



November Work Session
District
Special Revenue Funds

Director/Department: Tim Vlasak, Director of Small Schools and Federal Programs

Fund Name/Title	Amount	Programs/Activities Targeted
Title I, Basic	\$1,857,102	Provides K-2 Interventionists targeting reading at qualifying schools for qualifying students.
Title IA, Pre-K Set Aside	\$828,379 (part of Title I Basic)	Provides Pre-K teachers and supplies at qualifying schools with qualifying Pre-K populations.
Title IC, Migrant Literacy Grant	\$199,678 \$6,090	Provide academic support opportunities for qualifying students.
Title IIA, Assessment Literacy	\$110,000	Provides training for interested teachers in how to create reliable performance tasks and assessment items.
Title IIA, Training and Recruiting	\$813,015	Provides teachers to support class size reduction at qualifying schools, and provides professional development for teachers district-wide.
Title IIIA, ELL	\$18,615	Provides professional development for staff who work with ELL students.
Title I-D, Neglected and Delinquent	\$16,162	Provides supplies and materials for eligible students.
Youth in Detention	\$69,000	Helps fund Marathon School throughout the full calendar year.

Title VII, Indian Education	\$446,670	Provides opportunities for academic, cultural, leadership, and Native language skill acquisition.
McKinney-Vento, Students in Transition	\$14,290	Provides funds to help purchase supplies needed by homeless children or those in transition; funds are typically exhausted by December of each FY.
Gear Up Kenai Peninsula Project Grad	\$128,000	Grant actually awarded to Project Grad. Funds target Project Grad schools and activities that help eligible students stay on track to graduate and pursue any type of postsecondary education.
Project Aware	\$330,000	Provides mental health counselors based out of Homer Flex and Kenai Alternative.



November Work Session
District
Special Revenue Funds

Director/Department: John Pothast / Secondary Education & Career-
Technical Education

Fund Name/Title	Amount	Programs/Activities Targeted
Alaska Works— Construction Education Foundation (CEF)	\$115,659	These funds provide instructors and supplies for a variety of construction and welding Academies offered to students through after school and summer academies.
Carl Perkins	\$193,116	These funds provide instructors, supplies and equipment for high demand Career & Technical Education (CTE) courses.
Digital Teaching Initiative (DTi)	\$202,348	These funds provide equipment, supplies, travel and professional development opportunities to 12 teachers each year of this 3 year grant to incorporate Blended Learning opportunities into traditional classrooms. This grant ends in June, 2017.

