

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2005 – 2006**

## **PRELIMINARY BUDGET**

**First Draft**

**January 5, 2005**

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**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT**

# **ANNUAL BUDGET**

**For the Fiscal Year Beginning July 1, 2005  
and Ending June 30, 2006**

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas  
Chief Financial Officer

Laurie Olson  
Accountant

**Kenai Peninsula Borough School District**

**2005 - 2006 Budget**

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Last Update: Monday, January 10, 2005 12:06 PM

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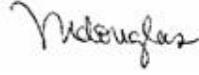
# Kenai Peninsula Borough School District

December 28, 2004

## MEMORANDUM

TO: Board of Education

FROM: Melody Douglas, CFO



SUBJECT: FY06 Preliminary Budget

The FY06 Preliminary Budget is presented for review and discussion by all interested parties during various upcoming budget conversations: Board of Education Work Sessions, the Budget Review Committee Meeting, Public Forums, and Board Meetings. The Board is required to approve a balanced budget (the revenue budget matching the expenditure budget); that action is scheduled April 4, 2005. Please note that this is a draft document subject to revision as appropriate.

### **FY05 General Fund Budget Revision**

A revision to the FY05 general fund was postponed at the December 6, 2004 Board meeting. Elements of this revision are important to the FY06 budget process for comparative purposes, therefore, the following changes have been incorporated pending Board approval.

#### General Fund Revenue Budget

Approved FY05 Budget	<u>\$81,263,357</u>
Increased State Revenue	1,422,322
Increased Local Effort from KPB	327,134
Increased Quality Schools (summer school)	<u>4,973</u>
Revised FY05 Revenue Budget	<u>\$83,017,786</u>

#### General Fund Expenditure Budget

Approved FY05 Budget	<u>\$81,263,357</u>
Health care cost adjustment per negotiated agreements	141,962
Utility budget increases (5% electricity and 20% fuel)	297,430
Increase summer school allocation	4,973
Annual salary and benefit adjustment	(178,322)
Contingency (use to be determined)	<u>1,488,386</u>
Revised FY05 Expenditure Budget	<u>\$83,017,786</u>

### **FY06 General Fund Budget**

#### Enrollment Projection

The process used to project the FY06 enrollment is based on a straight-line projection as of October 22, 2004. The steps involved in formulating an enrollment projection of 9,591 were:

1. Grades at all school sites were moved ahead one grade level (except charter schools and alternative schools).
2. Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
3. AR 6183 (c) notes the enrollment for Homer Flex, Kenai Alternative, Kenai Youth Facility and Spring Creek locations.
4. Kindergarten enrollment was based on the average of actual enrollment, including pre-school students, for FY04 and FY05 and administrator recommendations.
5. Sites affected by feeder schools were adjusted appropriately.

### Revenue Budget

The revenue budget was developed based on the enrollment projection and the Governor's proposal to change the base student allocation to \$4,869 in the State foundation funding formula for FY06. Appropriation of \$1.7 million of fund balance is proposed to balance the revenue budget with the expenditure budget.

### Expenditure Budget

This budget is based on revised staffing formulas utilizing an enrollment projection of 9,591 students. Accounts not under site administrator control include salary and benefit accounts and utility accounts (water and sewer, garbage, electricity, fuel for heating and telephone). These budgets were developed by district office staff.

The FY06 preliminary budget was developed as follows:

- No increase in total amount of site discretionary accounts.
- Salary and benefit accounts have been adjusted as appropriate per the collective bargaining agreements and revised staffing formulas focusing on reducing pupil teacher ratios and providing similar opportunities for students in similar sized schools. The PERS and TRS rate increases, of 5% for each program, have been included in this budget. Salary and benefit costs comprise approximately 78% of the budget.

Health care costs have been budgeted at \$8,850 per employee representing \$662.50 per the collective bargaining agreements and an additional \$75 per month per employee as a result of current trends in health care costs. The Health Care Cost Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 9.4% of the budget and 12% of the salary and benefit amount. Please note: Since the projected increase in state revenue is not 10% or greater, there is no health care adjustment projected to offset expected increases in health care costs.

- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 4% of the budget.
- All utility accounts have been budgeted the same amounts as revised for FY05 – electricity accounts were increased 5% and fuel accounts were increased 20%. These costs comprise approximately 4% of the budget.
- Property, liability, stop-loss insurance, and worker's compensation costs are expected to increase significantly in FY06, although the amount is unknown at this time. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee over the last three years mitigated the impact of significant property and liability insurance increases in that time period. Fund balance is no longer available for this purpose. These insurance costs comprise approximately 2.6% of the budget.
- Funds have been included to purchase reading curriculum and materials in FY06.
- Equipment budgets for FY06 include:
  1. Equipment and services to implement Distance Education Services district-wide
  2. IP phone equipment to replace aging school phone systems
  3. Equipment to support the Connections Program
  4. Equipment to maintain technology infrastructure

5. Ongoing payments for the purchase of the Konica copier fleet and purchase of a replacement warehouse delivery truck

Instructional expenditures comprise 72% of the preliminary FY06 budget.

Input will be taken throughout the budget cycle for use in formulating a final FY06 budget plan. Opportunities for budget input include:

January 5, 2005 Preliminary Budget presented to Budget Review Committee

Kenai Merit Inn 9 am to 12 pm

January 10, 2005 Budget Work Session – Board of Education

January 18, 2005 Joint Work Session - Board of Education and Assembly

January 19, 2005 Public Budget Forum – KCHS Little Theater – 7:00 pm

January 20, 2005 Public Budget Forum – Seward High School Auditorium – 7:00 pm

January 24, 2005 Public Budget Forum – Homer High School Library 7:00 pm

February 7, 2005 Budget Work Session - Board of Education

March 7, 2005 Balanced Budget Presented to Board of Education

April 4, 2005 Board of Education approves FY05 Budget



# 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 2003-2004.

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

10/11/03 \$200

Denise L. Miller

William A. Zell  
President

Gene W. Keller  
Executive Director



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## FY06 Enrollment Projections

	Pre K	K	1	2	3	4	5	6	7	8	9	10	11	12	Projection	FY05	Difference
Aurora Borealis Charter	0	23	24	22	21	22	23	23	19	14	0	0	0	0	191	178	13
Chapman	0	18	14	16	13	16	11	15	15	11	0	0	0	0	129	128	1
Connections	0	58	68	53	68	41	67	50	48	60	74	48	55	50	740	736	4
Cooper Landing	0	1	0	0	2	2	2	1	2	3	0	0	0	0	13	12	1
Fireweed Academy Charter	0	0	0	0	7	10	9	8	0	0	0	0	0	0	34	34	0
Homer Flex	0	0	0	0	0	0	0	0	0	0	6	11	15	8	40	43	(3)
Homer High	0	0	0	0	0	0	0	0	0	0	144	130	139	111	524	473	51
Homer Middle	0	0	0	0	0	0	0	0	93	115	0	0	0	0	208	242	(34)
Hope	0	1	1	1	1	0	1	1	1	4	2	1	0	1	15	14	1
Kachemak Selo	9	7	8	8	10	9	5	9	5	7	8	7	3	2	97	90	7
Kaleidoscope Charter	0	0	44	44	32	0	0	0	0	0	0	0	0	0	120	88	32
K-Beach	0	62	66	66	52	64	55	63	0	0	0	0	0	0	428	443	(15)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	17	24	21	10	72	59	13
Kenai Central High	0	0	0	0	0	0	0	0	0	0	129	135	145	126	535	517	18
Kenai Middle	0	0	0	0	0	0	0	124	117	131	0	0	0	0	372	366	6
Kenai Youth Facility	0	0	0	0	0	0	0	0	1	1	2	2	2	2	10	6	4
McNeil Canyon	0	21	20	23	17	12	15	16	0	0	0	0	0	0	124	119	5
Montessori Charter	0	26	22	25	22	13	14	4	0	0	0	0	0	0	126	100	26
Moose Pass	0	3	1	3	3	3	6	5	5	4	0	0	0	0	33	33	0
Mountain View	0	0	0	0	49	85	114	0	0	0	0	0	0	0	248	323	(75)
Nanwalek	0	4	4	3	7	6	3	4	9	4	6	4	5	2	61	63	(2)
Nikiski Middle/Senior	0	0	0	0	0	0	0	0	69	55	74	84	73	56	411	417	(6)
Nikiski North Star	0	43	47	49	52	41	65	65	0	0	0	0	0	0	362	388	(26)
Nikolaevsk	0	6	6	6	7	6	5	2	3	7	7	2	9	6	72	73	(1)
Ninilchik	2	12	12	12	1	8	14	12	15	25	19	30	14	17	193	194	(1)
Paul Banks	11	68	74	61	0	0	0	0	0	0	0	0	0	0	214	226	(12)
Port Graham	0	2	3	2	2	2	1	2	3	2	5	4	0	0	28	28	0
Razdolna	0	4	4	4	1	4	2	4	5	4	3	2	0	3	40	37	3
Redoubt	0	54	63	41	74	50	59	56	0	0	0	0	0	0	397	404	(7)
Sears	11	110	107	45	0	0	0	0	0	0	0	0	0	0	273	239	34
Seward Elem	6	42	39	40	45	44	44	42	0	0	0	0	0	0	302	308	(6)
Seward High	0	0	0	0	0	0	0	0	0	0	68	70	65	60	263	259	4
Seward Middle	0	0	0	0	0	0	0	0	48	51	0	0	0	0	99	116	(17)
Skyview	0	0	0	0	0	0	0	0	0	0	129	151	134	132	546	526	20
Soldotna Elem	23	40	31	32	31	38	40	42	0	0	0	0	0	0	277	291	(14)

Soldotna High	0	0	0	0	0	0	0	0	0	0	129	141	153	136	559	530	29
Soldotna Middle	0	0	0	0	0	0	0	0	264	280	0	0	0	0	544	538	6
Spring Creek	0	0	0	0	0	0	0	0	0	0	20	10	13	12	55	43	12
Sterling	0	25	28	28	28	10	32	29	0	0	0	0	0	0	180	197	(17)
Susan B English	2	5	0	9	4	3	1	1	2	9	8	5	9	6	64	62	2
Tebughna	0	5	8	3	2	5	5	3	5	5	5	0	0	2	48	43	5
Tustumena	0	17	17	15	17	28	31	24	0	0	0	0	0	0	149	161	(12)
Voznesenka	0	6	6	8	11	9	11	13	11	10	12	12	11	11	131	133	(2)
West Homer	0	0	0	0	80	51	61	72	0	0	0	0	0	0	264	254	10
	64	663	717	619	659	582	696	690	740	802	867	873	866	753	9591	9534	57



# Organizational Section

## Borough and School District Relationship

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

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

### Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 43 schools operated in 21 different communities ranging in size from less than 20 students to some with more than 500. The District is truly a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by air or by boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades.

The Borough and School District share a Unisys mainframe computer, however, efforts are under way by both entities to move software operations to independent PC based systems. Replacement of the District's human resource/payroll software (in place for 20 years) and finance system software (in place for 17 years) began in FY05 with project identification and analysis in cooperation with the Borough. Although, our independent auditors routinely review elements of our management information system, it will undergo a thorough review as a result of the Software Replacement Project.



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# Organizational Section

## Goals and Objectives

The Kenai Peninsula Borough School District defines objectives through the long range planning process and works toward those objectives by setting annual goals (noted previously in this document). In addition, the following administrative projects are slated:

**Long Range Plan: Goal #1: KPBSD will engage in high quality, research-based programs and practices to help each student reach, his/her highest personal potential.**

### Instruction:

1. Spelling Study
2. Revise vocational and physical education curriculums
3. Review sections 4000 and 5000 of policy manual

### Data:

4. Learning Plans for those who do not meet target \*
5. Follow the Leader Program
6. Field Test new State Assessments
7. Standards based Report Card K-3
8. School/District Report card to the public

### Professional Development:

9. Math curriculum implementation \*
10. Elementary technology curriculum
11. Non-fiction reading and writing \*
12. Coaching Program established
13. Literacy Centers in service
14. Classroom Walkthrough training for administrators

### Options for learning:

15. Distance Education (AP classes) \*

### Safety Nets:

16. Cocurricular review \*
17. Quest Plan of delivery implemented and monitored
18. Student Nutrition breakfast grants
19. Intervention \*

### Prepare for world beyond school:

20. Four year plans for all high school students \*

**Long Range Plan: Goal #2 KPBSD will exhibit high quality in all personnel, facilities,**

## **relationships, and partnerships.**

### Personnel:

21. Implement and monitor changes to Principal/Teacher, regional administrator
22. Highly Qualified teachers
23. Transition Plan for FY06 Director of Pupil Services

### Partnerships/Communication:

24. Arctic Winter Games
25. New software (w/Borough) for finance/HR
26. Expand use of EdLine for grades 4-12 \*
27. Medicaid reimbursement for School Based Services

### Facilities:

28. Housing for remote sites
29. Seward Middle School Construction
30. Review programs and facility use to increase opportunities \*

\* Reflects a school board goal

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



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# Organizational Section

## School Administration and Management

### School Administrators 2004-2005

Aurora Borealis Charter	Mr. Larry Nauta	Nikiski North Star	Ms. Lori Manion
Chapman	Mr. John Cook	Nikolaevsk	Ms. Sharon Conley
Connections	Mr. Erling Hofseth	Ninilchik	Mr. Terry Martin
Cooper Landing	Mr. Mark Norgren	Paul Banks	Mr. Benny Abraham
Fireweed Academy Charter	Charter School Council	Port Graham	Mr. Darrell Johnston
Homer Flex	Ms. Karen Wessell	Razdolna	Mr. Ray Hillman
Homer High	Dr. Ron Keffer	Redoubt	Mr. Todd Syverson
Homer Middle	Mr. Glen Syzmoniak	Sears	Mr. Mick Wykis
		Seward	
Hope	Mr. Mark Norgren	Elementary	Mr. David Kingsland
K- Beach Elementary	Ms. Sylvia Reynolds	Seward High	Mr. Steve Pautz
Kachemak Selo	Mr. Randy Creamer	Seward Middle	Mr. John Coté
Kaleidoscope Charter	Ms. Jacquie Steckel	Skyview	Mr. John Pothast
		Soldotna	
Kenai Alternative	Mr. Gregg Wilbanks	Elementary	Ms. Carolyn Cannava
Kenai Central High	Mr. Dennis Dunn	Soldotna High	Mr. Sean Dusek
Kenai Middle	Mr. Paul Sorenson	Soldotna Middle	Mr. Lee Young
Kenai Youth Facility	Dr. Roy Anderson	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Montessori Charter	Ms. Mo Sanders	Susan B. English	Mr. Craig Johnson
Moose Pass	Mr. Mark Norgren	Tebughna	Mr. Matt Fischer
Mountain View	Mr. Jim Dawson	Tustumena	Mr. Ken Halverson
Nanwalek	Mr. Darrell Johnston	Voznesenka	Mr. Ray Hillman
		West Homer	
Nikiski Middle/Senior	Mr. John Owens	Elem.	Mr. Charlie Walsworth



