

ATTEST:

  
John Blankenship, Borough Clerk



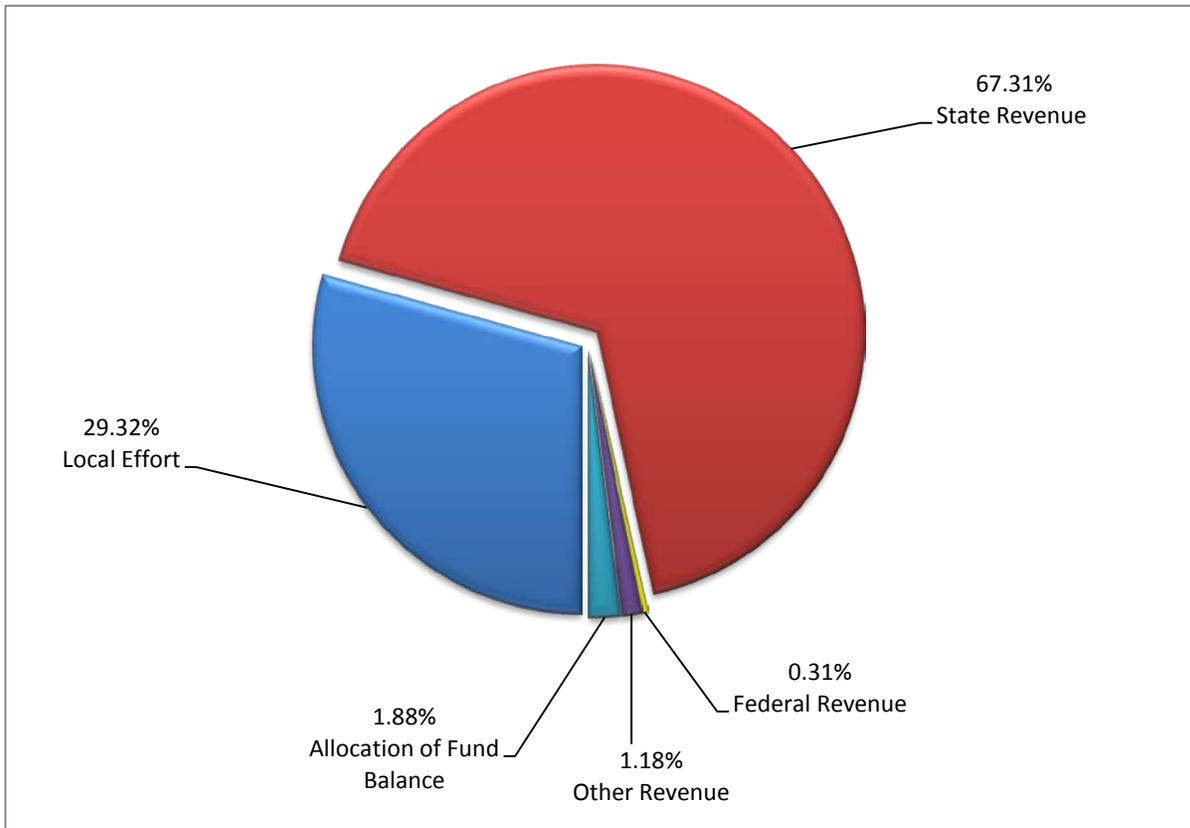
Yes: Haggerty , Johnson, McClure, Murphy, Pierce, Smalley, Smith, Tauriainen, Knopp  
No: None  
Absent: None

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**Kenai Peninsula Borough School District  
General Fund 2012 - 2013 Budget**

**Revenue**

<b>Local Effort</b>	\$ 43,000,000	29.32%
<b>State Revenue</b>	98,699,673	67.31%
<b>Federal Revenue</b>	450,000	0.31%
<b>Other Revenue</b> (Investment Earnings, E-Rate, Rent)	1,726,000	1.18%
<b>Allocation of Fund Balance</b>	2,762,120	1.88%
<b>Total Revenue Budget</b>	\$ 146,637,793	100.00%

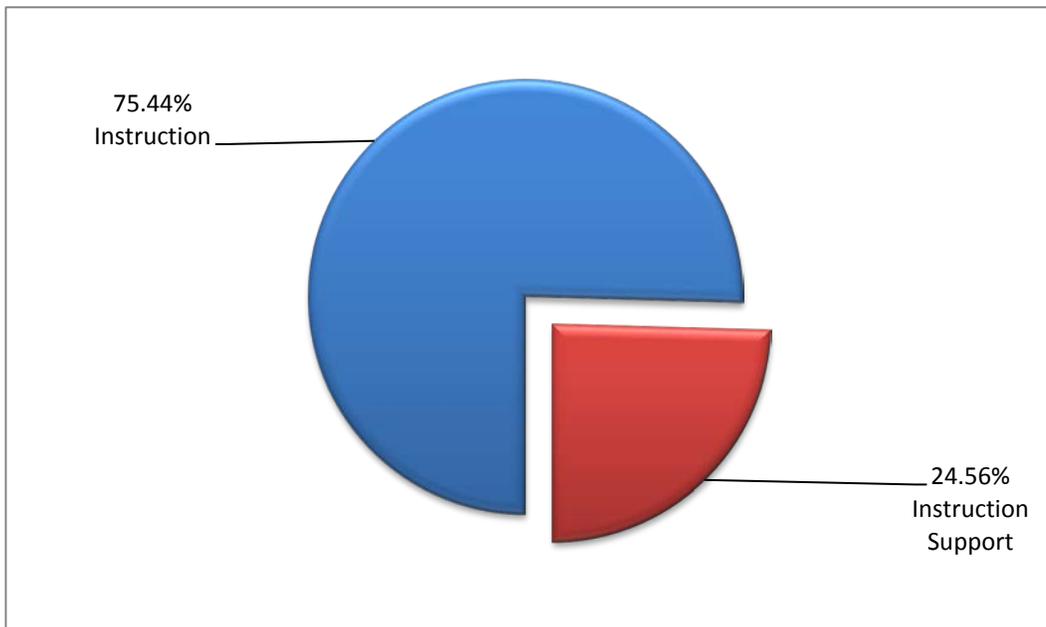


As this chart illustrates, the primary source of funding for the Kenai Peninsula Borough School District is the State of Alaska. The Kenai Peninsula Borough provides a funding appropriation and in-kind services. A small amount comes from the federal government in the form of a Medicaid reimbursement.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

**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Expenditures by Function**

Regular Instruction	\$ 71,481,714		
Special Education Instruction	18,575,283		
Special Education Support - Pupil	6,186,464		
Support Services - Pupil	4,552,404		
Support Services - Instruction	2,506,668		
School Administration	6,900,550		
<b>Instruction Subtotal</b>	<u>110,203,083</u>	<b>\$ 110,203,083</b>	<b>75.44%</b>
School Administration - Support	4,503,540		
District Administration	1,135,605		
District Administration - Support	5,995,256		
Operation and Maintenance of Plant	21,960,258		
Pupil Activities	2,290,051		
<b>Instructional Support Subtotal</b>	<u>35,884,710</u>	<u><b>35,884,710</b></u>	<u><b>24.56%</b></u>
<b>Total Expenditures</b>		<u><b>\$ 146,087,793</b></u>	<u><b>100.00%</b></u>
Transfers to Other Funds *	<u>550,000</u>	<u><b>550,000</b></u>	
<b>Total Expenditures and Transfers</b>	<u><u>146,637,793</u></u>	<u><u><b>\$ 146,637,793</b></u></u>	

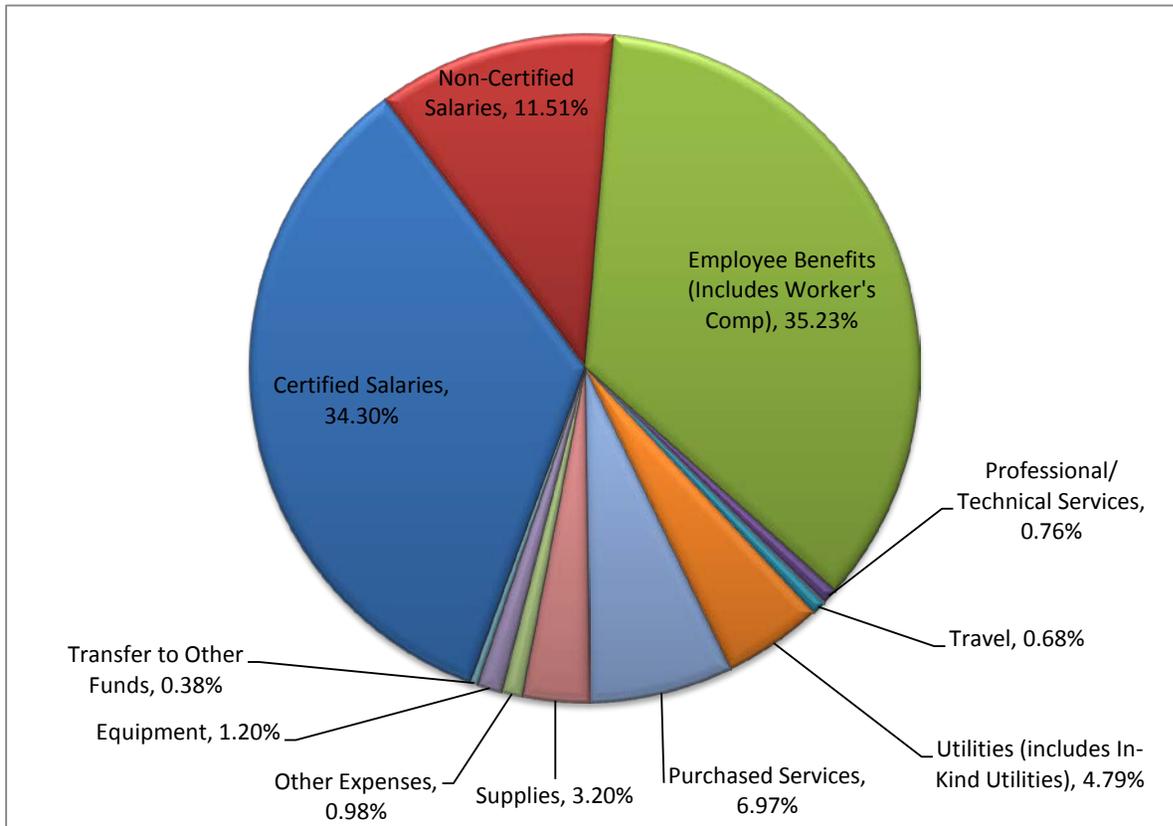


By law, 70 percent of a school district's budget must go toward instruction. KPBSD easily meets that requirement, as instruction is the District's top priority.

**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Expenditures by Object**

Certified Salaries	\$ 50,296,668	34.30%	
Non-Certified Salaries	16,883,831	11.51%	
Employee Benefits (Includes Worker's Comp)	51,648,624	35.23%	81.04%
Professional/Technical Services	1,120,802	0.76%	
Travel	991,572	0.68%	
Utilities (includes In-Kind Utilities)	7,028,267	4.79%	
Purchased Services	10,227,577	6.97%	13.20%
Supplies	4,693,648	3.20%	
Other Expenses	1,439,769	0.98%	
Equipment	1,757,035	1.20%	5.38%
Transfer to Other Funds	<u>550,000</u>	<u>0.38%</u>	<u>0.38%</u>
	<u>\$ 146,637,793</u>	<u>100.00%</u>	<u>100.00%</u>

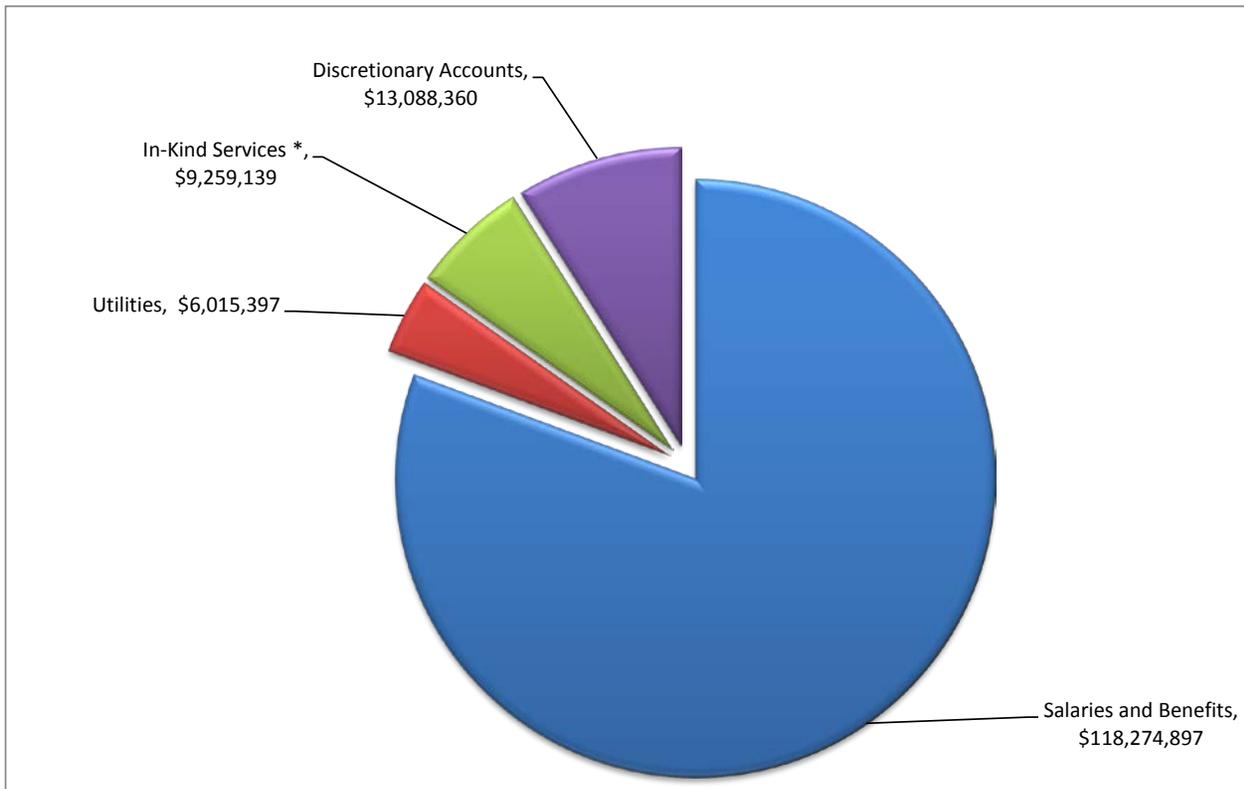


**Kenai Peninsula Borough School District**  
**General Fund 2012-2013 Budget**

The FY13 general fund budget reflects:

Revenue	\$ 143,875,673
Expenditures	<u>146,637,793</u>
Difference	<u>(2,762,120)</u>
Use of Fund Balance	<u>\$ 2,762,120</u>

Expenditure Category	FY13 Budget	% Of Total	FY12 Budget	% Of Total	FY11 Actual	% Of Total
Salaries and Benefits	\$ 118,274,897	80.66%	\$ 106,257,269	76.80%	\$ 99,020,156	79.25%
Utilities	6,015,397	4.10%	5,948,991	4.30%	6,604,011	5.29%
In-Kind Services *	9,259,139	6.31%	9,644,253	6.97%	9,302,148	7.45%
Discretionary Accounts	<u>13,088,360</u>	8.93%	<u>16,512,578</u>	11.93%	<u>10,014,606</u>	8.02%
	<u>\$ 146,637,793</u>	<u>100.00%</u>	<u>\$ 138,363,091</u>	<u>100.00%</u>	<u>\$ 124,940,921</u>	<u>100.00%</u>

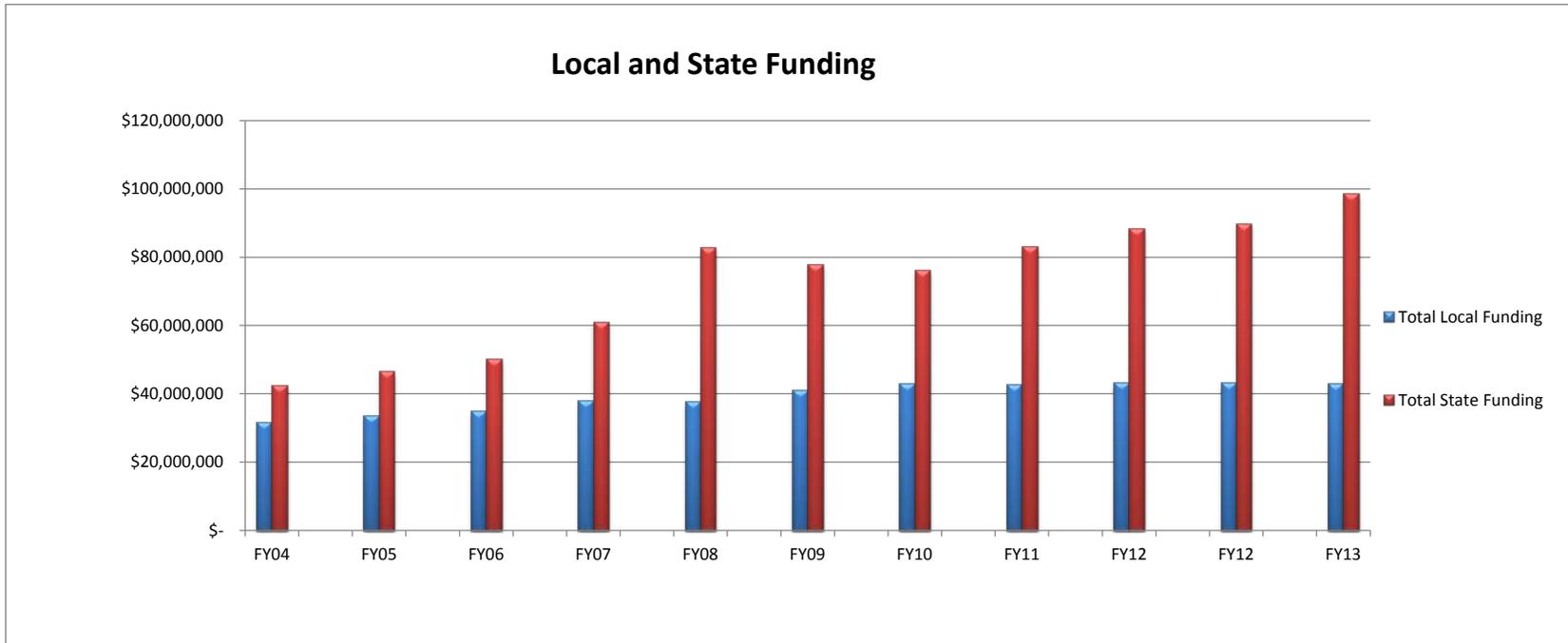


\* Includes Workers Compensation costs.