Program Budget

Grant Recipient: Kenai Peninsula Borough School District

Grant Number: SE 16.024.01, Revision 1

Grant Title: IDEA, Part B, REG

UNIFORM CHART of ACCOUNTS		Account Title	Budget Amount		
			Initial/Current Budget	Revisions (+ or -)	Approved Budget
Required	Optional				
310		CERTIFICATED SALARIES	302,372.00	-	447,181.00
	314	Director/Coordinator/Manager	-	-	
	315	Teacher	150,330.00	69,306.00	
	316	Extra Duty Pay	75,000.00	25,000.00	
	317	Certificated Substitutes	51,870.00	50,000.00	
	318	Specialists	25,172.00	503.00	
320		NON-CERTIFICATED SALARIES	988,253.00	-	1,155,883.00
	321	Director/Coordinator/Manager	-	-	
	322	Specialists	-	-	
	323	Aides	837,754.00	166,367.00	
	324	Support Staff	50,499.00	1,263.00	
	329	Substitutes/Temporaries	100,000.00	-	
360		EMPLOYEE BENEFITS	888,477.56	-	1,179,097.56
	361	Insurance - Life & Health	575,205.97	223,097.00	
	362	Unemployment Insurance	3,191.26	713.00	
	363	Worker's Compensation	-	-	
	364	FICA Contribution	83,201.68	18,023.00	
	365	Retirement Contribution - TRS	31,462.99	11,909.00	
	366	Retirement Contribution - PERS	195,415.66	36,878.00	
390		TRANSPORTATION ALLOWANCE	-	-	-
410		PROFESSIONAL & TECHNICAL	-	137,000.00	137,000.00
420		STAFF TRAVEL	-	110,000.00	110,000.00
425		STUDENT TRAVEL	-	-	-
430		UTILITY SERVICES	-	-	-
440		OTHER PURCHASED SERVICES	-	10,000.00	10,000.00
450		SUPPLIES/MATERIALS/MEDIA	-	44,869.71	44,869.71
	451	Teaching Supplies	-	-	-
	454	Office Supplies	-	-	-
490		OTHER EXPENSES (Dues & Fees)	-	-	-
		UNALLOCATED** -->	910,417.39	(910,417.39)	-
Subtotal Direct Costs			3,089,519.95	904,928.71	3,084,031.27
Indirect Rate			3.85%	3.85%	3.85%
Indirect Amount			118,946.52	34,839.76	118,735.20
480		TUITION & STIPENDS	-	-	-
510		EQUIPMENT (no indirect charges)	-	5,700.00	5,700.00
540		OTHER CAPITAL OUTLAY EXPENSES	-	-	-
TOTAL			3,208,466.47	945,468.47	3,208,466.47

** UNALLOCATED FUNDS MAY NOT BE ENCUMBERED OR SPENT. A BUDGET REVISION IS REQUIRED.
A narrative explanation is required for ALL budget revisions.

DISTRICT APPROVAL	
Clayton Holland, Pupil Services Director	
NAME & TITLE	SIGNATURE
10/8/2015	(907) 714-8899
DATE	TELEPHONE NUMBER

Narrative Description of Program Budget

(A narrative justification must accompany EACH request for a budget revision)

Grant Recipient: Kenai Peninsula Borough School District
Grant Number: SE 15.024.01, Revision 1
Grant Title: IDEA, Part B, REG