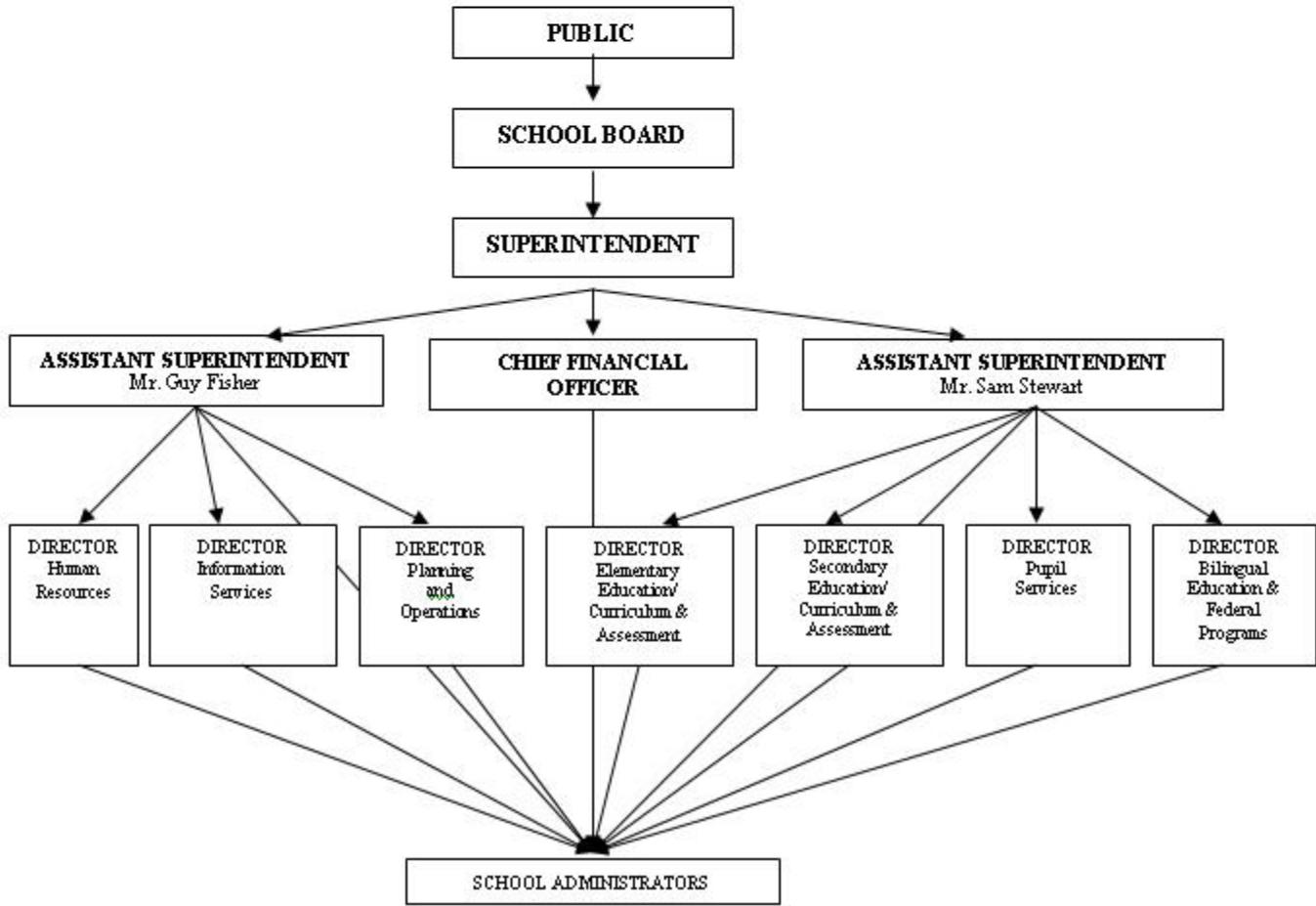
# Organizational Section

## District Administration and Management

**Central Administration**  
**2004 - 2005**

Dr. Donna Peterson, Superintendent  
Mr. Sam Stewart, Assistant Superintendent  
Mr. Guy Fisher, Assistant Superintendent  
Mrs. Melody Douglas, Chief Financial Officer  
Mr. Tim Peterson, Director, Human Resources  
Mrs. Norma Holmgaard, Director, Bilingual Education & Federal Programs  
Mr. Glenn Haupt, Director, Secondary Education/Curriculum & Assessment  
Mrs. Paula Christensen, Director, Elementary Education/Curriculum & Assessment  
Dr. Roy Anderson, Director, Pupil Services  
Mr. Jim White, Director, Information Services  
Mr. Dave Spence, Director, Planning & Operations

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**Organizational Chart**





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# **Organizational Section**

## **Budget Administration and Management**

The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

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

Oversight of other budgetary accounts has been assigned to district administrators. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer in excess of \$10,000 requires prior board approval.

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

The Board is constantly 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 fourteen years, the Kenai Peninsula Borough School District has been the recipient of both the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) awards for excellence in financial reporting.



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## Classification of Funds and Account Groups

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

### Fund Accounting

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

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

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

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

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

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

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

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account that sponsors Service Fund – This fund accounts for employee compensated leave.



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of Contents**

**Kenai Peninsula Borough School District**

**Combine Budget Of Revenues Expenditures And  
Changes In Fund Balance  
Governmental Fund Types  
Fiscal Year 2005-06  
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2005-06	Budget 2004-05	Actual 2003-04	Actual 2002-03	Actual 2001-02
<b>Revenues:</b>							
Intergovernmental - Local	\$ 35,054,596	\$ -	\$ 35,054,596	\$ 33,748,909	\$ 31,635,539	\$ 30,618,860	\$ 30,670,786
Intergovernmental - State	50,358,435	4,684,099	55,042,534	51,322,048	47,401,008	48,960,540	48,698,033
Intergovernmental - Federal	380,000	10,412,635	10,792,635	9,865,557	7,985,578	7,917,526	7,058,878
Food sales	-	1,672,745	1,672,745	1,657,693	1,041,579	1,126,811	1,143,555
E-Rate	499,905	-	499,905	450,000	491,215	492,682	403,834
Earnings on Investments	350,000	-	350,000	341,209	(252,271)	386,694	1,846,392
Corporate Grants and User fees	-	342,356	342,356	380,434	274,741	245,396	254,582
Other revenues	130,000	10,000	140,000	125,000	167,637	177,601	147,887
Allocation of Fund Balance	-	-	-	1,600,000	-	-	-
<b>Total Revenues</b>	<b>86,772,936</b>	<b>17,121,835</b>	<b>103,894,771</b>	<b>99,490,850</b>	<b>88,745,026</b>	<b>89,926,110</b>	<b>90,223,947</b>
<b>Other financing sources:</b>							
Capitalized Leases	-	-	-	-	-	-	623,522
Operating transfers in	-	-	-	-	279,212	292,038	796,700
<b>Total other financing sources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,212</b>	<b>292,038</b>	<b>1,420,222</b>
<b>Total Revenues and Other Financing Sources</b>	<b>86,772,936</b>	<b>17,121,835</b>	<b>103,894,771</b>	<b>99,490,850</b>	<b>89,024,238</b>	<b>90,218,148</b>	<b>91,644,169</b>
<b>Expenditures:</b>							
Instruction	51,615,465	9,129,913	60,745,378	58,016,902	49,008,398	49,766,894	51,255,843
Supporting services - pupil	7,864,308	10,000	7,874,308	6,852,218	6,888,840	6,936,657	6,914,789
School administration - instruction	4,324,942	-	-	3,986,040	3,635,245	3,420,590	3,306,541
General supporting services	7,309,075	-	7,309,075	6,452,358	6,256,017	5,750,012	5,897,106
Operations and Maintenance of plant	16,128,126	-	16,128,126	15,027,479	13,853,049	13,601,441	13,548,988
Pupil activities	1,294,553	-	1,294,553	1,235,554	1,083,783	1,450,601	1,388,677
Community services	-	318,223	318,223	357,004	285,206	303,099	291,872
Pupil transportation	-	4,881,199	4,881,199	4,598,032	4,330,121	4,880,513	4,568,914
Food service	-	2,992,141	2,992,141	2,965,263	2,641,246	2,511,955	2,356,096
<b>Total Expenditures</b>	<b>88,536,469</b>	<b>17,331,476</b>	<b>105,867,945</b>	<b>99,490,850</b>	<b>87,981,905</b>	<b>88,621,762</b>	<b>89,528,826</b>
<b>Other Financing Uses:</b>							
Operating transfers out	-	-	-	-	2,229,029	292,038	796,700
<b>Total Expenditures and Other Financing Uses</b>	<b>88,536,469</b>	<b>17,331,476</b>	<b>105,867,945</b>	<b>99,490,850</b>	<b>90,210,934</b>	<b>88,913,800</b>	<b>90,325,526</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,763,533)</b>	<b>(209,641)</b>	<b>(1,973,174)</b>	<b>-</b>	<b>(1,186,696)</b>	<b>1,304,348</b>	<b>1,318,643</b>
<b>Fund Balances, Beginning of Year as previously reported</b>	<b>5,437,114</b>	<b>513,033</b>	<b>5,950,147</b>	<b>5,950,147</b>	<b>7,136,843</b>	<b>5,832,495</b>	<b>2,827,786</b>

Restatement of Compensated  
Absences (GASBI 6)

-	-	-	-	-	-	-	1,686,066
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Adjusted Fund Balance, Beginning of Ye

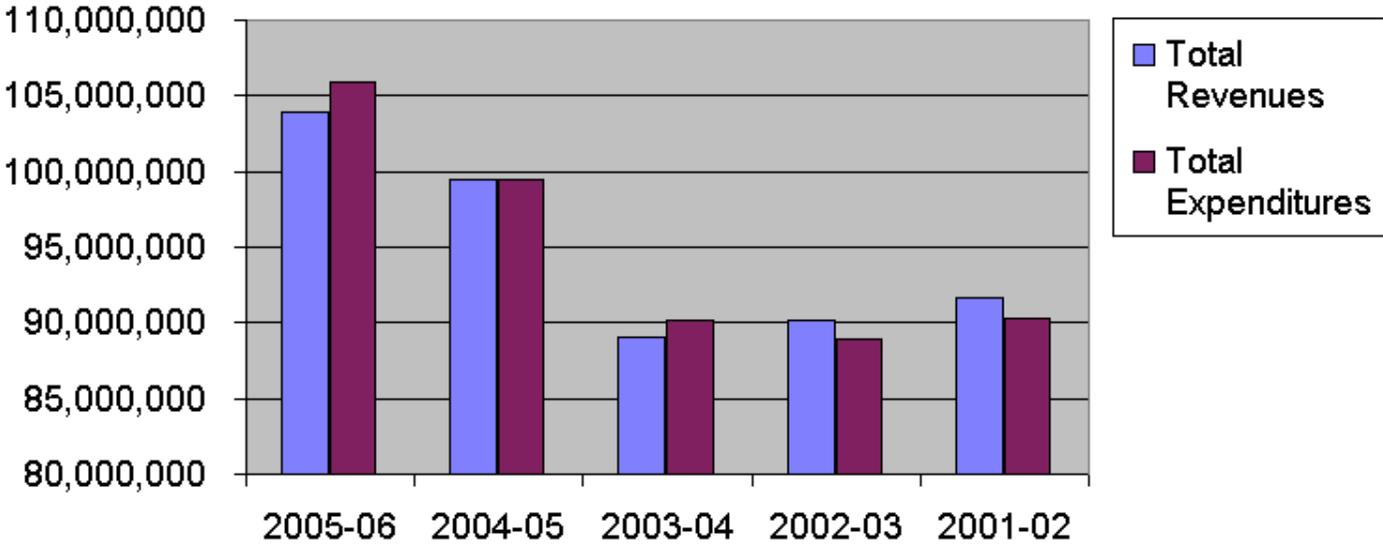
5,437,114	513,033	5,950,147	5,950,147	7,136,843	5,832,495	4,513,852
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Fund Balances, End of Year

<u>\$ 3,673,581</u>	<u>\$ 303,392</u>	<u>\$ 3,976,973</u>	<u>\$ 5,950,147</u>	<u>\$ 5,950,147</u>	<u>\$ 7,136,843</u>	<u>\$ 5,832,495</u>
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# Total Revenues and Expenditures By Year