**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Local and State Funding**

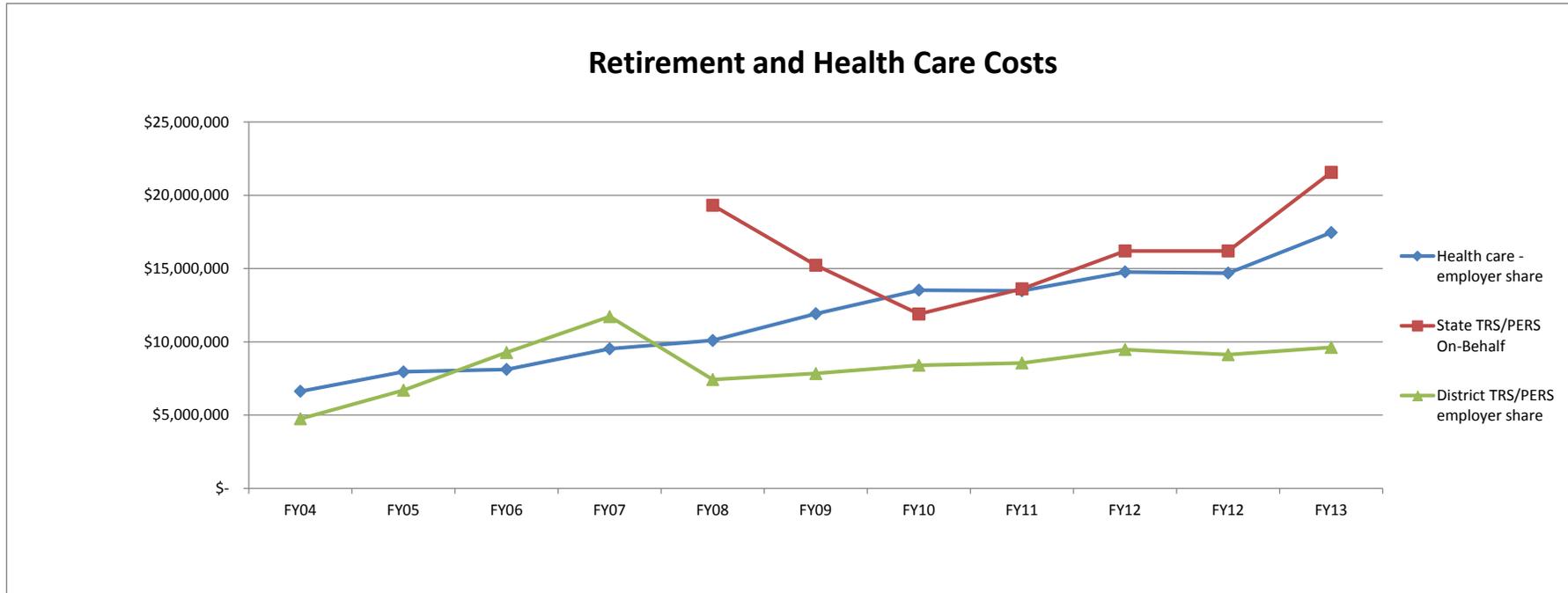
	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>Original FY12</u>	<u>Budget Current FY12</u>	<u>Original FY13</u>
<b>Local Funding:</b>											
Borough In-Kind	\$ 6,405,124	\$ 6,956,437	\$ 7,386,090	\$ 7,553,047	\$ 7,755,139	\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414
Borough Appropriations	25,230,415	26,788,170	27,587,592	30,388,629	29,945,978	32,948,855	33,813,342	33,193,773	33,856,773	33,666,882	33,806,586
<b>Total Local Funding</b>	<b>\$ 31,635,539</b>	<b>\$ 33,744,607</b>	<b>\$ 34,973,682</b>	<b>\$ 37,941,676</b>	<b>\$ 37,701,117</b>	<b>\$ 41,146,945</b>	<b>\$ 42,983,376</b>	<b>\$ 42,588,135</b>	<b>\$ 43,251,135</b>	<b>\$ 43,251,135</b>	<b>\$ 43,000,000</b>
<b>State Funding:</b>											
Foundation Program	\$ 42,124,335	\$ 46,240,302	\$ 49,779,053	\$ 59,959,314	\$ 60,523,098	\$ 62,317,926	\$ 64,062,960	\$ 69,123,351	\$ 70,480,228	\$ 71,895,908	\$ 76,859,863
Grants	230,066	227,371	224,126	995,531	1,740,731	245,599	250,195	263,359	270,312	270,389	273,815
Other State Revenue	1,038		110,355	120,577	1,394,329				1,404,575	1,404,575	
TRS On-Behalf					17,195,551	13,021,958	11,017,544	12,261,269	14,767,184	14,767,184	19,312,953
PERS On-Behalf					2,126,596	2,206,037	884,022	1,354,014	1,437,762	1,437,762	2,253,042
<b>Total State Funding</b>	<b>\$ 42,355,439</b>	<b>\$ 46,467,673</b>	<b>\$ 50,113,534</b>	<b>\$ 61,075,422</b>	<b>\$ 82,980,305</b>	<b>\$ 77,791,520</b>	<b>\$ 76,214,721</b>	<b>\$ 83,001,993</b>	<b>\$ 88,360,061</b>	<b>\$ 89,775,818</b>	<b>\$ 98,699,673</b>



**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Retirement and Health Care Costs**

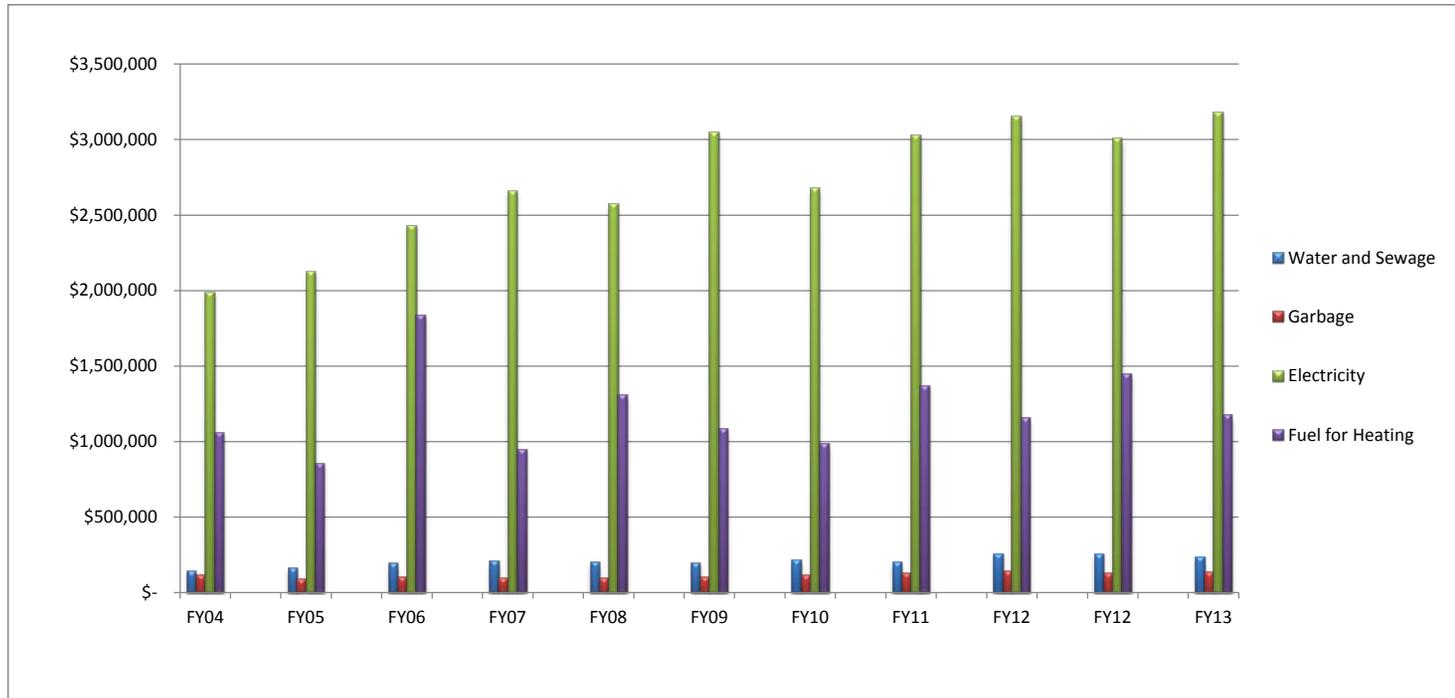
	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>Original FY12</u>	<u>Budget Current FY12</u>	<u>Original FY13</u>
District TRS - employer share	\$ 4,149,970	\$ 5,639,576	\$ 7,662,030	\$ 9,449,054	\$ 4,865,797	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 6,136,526	\$ 5,882,254	\$ 6,152,126
District PERS - employer share	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,663,428	2,883,039	2,874,792	3,340,732	3,238,064	3,472,100
<b>District TRS/PERS employer share</b>	<b>4,750,720</b>	<b>6,700,486</b>	<b>9,270,039</b>	<b>11,722,465</b>	<b>7,425,052</b>	<b>7,833,760</b>	<b>8,403,028</b>	<b>8,557,925</b>	<b>9,477,258</b>	<b>9,120,318</b>	<b>9,624,226</b>
State TRS On-Behalf					17,195,551	13,021,959	11,017,544	12,261,269	14,767,184	14,767,184	19,312,953
State PERS On-Behalf					2,126,596	2,206,037	884,022	1,354,014	1,437,762	1,437,762	2,253,042
<b>State TRS/PERS On-Behalf</b>					<b>19,322,147</b>	<b>15,227,996</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>16,204,946</b>	<b>16,204,946</b>	<b>21,565,995</b>
<b>Total TRS/PERS</b>	<b>\$ 4,750,720</b>	<b>\$ 6,700,486</b>	<b>\$ 9,270,039</b>	<b>\$ 11,722,465</b>	<b>\$ 26,747,199</b>	<b>\$ 23,061,756</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 25,682,204</b>	<b>\$ 25,325,264</b>	<b>\$ 31,190,221</b>
<b>Health care - employer share</b>	<b>\$ 6,626,020</b>	<b>\$ 7,948,786</b>	<b>\$ 8,119,479</b>	<b>\$ 9,526,747</b>	<b>\$ 10,093,355</b>	<b>\$ 11,921,861</b>	<b>\$ 13,529,785</b>	<b>\$ 13,486,191</b>	<b>\$ 14,775,276</b>	<b>\$ 14,698,826</b>	<b>\$ 17,462,165</b>
<b>Health care per employee</b>	<b>\$ 7,045</b>	<b>\$ 8,718</b>	<b>\$ 8,541</b>	<b>\$ 9,754</b>	<b>\$ 10,131</b>	<b>\$ 11,423</b>	<b>\$ 12,624</b>	<b>\$ 12,583</b>	<b>\$ 13,380</b>	<b>\$ 13,380</b>	<b>\$ 14,724</b>



**Kenai Peninsula Borough School District  
General Fund 2012- 2013 Budget**

**Utility Costs**

	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>Original FY12</u>	<u>Current FY12</u>	<u>Original FY13</u>
Water and Sewage	\$ 139,585	\$ 166,445	\$ 192,470	\$ 207,793	\$ 206,107	\$ 199,211	\$ 217,869	\$ 201,177	\$ 256,118	\$ 256,483	\$ 233,736
Garbage	120,737	87,838	107,038	94,713	94,592	106,777	115,275	127,177	140,753	130,417	138,132
Electricity	1,992,639	2,129,941	2,431,352	2,663,619	2,572,660	3,049,693	2,677,963	3,033,041	3,158,505	3,007,700	3,182,474
Natural/Bottled Gas *	471,746	471,746	689,773	797,204	943,745	947,339	1,082,266	1,123,333	1,245,826	1,105,859	1,286,856
Fuel for Heating	1,057,753	859,640	1,835,635	945,965	1,306,592	1,088,296	983,223	1,373,638	1,161,479	1,448,532	1,174,199
<b>Total</b>	<b>\$ 3,310,714</b>	<b>\$ 3,715,610</b>	<b>\$ 5,256,268</b>	<b>\$ 4,709,294</b>	<b>\$ 5,123,696</b>	<b>\$ 5,391,316</b>	<b>\$ 5,076,596</b>	<b>\$ 5,858,366</b>	<b>\$ 5,962,681</b>	<b>\$ 5,948,991</b>	<b>\$ 6,015,397</b>



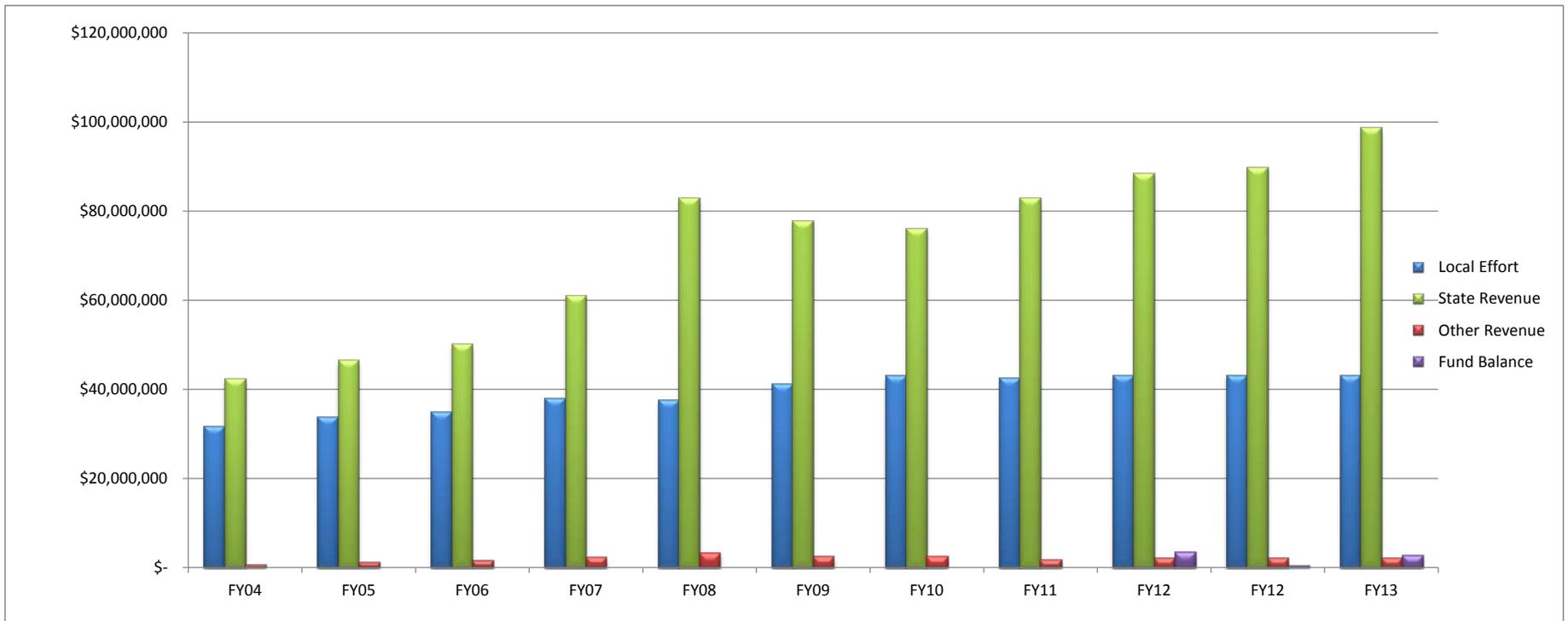
As natural gas, fuel oil and electricity costs have increased, so have the District's utility bills. The District operates 44 schools. In fiscal year 2011, the District's average utility cost per student was \$640.40

\* Prior to FY05, cost of heat was not split between Natural/Bottled Gas and Fuel for Heating.