Chart of Accounts Number <i>Required</i>	Account Title	Budget Amount TOTAL	Narrative Description Please include a COMPLETE description of each line item. Budget revisions must include a justification for each change including the impact on the program originally approved.
310	CERTIFICATED SALARIES	447,181.00	This increase will fund an additional SpEd Resource teacher at Seward Elementary. (Job description attached.) This increase will also fund a temporary SpEd teacher to provide homebound student instruction and will provide certified staff stipends for attending trainings outside of the instructional day. This increase will cover a potential increase in salaries due to a new negotiated agreement between KPEA and KPBSD.
320	NON-CERTIFICATED SALARIES	1,155,883.00	This increase will cover salaries of an additional 14 full or part time Paraprofessionals. This staff will assist with the care, monitoring and instruction of students receiving special education services. This increase will cover a potential increase in salaries due to a new negotiated agreement between KPESA and KPBSD.
360	EMPLOYEE BENEFITS	1,179,097.56	This increase will fund the additional benefits associated with the increases in certified and non-certified salaries listed above.
390	TRANSPORTATION COSTS	-	
410	PROFESSIONAL & TECHNICAL	137,000.00	This increase will fund three Memorandum of Agreements to provide skilled nursing services for three medically fragile students so they may attend school. This increase will also fund the travel expenses and fees of a Life Space Crisis Intervention trainer and a FASD consultant and trainer for the district. (Five MOAs are attached.)
420	STAFF TRAVEL	110,000.00	Revision 1, October 9, 2015 - This increase will fund Child Find Coordinator and Intensive Needs and Alternate Assessment mentor travel expenses around the district. This increase will also fund teacher, paraprofessional and specialist travel expenses to attend primarily in-district, and some out-of-district, professional development opportunities, collaborations and meetings for approximately 835 participants from across the district. Possible travel expenses include mileage, meals, lodging, airfare, water taxi, rental car, taxi and parking. Professional Development opportunities include Assessor Training for Alternate Assessment (25 certified, one day, Soldotna), AKSHA Conference (18 SLPs, three days, Anchorage), ASPA Conference (9 school psychologists, two days, Anchorage), ASSEC (35 certified and classified, three days, Anchorage), Autism parent trainings (10 KPBSD parents, one evening, Soldotna and Homer), Elem. Behavior Program Collaboration (8 certified, two days, Soldotna), Elementary Resource K-3 and 4-6 Collaboration (21 certified, three days, Soldotna), FASD Think Tank (10 certified, 7 days, Soldotna), High Functioning Autism Training (80 certified and classified, one day, Soldotna and Homer), Intensive Needs Collaboration (30 certified, two days, Soldotna), Life Space Crisis Intervention trainings (185 classified, one day, Soldotna, Homer, Seward), Mandt (153 total certified and classified trained over 21 days in Soldotna, Homer, Seward), NASP (3 school psychologists, four days, New Orleans), New SpEd Teacher Training (15 certified, two days, Soldotna), PECS Advanced training (2 certified, two days, Anchorage), PECS/Visual Strategies in the Classroom (10 certified, two days, Soldotna), Rethink (28 certified, one day, Soldotna), Rethink Initial (17 classified and 1 certified, one day, Soldotna), RTI Conference (20 certified, 2-3 days, Anchorage), School Psychology PD (11 school psychologists, four days, Soldotna and Homer), Secondary Collaboration (20 certified, three days, Soldotna), SESA Paraprofessional Training (56 classified, 1 day, Homer), Speech Language Pathology PD (24 SLPs and SLP-As, four days, Soldotna), SpEd Pre-K Collaboration (8 certified, two days, Soldotna), Substitute Courses for Special Education (7 certified, one day, Soldotna), TEACCH Beyond the Basics training (1 certified, 3 day, North Carolina), TEACCH Classroom Training (10 certified, 5 day, North Carolina), and Writing Legally Defensible IEPs (82 certified, four days in Soldotna, Homer, Seward).
425	STUDENT TRAVEL	-	
430	UTILITY SERVICES	-	
440	OTHER PURCHASED SERVICES	10,000.00	This increase will fund the room rental expenses for trainings listed above and a SLP recruitment table at the AKSHA conference in Anchorage. This increase will also fund Internet access for a homebound student allowing participation in classroom activities, and advertising costs for Child Find services and recruitment of hard to fill positions.
460	SUPPLIES/MATERIALS/MEDIA	44,689.71	This increase will fund the purchase of specialized instructional material, software and supplies for intensive needs, resource, hearing impaired and visually impaired programs. These funds will also be used to purchase specialized testing kits and protocols for school psychologists, occupational therapists, and speech language pathologists. Additionally these funds will be used to purchase training supplies for various professional development opportunities. Possible purchases include Saxon Math, Reading Mastery, Language!, System 44, PCI Reading, Edmark Reading, Handwriting w/o Tears, Touch Math, Model Me Kids and STAR curriculum. Also may include Fast ForWord, Duxbury and Board Maker licenses, communications switches, swings, mats, room dividers, Velcro, and lamination, as well as, various sensory items.
490	OTHER EXPENSES (Dues & Fees)	-	
480	TUITION & STIPENDS	-	
510	Equipment	5,700.00	This increase will fund the purchase of a swing frame for an intensive needs classroom and partially fund a Smartboard for a resource classroom. This increase will also fund the purchase of three printers for SpEd staff and a mini mic for a classroom to work with a hearing impaired students' cochlear implant.
540	Other Capital Outlay Expenses	-	

Copy and attach additional pages as needed.