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2005-2006 BUDGET**

Date: 01/05/05

**ALL GOVERNMENTAL FUNDS - REVENUE**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Revenue Source	11-30-04		2005-06 Budget	Change	% of Chg
				Original 2004-05 Budget	Recommended 2004-05 Budget			
<b>General Fund Revenue:</b>								
\$ 6,086,948	\$ 6,092,718	\$ 6,405,124	Borough In-Kind	\$ 6,956,156	\$ 6,956,156	\$ 6,956,156	\$ -	-
24,102,170	24,526,142	25,230,415	Borough Appropriation	26,465,619	26,792,753	28,098,440	1,305,687	5
1,846,392	386,694	(252,271)	Interest	341,209	341,209	350,000	8,791	
403,834	492,682	491,215	E-Rate	450,000	450,000	499,905	49,905	11
47,960	26,000	53,500	Rentals	65,000	65,000	30,000	(35,000)	(54)
84,388	134,461	87,256	Miscellaneous	50,000	50,000	100,000	50,000	100
-	-	-	Allocation of Fund Balance	1,600,000	1,600,000	-	(1,600,000)	(100)
<u>32,571,692</u>	<u>31,658,697</u>	<u>32,015,239</u>	<b>Total Local Revenue</b>	<u>35,927,984</u>	<u>36,255,118</u>	<u>36,034,501</u>	<u>(220,617)</u>	<u>(1)</u>
<b>State Revenue:</b>								
42,482,522	41,361,048	42,124,335	Foundation Program	44,837,905	46,260,227	50,130,851	3,870,624	8
1,149,974	2,346,338	230,066	Learning Opportunity Grant/Quality Schools	222,468	227,441	227,584	143	
316,325	285,312	1,038	Tuition	-	-	-	-	-
<u>43,948,821</u>	<u>43,992,698</u>	<u>42,355,439</u>	<b>Total State Revenue</b>	<u>45,060,373</u>	<u>46,487,668</u>	<u>50,358,435</u>	<u>3,870,767</u>	<u>8</u>
<b>Federal Revenue:</b>								
235,236	279,021	281,073	Medicaid	275,000	275,000	380,000	105,000	38
-	-	-	Public Law 874	-	-	-	-	-
<u>235,236</u>	<u>279,021</u>	<u>281,073</u>	<b>Total Federal Revenue</b>	<u>275,000</u>	<u>275,000</u>	<u>380,000</u>	<u>105,000</u>	<u>38</u>
<u>76,755,749</u>	<u>75,930,416</u>	<u>74,651,751</u>	<b>Total General Fund Revenue</b>	<u>81,263,357</u>	<u>83,017,786</u>	<u>86,772,936</u>	<u>3,650,150</u>	<u>4</u>

**Special Revenue Funds Revenue  
and Other Financing Sources**

546,091	328,380		- After the Bell	-	-	-	-	-
-	21,000		- AK Science and Technology Fund	-	-	-	-	-
15,866	13,554	6,951	Boarding Home Fund	27,308	27,308	10,000	(17,308)	(63)
-	-		- Building Trades Fund	-	-	-	-	-
234,010	249,320	229,231	Carl Perkins Fund	231,193	220,777	225,193	4,416	2
72,432	93,217	261,436	Charter Schools Fund	266,277	431,220	431,220	-	-
630,146	-		- Class Size Reduction Fund	-	-	-	-	-
240,901	241,214	212,022	Community Schools Fund	255,958	255,958	263,316	7,358	3
50,971	61,885	33,669	Community Theater Fund	101,046	101,046	54,907	(46,139)	(46)
117,283	129,814		- Drug and Violence Prevention Fund	-	-	-	-	-
2,383,334	2,484,717	2,439,856	Food Service Fund	2,965,263	2,965,263	2,992,141	26,878	1
952,764	615,216	351,579	Miscellaneous Grants Fund	420,770	406,950	419,159	12,209	3
2,232,844	3,526,381	3,816,351	NCLB Fund	4,680,335	3,559,803	3,808,989	249,186	7
74,193	67,022	79,476	Preschool Disabled Fund	75,312	65,315	65,968	653	1
4,681,896	4,767,567	4,798,177	Pupil Transportation Fund	4,598,032	4,598,032	4,671,558	73,526	2
-	-		- Statewide Mentorship	-	242,133	242,133	-	-
1,009,748	1,184,250	1,348,399	Title VI-B Fund	2,513,489	3,058,408	3,364,249	305,841	10
306,848	322,740	304,370	Title VII, Indian Education Fund	337,545	334,278	364,363	30,085	9
39,598	78,461	211,758	Youth In Detention	220,228	206,573	208,639	2,066	1
<u>13,588,925</u>	<u>14,184,738</u>	<u>14,093,275</u>	<b>Total Special Revenue Funds Revenue</b>	<u>16,692,756</u>	<u>16,473,064</u>	<u>17,121,835</u>	<u>648,771</u>	<u>4</u>
			<b>Total Revenues and Other</b>					
<u>\$90,344,674</u>	<u>\$90,115,154</u>	<u>\$88,745,026</u>	<b>Financing Sources</b>	<u>\$97,956,113</u>	<u>\$ 99,490,850</u>	<u>\$103,894,771</u>	<u>\$ 4,298,921</u>	<u>4</u>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2005-2006 BUDGET**

**ALL GOVERNMENTAL FUNDS - EXPENDITURES**

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Expenditure Summary by Function	Original 2004-05 Budget	11-30-04 Recommended 2004-05 Budget	2005-06 Budget	Change	% of Chg
<b>General Fund Expenditures</b>								
\$34,596,404	\$31,929,739	\$30,337,994	Regular Instruction	\$35,174,220	\$ 36,415,421	\$ 37,138,845	\$ 723,424	2
464,916	508,088	557,316	Bilingual Instruction	668,484	671,947	738,665	66,718	10
880,281	906,604	920,160	Gifted/Talented Instruction	614,724	600,773	653,483	52,710	9
1,570,406	1,360,517	1,714,505	Alternative Education	2,093,232	2,184,835	2,650,409	465,574	21
1,523,866	1,580,422	1,333,939	Vocational Education	1,481,696	1,321,273	1,422,011	100,738	8
6,430,994	6,809,909	7,480,489	Special Education - Instruction	8,203,290	8,297,196	9,012,052	714,856	9
2,973,143	2,958,230	3,251,051	Special Education - Support Services	3,294,928	3,164,754	3,326,711	161,957	5
3,925,780	3,964,873	3,630,838	Support Services - Students	3,976,597	3,660,156	4,537,597	877,441	24
3,306,541	3,420,590	3,635,245	School Administration	3,433,673	3,986,040	4,324,942	338,902	9
2,652,451	2,661,214	2,809,623	School Administration - Support	2,814,553	2,839,593	3,412,709	573,116	20
655,327	694,525	840,819	District Administration	707,015	748,352	824,938	76,586	10
2,589,328	2,394,273	2,605,575	District Administration Support Svcs	2,823,925	2,864,413	3,071,428	207,015	7
13,548,988	13,601,441	13,853,049	Operation of Plant	14,741,801	15,027,479	16,128,126	1,100,647	7
1,388,677	1,450,601	1,083,783	Pupil Activities	1,235,219	1,235,554	1,294,553	58,999	5
120,727	189,044	2,199,589	Transfer to Other Funds	-	-	-	-	-
-	-	-		-	-	-	-	-
<u>76,627,829</u>	<u>74,430,070</u>	<u>76,253,975</u>	<b>Total General Fund Expenditures</b>	<u>81,263,357</u>	<u>83,017,786</u>	<u>88,536,469</u>	<u>5,518,683</u>	<u>7</u>

**Special Revenue Funds Expenditures and  
Other Financing Uses - Transfer to General Fund**

546,091	328,380	-	- After the Bell	-	-	-	-	-
-	21,000	-	- AK Science and Technology Fund	-	-	-	-	-
15,866	13,554	6,951	Boarding Home Fund	27,308	27,308	10,000	(17,308)	(63)
-	-	-	- Building Trades Fund	-	-	-	-	-
234,010	249,320	229,231	Carl Perkins Fund	231,193	220,777	225,193	4,416	2
22,830	132,879	271,376	Charter Schools Fund	266,277	431,220	431,220	-	-
630,146	-	-	- Class Size Reduction Fund	-	-	-	-	-
240,901	241,214	235,891	Community Schools Fund	255,958	255,958	263,316	7,358	3
50,971	61,885	49,315	Community Theater Fund	101,046	101,046	54,907	(46,139)	(46)
117,283	129,814	-	- Drug and Violence Prevention	-	-	-	-	-
2,356,096	2,511,955	2,641,246	Food Service Fund	2,965,263	2,965,263	2,992,141	26,878	1
575,385	631,368	403,034	Miscellaneous Grants Fund	420,770	406,950	419,159	12,209	3

2,232,844	3,526,381	3,816,351	NCLB Fund	4,680,335	3,559,803	3,808,989	249,186	7
74,193	67,022	79,476	Preschool Disabled Fund	75,312	65,315	65,968	653	1
4,568,914	4,880,513	4,330,121	Pupil Transportation Fund	4,598,032	4,598,032	4,881,199	283,167	6
-	-	-	Statewide Mentorship	-	242,133	242,133	-	-
1,009,748	1,184,250	1,348,399	Title VI-B Fund	2,513,489	3,058,408	3,364,249	305,841	10
306,848	322,740	304,370	Title VII, Indian Education Fund	337,545	334,278	364,363	30,085	9
39,598	78,461	211,758	Youth In Detention	220,228	206,573	208,639	2,066	1
<u>13,021,724</u>	<u>14,380,736</u>	<u>13,927,519</u>	<b>Total Special Revenue Fund Expenditures</b>	<u>16,692,756</u>	<u>16,473,064</u>	<u>17,331,476</u>	<u>858,412</u>	5
<u>89,649,553</u>	<u>88,810,806</u>	<u>90,181,494</u>	<b>Total Expenditures</b>	<u>97,956,113</u>	<u>99,490,850</u>	<u>105,867,945</u>	<u>6,377,095</u>	6
695,121	1,304,348	(1,436,468)	Excess (Deficiency) of Revenues Over Expenditures	-	-	(1,973,174)	(1,973,174)	
<b>Other Financi</b>								
623,522	-	-	- Capitalized Leases	-	-	-	-	-
796,700	292,038	279,212	Transfers In	-	-	-	-	-
(796,700)	(292,038)	(29,440)	Transfers Out	-	-	-	-	-
<u>623,522</u>	<u>-</u>	<u>249,772</u>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>1,318,643</u>	<u>1,304,348</u>	<u>(1,186,696)</u>	<b>Net Change in Fund Balances</b>	<u>-</u>	<u>-</u>	<u>(1,973,174)</u>	<u>(1,973,174)</u>	100
<u>2,827,786</u>	<u>5,832,495</u>	<u>7,136,843</u>	<b>Fund Balances, Beginning as Previously Reported</b>	<u>5,950,147</u>	<u>5,950,147</u>	<u>5,950,147</u>	<u>-</u>	-
1,686,066	-	-	<b>Cumulative Effect of Change in Accounting for Leave</b>	-	-	-	-	
<u>4,513,852</u>	<u>5,832,495</u>	<u>7,136,843</u>	<b>Adjusted Fund Balance, Beginning of Year</b>	<u>5,950,147</u>	<u>5,950,147</u>	<u>5,950,147</u>	<u>-</u>	-
<u>\$ 5,832,495</u>	<u>\$ 7,136,843</u>	<u>\$ 5,950,147</u>	<b>Fund Balances, End of Year *</b>	<u>\$ 5,950,147</u>	<u>\$ 5,950,147</u>	<u>\$ 3,976,973</u>	<u>\$ (1,973,174)</u>	(33)



**Kenai Peninsula Borough School District**

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

**General Fund**

**Fiscal Year 2005 - 2006**

**With Comparative Totals for Prior Years**

	Budget	11-30-04 Recommended	Actual	Actual	Actual
	2005-06	2004-05	2003-04	2002-03	2001-02
Revenues:					
Intergovernmental - Local	\$ 35,054,596	\$ 33,748,909	\$ 31,635,539	\$ 30,618,860	\$ 30,189,118
Intergovernmental - State	50,358,435	46,487,668	42,355,439	43,992,698	43,948,821
Intergovernmental - Federal	380,000	275,000	281,073	279,021	235,236
Food sales	-	-	-	-	-
E-Rate	499,905	450,000	491,215	492,682	403,834
Earnings on Investments	350,000	341,209	(252,271)	386,694	1,846,392
Other revenues	130,000	115,000	140,756	160,461	132,348
Allocation of Fund Balance	-	1,600,000	-	-	-
<b>Total Revenues</b>	<b>86,772,936</b>	<b>83,017,786</b>	<b>74,651,751</b>	<b>75,930,416</b>	<b>76,755,749</b>
Other financing sources:					
Operating transfers in	-	-	29,440	102,994	1,299,495
<b>Total Revenues and Other Financing Sources</b>	<b>86,772,936</b>	<b>83,017,786</b>	<b>74,681,191</b>	<b>76,033,410</b>	<b>78,055,244</b>
Expenditures:					
Instruction	51,615,465	49,491,445	42,344,403	43,095,279	45,466,867
Supporting services - pupil	7,864,308	6,824,910	6,881,889	6,923,103	6,898,923
School Administration - Instruction	4,324,942	3,986,040	3,635,245	3,420,590	3,306,541
General supporting services	7,309,075	6,452,358	6,256,017	5,750,012	5,897,106
Operations and Maintenance of plant	16,128,126	15,027,479	13,853,049	13,601,441	13,548,988
Pupil activities	1,294,553	1,235,554	1,083,783	1,450,601	1,388,677
<b>Total Expenditures</b>	<b>88,536,469</b>	<b>83,017,786</b>	<b>74,054,386</b>	<b>74,241,026</b>	<b>76,507,102</b>
Other Financing Uses:					
Operating transfers out	-	-	2,199,589	189,044	120,727
<b>Total Expenditures and Other Financing Uses</b>	<b>88,536,469</b>	<b>83,017,786</b>	<b>76,253,975</b>	<b>74,430,070</b>	<b>76,627,829</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(1,763,533)	-	(1,572,784)	1,603,340	1,427,415

Fund Balances, Beginning of Year as previously reported	5,437,114	5,437,114	7,009,898	5,406,558	2,293,077
Restatement of Compensated Abs Absences (GASBI 6)	-	-	-	-	1,686,066
Residual Equity Transfers	-	-	-	-	-
Fund Balances, Beginning of Year as restated	<u>5,437,114</u>	<u>5,437,114</u>	<u>7,009,898</u>	<u>5,406,558</u>	<u>3,979,143</u>
Fund Balances, End of Year	<u>\$ 3,673,581</u>	<u>\$ 5,437,114</u>	<u>\$ 5,437,114</u>	<u>\$ 7,009,898</u>	<u>\$ 5,406,558</u>



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**Kenai Peninsula Borough School District**