**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Revenue**

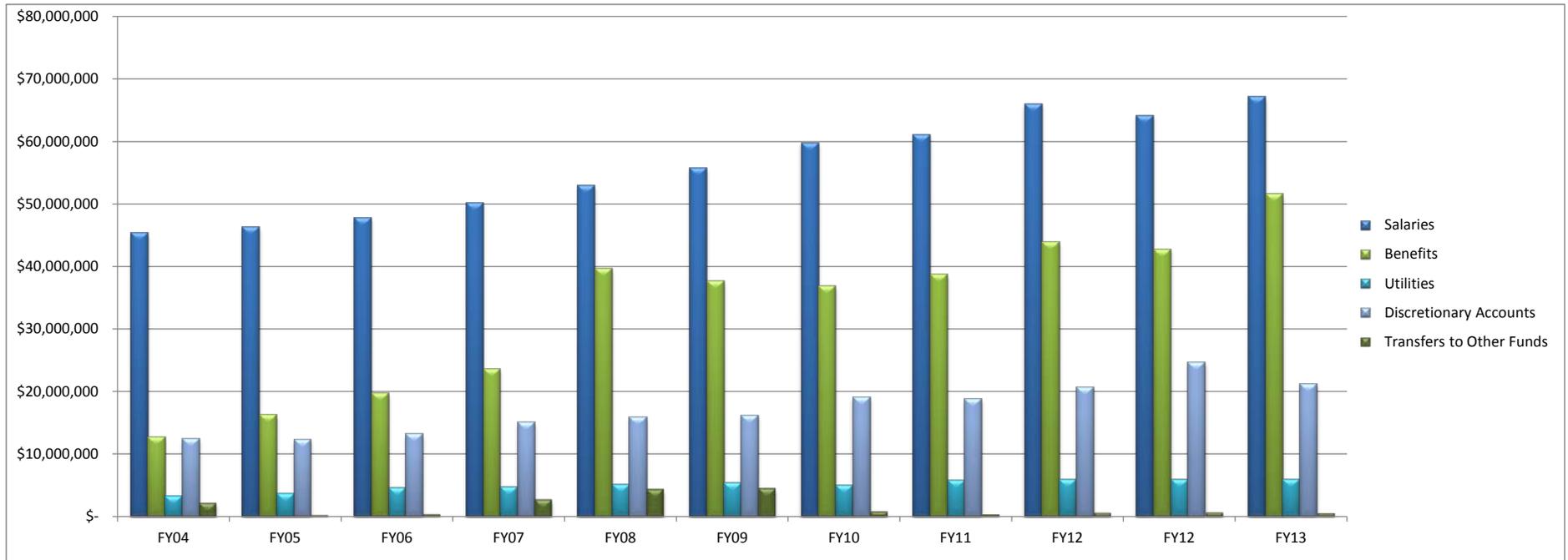
	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>Original FY12</u>	<u>Budget Current FY12</u>	<u>Original FY13</u>
Revenue:											
Local Effort	\$ 31,635,539	\$ 33,744,607	\$ 34,973,682	\$ 37,941,676	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,251,135	\$ 43,000,000
State Revenue	42,355,439	46,467,673	50,113,534	61,075,422	82,980,305	77,791,520	76,214,721	83,001,993	88,360,061	89,775,817	98,699,673
Other Revenue	660,773	1,163,593	1,632,908	2,319,659	3,246,043	2,451,333	2,439,519	1,708,470	2,176,000	2,176,000	2,176,000
Fund Balance	-	-	-	-	-	-	-	-	3,524,030	521,899	2,762,120
<b>Total Revenue:</b>	<b>\$ 74,651,751</b>	<b>\$ 81,375,873</b>	<b>\$ 86,720,124</b>	<b>\$ 101,336,757</b>	<b>\$ 123,927,465</b>	<b>\$ 121,389,798</b>	<b>\$ 121,637,616</b>	<b>\$ 127,298,598</b>	<b>\$ 137,311,226</b>	<b>\$ 135,724,851</b>	<b>\$ 146,637,793</b>



**Kenai Peninsula Borough School District  
General Fund 2012-2013 Budget**

**Expenditures**

	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>Original FY12</u>	<u>Budget Current FY12</u>	<u>Original FY13</u>
Expenditures:											
Salaries	\$ 45,391,817	\$ 46,403,512	\$ 47,847,106	\$ 50,251,299	\$ 52,939,567	\$ 55,798,145	\$ 59,791,475	\$ 61,119,674	\$ 66,059,081	\$ 64,193,381	\$ 67,157,499
Benefits	12,819,512	16,308,427	19,775,485	23,741,721	39,765,510	37,735,418	37,005,996	38,741,166	43,929,914	42,772,901	51,671,624
Utilities	3,310,714	3,715,610	4,566,495	4,709,294	5,123,696	5,391,317	5,076,596	5,858,366	5,962,681	5,948,991	6,015,397
Discretionary Accounts	12,532,343	12,336,243	13,246,888	15,088,247	15,902,493	16,245,286	19,094,572	18,859,611	20,759,550	24,772,818	21,243,273
Total	74,054,386	78,763,792	85,435,974	93,790,561	113,731,266	115,170,166	120,968,639	124,578,817	136,711,226	137,688,091	146,087,793
Transfers to Other Funds	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	362,104	600,000	675,000	550,000
Total Expenditures:	<u>\$ 76,253,975</u>	<u>\$ 79,043,017</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$118,025,002</u>	<u>\$119,621,242</u>	<u>\$121,798,918</u>	<u>\$124,940,921</u>	<u>\$137,311,226</u>	<u>\$138,363,091</u>	<u>\$146,637,793</u>



Benefits includes Workers Compensation costs.

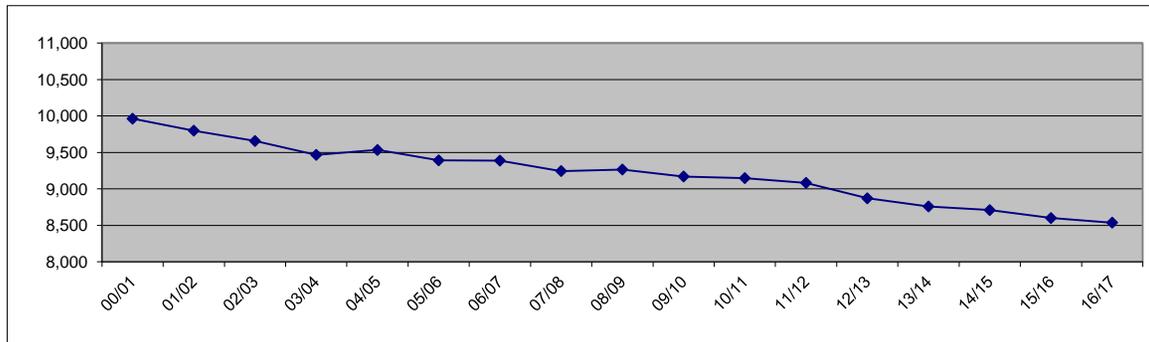
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2012-2013 Budget  
Enrollment History and Projections**

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process: 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade; 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.71%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	-1.45%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.97%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	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%



Kenai Peninsula Borough School District  
2012-2013 Budget  
Enrollment History by School

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12
Aurora Borealis Charter	102	131	156	171	178	178	178	180	184	182	183	194
Chapman	165	151	148	144	128	114	119	92	94	92	101	123
Connections	462	370	392	506	736	777	877	947	965	1,062	975	901
Cooper Landing	35	32	21	13	12	11	10	9	11	6	10	10
Fireweed Academy Charter	28	27	31	30	34	48	66	76	73	75	115	130
Homer Flex	48	40	43	38	43	36	39	33	35	37	25	37
Homer High	508	478	485	461	473	492	470	428	407	375	376	393
Homer Middle	219	230	233	229	242	215	211	197	183	202	215	190
Hope	15	12	14	20	14	11	16	8	10	17	13	12
Kachemak Selo	67	64	79	83	90	88	89	94	93	89	91	75
Kaleidoscope Charter	-	-	-	-	88	115	159	196	233	248	246	248
K-Beach	446	458	441	440	443	446	446	441	422	433	427	405
Kenai Alternative	71	72	78	77	59	70	87	103	101	93	106	92
Kenai Central	483	518	538	502	517	510	518	495	513	524	505	514
Kenai Middle	426	424	376	376	366	391	390	373	364	360	367	357
Marathon *	-	-	-	10	6	12	13	11	16	7	4	5
McNeil Canyon	126	113	113	113	119	116	121	108	137	136	120	126
Moose Pass	40	46	43	33	33	31	27	27	29	15	16	18
Mountain View	391	355	345	337	323	286	236	426	437	431	453	460
Nanwalek	48	70	76	63	63	58	64	63	70	74	80	78
Nikiski Elem	222	191	198	179	-	-	-	-	-	-	-	-
Nikiski Middle/Senior	473	494	487	476	417	387	376	374	363	351	370	392
Nikiski North Star	281	277	273	224	388	395	408	406	383	403	417	369
Nikolaevsk	113	119	100	89	73	69	60	55	74	70	70	70
Ninilchik	199	204	186	181	194	168	159	177	164	171	186	161
Paul Banks	229	199	212	214	226	214	201	219	213	228	185	169
Port Graham	29	34	33	30	28	21	20	25	20	15	20	21
Razdolna	35	34	33	36	37	29	36	39	49	37	63	63
Redoubt	410	423	413	407	404	403	380	367	378	371	393	388
River City Academy	-	-	-	-	-	-	-	34	37	56	64	73
Sears	378	350	314	302	239	208	206	-	-	-	-	-
Seward Elem	382	358	356	323	308	289	268	263	264	276	278	286
Seward High	295	284	282	274	259	235	233	205	187	178	165	177
Seward Middle	132	126	121	116	116	108	93	88	89	91	94	78
Skyview	594	624	605	556	526	521	486	459	450	377	333	363
Soldotna Elem	333	307	307	292	291	282	276	264	275	266	286	291
Soldotna High	538	511	513	516	530	531	565	538	529	534	508	494
Soldotna Middle	572	567	538	536	538	540	481	455	443	412	371	401
Soldotna Montessori Charter	-	-	43	89	100	124	161	161	161	160	160	165
Spring Creek	31	47	32	37	43	38	34	34	28	21	19	11
Sterling	242	238	221	203	197	175	182	169	160	134	154	167
Susan B English	79	86	75	73	62	71	65	62	59	45	46	43
Tebughna	45	44	43	40	43	50	45	32	36	30	35	41
Tustumena	237	254	231	205	161	160	168	157	154	150	157	169
Voznesenka	138	136	136	138	133	126	126	115	117	100	104	102
West Homer Elem	296	301	293	285	254	243	223	240	256	236	242	221
	9,963	9,799	9,657	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083

\* Name change beginning in FY12

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2012-2013 General Fund Budget  
Revenue and Expenditures**

<b>Actual</b>						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil	
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820	
FY03	\$4,044,041,000	\$77,850,467	9,657	\$74,430,070	\$7,707	
FY04	\$4,222,404,000	\$76,724,068	9,467	\$76,253,975	\$8,055	
FY05	\$4,264,247,000	\$83,096,038	9,534	\$79,043,181	\$8,291	
FY06	\$4,507,776,000	\$89,146,364	9,392	\$85,821,922	\$9,138	
FY07	\$4,888,050,000	\$100,257,075	9,388	\$96,513,281	\$10,280	
FY08	\$5,369,378,000	\$117,272,948	9,245	\$118,025,002	\$12,766	
FY09	\$5,966,757,000	\$120,377,796	9,266	\$119,621,242	\$12,910	
FY10	\$6,369,098,000	\$129,915,465	9,170	\$121,798,918	\$13,282	
FY11	\$6,369,098,000	\$132,411,442	9,148	\$124,940,921	\$13,658	

<b>Budgeted</b>						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil	
FY12	\$6,633,241,000	\$138,363,091	9,083		\$15,233	
FY13	*	\$146,637,793	8,871		\$16,530	

<b>Actual</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465
FY09	\$32,948,855	\$8,198,090	\$2,163,295	\$43,310,240	35.68%	\$77,791,520	64.08%	\$288,038	0.24%	\$121,389,798
FY10	\$33,813,342	\$9,170,034	\$2,031,028	\$45,014,404	37.01%	\$76,214,720	62.66%	\$408,492	0.34%	\$121,637,616
FY11	\$33,193,773	\$9,394,362	\$1,114,974	\$43,703,109	34.33%	\$83,001,993	65.20%	\$593,496	0.47%	\$127,298,598

<b>Budgeted</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY12	\$33,666,882	\$9,584,253	\$1,726,000	\$44,977,135	33.27%	\$89,775,817	66.40%	\$450,000	0.33%	\$135,202,952
FY13	\$33,806,586	\$9,193,414	\$1,726,000	\$44,726,000	31.09%	\$98,699,673	68.60%	\$450,000	0.31%	\$143,875,673

\* This information was not available at time of publication.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Location**

Loc	Description											Budget	
		FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
65	Aurora Borealis	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,878,345	\$ 1,945,308	\$ 2,294,760	\$ 2,048,229
31	Chapman	1,050,145	985,133	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	991,210	1,087,607	1,054,033	1,133,644	1,300,130
32	Cooper Landing	292,235	280,118	174,210	210,657	235,158	210,186	204,165	231,561	233,703	232,166	278,529	251,475
68	Fireweed Academy	140,031	152,526	166,123	179,314	260,512	438,457	512,484	611,504	663,039	1,096,444	1,452,215	1,911,061
66	Homer Flex	324,326	323,775	333,053	403,732	453,878	492,671	445,224	486,725	550,990	511,751	545,899	580,435
06	Homer High	3,390,900	3,315,830	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,259,699	4,361,070	4,502,541	4,771,025	4,501,541
13	Homer Middle	1,473,008	1,392,068	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,787,700	1,727,116	2,024,707	2,157,181	2,064,335
35	Hope	199,636	155,887	176,490	194,142	225,520	265,802	250,634	229,497	279,999	283,114	322,619	253,339
56	Kachemak Selo	420,112	494,128	529,501	585,750	662,436	717,801	737,330	864,059	990,916	901,003	954,968	833,935
63	Kaleidoscope Charter	-	-	-	456,116	620,406	1,203,725	1,623,062	2,690,311	2,445,615	2,470,419	2,826,776	2,625,638
48	K-Beach	2,184,187	2,109,160	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,459,757	3,801,286	3,817,787	3,685,400	3,498,430
67	Kenai Alternative	473,845	449,905	495,779	565,121	577,949	621,920	586,475	680,220	767,649	840,587	853,655	858,868
07	Kenai Central	3,269,226	3,264,842	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,651,198	5,037,445	5,272,046	5,447,987	5,292,200
11	Kenai Middle	2,412,214	2,222,429	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	2,970,495	3,134,984	3,361,639	3,734,443	3,698,949
15	Marathon	-	-	62,764	70,704	41,872	93,917	87,237	89,020	103,222	80,494	81,232	83,638
47	McNeil Canyon	783,480	750,244	748,266	866,857	1,050,192	1,202,154	1,161,508	1,300,949	1,468,750	1,449,174	1,413,624	1,407,563
37	Moose Pass	337,292	318,576	329,633	295,999	301,935	327,903	273,876	369,911	343,151	301,594	337,922	296,226
51	Mountain View	1,910,180	1,845,485	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,497,879	3,914,764	3,916,366	4,196,185	4,125,550
34	Nanwalek	477,939	539,441	478,326	425,890	481,092	468,230	656,387	616,719	850,287	930,803	1,096,438	1,001,843
39	Nikiski Elem	1,159,093	1,182,565	1,221,160	-	-	-	-	-	-	-	-	-
10	Nikiski Jr/Sr	3,068,203	3,090,360	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,480,689	3,675,043	3,801,035	4,427,847	4,287,993
52	Nikiski North Star	1,231,622	1,300,775	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	3,005,948	3,078,717	3,240,240	3,194,080	3,094,343
38	Nikolaevsk	958,384	960,342	820,634	775,514	743,538	706,656	666,704	774,096	899,153	844,605	886,480	830,446
02	Ninilchik	1,354,831	1,368,493	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,600,295	1,840,734	1,824,578	1,861,625	1,836,694
33	Paul Banks	1,444,285	1,552,702	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,959,976	2,173,923	2,050,377	2,524,656	2,487,346
40	Port Graham	351,782	307,587	335,080	311,722	286,479	305,699	387,775	383,531	417,734	422,781	526,095	504,401
49	Razdolna	303,110	280,183	215,375	292,852	328,676	354,519	351,855	429,609	457,752	591,502	695,300	635,469
46	Redoubt	1,861,693	1,977,770	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,813,169	2,835,537	2,856,185	3,253,274	3,205,292
16	River City Academy	-	-	-	-	-	-	308,740	368,523	431,363	548,571	602,715	481,284
41	Sears	1,828,839	1,662,476	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	-	-	-
42	Seward Elem	2,019,758	2,021,831	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,390,964	2,481,636	2,702,826	2,740,294	2,762,075
08	Seward High	2,092,321	2,160,327	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,236,401	2,310,286	2,407,217	2,379,018	2,315,927
14	Seward Middle	971,974	908,494	1,000,375	1,112,495	963,571	938,521	946,663	1,009,668	1,080,680	1,172,530	1,215,422	1,142,793
05	Skyview	3,503,206	3,629,973	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,886,307	4,096,051	3,794,236	3,767,836	3,706,907
43	Soldotna Elem	1,630,002	1,613,479	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,632,400	2,592,440	2,786,283	3,149,761	3,103,323
09	Soldotna High	3,550,972	3,671,789	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,256,804	5,463,145	5,493,099	5,850,973	5,682,472
12	Soldotna Middle	3,129,147	3,077,950	3,083,224	3,289,022	3,878,257	3,997,034	3,960,835	3,788,625	3,789,005	3,707,162	3,813,727	3,901,814