Program Budget

Grant Recipient: Kenai Peninsula Borough School District
Grant Number: SE 16.024.01, Revision 1
Grant Title: IDEA, Part B, Section 619 Preschool Disabled

UNIFORM CHART of ACCOUNTS		Account Title	Budget Amount		
			Initial/Current Budget	Revisions (+ or -)	Approved Budget
Required	Optional				
310		CERTIFICATED SALARIES	35,766.00	-	35,766.00
	314	Director/Coordinator/Manager	-	-	
	315	Teacher	35,766.00	-	
	316	Extra Duty Pay	-	-	
	317	Certificated Substitutes	-	-	
	318	Specialists	-	-	
320		NON-CERTIFICATED SALARIES	-	-	-
	321	Director/Coordinator/Manager	-	-	
	322	Specialists	-	-	
	323	Aides	-	-	
	324	Support Staff	-	-	
	329	Substitutes/Temporaries	-	-	
360		EMPLOYEE BENEFITS	16,446.81	-	16,446.81
	361	Insurance - Life & Health	11,328.69	-	
	362	Unemployment Insurance	107.30	-	
	363	Worker's Compensation	-	-	
	364	FICA Contribution	518.61	-	
	365	Retirement Contribution - TRS	4,492.21	-	
	366	Retirement Contribution - PERS	-	-	
390		TRANSPORTATION ALLOWANCE	-	-	-
410		PROFESSIONAL & TECHNICAL	-	-	-
420		STAFF TRAVEL	-	-	-
425		STUDENT TRAVEL	-	-	-
430		UTILITY SERVICES	-	-	-
440		OTHER PURCHASED SERVICES	-	-	-
450		SUPPLIES/MATERIALS/MEDIA	-	-	-
	451	Teaching Supplies	-	43,941.24	43,941.24
	454	Office Supplies	-	-	-
490		OTHER EXPENSES (Dues & Fees)	-	-	-
		UNALLOCATED** -->	43,941.24	(43,941.24)	-
Subtotal Direct Costs			96,154.05	43,941.24	96,154.05
Indirect Rate			3.85%	3.85%	3.85%
Indirect Amount			3,701.93	1,691.74	3,701.93
480		TUITION & STIPENDS	-	-	-
510		EQUIPMENT (no indirect charges)	-	-	-
540		OTHER CAPITAL OUTLAY EXPENSES	-	-	-
TOTAL			99,855.98	45,632.98	99,855.98

**** UNALLOCATED FUNDS MAY NOT BE ENCUMBERED OR SPENT. A BUDGET REVISION IS REQUIRED.**
 A narrative explanation is required for ALL budget revisions.

DISTRICT APPROVAL	
Clayton Holland, Pupil Services Director	
NAME & TITLE	SIGNATURE
10/8/2015	(907) 714-8899
DATE	TELEPHONE NUMBER

Narrative Description of Program Budget

(A narrative justification must accompany EACH request for a budget revision)

Grant Recipient: Kenai Peninsula Borough School District
Grant Number: SE 15.024.01
Grant Title: IDEA, Part B, Section 619 Preschool Disabled, Revision 1

Chart of Accounts Number <i>Required</i>	Account Title	Budget Amount TOTAL	Narrative Description Please include a COMPLETE description of each line item. Budget revisions must include a justification for each change including the impact on the program originally approved.
310	CERTIFICATED SALARIES	35,766.00	No change to this line item.
320	NON-CERTIFICATED SALARIES		
360	EMPLOYEE BENEFITS	16,446.81	No change to this line item.
390	TRANSPORTATION COSTS		
410	PROFESSIONAL & TECHNICAL		
420	STAFF TRAVEL		
425	STUDENT TRAVEL		
430	UTILITY SERVICES		
440	OTHER PURCHASED SERVICES		
450	SUPPLIES/MATERIALS/MEDIA		This increase will fund the purchase of specialized instructional materials and supplies for our Special Education Preschool programs. This may include supplies needed to set up a new SpEd preschool program at Nikiski North Star Elementary. This may include chairs, tables, shelving, room dividers, fine motor and other activity sets, Handwriting without Tears program pieces, storage and organizational items, circle time rug, easels, Velcro, lamination, mats, white board and display boards, sensory items and task boxes.
490	OTHER EXPENSES (Dues & Fees)	-	
480	TUITION & STIPENDS	-	
510	Equipment		
540	Other Capital Outlay Expenses	-	

Copy and attach additional pages as needed.