**2005-2006 Budget  
General Fund Revenue**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Revenue Source	11-30-04		2005-06 Budget	Change	% of Chg
				Original 2004-05 Budget	Recommended 2004-05 Budget			
\$ 6,086,948	\$ 6,092,718	\$ 6,405,124	Borough In-Kind	\$ 6,956,156	\$ 6,956,156	\$ 6,956,156	\$ -	-
24,102,170	24,526,142	25,230,415	Borough Appropriation	26,465,619	26,792,753	28,098,440	1,305,687	5
1,846,392	386,694	(252,271)	Earnings on Investments	341,209	341,209	350,000	8,791	
403,834	492,682	491,215	E-Rate	450,000	450,000	499,905	49,905	11
47,960	26,000	53,500	Rentals	65,000	65,000	30,000	(35,000)	(54)
84,388	134,461	87,256	Miscellaneous	50,000	50,000	100,000	50,000	100
-	-	-	Allocation of Fund Balance	1,600,000	1,600,000	-	(1,600,000)	(100)
<u>32,571,692</u>	<u>31,658,697</u>	<u>32,015,239</u>	<b>Total Local Revenue</b>	<u>35,927,984</u>	<u>36,255,118</u>	<u>36,034,501</u>	<u>(220,617)</u>	<u>(1)</u>
42,482,522	41,361,048	42,124,335	Foundation Program	44,837,905	46,260,227	50,130,851	3,870,624	8
1,149,974	2,346,338	230,066	Learning Opportunity Grant/Quality School	222,468	227,441	227,584	143	
316,325	285,312	1,038	Tuition	-	-	-	-	-
<u>43,948,821</u>	<u>43,992,698</u>	<u>42,355,439</u>	<b>Total State Revenue</b>	<u>45,060,373</u>	<u>46,487,668</u>	<u>50,358,435</u>	<u>3,870,767</u>	<u>8</u>
235,236	279,021	281,073	Medicaid	275,000	275,000	380,000	105,000	38
-	-	-	Public Law 874	-	-	-	-	-
<u>235,236</u>	<u>279,021</u>	<u>281,073</u>	<b>Total Federal Revenue</b>	<u>275,000</u>	<u>275,000</u>	<u>380,000</u>	<u>105,000</u>	<u>38</u>
<u>76,755,749</u>	<u>75,930,416</u>	<u>74,651,751</u>	<b>Total General Fund Revenue</b>	<u>81,263,357</u>	<u>83,017,786</u>	<u>86,772,936</u>	<u>3,755,150</u>	<u>5</u>



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**Kenai Peninsula Borough School District**

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

**General Fund**

**01/05/05**

Actual Expenditures Fiscal 03	Actual Expenditures Fiscal 04	Original Appropriation Fiscal 2005	11-30-04		Description	Recommended Fiscal 2006	Modified Recommended Fiscal 2006	Difference Between Fiscal 2004 and Revised Appropriation	
			Recommended Revised Appropriation Fiscal 05					+(-)	PCT +(-)
\$ 104,500	\$ 108,765	\$ 107,500	\$ 112,500	3110	Superintendent	\$ 114,000	\$ 114,000	1,500	1
186,312	211,701	193,202	193,202	3120	Assistant Superintendent - Certified	197,066	197,066	3,864	2
2,722,977	2,781,071	2,535,287	2,947,292	3130	Principal/Assistant Principal	3,034,290	3,034,290	86,998	3
742,147	727,981	716,922	778,462	3140	Director/Coordinator - Certified	797,764	797,764	19,302	2
27,411,064	26,446,035	29,118,440	28,962,495	3150	Teachers	30,050,598	30,050,598	1,088,103	4
469,980	402,580	641,841	641,691	3161	Extra-Duty Compensation Certified	641,191	641,191	(500)	-
39,566	36,677	18,499	20,367	3162	Emolument	19,999	19,999	(368)	(2)
397,950	395,490	365,898	410,093	3171	Substitute Certified w/Certificate	400,009	400,009	(10,084)	(2)
31,971	26,076	2,500	2,500	3172	Temporary Certified w/Certificate	6,100	6,100	3,600	144
158,646	155,174	115,090	115,090	3173	Long Term Substitute - Certified	115,096	115,096	6	-
4,158,104	4,016,559	3,970,177	3,144,307	3180	Specialists - Certified	3,234,552	3,234,552	90,245	3
112,629	112,659	120,664	120,664	3190	Leave - Certified	120,664	120,664	-	-
93,156	100,985	99,101	99,101	3211	Assistant Superintendent - Support	101,083	101,083	1,982	2
86,055	93,322	91,662	91,662	3212	Director/Coordinator Support	93,495	93,495	1,833	2
608,198	613,743	685,717	686,250	3220	Specialist - Nurse	717,270	717,270	31,020	5
1,637,868	1,755,675	1,937,620	1,846,777	3230	Tutors/Aides	2,142,507	2,142,507	295,730	16
3,608,436	3,785,089	3,686,132	3,710,800	3240	Support Staff	4,031,338	4,031,338	320,538	9
2,525,675	2,396,167	2,554,972	2,505,019	3250	Maintenance/Custodians	2,614,358	2,614,358	109,339	4
47,169	54	-	-	3272	Activity Bus Driver	-	-	-	-
224,127	231,395	242,844	243,193	3291	Substitute - Support	249,928	249,928	6,735	3
265,135	316,394	152,706	152,706	3292	Extra-Duty Compensation Support	152,706	152,706	-	-
78,845	43,756	87,722	87,722	3293	Long Term Substitute - Support	142,400	142,400	54,678	62
124,217	134,005	138,413	138,701	3294	Temporary Salaries - Support	132,513	132,513	(6,188)	(4)
38,485	46,576	45,480	45,480	3295	Overtime - Support	50,355	50,355	4,875	11
294,534	252,958	120,870	206,735	3296	Substitute Certified w/o Certificate	213,370	213,370	6,635	3
51,339	200,930	14,584	14,584	3300	Leave - Support	16,436	16,436	1,852	13
6,543,154	6,626,020	7,324,756	7,900,578	3511	Health Care Costs	8,320,275	8,320,275	419,697	5
129,318	114,736	136,673	135,276	3512	Life Insurance	141,516	141,516	6,240	5
101,077	179,931	142,549	141,852	3520	Unemployment Insurance	148,489	148,489	6,637	5
397,685	384,142	539,323	535,396	3541	Fica Medicare (TRS)	554,331	554,331	18,935	4
756,388	763,963	792,880	793,565	3542	Fica Contribution	862,943	862,943	69,378	9
3,932,028	4,149,970	5,975,270	5,907,380	3550	TRS Retirement	8,027,608	8,027,608	2,120,228	36
437,928	600,750	1,074,931	1,064,882	3560	PERS Retirement	1,646,534	1,646,534	581,652	55
290,260	204,967	81,868	70,691	4100	Professional-Technical Service	92,941	92,941	22,250	31
26,000	26,000	26,500	26,500	4121	In Kind Professional -Technical Audi	26,500	26,500	-	-
115,711	204,548	82,700	82,700	4140	Professional-Technical Legal	122,700	122,700	40,000	48
2,412	201,094	5,938	4,938	4150	Professional -Technical Medical	5,938	5,938	1,000	20
345,040	350,777	371,871	382,807	4200	Travel	382,133	382,133	(674)	-
231,225	21,747	7,500	14,600	4250	Student Travel	19,600	19,600	5,000	34
151,808	139,585	154,138	154,138	4310	Water And Sewage	154,552	154,552	414	-

122,605	120,737	129,275	129,275	4320	Garbage	129,275	129,275	-	-
90,863	79,885	72,490	69,940	4331	Postage	69,640	69,640	(300)	-
444,574	437,820	485,175	482,675	4332	Telephone	493,637	493,637	10,962	2
44,064	35,985	47,338	47,338	4350	In Kind Utilities	47,338	47,338	-	-
2,354,139	1,992,639	2,313,627	2,428,436	4360	Electricity	2,438,486	2,438,486	10,050	-
-	-	-	450,662	4370	Natural/Bottled Gas	483,261	483,261	32,599	7
964,683	1,057,753	930,621	662,585	4380	Fuel For Heating	639,622	639,622	(22,963)	(3)
9,638	6,974	6,125	6,125	4401	Freight Costs	6,125	6,125	-	-
561,482	520,297	519,106	516,129	4402	Purchased Service	594,311	594,311	78,182	15
77,858	81,375	90,377	90,377	4403	In Kind Custodial	90,377	90,377	-	-
4,931,195	5,140,566	5,259,932	5,259,932	4404	In Kind Maintenance	5,259,932	5,259,932	-	-
208,834	208,988	227,515	227,515	4408	Purchased Service - Copier	233,261	233,261	5,746	3
52,439	50,079	51,925	51,925	4409	Purchased Service - Riso	51,600	51,600	(325)	(1)
135,786	118,762	128,829	128,699	4410	Rental	118,499	118,499	(10,200)	(8)
168,966	141,254	198,009	197,829	4430	Repair & Maintenance Agreement	178,923	178,923	(18,906)	(10)
879,790	1,220,446	1,532,009	1,532,009	4471	In Kind Insurance	2,298,014	2,298,014	766,005	50
2,553,110	2,669,416	2,677,595	2,665,766	4501	Supplies	3,367,302	3,367,302	701,536	26
123,511	110,028	126,596	124,586	4502	Discretionary Material	126,376	126,376	1,790	1
(83,949)	(62,394)	-	-	4560	Inventory Adjustment	-	-	-	-
14,187	14,650	12,862	12,862	4580	Gas And Oil	12,862	12,862	-	-
13,725	17,100	17,100	17,100	4850	Stipends	17,100	17,100	-	-
96,758	65,227	593,984	570,562	4901	Other Expenses	336,183	336,183	(234,379)	(41)
77,758	95,459	95,500	95,500	4902	Career Development	95,500	95,500	-	-
32,535	30,411	34,184	34,184	4903	Professional Dues	34,824	34,824	640	2
19,139	21,280	35,000	35,000	4904	Physical Exam Reimbursement	35,200	35,200	200	1
-	-	300,000	1,777,411	4905	Other - Contingency	-	-	(1,777,411)	(100)
(219,112)	(239,538)	91,533	91,533	4950	Indirect Costs	106,916	106,916	15,383	17
244,603	255,632	205,150	211,056	5101	Equipment	254,607	254,607	43,551	21
642,726	503,508	600,760	608,079	5102	Equipment-Technology	1,122,150	1,122,150	514,071	85
189,044	2,199,589	-	-	5520	Transfer To Other	-	-	-	-
<b>\$74,430,070</b>	<b>\$76,253,975</b>	<b>\$81,263,357</b>	<b>\$83,017,786</b>	<b>Fund Total</b>		<b>\$88,536,469</b>	<b>\$88,536,469</b>	<b>\$ 5,518,683</b>	<b>7</b>





73Asst Supt Instruction	189,281	-	-	-	-	-	-	-	-	-
74Fiscal Services	-	-	-	-	-	-	-	-	-	-
75Planning & Operations	-	-	-	-	-	-	-	-	-	-
76Purchasing & Warehouse	-	-	-	-	-	-	-	-	-	-
77Human Resources	-	-	-	-	-	-	-	-	-	-
78Information Services	671,600	-	-	-	-	-	-	-	-	-
79E-Rate & Technology	315,065	-	-	-	-	-	-	-	-	-
80Connections	-	-	-	2,650,409	-	-	-	-	-	-
81Special Services	-	-	30,112	-	-	509,636	830,494	-	-	-
83Districtwide Services	1,295,517	-	-	-	-	-	-	-	-	2,699
84Curriculum/Assessment	842,415	-	-	-	-	-	-	-	-	844,016
86Media Center	-	-	-	-	-	-	-	-	-	-
87Nursing Services	-	-	-	-	-	-	-	162,285	-	-
92Grants Instruction	-	407,596	-	-	-	-	-	-	-	138,637
96Unallocated	520,583	-	-	-	-	-	-	-	-	-
	<u>\$ 37,138,845</u>	<u>\$ 738,665</u>	<u>\$ 653,483</u>	<u>\$ 2,650,409</u>	<u>\$ 1,422,011</u>	<u>\$ 9,012,052</u>	<u>\$ 3,326,711</u>	<u>\$ 1,070,056</u>	<u>\$ 1,157,303</u>	<u>\$ 985,352</u>



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**Kenai Peninsula Borough School District  
Summary of Function Codes by Fund/Location  
2005-2006 Budget**

Fund - 100 General Fund

<u>LOCATION</u>	<u>4352</u> Library <u>Services</u>	<u>4400</u> School <u>Administration</u>	<u>4450</u> School <u>Administration - Support</u>	<u>4500</u> District <u>Administration</u>	<u>4600</u> Operation <u>of Plant</u>	<u>4700</u> Pupil <u>Activities</u>	<u>Total</u>
65Aurora Borealis Charter	\$ -	\$ 52,668	\$ 70,725	\$ 49,259	\$ 68,886	\$ -	\$ 1,539,166
31Chapman Elem	14,327	50,193	56,664	-	132,312	14,747	1,153,208
32Cooper Landing Elem/High	200	35,292	42,959	-	40,693	1,857	219,618
68Fireweed Academy	-	200	26,936	7,125	12,258	-	203,004
66Homer Flex	-	103,338	36,099	-	29,131	1,073	440,105
06Homer High	26,496	232,630	187,033	-	648,195	149,650	3,748,206
13Homer Middle	49,795	120,210	89,641	-	253,985	20,171	1,767,655
35Hope Elem/High	-	35,292	33,507	-	57,504	1,747	214,264
56Kachemak Selo Elem/High	-	52,856	32,558	-	46,823	1,155	610,054
63Kaleidoscope Charter	48,725	22,590	26,468	24,214	30,969	-	714,077
48K-Beach Elem	97,266	119,741	89,353	-	233,932	4,590	2,790,865
67Kenai Alternative	-	103,900	43,260	-	41,070	1,181	612,253
07Kenai Central High	72,918	238,111	195,742	-	604,609	169,690	3,860,411
36Kenai Elem	-	-	-	-	-	-	-
11Kenai Middle	68,072	225,487	130,222	-	292,485	25,887	2,537,577
15Kenai Youth Facility	-	-	650	-	-	-	150,445
47McNeil Canyon	58,442	56,372	61,096	-	136,436	2,674	942,659
64Montessori Charter	-	48,578	40,712	26,318	36,592	-	749,800
37Moose Pass Elem	-	46,953	43,063	-	50,376	1,885	277,405
51Mountain View Elem	14,527	116,289	66,320	-	206,211	4,050	2,070,581
34Nanwalek Elem/High	-	52,824	36,657	-	67,218	1,977	457,472
10Nikiski Middle/Senior	75,836	230,870	173,886	-	460,910	161,507	3,092,304
52Nikiski North Star Elem	64,932	111,418	82,781	-	215,691	5,809	2,656,793
38Nikolaevsk Elem/High	2,225	55,752	39,756	-	109,028	27,221	694,398
02Ninilchik Elem/High	1,000	113,625	62,091	-	226,707	49,459	1,527,067
33Paul Banks	14,027	108,890	65,078	-	173,608	1,791	1,986,629
40Port Graham Elem/High	-	50,701	36,999	-	80,140	1,897	325,400
49Razdolna Elem/High	500	44,848	34,092	-	30,623	1,019	333,559
46Redoubt Elem	65,736	119,677	84,632	-	205,659	4,137	2,700,049
41Sears Elem	50,228	125,040	57,356	-	145,640	1,923	2,038,820
42Seward Elem	110,515	116,447	73,518	-	242,582	4,360	2,513,639
08Seward High	53,795	127,712	149,878	-	387,824	140,762	2,172,302
14Seward Middle	18,383	111,611	60,249	-	244,025	14,889	946,175
05Skyview High	79,514	230,899	186,817	-	505,089	163,399	3,796,643
43Soldotna Elem	17,527	119,673	59,497	-	201,849	4,350	2,333,286
09Soldotna High	88,537	227,587	207,156	-	552,033	167,830	4,168,068