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Location**

Loc	Description	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	Budget	
												FY12	FY13
64	Soldotna Montessori Charter	-	186,099	416,773	519,140	803,494	1,394,169	1,485,273	1,897,416	1,721,130	1,926,263	1,949,003	1,949,390
04	Spring Creek	340,580	301,873	197,626	249,138	274,729	308,499	256,577	283,409	324,570	342,453	305,258	-
44	Sterling	1,256,350	1,130,638	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,505,124	1,521,786	1,657,716	1,875,641	1,797,414
03	Susan B English	793,016	750,239	661,874	683,758	733,497	870,493	839,677	965,427	982,826	966,484	984,236	944,079
01	Tebughna	409,386	412,351	439,091	456,731	448,694	506,054	487,874	565,615	598,585	535,388	600,490	532,589
45	Tustumena	1,235,411	1,201,883	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,527,865	1,492,065	1,648,320	1,832,433	1,806,632
53	Voznesenka	819,271	889,473	924,242	942,147	1,030,779	1,138,379	1,156,260	1,179,041	1,423,362	1,258,320	1,277,598	1,155,265
50	West Homer	1,673,471	1,677,083	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,218,223	2,297,827	2,436,502	2,688,133	2,511,092
70	Board of Education	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,015	284,179	335,654	331,270
71	Superintendent	264,643	257,003	290,584	306,276	303,352	318,717	323,946	281,852	323,554	370,800	413,867	402,872
72	Asst Supt Admin Services	212,467	198,197	210,187	197,101	949,514	932,075	875,693	1,005,434	1,305,632	1,549,669	1,624,581	1,311,226
73	Asst Supt Instruction	347,310	376,788	293,814	316,136	313,466	404,982	320,359	329,187	350,135	364,918	661,861	513,331
74	Fiscal Services	479,672	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	856,573	912,164
75	Planning and Operations	203,603	232,105	179,279	197,343	199,961	221,467	199,972	298,746	339,028	316,448	1,604,788	342,691
76	Purchasing/Warehouse	467,084	257,929	285,522	300,280	339,544	397,325	300,353	224,916	280,576	699,633	899,050	748,903
77	Human Resources	441,501	454,343	528,809	609,045	673,598	710,307	873,768	886,537	932,083	880,333	1,098,125	1,539,346
78	Information Services	2,414,378	1,643,357	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,834,264	2,620,334	2,061,133	2,360,012	2,145,818
79	E-Rate Program	26,984	-	105,626	348,311	308,330	378,963	477,121	470,488	233,582	916,085	865,444	1,620,370
80	Connections Program	1,594,807	1,360,517	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,426,164	3,504,495	3,049,107	3,120,303	3,546,188
81	Gifted/Talented Instruction	530,493	409,692	441,123	-	-	-	-	-	-	-	-	-
81	Special Services	-	-	-	979,877	1,114,383	1,398,529	1,606,210	2,466,361	3,258,419	3,224,808	4,320,198	4,178,457
81	Special Education Instruction	543,293	446,516	527,586	-	-	-	-	-	-	-	-	-
81	Special Education - Student	2,249,259	2,423,025	2,518,003	-	-	-	-	-	-	-	-	-
82	Negotiations	-	-	-	-	-	-	-	-	-	-	-	2,991,536
83	DW - General	8,057,500	6,668,872	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	26,167,543	22,316,183	23,508,823	26,176,831	32,007,035
84	Elementary Ed/Curriculum	564,694	1,023,495	1,285,102	827,327	1,076,419	1,605,412	1,688,941	1,643,863	2,775,029	2,034,636	1,221,700	1,251,601
85	Secondary Ed/Pupil Activity	405,982	609,481	-	-	-	-	-	-	-	-	1,510,695	2,791,914
86	K-12/Assessment	199,937	167,942	150,113	-	-	-	-	-	-	-	859,230	847,469
87	DW - Health Services	96,779	98,721	103,406	127,803	119,162	129,935	140,393	141,661	161,678	229,715	246,998	309,387
92	Grants Administration	479,486	353,640	364,357	384,418	539,713	723,476	738,516	749,066	768,840	780,883	-	-
96	Unallocated	-	-	-	-	-	1,000,000	-	-	-	-	200,784	1,537,790
		<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,363,091</u>	<u>\$ 146,637,793</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Object**

Object	Description												Budget	
		FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	
3110	Superintendent	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 143,055	
3120	Asst Superintendent - Certified	185,111	186,312	211,701	200,091	207,087	220,339	114,800	106,000	109,430	110,853	113,070	115,331	
3130	Principal/Assistant Principal	2,632,346	2,722,977	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,329,761	3,684,106	3,830,264	3,727,867	3,865,695	
3140	Director/Coordinator - Certified	691,736	742,147	727,981	785,253	798,067	830,405	855,183	870,197	923,812	831,330	1,000,960	951,912	
3150	Teachers	27,278,849	27,411,064	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	33,194,640	35,618,752	36,445,853	37,623,297	39,598,186	
3161	Extra Duty Compensation	466,727	469,980	402,580	419,610	432,851	418,173	441,775	435,678	611,427	634,214	600,603	689,787	
3162	Emolument	49,937	39,566	36,677	21,485	21,826	57,850	14,022	51,916	55,817	76,779	138,742	44,517	
3163	Prep Time	-	-	-	-	-	-	-	-	300	250	775	-	
3171	Cert Substitutes - w/certificate	361,785	397,950	395,490	361,470	308,942	325,693	404,985	405,489	476,062	386,386	438,029	509,491	
3172	Temporary Salaries - Certified	11,855	31,971	26,076	25,167	36,015	26,515	59,421	76,030	88,862	105,509	119,079	10,500	
3173	Long Term Substitute - Certified	130,816	158,646	155,174	161,630	116,885	303,700	399,458	438,630	427,054	425,518	357,856	304,808	
3180	Specialists - Certified	4,085,003	4,158,104	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,292,903	3,060,630	3,545,999	3,724,847	3,763,386	
3190	Leave Payoff - Certified	45,899	112,629	112,659	334,824	108,529	255,862	299,538	169,176	209,094	224,383	237,836	300,000	
3191	R Factor - Certified	-	-	-	-	-	-	-	18,000	-	-	-	-	
3211	Asst Superintendent - Support	114,846	93,156	100,985	104,140	106,223	113,082	209,760	216,700	222,906	116,668	121,402	121,401	
3212	Director/Coordinator - Support	140,264	86,055	93,322	96,323	98,249	106,614	109,023	104,040	110,323	220,732	225,147	232,951	
3220	Specialists - Nurses	574,263	608,198	613,743	663,400	675,976	716,327	746,631	708,235	1,022,699	996,485	1,032,416	1,127,149	
3230	Tutors/Aides	1,591,989	1,637,868	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,268,177	3,569,353	3,628,178	4,695,996	4,919,500	
3240	Support Staff	3,427,659	3,608,436	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,048,802	5,352,125	5,258,050	5,559,966	5,724,792	
3250	Maintenance/Custodians	2,440,619	2,525,675	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,715,978	2,837,915	2,753,650	2,870,737	3,553,983	
3271	Bus Drivers	-	-	54	-	-	-	-	-	-	-	-	-	
3272	Activity Bus Drivers	46,953	47,169	-	-	29	115	-	2,695	3,502	13,681	7,054	-	
3291	Substitutes - Classified	210,431	224,127	231,395	213,569	243,653	237,515	267,694	258,641	259,683	293,090	319,284	368,454	
3292	Extra Duty Compensation - Sppt***	255,253	265,135	316,394	300,606	294,684	311,808	314,714	313,715	358,008	418,661	397,020	392,129	
3293	Long Term Substitutes - Support	63,230	78,845	43,756	90,660	193,194	48,434	31,622	18,872	53,619	10,468	20,487	5,000	
3294	Temporary Salaries - Support	196,825	124,097	134,005	126,646	170,741	160,094	200,780	187,203	221,896	239,066	258,057	120,495	
3295	Overtime	50,146	38,485	46,576	43,170	42,908	63,363	125,472	56,737	61,578	54,993	68,650	43,313	
3296	Cert Substitutes - w/o certificate	337,948	294,534	252,958	328,895	384,245	297,355	347,346	391,432	323,522	366,489	393,876	251,664	
3297	Officials	-	120	-	-	-	-	-	-	-	-	-	-	
3300	Leave Payoff - Support	60,408	51,339	200,930	193,446	349,553	188,213	321,046	258,510	359,754	333,801	23,000	23,000	
3511	Health Insurance	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,529,785	13,486,191	14,654,370	17,462,165	
3512	Life Insurance	114,629	129,318	114,736	118,606	122,736	128,045	134,577	116,172	94,841	98,041	109,797	192,137	
3520	Unemployment Insurance	95,065	101,077	179,931	183,653	51,869	85,848	105,887	39,881	117,223	151,544	151,678	195,438	
3541	FICA Medicare	374,976	397,685	384,142	400,927	431,486	458,173	479,384	511,693	559,145	571,501	609,644	710,245	
3542	FICA Contribution	734,967	756,388	763,963	783,823	835,050	914,106	995,201	1,037,102	1,126,411	1,086,196	1,190,135	1,341,073	
3550	TRS Retirement	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	22,061,050	18,192,291	16,537,533	17,944,402	20,649,438	25,465,079	
3560	PERS Retirement	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	4,685,851	4,869,465	3,767,061	4,228,806	4,675,826	5,725,142	
3631	Workers' Comp	-	-	-	-	595,273	718,125	889,163	788,442	914,243	840,684	709,013	557,345	

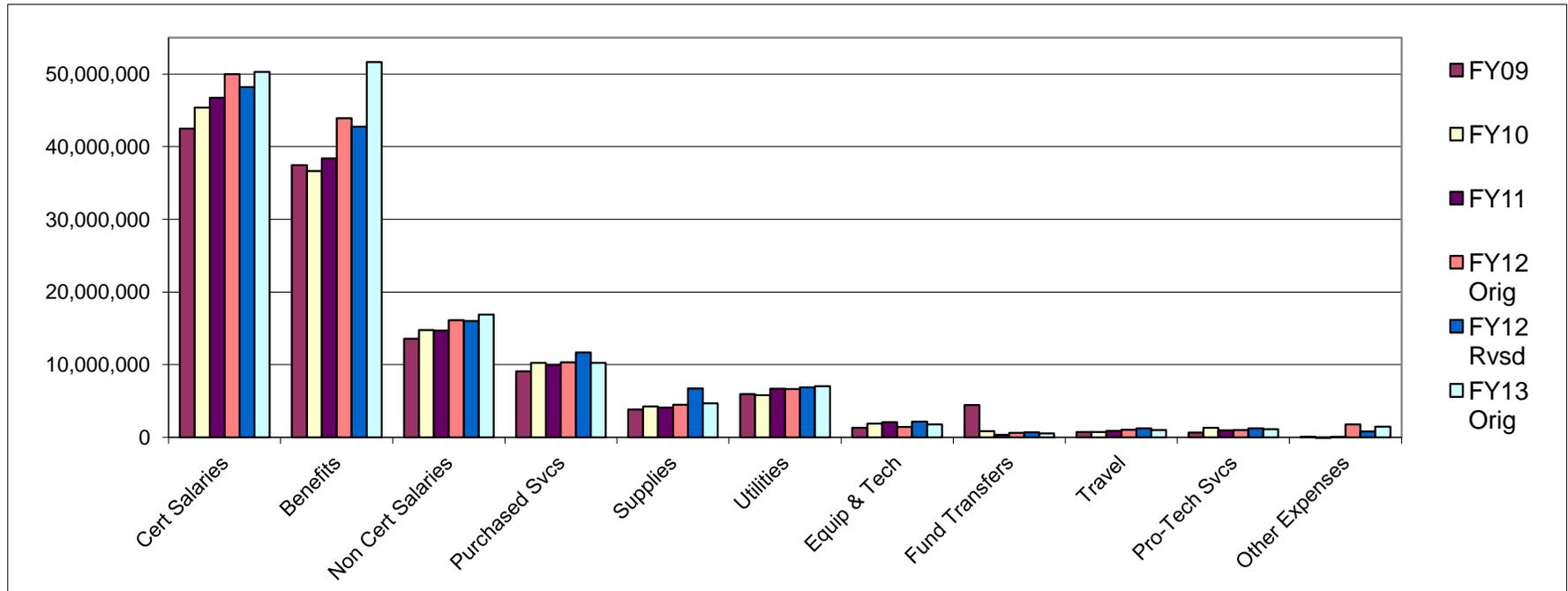
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Object**