Form: #05-13-026

March 2013



November Work Session
District
Special Revenue Funds

Director/Department: Christine Ermold, Ed.D./Professional Development

Fund Name/Title	Amount	Programs/Activities Targeted
Mentor Project	FY 16 \$166,000	<p>These funds provide .50 of the district’s professional development coordinator, who oversees the new teacher induction program, and they provide the travel, supplies, and subs along with 1.00 FTE of a new teacher mentor who serves approximately 15 of the district’s early career teachers.</p> <p>This grant ends in June, 2016.</p>



November Work Session
District
Special Revenue Funds

Director/Department: John O’Brien, Assistant Superintendent of Instruction

Fund Name/Title	Amount	Programs/Activities Targeted
Principal Coach Program	\$933,542	<ul style="list-style-type: none"> This is a “pass through grant” that DEED used KPBSD as the fiduciary agent for.
		<ul style="list-style-type: none"> Intent is to provide support for new to profession or new to state administrators with less than two years’ experience. Serves both superintendents and building principals, statewide.
		<ul style="list-style-type: none"> This grant was cut and has been discontinued.
		<ul style="list-style-type: none"> The district received compensation from DEED for being the processing agent for this grant.(Indirect 4.54%

KPBSD FUND BALANCE USAGE PLAN

FY16 General Fund Budget

BP 3470
3%

Total Expenditures & Transfers	\$	142,175,001	\$ 4,265,250
TRS & PERS On-Behalf	\$	9,559,594	
Expenditures & Transfers w/o On-Behalf	\$	132,615,407	\$ 3,978,462
6/30/2015 Unassigned Fund Balance	\$	7,897,981	
3% Minimum Required w/o On-Behalf	\$	<u>3,978,462</u>	
Amount in Excess for Board Usage	\$	3,919,519	
Three year expenditure approach	\$	1,306,506	

FY17

Excess Available for FY17	\$	1,306,506
Remainder of Health Care FB	\$	<u>814,978</u>
	\$	2,121,484

FY18

Excess Available for FY18	\$	1,306,506
Remainder of Health Care FB	\$	<u>-</u>
	\$	1,306,506

FY19

Excess Available for FY18	\$	1,306,506
Remainder of Health Care FB	\$	<u>-</u>
	\$	1,306,506

FY20

Excess Available for FY18	0.00
Remainder of Health Care FB	<u>0.00</u>
	0.00

Kenai Peninsula Borough School District
 Draft - Flat Revenue and Estimate of Use of Fund Balance
 as of October 27, 2015

FY17 Budget Estimate / Fund Balance Usage Schedule

FY16 Fund Balance Usage		\$ (3,427,959)
FY17 Health Care Increase		\$ (2,000,000)
FY17 Certified Sal Sched Movement	\$ (912,798)	
FY17 Support Sal Sched Movement	\$ (509,180)	
FY17 Salary and Benefit Increase (0%)		<u>\$ (1,421,978)</u>
FY17 Total Additional Funding Needed		\$ (6,849,937)
Fund Balance Available per scheduled use		<u>\$ 2,121,484</u>
Remaining FY17 Deficit (anticipated cuts)		\$ (4,728,453)