12Soldotna Middle	54,795	220,752	178,763	-	322,277	41,961	3,494,106
04Spring Creek	-	106,451	33,253	-	-	-	382,538
44Sterling Elem	15,761	54,973	54,184	-	136,753	3,327	1,297,846
03Susan B English Elem/High	500	50,737	51,035	-	248,427	37,930	767,536
01Tebughna School	-	49,562	54,608	-	135,110	4,884	445,337
45Tustumena Elem	15,821	57,414	62,870	-	173,968	3,245	1,190,695
53Voznesenka Elem/High	500	68,189	46,536	-	109,991	2,223	990,577
50West Homer Elem	46,114	108,590	63,169	-	209,937	4,182	2,076,686
70Board of Education	-	-	-	295,861	-	-	295,861
71Office of Superintendent	-	-	-	310,735	-	-	310,735
72Asst Supt Admin Services	-	-	-	181,593	28,828	-	210,421
73Asst Supt Instruction	-	-	-	218,342	-	21,992	429,615
74Fiscal Services	-	-	-	645,496	-	-	645,496
75Planning & Operations	-	-	-	192,590	-	5,883	198,473
76Purchasing & Warehouse	-	-	-	447,831	68,341	-	516,172
77Human Resources	-	-	-	617,561	227,740	-	845,301
78Information Services	-	-	-	879,441	-	-	1,551,041
79E-Rate & Technology	-	-	184,840	-	-	-	499,905
80Connections	97,872	-	-	-	-	-	2,748,281
81Special Services	-	-	-	-	-	-	1,370,242
83Districtwide Services	-	-	-	-	7,695,661	-	8,993,877
84Curriculum/Assessment	-	-	-	-	-	-	1,686,431
86Media Center	-	-	-	-	-	-	-
87Nursing Services	-	-	-	-	-	-	162,285
92Grants Instruction	-	-	-	-	-	-	546,233
96Unallocated	-	-	-	-	-	16,239	536,822
	<u>\$ 1,324,886</u>	<u>\$ 4,324,942</u>	<u>\$ 3,412,709</u>	<u>\$ 3,896,366</u>	<u>\$ 16,128,126</u>	<u>\$ 1,294,553</u>	<u>\$ 88,536,469</u>



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4100 Regular Instruction

	3150	3162	3171	3172	3173	3180	3230	3240	3291	3294	3295	3296	3500	4100	4200	4250	4331
			Subs.	Temp.	Long Term	Specialists	Tutors	Support	Subs.	Temp.	Overtime	Sub. Cert	Fringe	Pro-Tech	Travel	Student	
Location	Teachers	Emolument	Certified	Certified	Subs Cert.	Certified	Aides	Staff	Support	Salaries	Support	w/o Cert	Benefits	Serv.	Travel	Travel	Postage
65 Aurora Borealis Charter	\$ 608,640	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ 42,232	\$ -	\$ 1,117	\$ -	\$ -	\$ 3,300	\$ 266,007	\$ 3,400	\$ 3,000	\$ 5,000	\$ -
31 Chapman Elem.	440,945	-	2,613	-	-	-	-	-	-	-	-	2,613	159,578	-	-	-	-
32 Cooper Landing Elem.	69,984	-	275	-	-	-	-	-	-	-	-	275	25,026	-	-	-	-
68 Fireweed Academy	92,778	600	1,200	-	-	-	9,301	-	184	-	-	504	40,504	-	-	-	-
66 Homer Flex	139,420	-	894	-	-	-	-	-	-	-	-	894	56,616	-	535	-	-
06 Homer High	1,180,105	-	5,700	-	-	-	-	49,140	864	-	-	5,700	486,469	-	-	-	-
13 Homer Middle	548,025	-	2,800	-	-	-	-	-	-	-	-	2,800	201,991	-	-	-	-
35 Hope Elem./High	58,955	-	275	-	-	-	-	-	-	-	-	275	22,484	-	-	-	-
56 Kachemak Selo Elem./High	246,787	-	1,306	-	-	-	-	-	-	-	-	1,306	96,916	-	9,200	-	-
63 Kaleidoscope Charter	302,545	-	2,430	-	-	-	-	-	144	-	-	1,830	116,834	-	-	-	-
48 K-Beach Elem.	1,106,283	-	7,288	-	-	-	-	-	-	-	-	7,288	437,584	-	-	-	-
67 Kenai Alternative	259,254	-	1,444	-	-	-	-	-	-	-	-	1,444	102,024	-	-	-	-
07 Kenai Central High	1,100,941	-	6,300	-	-	-	-	39,990	576	-	-	6,300	454,225	-	-	-	-
11 Kenai Middle	908,847	-	4,200	-	-	-	-	-	-	-	-	4,200	347,332	-	-	1,100	-
15 Kenai Youth Facility	45,000	-	600	-	-	-	-	-	-	-	-	600	19,319	-	-	-	-
47 McNeil Canyon Elem.	316,207	-	2,131	-	-	-	-	-	-	-	-	2,131	121,899	-	-	-	-
64 Montessori Charter	296,378	900	5,000	3,200	-	3,265	27,232	-	-	-	-	2,000	147,849	5,000	2,000	-	-
37 Moose Pass Elem.	73,402	-	413	-	-	-	-	-	-	-	-	413	30,259	-	-	-	-
51 Mountain View Elem.	788,091	-	4,538	-	-	-	-	-	-	-	-	4,538	284,152	-	-	-	-
34 Nanwalek Elem/High	117,992	-	894	-	-	-	-	-	-	-	-	894	53,889	-	-	-	-
10 Nikiski Mid./Sr.	887,373	-	4,900	-	-	-	-	-	-	-	-	4,900	341,612	-	-	-	-
52 Nikiski North Star Elem.	1,058,270	-	6,600	-	-	-	-	-	-	-	-	6,600	399,856	-	-	-	-
38 Nikolaevsk Elem./High	221,948	-	850	-	-	-	-	-	-	-	-	850	82,271	-	-	-	-
02 Ninilchik Elem./High	487,306	-	2,400	-	-	-	-	34,288	576	-	-	2,400	207,636	-	-	-	-
33 Paul Banks Elem.	700,273	-	4,538	-	-	-	-	-	-	-	-	4,538	259,483	-	-	-	-
40 Port Graham Elem./High	64,494	-	481	-	-	-	-	-	-	-	-	481	28,216	-	1,424	-	-
49 Razdolna Elem./High	108,197	-	619	-	-	-	-	-	-	-	-	619	42,738	-	-	-	-
46 Redoubt Elem.	1,029,670	-	7,288	-	-	-	-	-	-	-	-	7,288	406,649	-	-	-	-
41 Sears Elem.	792,516	-	5,225	-	-	-	-	-	-	-	-	5,225	302,982	-	-	-	-
42 Seward Elem.	853,666	-	6,119	-	-	-	-	-	-	-	-	6,119	317,217	-	-	-	-
08 Seward High	514,991	-	3,100	-	-	-	-	52,568	864	-	-	3,100	225,366	-	-	500	-
14 Seward Middle	209,421	-	1,100	-	-	-	-	-	-	-	-	1,100	83,844	-	-	-	-
05 Skyview High	1,162,242	-	6,200	-	-	-	-	33,442	576	-	-	6,200	458,737	-	-	-	-
43 Soldotna Elem.	731,546	-	6,067	-	-	-	-	-	-	-	-	6,067	289,062	-	-	-	-
09 Soldotna High	1,182,098	-	6,300	-	-	-	-	39,990	576	-	-	6,300	469,392	-	350	-	-
12 Soldotna Middle	1,160,681	-	6,100	-	-	-	-	-	-	-	-	6,100	439,840	-	-	-	-
04 Spring Creek	156,696	-	900	-	-	-	-	-	-	-	-	900	62,812	-	-	-	-
44 Sterling Elem.	516,680	-	3,163	-	-	-	-	-	-	-	-	3,163	194,820	-	-	-	-
03 Susan B English	170,091	-	1,100	-	-	-	-	36,384	576	-	-	1,100	88,367	-	721	-	-
01 Tebughna School	108,098	-	688	-	-	-	-	-	-	-	-	688	47,151	-	3,500	-	-
45 Tustumena Elem.	416,693	-	2,750	-	-	-	-	-	-	-	-	2,750	158,432	-	-	-	-
53 Voznesenka Elem./High	361,757	-	2,131	-	-	-	-	-	-	-	-	2,131	145,672	-	1,000	-	-
50 West Homer Elem.	704,647	-	5,225	-	-	-	-	-	-	-	-	5,225	265,026	-	-	-	-
73 Asst. Superint. Instruct.	-	1,672	-	-	-	-	-	-	1,440	1,080	-	-	6,424	18,900	6,875	-	-
78 Information Services	-	-	-	-	-	-	-	149,554	4,032	50,688	10,000	-	79,705	-	8,000	-	-
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Service	639,758	-	100,109	-	115,096	-	-	137,037	2,304	-	-	8,100	254,448	-	-	-	-
84 Curriculum/Assessment	42,116	-	26,132	-	-	-	-	-	-	-	-	300	20,659	48	2,500	-	60
96 Unallocated	360,000	-	2,400	-	-	-	-	-	-	-	-	2,400	154,162	-	-	-	-
	<b>\$23,341,807</b>	<b>\$ 3,172</b>	<b>\$266,086</b>	<b>\$ 3,200</b>	<b>\$ 115,096</b>	<b>\$ 3,265</b>	<b>\$ 78,765</b>	<b>\$572,393</b>	<b>\$ 13,829</b>	<b>\$ 51,768</b>	<b>\$ 10,000</b>	<b>\$143,949</b>	<b>\$9,303,536</b>	<b>\$ 27,348</b>	<b>\$ 39,105</b>	<b>\$ 6,600</b>	<b>\$ 60</b>

Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund  
 FUNCTION - 4120 Bilingual Instruction

	3140	3171	3172	3230	3240	3291	3294	3296	3500	4200	4331	4332
Location	Director Certified	Subs. Certified	Temp. Certified	Tutors Aides	Support Staff	Subs. Support	Temp. Salaries	Sub Cert. w/o Cert	Fringe Benefits	Travel	Postage	Telephone
56 Kachemak Selo Elem./High	\$ -	\$ -	\$ -	\$ 49,679	\$ -	\$ 1,089	\$ -	\$ -	\$ 29,262	\$ -	\$ -	\$ -
34 Nanwalek Elem./High	-	-	-	23,232	-	507	-	-	13,651	-	-	-
38 Nikolaevsk Elem./High	-	-	-	25,534	-	507	-	-	14,228	-	-	-
40 Port Graham Elem./High	-	-	-	14,031	-	288	-	-	7,964	-	-	-
49 Razdolna Elem./High	-	-	-	23,232	-	507	-	-	13,651	-	-	-
53 Voznesenka Elem./High	-	-	-	70,926	-	1,521	-	-	41,260	-	-	-
92 <u>Grants</u>	<u>74,597.00</u>	<u>300</u>	<u>400</u>	<u>159,538</u>	<u>14,590</u>	<u>4,124</u>	<u>500</u>	<u>450</u>	<u>133,675</u>	<u>11,445</u>	<u>225</u>	<u>1,200</u>
	<u>\$ 74,597</u>	<u>\$ 300</u>	<u>\$ 400</u>	<u>\$ 366,172</u>	<u>\$ 14,590</u>	<u>\$ 8,543</u>	<u>\$ 500</u>	<u>\$ 450</u>	<u>\$ 253,691</u>	<u>\$ 11,445</u>	<u>\$ 225</u>	<u>\$ 1,200</u>

Location	4408 Purc. Svcs. Copies	4501 Supplies	4502 Discret. Materials	5101 Equipment	Totals
56 Kachemak Selo Elem./High	\$ -	\$ -	\$ -	\$ -	\$ 80,030
34 Nanwalek Elem./High	-	-	-	-	37,390
38 Nikolaevsk Elem./High	-	-	-	-	40,269
40 Port Graham Elem./High	-	-	-	-	22,283
49 Razdolna Elem./High	-	-	-	-	37,390
53 Voznesenka Elem./High	-	-	-	-	113,707
92 <u>Grants</u>	<u>210</u>	<u>4,317</u>	<u>1,700</u>	<u>325</u>	<u>407,596</u>
	<u>\$ 210</u>	<u>\$ 4,317</u>	<u>\$ 1,700</u>	<u>\$ 325</u>	<u>\$ 738,665</u>



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4130 Gifted/Talented Instruction