Object	Description											Budget	
		FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
4100	Professional/Technical Svcs	247,970	290,260	204,967	271,501	363,427	343,981	374,678	557,299	1,262,644	872,228	1,069,958	959,402
4121	In-Kind Professional/Technical	26,000	26,000	26,000	26,500	26,000	17,500	40,500	51,500	45,771	50,636	60,000	60,000
4140	Professional/Technical Legal	84,183	115,711	204,548	81,561	107,075	87,706	74,953	44,459	21,268	47,409	92,217	100,000
4150	Professional/Technical Medical	5,866	2,412	201,094	2,410	1,540	2,490	4,154	971	648	586	225	1,400
4200	Travel	364,944	345,040	350,777	334,620	382,883	441,110	522,675	588,958	568,340	571,614	832,047	663,713
4250	Extra Curricular Travel**	192,749	231,225	21,747	38,256	45,740	38,496	27,347	145,873	173,041	326,404	401,650	327,859
4310	Water and Sewage	151,806	151,808	139,585	166,445	192,470	207,793	206,107	199,211	217,869	201,177	256,483	233,736
4320	Garbage	130,799	122,605	120,737	87,838	107,038	94,713	94,592	106,777	115,275	127,177	130,417	138,132
4331	Postage	79,465	90,863	79,885	69,389	81,528	73,774	74,055	69,228	69,393	58,293	74,577	72,575
4332	Telephone	516,524	444,574	437,820	439,930	442,656	504,649	469,238	412,655	584,089	687,352	787,656	859,150
4350	In-Kind Utilities	44,537	44,064	35,985	40,574	46,855	54,833	56,114	75,458	67,017	63,364	81,145	81,145
4360	Electricity	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,049,692	2,677,963	3,033,041	3,007,700	3,182,474
4370	Natural/Bottled Gas	-	-	-	471,746	689,774	797,206	943,745	947,339	1,082,266	1,123,333	1,105,859	1,286,856
4380	Fuel for Heating	1,008,011	964,683	1,057,753	859,640	1,145,861	945,963	1,306,592	1,088,296	983,223	1,373,638	1,448,532	1,174,199
4401	Freight Costs	10,200	9,638	6,974	9,310	7,996	6,614	11,092	9,118	14,072	11,736	21,819	11,458
4402	Purchased Services	474,930	561,482	520,297	492,363	784,973	794,040	1,226,728	928,403	1,080,397	908,834	1,944,684	739,268
4403	In-Kind Custodial Services	79,599	77,858	81,375	94,148	95,591	101,874	103,440	109,110	105,719	111,230	119,285	129,154
4404	In-Kind Maintenance	5,004,063	4,931,195	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	6,019,888	6,658,971	6,357,800	6,755,898	7,038,861
4408	Purchased Service - Copiers	258,645	208,834	208,988	198,864	208,416	219,612	232,238	233,833	115,976	116,870	133,354	110,777
4409	Purchased Service - Riso	62,748	52,439	50,079	36,478	120	468	384	480	504	-	-	-
4410	Rental - Buildings	135,613	135,786	118,762	126,505	365,164	447,693	414,454	403,814	433,860	499,325	530,799	513,613
4430	Maintenance Contracts	98,155	168,966	141,254	113,356	159,390	133,815	80,502	144,598	135,822	105,022	261,304	288,693
4432	Repair of Equipment	-	-	-	-	-	-	-	-	-	-	-	-
4450	Liability Insurance	-	-	-	-	1,158,492	1,292,931	1,202,957	1,249,792	1,684,763	1,878,434	1,918,912	1,395,753
4471	In-Kind Insurance	838,581	879,790	1,220,446	1,532,009	-	-	-	-	-	-	-	-
4501	Supplies	2,550,461	2,553,110	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,673,778	3,411,097	3,187,105	5,668,694	4,018,087
4502	Discretionary Materials	125,992	123,511	110,028	109,366	114,574	110,850	113,785	115,137	120,916	118,971	132,155	136,556
4503	Software	-	-	-	-	-	-	-	77,767	621,318	755,194	897,588	472,680
4560	Inventory Adjustment	51,490	(83,949)	(62,394)	(33,165)	11,006	(48,432)	(5,953)	(115,625)	24,001	(3,868)	-	-
4580	Gas and Oil	12,902	14,187	14,650	16,311	26,718	34,534	27,445	32,234	29,957	28,973	30,047	32,725
4850	Stipends	13,320	13,725	17,100	18,360	18,270	19,980	20,520	29,335	33,600	33,600	33,800	33,600
4901	Other Expenses	119,421	96,758	65,227	49,179	43,834	165,620	173,854	188,757	235,983	305,319	450,444	1,071,182
4902	Career Development	58,531	77,758	95,459	79,744	72,218	83,476	68,690	91,593	102,723	101,050	125,883	163,715
4903	Professional Dues	31,517	32,535	30,411	31,884	32,037	33,233	34,795	33,419	37,043	34,723	34,083	36,372
4904	Physical Exam Reimbursement	19,221	19,139	21,280	24,984	19,589	24,835	18,887	20,169	30,827	29,919	35,300	35,000
4905	Other - Contingency	-	-	-	-	-	-	-	-	-	-	-	-
4906	Moving Expenses	-	-	-	-	-	-	-	-	3,000	-	3,000	9,000
4950	Indirect Costs	(188,994)	(219,112)	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	125,575	124,500
5101	Equipment	820,996	244,603	255,632	256,457	303,498	612,103	418,951	(146,741)	225,384	966,118	728,810	242,315
5102	Equipment - Technology	1,712,075	642,726	503,508	566,923	812,172	970,400	807,681	1,471,586	1,678,632	1,117,035	1,421,909	1,514,720
5500	Transfer to Other Funds	120,727	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	362,104	675,000	550,000
		<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,282</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,363,091</u>	<u>\$ 146,637,793</u>

### Kenai Peninsula Borough School District

#### General Fund Expenditure History by Object Code (in Dollars)

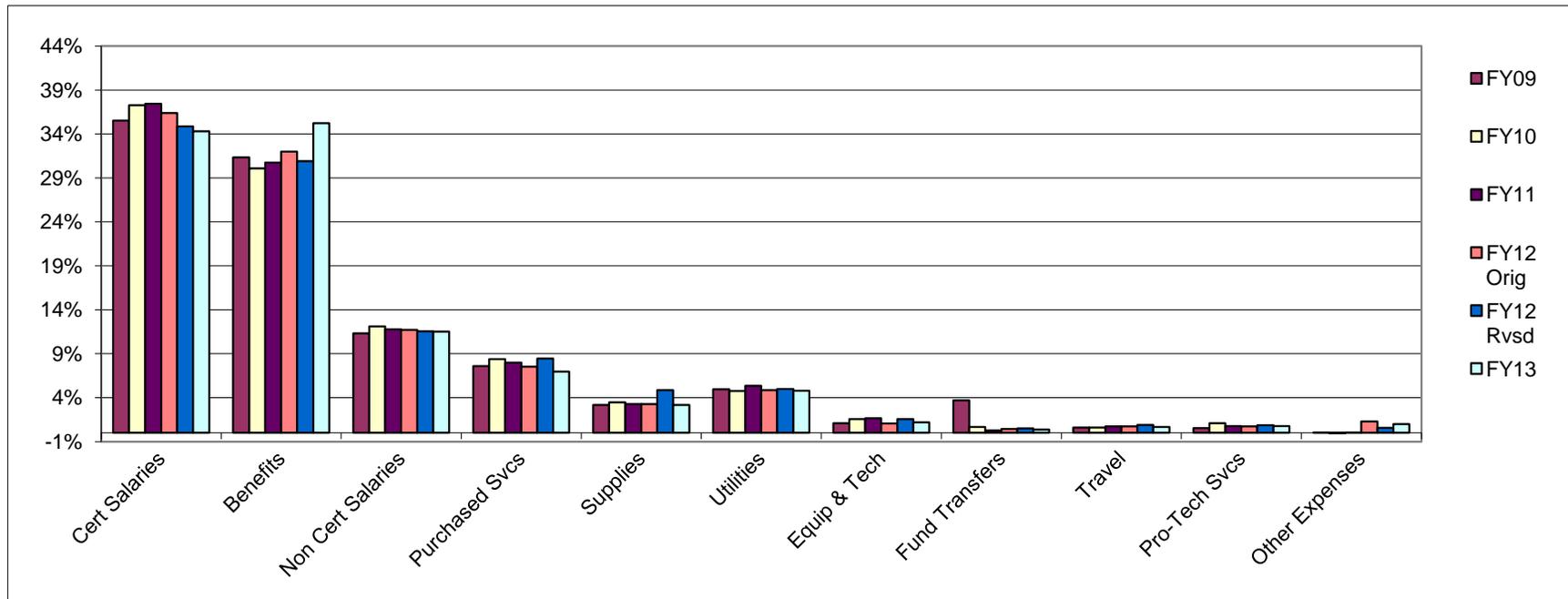
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY09	42,506,919	37,477,108	13,549,737	9,099,037	3,812,622	5,948,658	1,324,845	4,451,076	734,831	654,030	62,379	119,621,242
FY10	45,394,346	36,646,243	14,756,883	10,230,083	4,240,890	5,797,095	1,904,016	830,279	741,381	1,330,330	-72,628	121,798,918
FY11	46,749,463	38,407,334	14,704,035	9,989,252	4,086,375	6,667,378	2,083,154	362,104	898,019	970,859	22,948	124,940,921
FY12 Orig	49,974,078	43,906,914	16,108,003	10,330,883	4,469,981	6,654,868	1,442,724	600,000	1,028,331	1,015,345	1,780,099	137,311,226
FY12 Rvsd	48,223,289	42,749,901	15,993,092	11,686,055	6,728,484	6,892,369	2,150,719	675,000	1,233,698	1,222,399	808,085	138,363,091
FY13 Orig	50,296,668	51,648,624	16,883,831	10,227,577	4,660,048	7,028,267	1,757,035	550,000	991,572	1,120,802	1,473,369	146,637,793
Change from Rvsd	2,073,379	8,898,723	890,739	(1,458,478)	(2,068,436)	135,898	(393,684)	(125,000)	(242,126)	(101,597)	665,284	8,274,702
Change %	4.30%	20.82%	5.57%	-12.48%	-30.74%	1.97%	-18.30%	-18.52%	-19.63%	-8.31%	82.33%	5.98%



## Kenai Peninsula Borough School District

### General Fund Expenditure History by Object Code (Percentage)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY09	35.53%	31.33%	11.33%	7.61%	3.19%	4.97%	1.11%	3.72%	0.61%	0.55%	0.05%	78.19%
FY10	37.27%	30.09%	12.12%	8.40%	3.48%	4.76%	1.56%	0.68%	0.61%	1.09%	-0.06%	79.48%
FY11	37.42%	30.74%	11.77%	8.00%	3.27%	5.34%	1.67%	0.29%	0.72%	0.78%	0.02%	79.93%
FY12 Orig	36.39%	31.98%	11.73%	7.52%	3.26%	4.85%	1.05%	0.44%	0.75%	0.74%	1.30%	80.10%
FY12 Rvsd	34.85%	30.90%	11.56%	8.45%	4.86%	4.98%	1.55%	0.49%	0.89%	0.88%	0.58%	77.31%
FY13	34.30%	35.22%	11.51%	6.97%	3.18%	4.79%	1.20%	0.38%	0.68%	0.76%	1.00%	81.03%
Change from Rvsd	2,073,379	8,898,723	890,739	(1,458,478)	(2,068,436)	135,898	(393,684)	(125,000)	(242,126)	(101,597)	665,284	11,862,841
Change %	4.30%	20.82%	5.57%	-12.48%	-30.74%	1.97%	-18.30%	-18.52%	-19.63%	-8.31%	82.33%	30.69%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

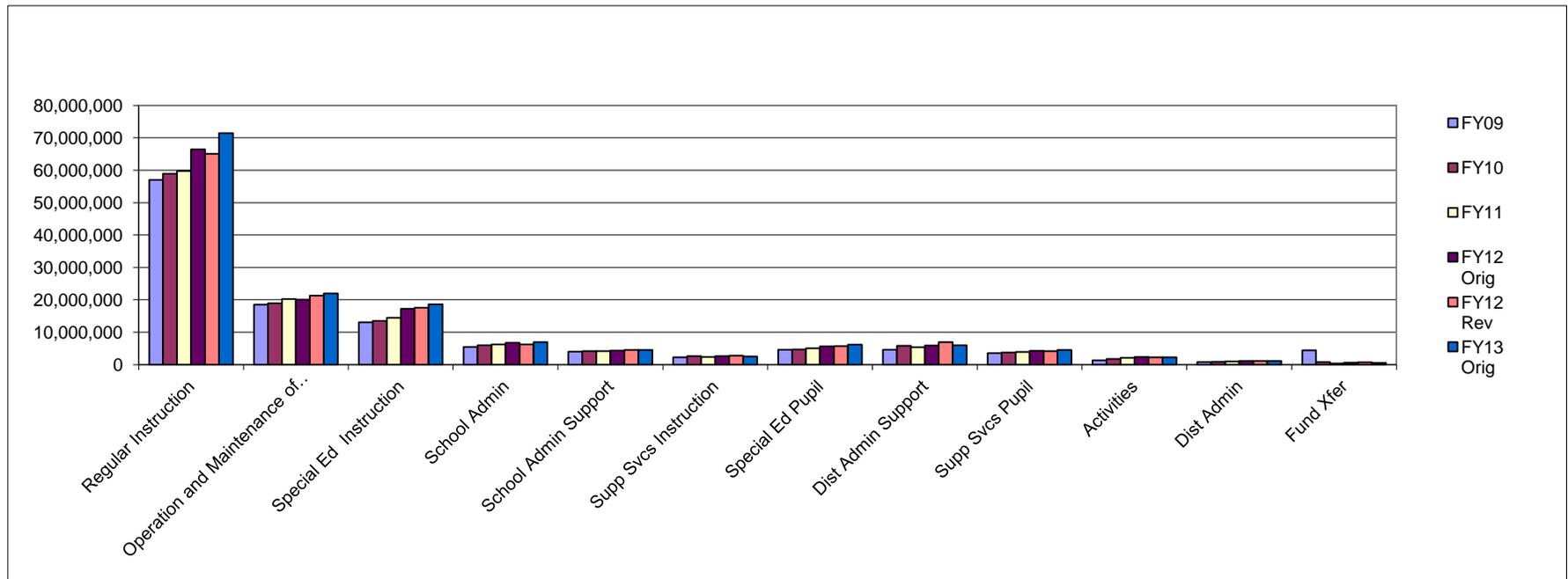
**General Fund Expenditures by Function**

Function	Description												Budget	
		FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	
4100	Regular Instruction	\$ 34,596,404	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,717,611	63,299,626	
4120	Bilingual/Bicultural Instruction	464,916	508,088	557,316	580,693	629,961	681,175	735,921	730,756	790,627	781,043	833,763	965,700	
4130	Gifted/Talented Instruction	880,281	906,604	920,160	584,198	629,566	612,686	614,132	637,368	703,810	711,888	757,680	799,424	
4140	Alternative Instruction	1,570,406	1,360,517	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,411,012	3,495,646	2,962,447	2,980,418	3,401,329	
4160	Vocational Instruction	1,523,866	1,580,422	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,450,663	1,656,355	1,537,674	1,724,654	3,015,635	
4200	Special Education-Instruction	6,430,994	6,809,909	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	13,073,837	13,476,190	14,494,766	17,604,964	18,575,283	
4220	Special Services-Student	2,973,143	2,958,230	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,567,626	4,709,846	5,016,857	5,717,590	6,186,464	
4300	Support Services - Student	-	-	-	-	-	-	177,010	592,573	381,578	458,489	536,861	778,037	
4320	Guidance Services	1,102,312	1,108,060	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,713,604	1,706,701	1,709,818	1,809,752	1,791,168	
4330	Health Services	875,429	926,265	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,262,670	1,637,960	1,724,686	1,823,602	1,983,199	
4350	Support Services - Instruction	528,666	547,298	552,489	620,300	724,343	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,652,795	1,384,535	
4352	Library Services	1,401,713	1,365,058	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,042,949	1,080,187	1,130,468	1,126,083	1,122,133	
4354	Inservice	17,660	18,192	10,813	-	-	-	-	-	-	-	-	-	
4400	School Administration	3,306,541	3,420,590	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,478,640	5,946,292	6,216,908	6,261,456	6,900,550	
4450	School Administration - Support	2,652,451	2,661,214	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	3,991,261	4,126,102	4,130,405	4,482,028	4,503,540	
4510	District Administration - Support	-	-	-	-	-	-	134,097	82,435	64,803	75,810	93,755	129,977	
4511	Board of Education	207,012	244,121	360,590	248,963	271,460	265,177	270,684	244,053	225,016	284,179	335,654	331,270	
4512	Office of Superintendent	258,765	257,003	290,584	306,276	297,367	322,963	313,395	281,852	323,554	370,800	413,867	402,872	
4513	Assistant Superintendent - Instruction	189,550	193,401	189,645	219,027	238,121	238,421	231,997	226,244	241,907	247,131	266,710	271,486	
4550	District Administration Support Svcs	-	-	-	-	-	142,878	811,890	369,974	357,970	232,901	359,644	524,682	
4551	Fiscal Services	473,793	505,353	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	856,573	912,164	
4552	Internal Services	514,420	344,447	386,350	422,644	459,851	524,009	403,487	302,002	400,702	801,253	1,019,151	861,107	
4553	Staff Services	437,288	453,533	542,050	589,219	674,163	700,802	807,438	878,512	936,384	878,971	1,082,889	1,031,902	
4555	Information Services	990,680	884,900	894,240	828,168	847,956	889,255	893,981	1,122,068	1,896,968	1,257,510	1,508,983	1,131,565	
4556	Assistant Superintendent-Admin Svcs.	173,147	168,065	186,990	175,821	704,497	661,992	616,119	832,636	1,143,250	1,224,872	1,760,040	1,143,472	
4557	Indirect Costs	-	37,975	60,270	81,961	112,152	145,673	231,466	240,387	316,412	332,858	386,095	390,364	
4600	Operation and Maintenance of Plant	13,548,988	13,601,441	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	18,529,531	18,982,117	20,215,124	21,305,956	21,960,258	
4700	Pupil Activity	1,388,677	1,450,601	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,279,692	1,764,159	2,116,977	2,269,517	2,290,051	
4900	Fund Transfers	120,727	189,044	2,199,589	279,225	385,948	1,732,720	4,293,736	4,451,076	830,279	362,104	675,000	550,000	
	<b>Total Expenditures</b>	<b>\$ 76,627,829</b>	<b>\$ 74,430,070</b>	<b>\$ 76,253,975</b>	<b>\$ 79,043,181</b>	<b>\$ 85,821,922</b>	<b>\$ 95,523,281</b>	<b>\$ 118,025,002</b>	<b>\$ 119,621,342</b>	<b>\$ 121,798,918</b>	<b>\$ 124,940,921</b>	<b>\$ 138,363,091</b>	<b>\$ 146,637,793</b>	