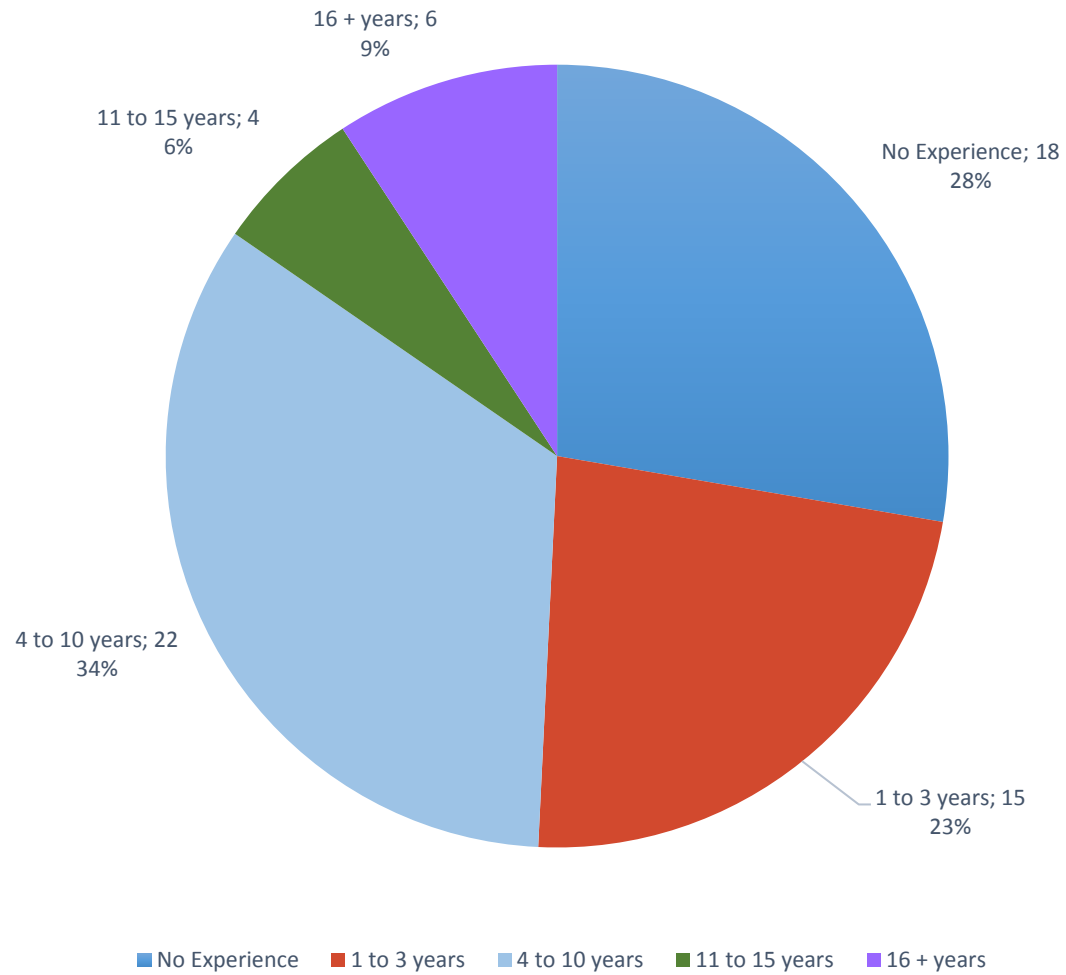
FY18 Budget Estimate / Fund Balance Usage Schedule

FY17 Fund Balance Usage		\$ (2,121,484)
FY18 Health Care Increase		\$ (2,000,000)
FY18 Certified Sal Sched Movement	\$ (826,137)	
FY18 Support Sal Sched Movement	\$ (459,188)	
FY18 Salary and Benefit Increase (0%)		<u>\$ (1,285,325)</u>
FY18 Total Additional Funding Needed		\$ (5,406,809)
Fund Balance Available per scheduled use		<u>\$ 1,306,506</u>
Remaining FY18 Deficit (anticipated cuts)		\$ (4,100,303)