	3140 Director Certified	3171 Subs. Certified	3500 Fringe Benefits	4100 Pro-Tech Serv.	4200 Travel	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	Totals
48 K-Beach Elem.	\$ 60,071	\$ -	\$ 22,696	\$ -	\$ -	\$ 500	\$ 200	\$ 51	\$ 83,518
11 Kenai Middle	-	-	-	-	-	200	-	-	200
47 McNeil Canyon Elem.	-	-	24,982	-	-	-	-	-	24,982
51 Mountain View	69,984	-	24,982	-	-	1,525	200	-	96,691
10 Nikiski Mid./Sr.	-	-	-	-	-	400	-	-	400
52 Nikiski North Star Elem.	46,280	-	19,518	-	-	500	200	-	66,498
38 Nikolaevsk Elem./High	-	-	-	-	-	400	-	-	400
46 Redoubt Elem.	69,984	-	-	-	-	500	200	-	70,684
42 Seward Elem.	49,024	-	20,150	-	-	1,475	200	-	70,849
08 Seward High	-	-	-	-	-	500	-	-	500
14 Seward Middle	-	-	-	-	-	400	-	-	400
09 Soldotna High	-	-	-	-	-	200	-	-	200
12 Soldotna Middle	-	-	-	-	-	1,000	-	-	1,000
44 Sterling Elem.	63,454	-	23,475	-	-	1,025	200	-	88,154
53 Voznesenka	-	-	-	-	-	250	-	-	250
50 West Homer Elem.	81,468	-	36,477	-	-	300	400	-	118,645
81 Special Services	-	4,803	381	5,000	6,100	13,078	-	750	30,112
	<u>\$ 440,265</u>	<u>\$ 4,803</u>	<u>\$ 172,661</u>	<u>\$ 5,000</u>	<u>\$ 6,100</u>	<u>\$ 22,253</u>	<u>\$ 1,600</u>	<u>\$ 801</u>	<u>\$ 653,483</u>



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Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4140 Alternative Programs (Connections)

	3130 Principal Asst. Prin.	3150 Teachers	3171 Subs. Certified	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries Support	3296 Sub Cert w/o Cert	3500 Fringe Benefits	4100 Pro-Tech Services	4200 Travel	4331 Postage	
80 Connections	\$ 78,459	\$463,072	\$ 2,850	\$156,599	\$ 3,168	\$ 1,000	\$ 2,850	\$ 299,962	\$ 2,000	\$ 4,000	\$ 6,500	
	<u>\$ 78,459</u>	<u>\$463,072</u>	<u>\$ 2,850</u>	<u>\$156,599</u>	<u>\$ 3,168</u>	<u>\$ 1,000</u>	<u>\$ 2,850</u>	<u>\$ 299,962</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 6,500</u>	

	4332 Telephone	4402 Purchased Services	4408 Purch. Svcs. Copies	4410 Rental	4430 Repair & Maint. Agr.	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	4903 Professional Dues	5101 Equipment	5102 Equipment Technology	Totals
80 Connections	\$ 37,972	\$ 15,000	\$ 15,984	\$ 1,400	\$ 1,000	\$ 1,065,800	\$ 1,900	\$ 1,000	\$ 640	\$ 1,253	\$ 488,000	\$2,650,409
	<u>\$ 37,972</u>	<u>\$ 15,000</u>	<u>\$ 15,984</u>	<u>\$ 1,400</u>	<u>\$ 1,000</u>	<u>\$ 1,065,800</u>	<u>\$ 1,900</u>	<u>\$ 1,000</u>	<u>\$ 640</u>	<u>\$ 1,253</u>	<u>\$ 488,000</u>	<u>\$2,650,409</u>



Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4160 Vocational Education

	3150	3500	4200	4410	4430	4501	4502	4901	
		Fringe			Repair &		Discret.	Other	
Location	Teachers	Benefits	Travel	Rental	Maint. Agr.	Supplies	Materials	Expenses	Totals
66 Homer Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672	\$ -	\$ -	\$ 1,672
06 Homer High	59,964	25,063	-	-	608	6,462	254	-	92,351
56 Kachemak Selo	-	-	-	-	-	1,000	-	-	1,000
07 Kenai Central High	101,944	37,657	-	-	2,475	9,120	320	1,226	152,742
11 Kenai Middle	-	-	-	-	-	953	-	-	953
34 Nanwalek	-	-	-	-	-	300	-	-	300
10 Nikiski Mid./Sr.	101,616	37,582	-	268	-	4,400	320	-	144,186
02 Ninilchik Elem./High	78,868	29,243	-	558	-	4,695	250	-	113,614
08 Seward High	98,364	40,373	-	-	240	5,000	400	-	144,377
14 Seward Middle	-	-	-	-	210	-	-	-	210
05 Skyview High	182,293	68,567	500	-	-	12,813	600	-	264,773
09 Soldotna High	158,809	63,157	400	1,375	731	11,230	600	-	236,302
12 Soldotna Middle	187,912	71,106	-	-	-	6,980	628	-	266,626
03 Susan B English	-	-	-	-	-	925	-	-	925
01 Tebughna School	-	-	-	-	-	980	-	-	980
53 Voznesenka	-	-	-	-	-	1,000	-	-	1,000
	<u>\$ 969,770</u>	<u>\$ 372,748</u>	<u>\$ 900</u>	<u>\$ 2,201</u>	<u>\$ 4,264</u>	<u>\$ 67,530</u>	<u>\$ 3,372</u>	<u>\$ 1,226</u>	<u>\$1,422,011</u>



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3150	3171	3230	3291	3296	3500	4100	4200	4250	4402	4501	4502	4901	
		Subs.	Tutors	Subs.	Sub Cert.	Fringe	Pro-Tech		Student	Purchased		Discret.	Other	
Location	Teachers	Certified	Aides	Support	w/o Cert.	Benefits	Services	Travel	Travel	Services	Supplies	Materials	Expenses	Totals
31 Chapman Elem.	\$ 115,234	\$ -	\$ -	\$ -	\$ -	\$ 44,262	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 400	\$ -	\$ 160,196
66 Homer Flex	30,766	-	11,120	253	-	18,216	-	-	-	-	-	100	-	60,455
06 Homer High	222,405	-	87,384	2,028	-	139,875	-	-	-	-	2,437	800	-	454,929
13 Homer Middle	148,646	-	32,550	760	-	80,713	-	-	-	-	800	600	-	264,069
56 Kachemak Selo Elem./High	11,911	-	1,525	40	-	5,964	-	-	-	-	250	50	-	19,740
48 K-Beach Elem.	167,863	-	110,973	2,534	-	132,194	-	-	-	-	2,000	600	-	416,164
67 Kenai Alternative	23,822	-	-	-	-	9,915	-	-	-	-	-	100	-	33,837
07 Kenai Central High	332,518	-	20,930	507	-	142,821	-	-	-	-	1,125	1,200	-	499,101
11 Kenai Middle	166,728	-	34,120	760	-	85,273	-	-	-	-	1,853	600	-	289,334
15 Kenai Youth Facility	58,536	-	-	-	-	22,344	-	1,500	-	-	-	200	-	82,580
47 McNeil Canyon Elem.	51,532	-	-	-	-	18,517	-	-	-	-	300	150	-	70,499
37 Moose Pass Elem.	-	-	14,031	288	-	7,964	-	-	-	-	50	-	-	22,333
51 Mountain View Elem.	123,150	-	51,068	1,014	-	74,541	-	-	-	-	2,260	400	-	252,433
34 Nanwalek Elem./High	9,354	-	33,081	760	-	24,401	-	-	-	-	300	50	-	67,946
10 Nikiski Mid./Sr.	229,926	-	45,493	1,014	-	124,305	-	-	-	-	3,920	1,000	-	405,658
52 Nikiski North Star Elem.	174,951	-	84,372	1,918	-	117,644	-	-	-	-	1,100	600	-	380,585
38 Nikolaevsk Elem./High	39,875	-	24,171	507	-	29,717	-	-	-	-	1,100	150	-	95,520
02 Ninilchik Elem./High	112,234	-	19,248	472	-	55,686	-	-	-	-	500	400	-	188,540
33 Paul Banks Elem.	180,838	-	66,838	1,521	-	108,469	-	-	-	-	300	600	-	358,566
40 Port Graham Elem./High	9,354	-	8,970	219	-	9,998	-	-	-	-	250	50	-	28,841
49 Razdolna	17,177	-	-	-	-	6,173	-	-	-	-	50	50	-	23,450
46 Redoubt Elem.	170,028	-	62,537	1,302	-	101,518	-	-	-	-	900	600	-	336,885
41 Sears Elem.	92,520	-	55,670	1,740	-	72,056	-	-	-	-	900	400	-	223,286
42 Seward Elem.	195,995	-	54,727	1,267	-	111,650	-	-	-	99	2,651	750	-	367,139
08 Seward High	133,925	-	22,835	507	-	66,549	-	-	-	-	2,974	500	-	227,290
14 Seward Middle	80,439	-	46,027	1,014	-	59,006	-	-	-	-	-	300	-	186,786
05 Skyview High	232,410	-	36,757	795	-	119,308	-	75	-	-	1,441	1,000	-	391,786
43 Soldotna Elem.	312,331	-	76,602	2,028	-	167,816	-	-	-	-	900	1,200	-	560,877
09 Soldotna High	315,413	-	148,348	3,295	-	205,010	-	-	-	-	4,700	1,000	-	677,766
12 Soldotna Middle	298,291	-	72,844	1,521	-	163,597	-	-	-	-	5,780	1,200	-	543,233
04 Spring Creek	-	-	-	-	-	-	10,000	3,088	-	-	-	-	-	13,088
44 Sterling Elem.	47,644	-	25,534	507	-	34,060	-	-	-	-	500	200	-	108,445
03 Susan B English	18,709	-	19,248	472	-	20,853	-	-	-	-	500	100	-	59,882
01 Tebughna School	-	-	19,979	432	-	11,678	-	-	-	-	-	-	-	32,089
45 Tustumena Elem.	112,099	-	24,137	564	-	58,304	-	-	-	-	1,400	400	-	196,904
53 Voznesenka Elem./High	35,733	-	34,685	726	-	34,774	-	-	-	-	150	150	-	106,218
50 West Homer Elem.	159,579	-	43,765	1,014	-	89,958	-	-	-	-	1,050	600	-	295,966
81 Special Services	190,000	50,575	58,394	1,411	1,275	121,960	8,875	23,355	7,000	2,734	28,457	850	14,750	509,636
	<u>\$4,621,936</u>	<u>\$ 50,575</u>	<u>\$1,447,963</u>	<u>\$ 33,190</u>	<u>\$ 1,275</u>	<u>\$2,697,089</u>	<u>\$ 18,875</u>	<u>\$ 28,018</u>	<u>\$ 7,000</u>	<u>\$ 2,833</u>	<u>\$ 71,198</u>	<u>\$ 17,350</u>	<u>\$ 14,750</u>	<u>\$9,012,052</u>

Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4220 Special Services - Student

		3140	3150	3171	3180	3230	3240	3291	3296	3500	4100	4150	4200	4331	4332
	Location	Director Coordinator	Teachers	Subs. Certified	Specialists Certified	Tutors/ Aides	Support Staff	Subs. Support	Sub Cert w/o Cert	Fringe Benefits	Pro-Tech Services	Pro-Tech Medical	Travel	Postage	Telephone
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ 58,955	\$ -	\$ -	\$ -	\$ -	\$ 22,440	\$ -	\$ -	\$ -	\$ -	\$ -
13	Homer Middle	-	-	-	46,260	-	-	-	-	19,514	-	-	-	-	-
48	K-Beach Elem.	-	-	-	65,973	-	-	-	-	24,057	-	-	-	-	-
07	Kenai Central High	-	-	-	54,546	-	-	-	-	21,424	-	-	-	-	-
11	Kenai Middle	-	-	-	53,166	-	-	-	-	21,104	-	-	-	-	-
47	McNeil Canyon	-	-	-	63,485	-	-	-	-	23,483	-	-	-	-	-
51	Mountain View Elem.	-	-	-	114,354	-	-	-	-	44,059	-	-	-	-	-
52	Nikiski North Star	-	-	-	115,578	-	-	-	-	44,342	-	-	-	-	-
33	Paul Banks Elem.	-	-	-	158,235	-	-	-	-	58,598	-	-	-	-	-
46	Redoubt Elem.	-	-	-	169,011	-	-	-	-	65,507	-	-	-	-	-
41	Sears Elem.	-	-	-	149,830	22,835	-	-	-	74,599	-	-	-	-	-
42	Seward Elem.	-	-	-	198,764	-	-	-	-	72,365	-	-	-	-	-
08	Seward High	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05	Skyview High	-	-	-	55,416	-	-	-	-	21,623	-	-	-	-	-
09	Soldonta High	-	-	-	53,166	-	-	-	-	21,104	-	-	-	-	-
43	Soldotna Elem.	-	-	-	97,696	30,627	-	-	-	51,789	-	-	-	-	-
44	Sterling Elem.	-	-	-	116,982	-	-	-	-	44,665	-	-	-	-	-
45	Tustumena	-	-	-	44,878	-	-	-	-	19,195	-	-	-	-	-
50	West Homer	-	-	-	117,455	-	-	-	-	44,773	-	-	-	-	-
81	Special Services	249,454	-	3,469	165,150	-	92,929	1,728	1,701	213,151	3,848	3,938	58,635	1,275	3,700
		<u>\$ 249,454</u>	<u>\$ -</u>	<u>\$ 3,469</u>	<u>\$ 1,898,900</u>	<u>\$ 53,462</u>	<u>\$ 92,929</u>	<u>\$ 1,728</u>	<u>\$ 1,701</u>	<u>\$907,792</u>	<u>\$ 3,848</u>	<u>\$ 3,938</u>	<u>\$ 58,635</u>	<u>\$ 1,275</u>	<u>\$ 3,700</u>