**Kenai Peninsula Borough School District**

**General Fund Expenditure History by Function  
(in Dollars)**

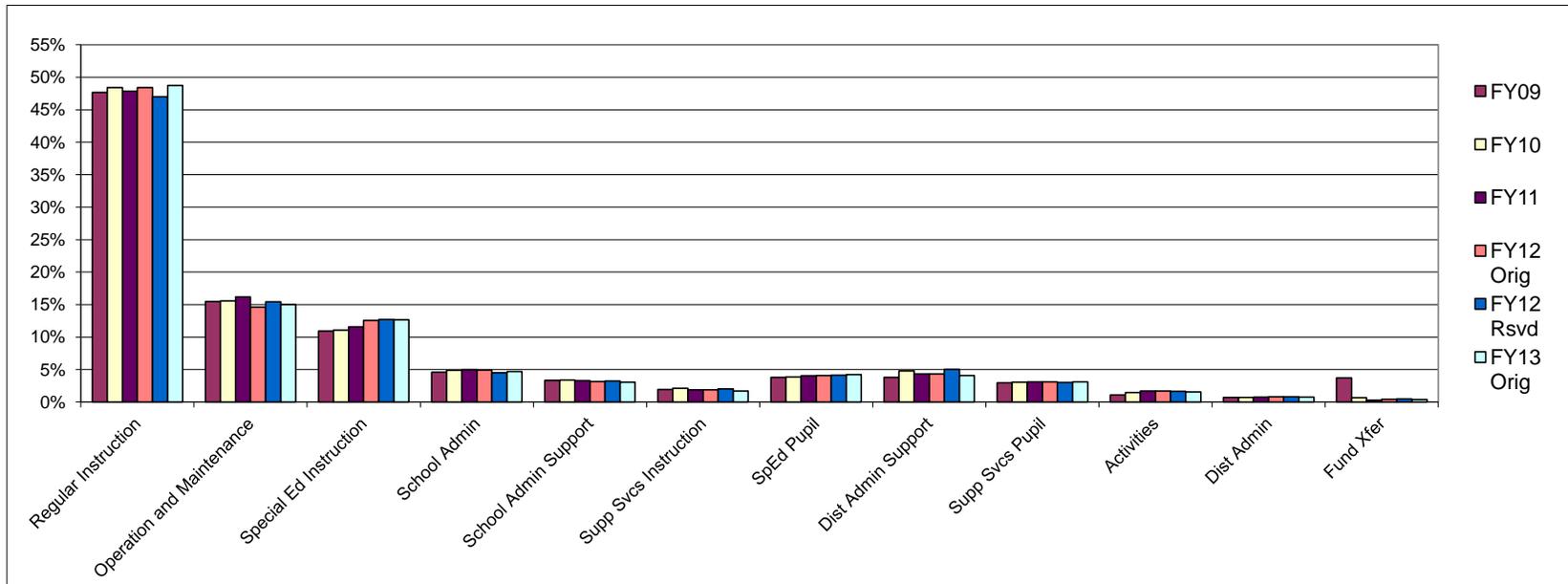
	Regular Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support	Supp Svcs Instruction	Special Ed Pupil	Dist Admin Support	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Total
FY09	56,989,399	18,529,532	13,073,838	5,478,640	3,991,260	2,291,024	4,567,626	4,565,726	3,568,847	1,279,690	834,584	4,451,076	119,621,242
FY10	58,943,232	18,982,117	13,476,190	5,946,291	4,126,102	2,608,450	4,709,847	5,830,732	3,726,239	1,764,159	855,280	830,279	121,798,918
FY11	59,783,730	20,215,124	14,494,765	6,216,908	4,130,405	2,341,670	5,016,857	5,391,467	3,892,993	2,116,977	977,921	362,104	124,940,921
FY12 Orig	66,466,587	20,090,334	17,240,482	6,784,636	4,321,138	2,573,574	5,610,091	5,910,020	4,263,353	2,339,601	1,111,410	600,000	137,311,226
FY12 Rev	65,014,125	21,305,956	17,604,964	6,261,456	4,482,028	2,778,878	5,717,590	6,973,375	4,170,215	2,269,517	1,109,987	675,000	138,363,091
FY13 Orig	71,481,714	21,960,258	18,575,283	6,900,550	4,503,540	2,506,668	6,186,464	5,995,256	4,552,404	2,290,051	1,135,605	550,000	146,637,793
Change from Rev	6,467,589	654,302	970,319	639,094	21,512	(272,210)	468,874	(978,119)	382,189	20,534	25,618	(125,000)	8,274,702
Change %	9.95%	3.07%	5.51%	10.21%	0.48%	-9.80%	8.20%	-14.03%	9.16%	0.90%	2.31%	0.00%	5.98%



**Kenai Peninsula Borough School District**

**General Fund Expenditure History by Function  
(Percentage)**

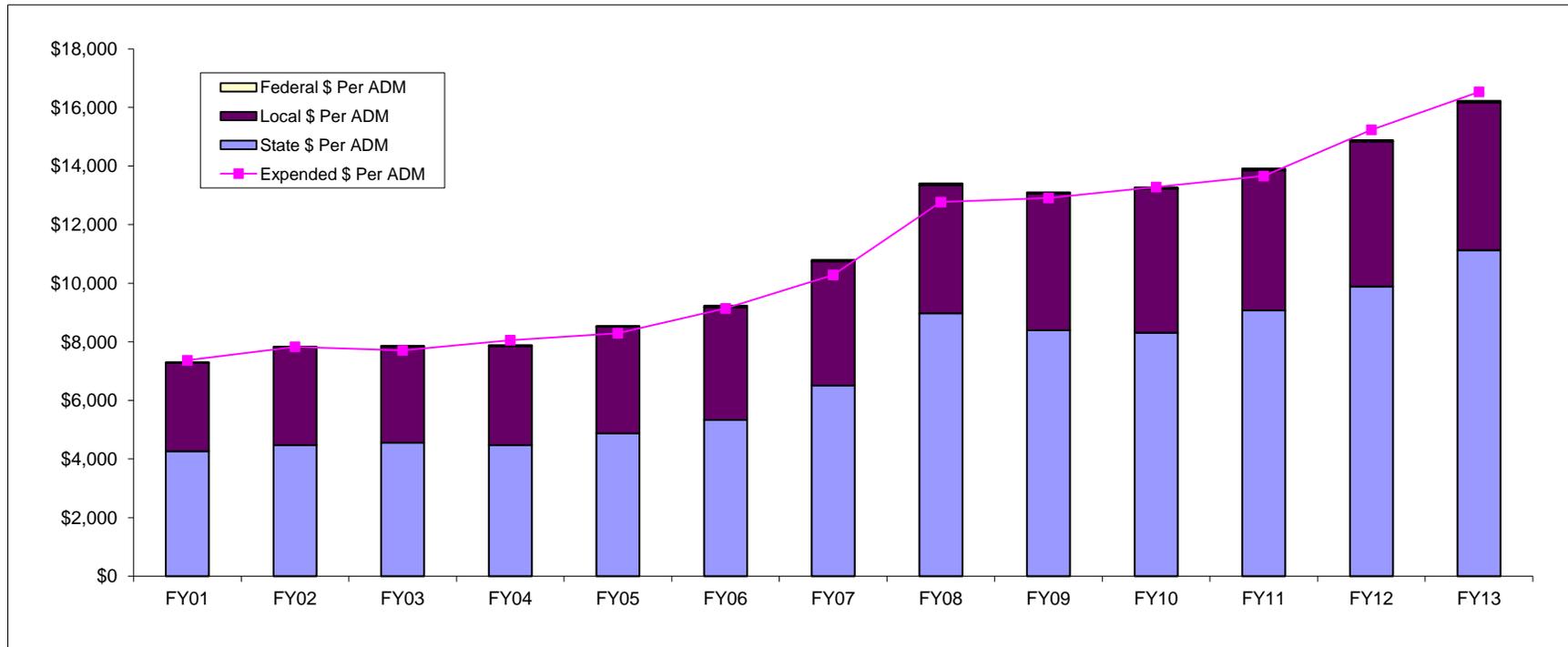
	Regular Instruction	Operation and Maintenance	Special Ed Instruction	School Admin	School Admin Support	Supp Svcs Instruction	SpEd Pupil	Dist Admin Support	Supp Svcs Pupil	Activities	Dist Admin	Fund Xfer	Instructional %
FY09	47.64%	15.49%	10.93%	4.58%	3.34%	1.92%	3.82%	3.82%	2.98%	1.07%	0.70%	3.72%	71.87%
FY10	48.40%	15.58%	11.06%	4.88%	3.39%	2.14%	3.87%	4.79%	3.06%	1.45%	0.70%	0.68%	73.41%
FY11	47.84%	16.18%	11.60%	4.98%	3.31%	1.87%	4.02%	4.32%	3.12%	1.69%	0.78%	0.29%	73.43%
FY12 Orig	48.41%	14.63%	12.56%	4.94%	3.15%	1.87%	4.09%	4.30%	3.10%	1.70%	0.81%	0.44%	74.97%
FY12 Rsvd	46.99%	15.40%	12.72%	4.53%	3.24%	2.01%	4.13%	5.04%	3.01%	1.64%	0.80%	0.49%	73.39%
FY13 Orig	48.74%	14.98%	12.67%	4.71%	3.07%	1.71%	4.22%	4.09%	3.10%	1.56%	0.77%	0.38%	75.15%



## Kenai Peninsula Borough School District

### General Fund Budget Revenues vs. Expenditures

													Budget	
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	
ADM*	9,963	9,799	9,657	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	8,871	
Local \$	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$43,310,240	\$45,014,404	\$43,703,109	\$44,977,135	\$44,726,000	
Local \$ Per ADM	\$3,009	\$3,339	\$3,278	\$3,382	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,777	\$4,952	\$5,042	
State \$	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$89,775,817	\$98,699,673	
State \$ Per ADM	\$4,269	\$4,476	\$4,556	\$4,474	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,311	\$9,073	\$9,884	\$11,126	
Federal \$	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$288,038	\$408,492	\$593,496	\$450,000	\$450,000	
Federal \$ Per ADM	\$21	\$14	\$29	\$30	\$22	\$58	\$52	\$59	\$31	\$45	\$65	\$50	\$51	
Revenue \$	\$72,729,171	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$135,202,952	\$143,875,673	
Revenue \$ Per ADM	\$7,300	\$7,829	\$7,863	\$7,885	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,915	\$14,885	\$16,219	
Expended \$	\$73,397,173	\$76,718,250	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,363,091	\$146,637,793	
Expended \$ Per ADM	\$7,367	\$7,829	\$7,707	\$8,055	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$13,658	\$15,233	\$16,530	



\* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

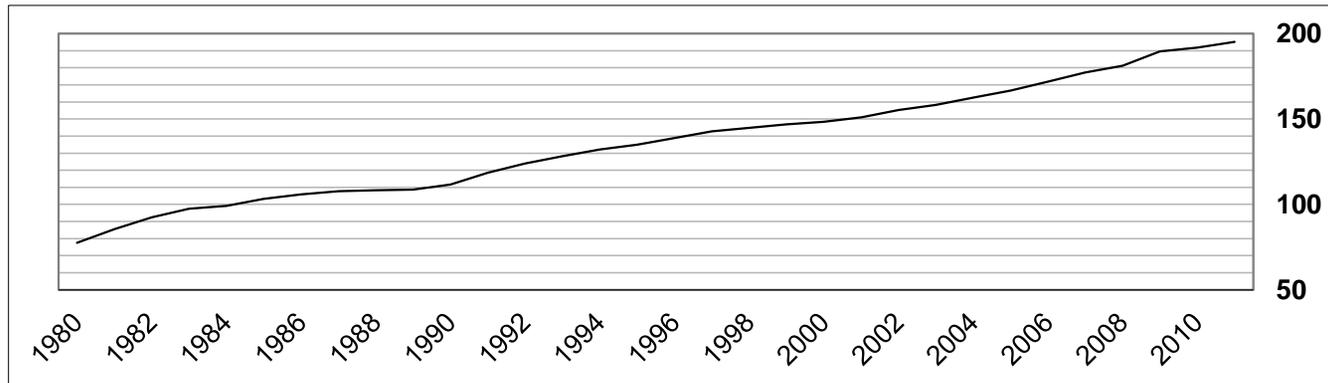
General Fund and Special Revenue Funds  
Schedule of Fund Balance  
June 30, 2012

	Actual										Projected	
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
General Fund:												
Reserved	\$ 1,144,809	\$ 2,361,057	\$ 1,549,919	\$ 2,031,509	\$ 2,773,182	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -
Unreserved	4,261,749	4,648,841	3,887,195	5,738,461	5,894,990	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-
Undesignated	-	-	-	-	-	-	2,720,208	4,683,677	5,737,714	-	-	-
Total General Fund	\$ 5,406,558	\$ 7,009,898	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -	\$ -	\$ -
Special Revenue Funds:												
Reserved	\$ 128,624	\$ 15,678	\$ 29,709	\$ 20,492	\$ 15,642	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -
Unreserved	297,313	111,267	483,324	730,823	656,776	2,112,873	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	5,179,038	8,729,160	7,770,103	-	-	-
Total Special Revenue Funds	\$ 425,937	\$ 126,945	\$ 513,033	\$ 751,315	\$ 672,418	\$ 2,401,155	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -	\$ -	\$ -
Total Fund Balance	\$ 5,832,495	\$ 7,136,843	\$ 5,950,147	\$ 8,521,285	\$ 9,340,590	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ -	\$ -	\$ -
General Fund:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,978,610
Restricted	-	-	-	-	-	-	-	-	-	892,467	983,984	983,984
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	14,513,862	10,593,166	10,593,166
Unassigned	-	-	-	-	-	-	-	-	-	5,792,038	6,808,518	4,046,398
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 17,602,158
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 336,559	\$ 338,559
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	7,787,245	6,783,452	7,415,873
Unassigned	-	-	-	-	-	-	-	-	-	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,026,666	\$ 7,075,035	\$ 7,709,456
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,439,313	\$ 25,311,614

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Anchorage Consumer Price Index (CPI)**

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1980	85.50	7.90	7.01%	1996	142.70	3.80	2.74%
1981	92.40	6.90	10.54%	1997	144.80	2.10	1.47%
1982	97.40	5.00	10.18%	1998	146.90	2.10	1.45%
1983	99.20	1.80	8.07%	1999	148.40	1.50	1.02%
1984	103.30	4.10	5.41%	2000	150.90	2.50	1.68%
1985	105.80	2.50	1.85%	2001	155.20	4.30	2.85%
1986	107.80	2.00	4.13%	2002	158.20	3.00	1.93%
1987	108.20	0.40	2.42%	2003	162.50	4.30	2.72%
1988	108.60	0.40	1.89%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund Operating Revenues by Source  
Last Ten Fiscal Years**

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798
2009-10	42,983,376	408,492	76,214,720	2,031,028	121,637,616
2010-11	42,588,135	593,496	83,001,993	1,114,974	127,298,598
2011-12*	43,251,135	450,000	89,775,817	1,726,000	135,202,952

\*Fiscal Year 2011-12 Audit is not complete, so these are budgeted numbers.

## FY 2012 Local Educational Support and Taxation Information

### Local School Support Information

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

District FY2012 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Mill Equivalency	4.00	4.00	4.00	4.00	4.00	4.00
Allowable Additional Mill Equivalency	<u>3.80</u>	<u>4.80</u>	<u>3.40</u>	<u>3.70</u>	<u>5.90</u>	<u>6.20</u>
Cap Mill Equivalency	7.80	8.80	7.40	7.70	9.90	10.20
Actual Mill Equivalency Support	7.70	6.60	7.40	7.20	9.10	8.00
Mills Below Cap	0.10	2.20	0.00	0.50	0.80	2.20
Percent of Cap Support	98.72%	75.00%	100.00%	93.51%	91.92%	78.43%

Source Document: Alaska Department of Education and Early Development - FY2012 Foundation Program (Mindy Lobaugh)

### Local Taxation Information

The purpose of the chart below is to show how each municipality taxes its constituents to pay for the local educational support shown in the chart above.

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro	0.090	4.489	0.000	4.500	0.000	8.991 **
Education	<u>7.520</u>	<u>6.061</u>	<u>6.560</u> *	<u>0.000</u>	<u>10.750</u>	<u>0.000</u>
Educationally Related Property Tax Millage	7.610	10.550	6.560	4.500	10.750	8.991
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3% ***	0.00%	0.00%

Source Document: Alaska Taxable 2011 <http://commerce.alaska.gov/dca/osa/pub/11Taxable.pdf>

\* Reported as Education/administration for Juneau

\*\*Reported as Borough/Education for Mat-Su

\*\*\*Seasonal sales tax exemption from September 1 - May 31 on nonprepared food items.