FY19 Budget Estimate / Fund Balance Usage Schedule

FY18 Fund Balance Usage		\$ (1,306,506)
FY19 Health Care Increase		\$ (2,000,000)
FY19 Certified Sal Sched Movement	\$ (826,137)	
FY19 Support Sal Sched Movement	\$ (459,188)	
FY19 Salary and Benefit Increase (0%)		<u>\$ (1,285,325)</u>
FY19 Total Additional Funding Needed		\$ (4,591,831)
Fund Balance Available per scheduled use		<u>\$ 1,306,506</u>
Remaining FY19 Deficit (anticipated cuts)		\$ (3,285,325)

Years of Experience for New to KPBSD Teachers
There are 65 new to KPBSD Teachers for the 2015-16 school year



Kenai Peninsula Borough School District
Fund: 375 Equipment Replacement
as of August 17, 2015

Account Description	Object Code	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	Unaudited 2014-15 Actual
<u>Revenue</u>							
Earnings on Investments	0030	\$ -	\$ 458,819	\$ 200,883	\$ 22,783	\$ 138,724	\$ 95,170
<u>Expenditure</u>							
Professional and Technical Services	4100	-	363,775	-	530	-	-
Other Purchased Services	4400	70,875	51,671	33,217	2,036	13,272	
Supplies, Materials, and Media	4500	195,452	43,830	327,887	26,583	425,371	3,042
Subtotal - Other		266,327	459,276	361,104	29,149	438,643	3,042
Equipment	5100	1,073,859	100,912	828,888	45,847	612,901	747,194
Fund Total		1,340,186	560,188	1,189,992	74,996	1,051,544	750,236
Excess (Deficiency) of Revenues over Expenditures		(1,340,186)	(101,369)	(989,109)	(52,213)	(912,820)	(655,066)
Fund Balance, Beginning of Year		7,937,171	6,596,985	6,495,616	5,506,507	5,454,294	4,541,474
Fund Balance, End of Year		\$ 6,596,985	\$ 6,495,616	\$ 5,506,507	\$ 5,454,294	\$ 4,541,474	\$ 3,886,408
Charter School Portion of Fund Balance		2,318,383	1,708,512	1,151,289	1,004,402	992,974	908,420
Equipment Fund Balance less Charter Schools		\$ 4,278,602	\$ 4,787,104	\$ 4,355,218	\$ 4,449,892	\$ 3,548,500	\$ 2,977,988

Kenai Peninsula Borough School District
Fund: 375 Equipment Replacement
as of November 3, 2015

Account Description	Object Code	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	Unaudited 2014-15 Actual
<u>Revenue</u>							
Earnings on Investments	0030	\$ -	\$ 458,819	\$ 200,883	\$ 22,783	\$ 138,724	\$ 95,170
<u>Expenditure</u>							
Professional and Technical Services	4100	-	363,775	-	530	-	-
Other Purchased Services	4400	70,875	51,671	33,217	2,036	13,272	
Supplies, Materials, and Media	4500	195,452	43,830	327,887	26,583	425,371	3,042
Subtotal - Other		266,327	459,276	361,104	29,149	438,643	3,042
Equipment	5100	1,073,859	100,912	828,888	45,847	612,901	747,194
Fund Total		1,340,186	560,188	1,189,992	74,996	1,051,544	750,236
Excess (Deficiency) of Revenues over Expenditures		(1,340,186)	(101,369)	(989,109)	(52,213)	(912,820)	(655,066)
Fund Balance, Beginning of Year		7,937,171	6,596,985	6,495,616	5,506,507	5,454,294	4,541,474
Fund Balance, End of Year		\$ 6,596,985	\$ 6,495,616	\$ 5,506,507	\$ 5,454,294	\$ 4,541,474	\$ 3,886,408
Charter School Portion of Fund Balance		2,318,383	1,708,512	1,151,289	1,004,402	992,974	665,368 *
Equipment Fund Balance less Charter Schools		\$ 4,278,602	\$ 4,787,104	\$ 4,355,218	\$ 4,449,892	\$ 3,548,500	\$ 3,221,040

* Corrected to reflect end of FY15 Charter School portion of Fund Balance