		4402	4408	4430	4501	4502	4903	5101	
	Location	Purchased Services	Purch. Svcs. Copies	Repair & Maint. Agr.	Supplies	Discret. Materials	Profess. Dues	Equipment	Totals
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ 260	\$ 200	\$ -	\$ -	\$ 81,855
13	Homer Middle	-	-	-	520	200	-	-	66,494
11	Kenai Middle	-	-	-	260	200	-	-	90,490
47	McNeil Canyon	-	-	-	260	200	-	-	76,430
51	Mountain View Elem.	-	-	-	1,340	400	-	-	76,010
52	Nikiski North Star	-	-	-	260	400	-	-	87,628
33	Paul Banks Elem.	-	-	-	-	500	-	-	158,913
46	Redoubt Elem.	-	-	-	260	600	-	-	160,780
41	Sears Elem.	-	-	-	400	600	-	-	217,833
42	Seward Elem.	-	-	-	1,850	600	-	-	236,968
08	Seward High	-	-	-	1,080	-	-	-	248,344
43	Soldotna Elem.	-	-	-	260	312	-	-	271,701
09	Soldotna High	-	-	-	782	200	-	-	982
44	Sterling Elem.	-	-	-	-	400	-	-	77,439

48	K-Beach Elem.	-	-	-	-	200	-	-	74,470
07	Kenai Central High	-	-	-	-	200	-	-	180,312
05	Skyview High	-	-	-	-	200	-	-	161,847
45	Tustumena	-	-	-	520	200	-	-	64,793
50	West Homer Elem.	-	-	-	300	400	-	-	162,928
81	Special Services	450	6,917	3,000	18,120	1,634	640	755	830,494
		<u>\$ 450</u>	<u>\$ 6,917</u>	<u>\$ 3,000</u>	<u>\$ 26,472</u>	<u>\$ 7,646</u>	<u>\$ 640</u>	<u>\$ 755</u>	<u>\$3,326,711</u>



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Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund  
 FUNCTION - 4320 Guidance Services

	3180 Specialists Certified	3500 Fringe Benefits	4200 Travel	4402 Purchased Services	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	Totals
06 Homer High	\$ 84,863	\$ 32,837	\$ -	\$ 800	\$ 1,436	\$ 300	\$ 2,500	\$ 122,736
13 Homer Middle	67,356	24,376	-	-	-	200	-	91,932
07 Kenai Central High	104,418	37,343	-	1,350	450	300	-	143,861
11 Kenai Middle	56,188	21,802	-	-	234	200	-	78,424
10 Nikiski Mid./Sr.	88,951	33,779	-	1,500	403	300	-	124,933
38 Nikolaevsk Elem./High	-	-	-	500	500	-	-	1,000
02 Niniichik Elem./High	-	-	-	-	780	-	-	780
08 Seward High	61,676	23,066	-	1,400	1,500	200	-	87,842
14 Seward Middle	-	-	-	600	-	-	-	600
05 Skyview High	93,973	34,936	-	950	500	300	-	130,659
09 Soldotna High	104,931	37,462	-	1,252	600	300	-	144,545
12 Soldotna Middle	104,770	37,424	-	-	250	300	-	142,744
	<u>\$ 767,126</u>	<u>\$ 283,025</u>	<u>\$ -</u>	<u>\$ 8,352</u>	<u>\$ 6,653</u>	<u>\$ 2,400</u>	<u>\$ 2,500</u>	<u>\$1,070,056</u>



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Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund  
FUNCTION - 4330 Health Services

	3220 Specialists Nurses	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries	3500 Fringe Benefits	4100 Pro-Tech Services	4150 Pro-Tech Medical	4200 Travel	4310 Water & Sewer	4331 Postage	4332 Telephone
65 Aurora Borealis Charter	\$ 8,740	\$ -	\$ 144	\$ -	\$ 4,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	15,062	-	202	-	6,888	-	-	-	-	-	-
32 Cooper Landing School	1,031	-	12	-	436	-	-	-	-	-	-
68 Fireweed Academy	-	-	-	350	28	-	-	-	-	-	-
66 Homer Flex	2,111	-	29	-	973	-	-	-	-	-	-
06 Homer High	18,995	-	288	-	9,208	-	-	-	-	-	-
13 Homer Middle	20,544	-	317	-	10,042	-	-	-	-	-	-
35 Hope Elem./High	1,031	-	17	-	525	-	-	-	-	-	-
56 Kachemak Salo Elem./High	5,652	-	86	-	2,751	-	-	-	-	-	-
63 Kaleidoscope Charter	10,054	-	-	-	4,747	-	-	-	-	-	-
48 K-Beach Elem.	34,108	-	536	-	16,821	-	-	-	-	-	-
67 Kenai Alternative	7,775	-	98	-	3,460	-	-	-	-	-	-
07 Kenai Central High	22,676	-	288	-	10,131	-	-	-	-	-	-
11 Kenai Middle	27,397	-	363	-	12,470	-	-	-	-	-	-
47 McNeil Canyon Elem.	9,421	-	138	-	4,496	-	-	-	-	-	-
64 Montessori Charter	6,861	-	-	-	3,288	-	-	-	-	-	-
37 Moose Pass Elem.	1,856	-	29	-	911	-	-	-	-	-	-
51 Mountain View Elem.	33,271	-	507	-	16,167	-	-	-	-	-	-
34 Nanwalek School	5,610	-	86	-	2,741	-	-	-	-	-	-
10 Nikiski Mid./Sr.	18,576	-	288	-	9,104	-	-	-	-	-	-
52 Nikiski North Star Elem.	38,479	-	507	-	17,471	-	-	-	-	-	-
38 Nikolaevsk Elem./High	7,214	-	115	-	3,588	-	-	-	-	-	-
02 Ninilchik Elem./High	10,907	-	144	-	4,957	-	-	-	-	-	-
33 Paul Banks Elem.	34,161	-	507	-	16,388	-	-	-	-	-	-
40 Port Graham Elem./High	2,087	-	29	-	968	-	-	-	-	-	-
49 Razdolna Elem./High	2,961	-	46	-	1,455	-	-	-	-	-	-
46 Redoubt Elem.	38,479	-	507	-	17,471	-	-	-	-	-	-
41 Sears Elem.	38,403	-	507	-	17,453	-	-	-	-	-	-
42 Seward Elem.	29,141	-	420	-	13,796	-	-	-	-	-	-
08 Seward High	16,705	-	259	-	8,190	-	-	-	-	-	-
05 Skyview High	26,964	-	346	-	12,095	-	-	-	-	-	-
43 Soldotna Elem.	24,571	-	346	-	11,495	-	-	-	-	-	-
09 Soldotna High	19,240	-	253	-	8,736	-	-	-	-	-	-
12 Soldotna Middle	38,479	-	507	-	17,471	-	-	-	-	-	-
44 Sterling Elem.	15,729	-	202	-	7,055	-	-	-	-	-	-
03 Susan B English	5,442	-	86	-	2,698	-	-	-	-	-	-
01 Tebughna School	1,851	-	29	-	910	-	-	-	-	-	-
45 Tustumena Elem.	12,385	-	202	-	6,217	-	-	-	-	-	-
53 Voznesenka Elem./High	8,883	-	127	-	4,184	-	-	-	-	-	-
50 West Homer Elem.	39,375	-	507	-	17,696	-	-	-	-	-	-
87 Nursing Services	55,043	19,176	1,187	1,000	37,943	1,920	2,000	24,462	140	56	1,816
	<u>\$ 717,270</u>	<u>\$ 19,176</u>	<u>\$ 10,261</u>	<u>\$ 1,350</u>	<u>\$ 347,838</u>	<u>\$ 1,920</u>	<u>\$ 2,000</u>	<u>\$ 24,462</u>	<u>\$ 140</u>	<u>\$ 56</u>	<u>\$ 1,816</u>

Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund  
FUNCTION - 4330 Health Services

	4402 Purchased Services	4408 Purch. Svcs. Copies	4410 Rental	4430 Repair & Maint. Agr.	4501 Supplies	4901 Other Expenses	Totals
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 13,598
31 Chapman Elem.	-	-	-	-	300	-	22,452
32 Cooper Landing	-	-	-	-	26	-	1,505
68 Fireweed Academy	-	-	-	-	-	-	378
66 Homer Flex	-	-	-	-	100	-	3,213
06 Homer High	-	-	-	285	383	-	29,159
13 Homer Middle	-	-	-	-	400	-	31,303
35 Hope Elem./High	-	-	-	-	-	-	1,573
56 Kachemak Salo Elem./High	-	-	-	-	200	-	8,889
63 Kaleidoscope Charter	-	-	-	-	-	-	14,801
48 K-Beach Elem.	-	-	-	125	400	-	51,990
67 Kenai Alternative	-	-	-	-	-	-	11,333
07 Kenai Central High	-	-	-	-	250	-	33,345
11 Kenai Middle S	-	-	-	-	600	-	40,830
47 McNeil Canyon Elem.	-	-	-	-	300	-	14,355
64 Montessori Charter	-	-	-	-	350	-	10,499
37 Moose Pass Elem.	-	-	-	-	50	-	2,846
51 Mountain View Elem.	-	-	-	-	400	-	50,345
34 Paul Banks Elem.	-	-	-	-	-	-	8,437
10 Nikiski Mid./Sr.	-	-	-	200	500	-	28,668
52 Nikiski North Star Elem.	-	-	-	-	400	-	56,857
38 Nikolaevsk Elem./High	-	-	-	-	500	-	11,417
02 Ninilchik Elem./High	-	-	-	-	250	-	16,258
33 Paul Banks Elem.	-	-	-	-	500	-	51,556
40 Port Graham Elem./High	-	-	-	-	100	-	3,184
49 Razdolna Elem./High	-	-	-	-	100	-	4,562
46 Redoubt Elem.	-	-	-	-	600	-	57,057
41 Sears Elem.	-	-	-	-	700	-	57,063
42 Seward Elem.	-	-	-	-	500	-	43,857
08 Seward High	-	-	-	-	100	-	25,254
05 Skyview High	-	-	-	-	487	-	39,892
43 Soldotna Elem.	-	-	-	-	700	-	37,112
09 Soldotna High	-	-	86	-	600	-	28,915
12 Soldotna Middle	-	-	-	-	600	-	57,057
44 Sterling Elem.	-	-	-	-	510	-	23,496
03 Susan B English	-	-	-	-	120	-	8,346
01 Tebughna School	-	-	-	-	200	-	2,990
45 Tustumena Elem.	-	-	-	-	400	-	19,204
53 Voznesenka Elem./High	-	-	-	-	250	-	13,444
50 West Homer Elem.	-	-	-	-	600	-	58,178
87 87 Nursing Services	5,000	1,039	300	188	5,910	5,105	162,285
	<u>\$ 5,000</u>	<u>\$ 1,039</u>	<u>\$ 386</u>	<u>\$ 798</u>	<u>\$ 18,686</u>	<u>\$ 5,105</u>	<u>\$ 1,157,303</u>



Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4350 Support Services - Instruction

	3140 Director Coordinator	3150 Teachers	3162 Emolument	3171 Subs. Certified	3172 Temp. Certified	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries	3296 Sub Cert. w/o Cert.	3500 Fringe Benefits	4100 Professional Tech. Svcs.	4200 Travel	4250 Student Travel
83 Districtwide	-	-	-	-	2,500	-	-	-	-	199	-	-	-
84 Curriculum/Assessment	\$ 181,890	\$ 45,000	\$ 3,875	\$ 15,300	\$ -	\$ 97,991	\$ 2,540	\$ 8,285	\$ 19,943	\$ 144,724	\$ 2,300	\$ 21,339	\$ -
92 Grants	74,797	-	-	240	-	15,150	288	-	240	35,544	-	1,900	6,000
	<u>\$ 256,687</u>	<u>\$ 45,000</u>	<u>\$ 3,875</u>	<u>\$ 15,540</u>	<u>\$ 2,500</u>	<u>\$ 113,141</u>	<u>\$ 2,828</u>	<u>\$ 8,285</u>	<u>\$ 20,183</u>	<u>\$ 180,467</u>	<u>\$ 2,300</u>	<u>\$ 23,239</u>	<u>\$ 6,000</u>

	4331 Postage	4332 Telephone	4402 Purchased Services	4408 Purch. Svcs. Copies	4410 Rental	4430 Repair/ Maint.	4501 Supplies	4502 Discretionary materials	4901 Other Expenses	4903 Profess. Dues	5101 Equipment	5102 Equipment Technology	Totals
83 Districtwide	-	-	-	-	-	-	-	-	-	-	-	-	2,699
84 Curriculum/Assessment	\$ 987	\$ 3,705	\$ 63,065	\$ 5,151	\$ 3,713	\$ 1,594	\$ 63,709	\$ 600	\$ 1,525	\$ 1,280	\$ -	\$ 155,500	\$ 844,016
92 Grants	150	1,600	1,000	1,015	-	-	200	160	-	-	353	-	138,637
	<u>\$ 1,137</u>	<u>\$ 5,305</u>	<u>\$ 64,065</u>	<u>\$ 6,166</u>	<u>\$ 3,713</u>	<u>\$ 1,594</u>	<u>\$ 63,909</u>	<u>\$ 760</u>	<u>\$ 1,525</u>	<u>\$ 1,280</u>	<u>\$ 353</u>	<u>155,500</u>	<u>\$ 985,352</u>



Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund  
 FUNCTION - 4352 Library Services