The Kenai Peninsula Borough (KPB) is one of seven Second-Class Boroughs within the state of Alaska. As such, it is required to assess and collect property, sales and use taxes that are approved and levied within its boundaries. However, property tax and sales tax are not mandated and municipalities are allowed to issue exemptions from taxes on real and personal property. One key element in the calculation of state aid to schools within a municipality is the "Full Value Determination (FVD)" of taxable real and personal property within the municipality's boundaries, regardless of any optional exemption that may have been enacted by local ordinance.

Alaska Statute 14.17.410 establishes the "basic need" dollar amount for a school district according to the Public School Foundation Program. The local municipality is required to make a "local contribution" towards the amount of basic need. The local contribution is defined as at least the equivalent of a 4 mill tax levy on the full and true value of all taxable property within the district, unless the 4 mill levy on the taxable value exceeds 45% of the district's basic need. Accordingly, as the FVD increases, the local contribution increases up to the point where the 4 mill levy on the FVD exceeds 45% of the district's basic need.

In FY2000, the legislature amended the local contribution portion of the formula to require the FVD to reflect only 50% of the increase in value from the current value and the base year 1999 value. For example, if a municipality's FVD for the current year is \$1,000,000 more than the value in 1999, the base year, only \$500,000 would be added to the base year value when calculating the current year local 4 mill funding amount.

Currently, the KPB levies personal and real property tax and sales tax. The sales tax rate is 3%, but sales tax is not levied on nonprepared food items from September 1 through May 31.

**Kenai Peninsula Borough School District**  
**General Fund Revenue and Expenditure Budget Projections**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Estimate	FY15 Estimate	FY16 Estimate
Twenty Day Enrollment	8,362.17	8,185.86	8,137.13	8,969.73	8,871.00	8,873.00	8,885.00	8,821.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,480	\$5,580	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680	\$5,680
Enrollment in <u>adjusted</u> ADM	15,349.96	15,637.17	16,459.95	16,899.33	17,113.43	17,005.08	17,043.38	16,965.86
BASIC NEED	\$84,117,781	\$87,255,409	\$93,492,516	\$95,988,194	\$97,204,282	\$96,588,854	\$96,806,398	\$96,366,085
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$5,449,963,625	\$5,798,112,605	\$6,092,291,300	\$6,018,961,460	\$8,338,641,710	\$8,338,641,710	\$8,338,641,710	\$8,338,641,710
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12	\$21,799,855	\$23,192,450	\$24,369,165	\$24,075,846				
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward					\$22,097,401	\$22,097,401	\$22,097,401	\$22,097,401
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$62,317,927	\$64,062,959	\$69,123,351	\$71,912,348	\$75,106,881	\$74,491,453	\$74,708,997	\$74,268,684
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$41,146,944	\$43,261,194	\$45,872,444	\$46,153,130	\$44,454,380	\$44,312,832	\$44,362,867	\$44,261,595

**Revenues**

Local Contribution	\$ 41,146,945	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,000,000	\$ 43,000,000	\$ 43,000,000
Other Local Revenue	173,327	103,380	145,012	215,525	80,000	80,000	80,000	80,000
E-Rate	426,289	575,663	591,046	118,707	646,000	646,000	646,000	646,000
Interest	1,563,679	1,351,985	378,916	697,556	1,000,000	1,000,000	1,000,000	1,000,000
State Contribution (Foundation Funding)	62,317,926	64,062,960	69,123,351	73,300,483	75,106,877	74,491,453	74,708,997	74,268,684
Quality Schools/Learning Opportunity Grants	245,599	250,195	263,359	270,389	273,815	272,081	272,694	271,454
On Behalf TRS Relief Payment	13,021,958	11,017,543	12,261,269	15,417,040	19,312,953	14,767,184	14,767,184	14,767,184
On Behalf PERS Relief Payment	2,206,037	884,022	1,354,014	2,386,774	2,253,042	1,437,762	1,437,762	1,437,762
Other State Revenue	-	-	-	-	1,752,986	-	-	-
Federal Contribution	288,038	408,492	593,496	343,617	450,000	450,000	450,000	450,000
<b>\$ 121,389,798</b>	<b>\$ 121,637,616</b>	<b>\$ 127,298,598</b>	<b>\$ 136,001,226</b>	<b>\$ 143,875,673</b>	<b>\$ 136,144,481</b>	<b>\$ 136,362,638</b>	<b>\$ 135,921,084</b>	

**Expenditures**

Instruction	\$ 56,989,399	\$ 58,943,232	\$ 59,783,730	\$ 64,656,242	\$ 71,481,714	\$ 72,911,348	\$ 74,369,575	\$ 75,856,967
Special Education - Instruction	13,073,838	13,476,190	14,494,765	17,676,414	18,575,283	18,946,789	19,325,725	19,712,240
Special Education Services - Pupil	4,567,626	4,709,847	5,016,857	5,614,026	6,186,464	6,310,193	6,436,397	6,565,125
Support Services - Pupil	3,568,847	3,726,239	3,892,993	4,238,512	4,552,404	4,643,452	4,736,321	4,831,047
Support Services - Instruction	2,291,024	2,608,450	2,341,670	2,874,235	2,506,668	2,556,801	2,607,937	2,660,096
School Administration	5,478,640	5,946,291	6,216,908	6,223,151	6,900,550	7,038,561	7,179,332	7,322,919
School Administration - Support	3,991,260	4,126,102	4,130,405	4,546,846	4,503,540	4,593,611	4,685,483	4,779,193
District Administration	834,584	855,280	977,921	1,060,774	1,135,605	1,158,317	1,181,483	1,205,113
District Administration - Support	4,565,726	5,830,732	5,391,467	6,610,646	5,995,256	6,115,161	6,237,464	6,362,213
Operation and Maintenance of plant	18,529,532	18,982,117	20,215,124	21,793,286	21,960,258	22,399,463	22,847,452	23,304,401
Pupil activities	1,279,690	1,764,159	2,116,977	2,137,608	2,290,051	2,335,852	2,382,569	2,430,220
Transfers to Other Funds	4,451,076	830,279	362,104	1,564,250	550,000	276,500	278,030	279,591
<b>\$ 119,621,242</b>	<b>\$ 121,798,918</b>	<b>\$ 124,940,921</b>	<b>\$ 138,995,990</b>	<b>\$ 146,637,793</b>	<b>\$ 149,286,048</b>	<b>\$ 152,267,768</b>	<b>\$ 155,309,125</b>	

Revenues Over (Under) Expenditures	1,768,556	(161,302)	2,357,677	(2,994,764)	(2,762,120)	(13,141,567)	(15,905,130)	(19,388,041)
Fund Balance, Beginning of Year	19,394,111	21,162,667	21,001,365	23,359,042	20,364,278	17,602,158	4,460,591	(11,444,540)
Fund Balance, End of Year	21,162,667	21,001,365	23,359,042	20,364,278	17,602,158	4,460,591	(11,444,540)	(30,832,580)

Assumptions:

- FY13 based on estimates made for FY13 budget
- FY14, FY15 and FY16 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY14, FY15 and FY16 expenditures based on 2% increase each year

**Kenai Peninsula Borough School District**  
**All Governmental Funds Revenue and Expenditure Budget Projections**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Estimate	FY15 Estimate	FY16 Estimate
<b>Governmental Fund Revenues</b>								
General Fund Revenues	\$ 121,389,798	\$ 121,637,616	\$ 127,298,598	\$ 136,001,226	\$ 143,875,673	\$ 136,144,481	\$ 136,362,638	\$ 135,921,084
Food Service Fund Revenues	2,688,118	2,987,198	3,030,761	3,015,366	3,879,606	3,956,689	4,039,823	4,124,619
Pupil Transportation Fund Revenues	5,335,064	5,459,969	5,492,563	6,241,927	7,590,700	7,590,700	7,590,700	7,590,700
Other Governmental Revenues	7,939,413	13,134,892	13,948,150	10,150,489	9,430,000	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Revenues	15,962,595	21,582,059	22,471,474	19,407,782	20,900,306	21,047,389	21,130,523	21,215,319
<b>Governmental Fund Revenues</b>	<b>\$ 137,352,393</b>	<b>\$ 143,219,675</b>	<b>\$ 149,770,072</b>	<b>\$ 155,409,008</b>	<b>\$ 164,775,979</b>	<b>\$ 157,191,870</b>	<b>\$ 157,493,161</b>	<b>\$ 157,136,403</b>
<b>Governmental Fund Expenditures</b>								
General Fund Expenditures	\$ 115,170,166	\$ 120,968,639	\$ 124,578,817	\$ 137,431,740	\$ 146,087,793	\$ 149,009,548	\$ 151,989,738	\$ 155,029,534
Food Service Fund Expenditures	3,243,735	3,212,377	3,390,166	3,870,392	4,150,185	4,233,189	4,317,853	4,404,210
Pupil Transportation Fund Expenditures	5,586,792	5,505,128	5,512,903	6,092,404	7,590,700	7,590,700	7,590,700	7,590,700
Other Governmental Expenditures	8,020,063	14,527,794	14,067,472	11,041,617	9,105,000	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Expenditures	16,850,590	23,245,299	22,970,541	21,004,413	20,845,885	21,323,889	21,408,553	21,494,910
<b>Total Governmental Fund Expenditures</b>	<b>\$ 132,020,756</b>	<b>\$ 144,213,938</b>	<b>\$ 147,549,358</b>	<b>\$ 158,436,153</b>	<b>\$ 166,933,678</b>	<b>\$ 160,833,437</b>	<b>\$ 163,898,291</b>	<b>\$ 167,024,444</b>
General Fund Revenues Over (Under) Expenditures	6,219,632	668,977	2,719,781	(1,430,514)	(2,212,120)	(12,865,067)	(15,627,100)	(19,108,450)
Transfers Out	(4,451,076)	(830,279)	(362,104)	(1,564,250)	(550,000)	(276,500)	(278,030)	(279,591)
Net Change in Fund Balance	1,768,556	(161,302)	2,357,677	(2,994,764)	(2,762,120)	(13,141,567)	(15,905,130)	(19,388,041)
General Fund Balance, Beginning of Year	19,394,111	21,162,667	21,001,365	23,359,042	20,364,278	17,602,158	4,460,591	(11,444,539)
<b>General Fund Balance, End of Year</b>	<b>\$ 21,162,667</b>	<b>\$ 21,001,365</b>	<b>\$ 23,359,042</b>	<b>\$ 20,364,278</b>	<b>\$ 17,602,158</b>	<b>\$ 4,460,591</b>	<b>\$ (11,444,539.00)</b>	<b>\$ (30,832,580)</b>
Special Revenue Fund Revenues Over (Under) Expenditures	(887,995)	(1,663,240)	(499,067)	(1,596,631)	54,421	(276,500)	(278,030)	(279,591)
Transfers in	4,451,076	830,279	362,104	675,000	550,000	276,500	278,030	279,591
Net Change in Fund Balance	3,563,081	(832,961)	(136,963)	(921,631)	604,421	-	-	-
Special Revenue Fund Balance, Beginning of Year	5,433,509	8,996,590	8,163,629	8,026,666	7,105,035	7,709,456	7,432,956	7,154,926
<b>Special Revenue Fund Balance, End of Year</b>	<b>\$ 8,996,590</b>	<b>\$ 8,163,629</b>	<b>\$ 8,026,666</b>	<b>\$ 7,105,035</b>	<b>\$ 7,709,456</b>	<b>\$ 7,432,956</b>	<b>\$ 7,154,926</b>	<b>\$ 6,875,335</b>
Total Governmental Fund Balance, Beginning of Year	24,827,620	30,159,257	29,164,994	31,385,708	27,469,313	25,311,614	11,893,547	(4,289,613)
<b>Total Governmental Fund Balance, End of Year</b>	<b>\$ 30,159,257</b>	<b>\$ 29,164,994</b>	<b>\$ 31,385,708</b>	<b>\$ 27,469,313</b>	<b>\$ 25,311,614</b>	<b>\$ 11,893,547</b>	<b>\$ (4,289,613)</b>	<b>\$ (23,957,245)</b>

**Assumptions:**

- FY13 based on estimates made for FY13 budget
- FY14, FY15 and FY16 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment )
- FY14, FY15 and FY16 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

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Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2002-03	26,370,536	25,879,204	98.137%	487,835	26,367,039	99.987%
2003-04	27,558,497	27,062,845	98.201%	491,880	27,554,725	99.986%
2004-05	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2005-06	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2006-07	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2007-08	30,042,125	29,651,635	98.700%	350,122	30,032,108	99.967%
2008-09	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2009-10	28,875,124	28,375,677	98.270%	450,825	28,826,502	99.832%
2010-11	29,058,274	28,630,610	98.528%	358,591	28,989,201	99.762%
2011-12	30,419,493	29,946,804	98.446%	-	29,946,804	98.446%

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This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Property Tax Rates and Tax Levies - Direct and Overlapping Governments  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2002-03	6.50	5.00	1.00	3.50	7.25	3.12	1.65
2003-04	6.50	5.00	1.00	5.00	7.25	3.12	1.65
2004-05	6.50	4.50	1.00	4.50	7.25	3.12	1.65
2005-06	6.50	4.50	2.00	4.50	7.25	3.12	1.65
2006-07	6.50	4.50	2.00	4.50	4.60	3.12	1.65
2007-08	5.50	4.50	2.00	4.50	4.60	3.12	1.65
2008-09	4.50	4.50	1.00	4.50	4.60	3.12	1.65
2009-10	4.50	4.50	1.00	4.00	4.60	3.12	1.65
2010-11	4.50	4.50	1.00	3.85	4.60	3.12	1.65
2011-12	4.50	4.50	1.00	3.85	4.60	3.12	.65

This information was obtained from the Kenai Peninsula Borough.

\* Real Property Tax

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)**

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2002-03	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
2003-04	3,509,442	673,367	276,616	196,210	40,844	4,222,404	6.50	94.68%
2004-05	3,656,476	611,303	253,567	215,076	42,051	4,264,247	6.50	94.31%
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2009-10	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%
2010-11	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%
2011-12	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%

This information was obtained from the Kenai Peninsula Borough.

The Borough maintains taxing authority; the School District has no taxation authority.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Ratio of Net Area Wide General Bonded Debt To Assessed Value and  
Net Bonded Debt Per Capita and  
Student Capita  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2002-03	53,316	9,661	4,044,041,000	17,874,000	0.44%	335	1,850
2003-04	51,733	9,467	4,222,404,000	87,009,000	2.06%	1682	9,191
2004-05	51,765	9,527	4,264,247,000	82,014,000	1.92%	1584	8,609
2005-06	51,350	9,389	4,507,776,000	79,019,000	1.75%	1539	8,416
2006-07	52,370	9,368	4,888,050,000	79,069,192	1.62%	1510	8,440
2007-08	52,990	9,250	5,369,378,000	88,828,570	1.65%	1676	9,603
2008-09	52,990	9,256	5,966,757,000	83,438,729	1.40%	1575	9,015
2009-10	53,978	9,145	6,369,098,000	82,674,079	1.30%	1532	9,040
2010-11	55,400	9,148	6,393,531,000	92,860,000	1.45%	1676	10,151
2011-12	56,369	9,083	6,633,241,000	84,215,000	1.27%	1494	9,272

\* Population figures from State of Alaska, Department of Community and Economic Development.

\*\* Current year information is not available as of the date of this report, prior information is used.  
This information was obtained from the Kenai Peninsula Borough.

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

**General Obligation Bonds**

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

**A summary of changes in general obligation bonds is as follows:**

	Beginning Balance July 1, 2011	Additions	Reductions	Ending Balance June 30, 2012	Due Within One Year
Areawide School Bonds	\$ 28,465,000	\$ -	\$ 1,980,000	\$ 26,485,000	\$ 1,665,000

**A summary of bonds payable at June 30, 2011, is as follows:**

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2012
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	8,685,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	1,390,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	16,410,000
Total School Bonds		<u>\$ 34,080,000</u>				<u>\$ 26,485,000</u>

**A summary of school debt service requirement to maturity:**

	Fiscal Year	Principal	Interest	Total
School Bonds	2012-13	\$ 1,665,000	\$ 896,245	\$ 2,561,245
	2013-14	1,640,000	835,565	2,475,565
	2014-15	1,710,000	783,483	2,493,483
	2015-16	1,755,000	727,188	2,482,188
	2016-17	1,810,000	665,388	2,475,388
	Out Years	17,905,000	3,859,407	21,764,407
Total School Bonds		<u>\$ 26,485,000</u>	<u>\$ 7,767,276</u>	<u>\$ 34,252,276</u>

This information was obtained from the Kenai Peninsula Borough. The Borough maintains taxing authority; the School District has no independent authority to bond.

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

**Average Daily Membership as Compared to Assessed Valuation  
Showing Assessed Valuation Support Per Student  
Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2002-03	9,661	-1.41%	3,957,173,965	6.13%	409,603
2003-04	9,467	-2.01%	4,236,549,880	7.06%	447,507
2004-05	9,527	0.63%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,250	-1.26%	5,369,378,000	9.85%	580,787
2008-09	9,256	0.06%	5,966,757,000	11.13%	644,637
2009-10	9,145	-1.20%	6,369,098,000	6.74%	696,457
2010-11	9,148	0.03%	6,393,531,000	0.38%	698,899
2011-12	9,083	-0.71%	6,633,241,000	3.75%	730,292

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

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

**Average Pupil/Teacher Ratio  
Last Ten Fiscal Years**

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Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2001-02	692.03	9,799	14.16
2002-03	694.36	9,661	13.91
2003-04	643.59	9,467	14.71
2004-05	608.75	9,527	15.65
2005-06	645.69	9,389	14.54
2006-07	640.98	9,368	14.62
2007-08	629.60	9,250	14.69
2008-09	665.25	9,256	13.91
2009-10	685.17	9,145	13.35
2010-11	690.25	9,148	13.25
2011-12	690.85	9,083	13.15

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

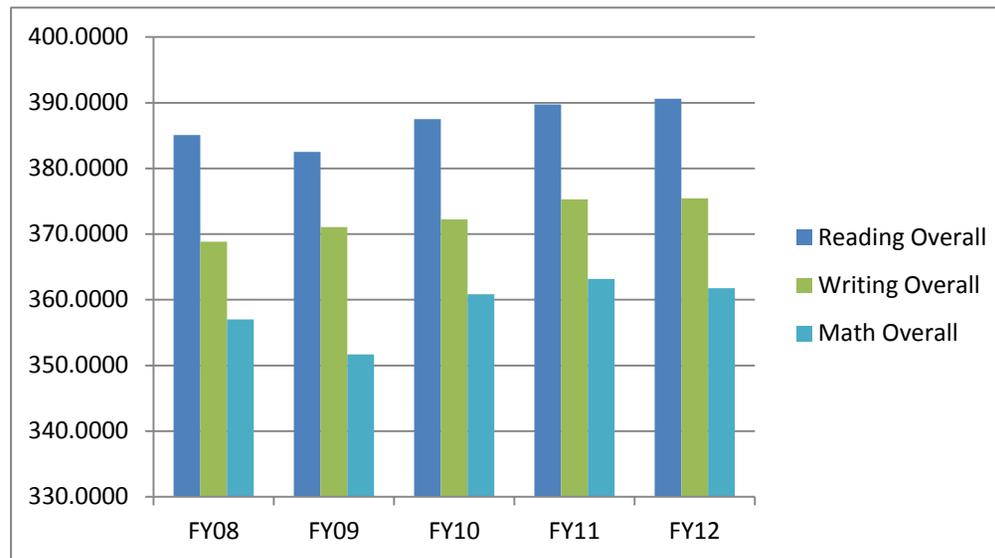
**Standardized Test Scores  
Last Ten Fiscal Years**

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7
2009-10	540.0	526.0	22.9	22.5	23.9	22.5	23.1
2010-11	535.0	521.0	22.7	22.7	24.0	22.5	23.1
2011-12	525.0	497.0	22.2	21.9	23.5	21.2	22.3

All other scores related to performance results are not viable to track longitudinally due to the fact that testing criteria and formats have changed from year to year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**Standards Based Assessment - Reading, Writing and Math**  
**District-Wide Performance**  
**Last Five Years**

	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
Reading Overall	385.0635	382.4947	387.4908	389.7445	390.6224
Writing Overall	368.8574	371.0632	372.2210	375.2912	375.4624
Math Overall	357.0052	351.6609	360.8210	363.1734	361.7501



Alaska's Standards Based Assessments (SBA) are State mandated criterion - referenced tests of reading, writing and mathematics. Students take the SBAs in grades 3 through 10. Proficiency is determined by a scale score of 300. KPBSD has chosen to focus on increasing every student score rather than on the minimum expectation of proficiency. This graph shows the average scale score trend.

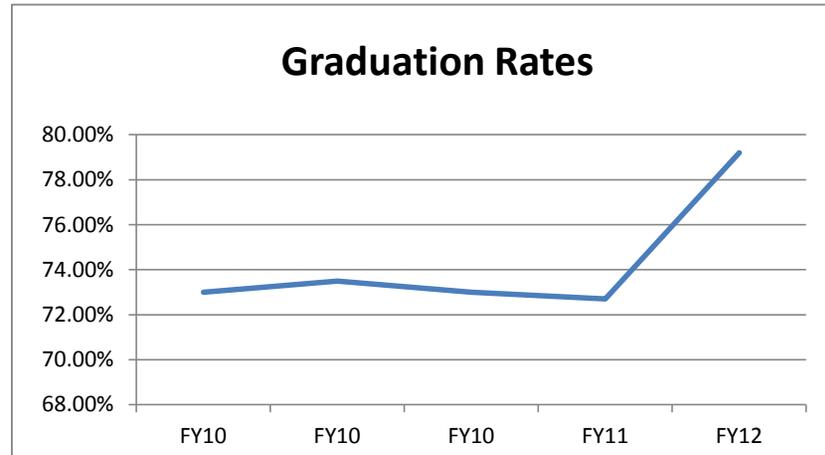
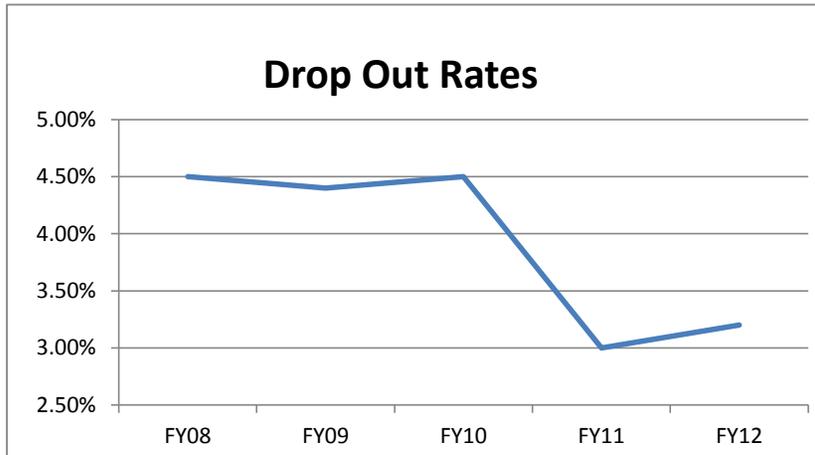
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**Drop Out Rates and Graduation Rates**  
**District-Wide Performance**  
**Last Five Years**

Drop Out Rates

FY08	FY09	FY10	FY11	FY12
4.50%	4.40%	4.50%	3.00%	3.20%

Graduation Rates

FY10	FY10	FY10	FY11	FY12
73.00%	73.50%	73.00%	72.70%	79.20%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	BOOKKEEPER	COUNSELING	LIBRARY	NURSES		POOL	THEATER				
	SQ. FEET	Formula	Allocation	Formula	Allocation	Formula	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS				
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 250 ADM	ROUNDED	1.0 PER SCHOOL	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL					
Homer HS	158200	5.16	5.00	1.57	1.50	1.00	0.50	0.44	2.61	0.33	1.00	1.50				
KCHS	189007	6.52	6.50	2.26	2.00	1.00	1.00	0.44	3.71	0.46	1.00	N/A				
NIHI	117504	4.16	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	N/A	1.00				
Seward HS	75373	2.41	2.50	0.70	0.50	1.00	0.00	0.44	1.17	0.15	1.00	0.50				
SKYVIEW	117101	4.15	4.00	1.49	1.50	1.00	0.50	0.44	2.48	0.31	1.00	1.00				
SOHI	154637	5.54	5.50	2.02	2.00	1.00	1.00	0.44	3.37	0.42	1.00	1.00				
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED		.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A					
Homer Middle	65556	2.32	2.50	1.04	1.00		0.50	0.44	2.31	0.29						
Kenai Middle	85476	3.35	3.50	1.76	1.50		0.50	0.44	3.90	0.49						
Sold Middle	84755	3.48	3.50	1.94	2.00		0.50	0.44	4.31	0.54						
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED		N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A					
Chapman	25348	1.10	1.00	1.00	1.00			0.38	1.55	0.19						
K-Beach	46935	3.34	3.50	1.57	1.50			0.44	7.22	0.90						
McNeil Can	32750	1.48	1.50	1.00	1.00			0.38	2.22	0.28						
Mt. View	50000	3.42	3.50	1.58	1.50			0.44	7.23	0.90						
Nikiski El/North Star	50000	3.09	3.00	1.34	1.50			0.44	6.13	0.77						
Paul Banks	33414	1.89	2.00	1.00	1.00			0.38	3.50	0.44						
Redoubt	46639	3.03	3.00	1.35	1.50			0.44	6.20	0.78						
Seward El.	52199	2.71	2.50	1.02	1.00			0.44	4.68	0.59						
Sold. El.	54177	2.57	2.50	1.00	1.00			0.38	4.07	0.51						
Sterling	33844	1.52	1.50	1.00	1.00			0.38	2.23	0.28						
Tustumena	46679	1.91	2.00	1.00	1.00			0.38	2.48	0.31						
West Homer El	52500	2.62	2.50	1.00	1.00			0.38	4.35	0.54						
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.88 FTE PER SCHOOL		N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL					
Cooper L	8324	0.28	0.25		0.88				0.80	0.10						
Homer Flex	5405	0.30	0.25		0.88				0.80	0.10						
Hope	13500	0.46	0.50		0.88				0.80	0.10						
Kenai Alt	12328	0.67	0.50		0.88				0.80	0.10						
K. Selo	5468	0.58	0.50		0.88				0.80	0.10						
Moose Pass	8989	0.34	0.50		0.88				0.80	0.10						
Nanwalek	14832	0.80	1.00		0.88				0.80	0.10						
Nikolaevsk	24282	1.04	1.00		0.88				0.80	0.10						
River City Academy	2640	0.35	0.50		0.88				0.80	0.10						
Pt. Graham	12568	0.43	0.50		0.88				0.80	0.10						
Razdolna	2000	0.28	0.25		0.88				0.80	0.10						
Seward Middle	37500	1.47	1.50		0.88				0.80	0.10						
Spring Creek	0	n/a	n/a		0.88				n/a	n/a						
S.B. Engl.	59208	1.86	2.00		0.88				0.80	0.10	1.00					
Tebughna	25976	0.88	1.00		0.88				0.80	0.10						
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE				N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL					
Ninilchik	55277	2.38	2.50	1.00	1.00				2.11	0.26	1.00					
Voznesenka	8948	0.72	0.50	1.00	1.00				1.19	0.15						
TOTALS	1869339	78.60	78.75	30.13	42.70	6.00	5.00	8.82	92.71	11.59	7.00	5.00				

IF .3 or <= .00  
IF BETWEEN .31 AND .79 = .50  
IF .8 OR >= 1.00



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

<u>Loc</u>	<u>School or Department</u>	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>Current FY12 Budget</u>	<u>Projected FY13 Budget</u>	<u>Change FY12 Current To FY13</u>
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**

**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
<b>TOTALS</b>		<b>950.62</b>	<b>976.72</b>	<b>996.30</b>	<b>1,043.67</b>	<b>1,071.78</b>	<b>1,067.36</b>	<b>1,105.82</b>	<b>1,084.50</b>	<b>(21.32)</b>

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

	<b>Budget</b>											
	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
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
Data Processing	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
<b>Total Support Staff</b>	<b>425.03</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>419.41</b>	<b>425.45</b>	<b>422.52</b>	<b>451.10</b>	<b>472.58</b>	<b>497.64</b>	<b>513.19</b>	<b>506.87</b>
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	514.77	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	31.50	30.45	42.00	26.00
<b>Total Certificated Staff</b>	<b>735.03</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>693.64</b>	<b>688.98</b>	<b>677.00</b>	<b>710.85</b>	<b>734.27</b>	<b>738.85</b>	<b>741.45</b>	<b>699.95</b>
<b>Total Staff</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,113.05</b>	<b>1,114.43</b>	<b>1,099.52</b>	<b>1,161.95</b>	<b>1,206.85</b>	<b>1,236.49</b>	<b>1,254.64</b>	<b>1,206.82</b>

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
<b>TOTAL</b>	<b>4,635</b>	<b>1,336</b>	<b>2,900</b>	<b>8,871</b>	<b>\$ 315,957</b>	<b>\$ 127,977</b>	<b>\$ 323,904</b>	<b>\$ 767,838</b>

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

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

\*\*\* Kenai Youth Facility 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**

### **2012-13 Budget Capital Spending and Major Projects**

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY13 budget includes funding for the following projects: \$100,000 Propane tank separation and re-piping at Nanwalek School; \$100,000 Area-wide auditorium lighting upgrades; \$75,000 Area-wide flooring replacement upgrades; \$150,000 Area-wide asbestos removal and repair; \$125,000 Area-wide electrical and lighting upgrades; \$75,000 Area-wide playground upgrades; \$100,000 Area-wide HVAC upgrades and repairs; \$75,000 Area-wide locker replacement; \$150,000 Area-wide Fire Marshal/safety upgrades; and \$100,000 Area-wide generator and associated hardware upgrades.

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

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**CODE STRUCTURE:**

<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
xxx	xx	xxxx	xxxx	xxxx

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

**FUND CODES**

100	School Operating (General Fund)	260	Title II-A, Professional Devel.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	260	Title III-A, English Lang. Acquisit.	301	McKinney-Vento Homeless, ARRA
205	Pupil Transportation	261	Title IA, ARRA	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	356	Gear Up
217	FY07 Legis Equipment Fund	264	Title IID, ARRA	370	Chevron
218	Principal Coaching	265	Carl Perkins - Basic	371	Corporate Grants
219	Youth First	266	Title VI-B	372	Community Theater
220	FY08 Legis Equipment Fund	267	Title VI-B, ARRA	375	Equipment Fund
221	AK Works	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:**

<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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**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

<b><u>CODE STRUCTURE:</u></b>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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**OBJECT** codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

**0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

**0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

**0020            FOOD SERVICES**

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

**0021            TYPE A STUDENT MEAL SALES**

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

**0025            OTHER FOOD SALES**

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

**0040            OTHER LOCAL REVENUE**

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

**0041            TUITION FROM STUDENTS**

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

**0046            RENTAL**

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

**0050            REVENUE FROM STATE SOURCES**

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

**0051            FOUNDATION PROGRAM**

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

**0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

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

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

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

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

Value of USDA donated commodities received. (Optional)

**0210            PUPIL ACTIVITY REVENUE**

**0211            PUPIL ACTIVITY GATE RECEIPTS**

**0212            PUPIL ACTIVITY PICTURE RECEIPTS**

**0214            PUPIL ACTIVITY PARTICIPATION FEES**

**0215            PUPIL ACTIVITY FUND RAISING REVENUE**

**0216            PUPIL ACTIVITY FEE**

**0220            PUPIL ACTIVITY DONATIONS**

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

**0250            TRANSFERS FROM OTHER FUNDS**

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

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110	Superintendent	3293	Long Term Sub - Support	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>
<b>3511</b>	Health Care Costs	\$13,380/employee	\$14,724/employee
	<b><u>CERTIFIED</u></b>	<b><u>FY12</u></b>	<b><u>FY13</u></b>
<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3541</b>	Medicaid (certified)	1.45 %	1.45 %
<b>3550</b>	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

**SUPPORT STAFF**

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

**3190                    LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300                    LEAVE – PERS**

Cash in leave according to negotiated agreements.

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

**4100                    PROFESSIONAL AND TECHNICAL SERVICES**

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

**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, umpires and referees for games (when paid through an association), 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.

**4503**                    **Software**

Computer software, licenses, and software upgrades.

**4580**                    **GAS & OIL**

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

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

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

**4850**                    **STIPENDS**

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

**4901**                    **OTHER EXPENSES**

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

**4902**                    **CAREER DEVELOPMENT**

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

**4903**                    **PROFESSIONAL DUES**

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

**4904**                    **PHYSICAL EXAM REIMBURSEMENT**

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

**4950**                    **INDIRECT COSTS**

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

**5101**                    **EQUIPMENT - General**

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

**5102**                    **EQUIPMENT – Technology**

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

## Glossary of Terms

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

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<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
<b>Capital Outlay</b>	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report</b>	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Exemption</b>	Removal of property from the tax base.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.
<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.

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

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

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

# Alaska Facts

Did you know that Alaska . . . . .

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