	3140	3171	3180	3230	3240	3291	3294	3296	3500	4200	4331												
Location	Director	Sub Cert.	Specialists	Tutors/ Aides	Support Staff	Subs. Support	Temp. Salaries	Sub. Cert. w/o Cert.	Fringe Benefits	Travel	Postage	Location	Telephone	Purchased Services	Purch. Svcs. Copies	Repair & Maint. Agr.	Supplies	Discret. Materials	Other Expenses	Equipment	Totals		
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ 7,938	\$ -	\$ 219	\$ -	\$ -	\$ 5,370	\$ -	\$ -	31	Chapman Elem.	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	14,327
32	Cooper Landing Elem.	-	-	-	-	-	-	-	-	-	-	-	32	Cooper Landing Elem.	-	-	-	-	200	-	-	-	200
06	Homer High	-	-	-	9,651	-	253	-	6,332	-	-	06	Homer High	-	600	-	900	8,760	-	-	-	-	26,496
13	Homer Middle	-	-	22,500	9,129	-	253	-	15,813	-	-	13	Homer Middle	-	-	-	-	2,000	100	-	-	-	49,795
63	Kaleidoscope	-	-	24,159	5,216	-	-	-	19,250	-	-	63	Kaleidoscope	-	-	-	-	-	100	-	-	-	48,725
48	K-Beach Elem.	-	-	68,709	-	-	-	-	24,687	-	-	48	K-Beach Elem.	-	-	-	-	187	3,483	200	-	-	97,266
07	Kenai Central High	-	-	34,994	9,129	-	253	-	18,692	-	-	07	Kenai Central High	-	-	-	750	9,000	100	-	-	-	72,918
11	Kenai Middle	-	-	34,994	9,129	-	253	-	18,692	-	-	11	Kenai Middle	-	-	-	-	4,904	100	-	-	-	68,072
47	McNeil Canyon Elem.	-	-	31,727	7,938	-	219	-	17,108	-	-	47	McNeil Canyon Elem.	-	-	-	150	1,200	100	-	-	-	58,442
51	Mountain View Elem.	-	-	-	7,938	-	219	-	5,370	-	-	51	Mountain View Elem.	-	-	-	-	1,000	-	-	-	-	14,527
10	Nikiski Mid./Sr.	-	-	39,031	9,129	-	253	-	19,623	-	-	10	Nikiski Mid./Sr.	-	-	-	-	7,700	100	-	-	-	75,836
52	Nikiski North Star Elem.	-	-	34,355	9,129	-	253	-	18,545	-	-	52	Nikiski North Star Elem.	-	-	-	150	2,400	100	-	-	-	64,932
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	38	Nikolaevsk Elem./High	-	-	-	225	2,000	-	-	-	-	2,225
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	-	-	02	Ninilchik Elem./High	-	-	-	-	1,000	-	-	-	-	1,000
33	Paul Banks Elem.	-	-	-	7,938	-	219	-	5,370	-	-	33	Paul Banks Elem.	-	-	-	-	500	-	-	-	-	14,027
49	Razdotna Elem./High	-	-	-	-	-	-	-	-	-	-	49	Razdotna Elem./High	-	-	-	-	500	-	-	-	-	500
46	Redoubt Elem.	-	-	33,884	9,129	-	253	-	18,437	-	-	46	Redoubt Elem.	-	-	-	165	3,573	100	195	-	-	65,736
41	Sears Elem.	-	-	25,336	7,938	-	219	-	15,635	-	-	41	Sears Elem.	-	-	-	-	1,000	100	-	-	-	50,228
42	Seward Elem.	-	-	67,356	9,129	-	253	-	30,577	-	-	42	Seward Elem.	-	-	-	-	3,000	200	-	-	-	110,515
08	Seward High	-	-	22,500	9,129	-	253	-	15,813	-	-	08	Seward High	-	-	-	-	6,000	100	-	-	-	53,795
14	Seward Middle	-	-	-	9,129	-	253	-	6,201	-	-	14	Seward Middle	-	-	-	300	2,500	-	-	-	-	18,383
05	Skyview High	-	-	35,364	9,129	-	253	-	18,777	-	-	05	Skyview High	-	-	-	600	15,291	100	-	-	-	79,514
43	Soldotna Elem.	-	-	-	7,938	-	219	-	5,370	-	-	43	Soldotna Elem.	-	-	-	-	1,000	3,000	-	-	-	15,527
09	Soldotna High	-	-	47,484	9,129	-	253	-	21,571	-	-	09	Soldotna High	-	-	-	1,000	9,000	100	-	-	-	88,537
12	Soldotna Middle	-	-	22,500	9,129	-	253	-	15,813	-	-	12	Soldotna Middle	-	-	-	-	7,000	100	-	-	-	54,795
44	Sterling Elem.	-	-	-	8,125	-	219	-	5,417	-	-	11	Sterling Elem.	-	-	-	-	2,000	-	-	-	-	15,761
03	Susan B English	-	-	-	-	-	-	-	-	-	-	03	Susan B English	-	-	-	-	500	-	-	-	-	500
45	Tustumena Elem.	-	-	-	8,039	-	219	-	5,395	-	-	45	Tustumena Elem.	-	-	-	-	2,168	-	-	-	-	15,821
53	Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	53	Voznesenka Elem./High	-	-	-	-	500	-	-	-	-	500
50	West Homer Elem.	-	-	20,368	7,938	-	219	-	14,489	-	-	50	West Homer Elem.	-	-	-	-	3,000	100	-	-	-	46,114
80	Connections	30,036	150	-	-	26,468	576	4,014	150	27,218	1,000	248	80	Connections	2,300	2,744	1,845	375	-	100	648	\$ -	97,872
		\$ 30,036	\$ 150	\$ 565,261	\$ 196,145	\$ 26,468	\$ 5,836	\$ 4,014	\$ 150	\$ 375,565	\$ 1,000	\$ 248			\$ 2,300	\$ 3,344	\$ 1,845	\$ 5,802	\$ 103,979	\$ 1,900	\$ 843	\$ -	\$ 1,324,886

Kenai Peninsula Borough School District  
 Summary Of Object Codes By Fund/Function/Location  
 2005-2006 Budget

FUND - 100 - General Fund  
 FUNCTION - 4352 Library Services

	4332	4402	4408	4430	4501	4502	4901	5101															
Location	Telephone	Purchased Services	Purch. Svcs. Copies	Repair & Maint. Agr.	Supplies	Discret. Materials	Other Expenses	Equipment	Location	Telephone	Purchased Services	Purch. Svcs. Copies	Repair & Maint. Agr.	Supplies	Discret. Materials	Other Expenses	Equipment	Totals					
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	31	Chapman Elem.	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	14,327				
32	Cooper Landing Elem.	-	-	-	-	200	-	-	32	Cooper Landing Elem.	-	-	-	-	200	-	-	-	200				
06	Homer High	-	600	-	900	8,760	-	-	06	Homer High	-	600	-	900	8,760	-	-	-	26,496				
13	Homer Middle	-	-	-	-	2,000	100	-	13	Homer Middle	-	-	-	-	2,000	100	-	-	49,795				
63	Kaleidoscope	-	-	-	-	-	100	-	63	Kaleidoscope	-	-	-	-	-	100	-	-	48,725				
48	K-Beach Elem.	-	-	-	-	187	3,483	200	48	K-Beach Elem.	-	-	-	-	187	3,483	200	-	97,266				
07	Kenai Central High	-	-	-	750	9,000	100	-	07	Kenai Central High	-	-	-	750	9,000	100	-	-	72,918				
11	Kenai Middle	-	-	-	-	4,904	100	-	11	Kenai Middle	-	-	-	-	4,904	100	-	-	68,072				
47	McNeil Canyon Elem.	-	-	-	150	1,200	100	-	47	McNeil Canyon Elem.	-	-	-	150	1,200	100	-	-	58,442				
51	Mountain View Elem.	-	-	-	-	1,000	-	-	51	Mountain View Elem.	-	-	-	-	1,000	-	-	-	14,527				
10	Nikiski Mid./Sr.	-	-	-	-	7,700	100	-	10	Nikiski Mid./Sr.	-	-	-	-	7,700	100	-	-	75,836				
52	Nikiski North Star Elem.	-	-	-	150	2,400	100	-	52	Nikiski North Star Elem.	-	-	-	150	2,400	100	-	-	64,932				
38	Nikolaevsk Elem./High	-	-	-	225	2,000	-	-	38	Nikolaevsk Elem./High	-	-	-	225	2,000	-	-	-	2,225				
02	Ninilchik Elem./High	-	-	-	-	1,000	-	-	02	Ninilchik Elem./High	-	-	-	-	1,000	-	-	-	1,000				
33	Paul Banks Elem.	-	-	-	-	500	-	-	33	Paul Banks Elem.	-	-	-	-	500	-	-	-	14,027				
49	Razdotna Elem./High	-	-	-	-	500	-	-	49	Razdotna Elem./High	-	-	-	-	500	-	-	-	500				
46	Redoubt Elem.	-	-	-	165	3,573	100	195	46	Redoubt Elem.	-	-	-	165	3,573	100	195	-	65,736				
41	Sears Elem.	-	-	-	-	1,000	100	-	41	Sears Elem.	-	-	-	-	1,000	100	-	-	50,228				
42	Seward Elem.	-	-	-	-	3,000	200	-	42	Seward Elem.	-	-	-	-	3,000	200	-	-	110,515				
08	Seward High	-	-	-	-	6,000	100	-	08	Seward High	-	-	-	-	6,000	100	-	-	53,795				
14	Seward Middle	-	-	-	300	2,500	-	-	14	Seward Middle	-	-	-	300	2,500	-	-	-	18,383				
05	Skyview High	-	-	-	600	15,291	100	-	05	Skyview High	-	-	-	600	15,291	100	-	-	79,514				
43	Soldotna Elem.	-	-	-	-	1,000	3,000	-	43	Soldotna Elem.	-	-	-	-	1,000	3,000	-	-	15,527				
09	Soldotna High	-	-	-	1,000	9,000	100	-	09	Soldotna High	-	-	-	1,000	9,000	100	-	-	88,537				
12	Soldotna Middle	-	-	-	-	7,000	100	-	12	Soldotna Middle	-	-	-	-	7,000	100	-	-	54,795				
44	Sterling Elem.	-	-	-	-	2,000	-	-	11	Sterling Elem.	-	-	-	-	2,000	-	-	-	15,761				
03	Susan B English	-	-	-	-	500	-	-	03	Susan B English	-	-	-	-	500	-	-	-	500				
45	Tustumena Elem.	-	-	-	-	2,168	-	-	45	Tustumena Elem.	-	-	-	-	2,168	-	-	-	15,821				
53	Voznesenka Elem./High	-	-	-	-	500	-	-	53	Voznesenka Elem./High	-	-	-	-	500	-	-	-	500				
50	West Homer Elem.	-	-	-	-	3,000	100	-	50	West Homer Elem.	-	-	-	-	3,000	100	-	-	46,114				
80	Connections	2,300	2,744	1,845	375	-	100	648	\$ -	97,872													
		\$ 2,300	\$ 3,344	\$ 1,845	\$ 5,802	\$ 103,979	\$ 1,900	\$ 843	\$ -	\$ 97,872													



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund  
FUNCTION - 4400 School Administration

Location	3130 Principal Asst. Princ.	3162 Emolument	3171 Sub. Certified	3293 Long Term Sub Sppt	3296 Sub. Cert w/o Cert	3500 Fringe Benefits	4100 Professional Technical	4140 Professional/ Tech. Legal	4200 Travel	4331 Postage	4402 Purchased Services	4501 Supplies	4502 Discretional Materials	4903 Profess. Dues	Totals
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ 47,400	\$ -	\$ 3,768	\$ -	\$ -	\$ 1,000	\$ 500	-	\$ -	\$ -	\$ -	\$ 52,668
31 Chapman Elem.	33,077	-	150	-	150	14,701	400	-	975	-	-	-	100	640	50,193
32 Cooper Landing Elem.	24,639	-	90	-	90	9,383	-	-	390	-	-	-	60	640	35,292
66 Homer Flex	73,511	-	300	-	300	28,402	-	-	562	-	-	-	200	625	103,900
06 Homer High	164,174	2,060	600	-	600	61,778	-	-	1,768	-	-	-	400	1,250	232,630
13 Homer Middle	86,054	-	300	-	300	31,681	-	-	1,050	-	-	-	200	625	120,210
35 Hope Elem./High	24,639	-	90	-	90	8,864	-	-	924	-	-	-	60	625	35,292
56 Kachemak Selo Elem./High	36,567	-	150	-	150	15,249	-	-	-	-	-	-	100	640	52,856
63 Kaleidoscope Charter	-	-	-	20,000	-	1,590	-	-	-	-	-	1,000	-	-	22,590
48 K-Beach Elem.	86,054	-	300	-	300	31,681	-	-	566	-	-	-	200	640	119,741
67 Kenai Alternative	73,511	-	300	-	300	28,402	-	-	200	-	-	-	200	625	103,538
07 Kenai Central High	168,563	2,060	600	-	600	62,913	-	-	1,725	-	-	-	400	1,250	238,111
11 Kenai Middle	161,530	-	600	-	600	60,607	-	-	500	-	-	-	400	1,250	225,487
47 McNeil Canyon Elem.	39,536	-	150	-	150	15,422	-	-	374	-	-	-	100	640	56,372
37 Moose Pass Elem.	32,852	-	120	-	120	12,166	-	-	975	-	-	-	80	640	46,953
51 Mountain View Elem.	83,613	-	300	-	300	31,036	-	-	200	-	-	-	200	640	116,289
34 Nanwalek Elem./High	33,966	-	150	-	150	14,836	-	-	2,997	-	-	-	100	625	52,824
10 Nikiski Mid./Sr.	162,006	2,060	600	-	600	61,163	-	-	2,450	-	-	341	400	1,250	230,870
52 Nikiski North Star Elem.	79,465	-	300	-	300	30,013	-	-	500	-	-	-	200	640	111,418
38 Nikolaevsk Elem./High	37,473	-	150	-	150	15,754	-	-	1,500	-	-	-	100	625	55,752
02 Ninilchik Elem./High	80,532	592	300	-	300	30,381	-	-	680	-	-	-	200	640	113,625
33 Paul Banks Elem.	77,078	-	300	-	300	29,372	-	-	1,000	-	-	-	200	640	108,890
40 Port Graham Elem./High	33,966	-	150	-	150	14,637	250	-	808	-	-	-	100	640	50,701
49 Razdolna Elem.	31,939	-	120	-	120	11,837	-	-	752	-	-	-	80	-	44,848
46 Redoubt Elem.	86,055	-	300	-	300	31,682	-	-	500	-	-	-	200	640	119,677
41 Sears Elem.	86,054	-	300	-	300	31,681	-	-	225	-	-	5,640	200	640	125,040
42 Seward Elem.	82,843	-	300	-	300	30,839	-	-	1,325	-	-	-	200	640	116,447
08 Seward High	91,001	1,030	300	-	300	33,230	-	-	1,001	-	-	-	200	650	127,712
14 Seward Middle	78,810	1,030	300	-	300	29,921	-	-	450	-	-	-	200	600	111,611
05 Skyview High	162,000	2,060	600	-	600	61,161	-	-	1,925	-	903	-	400	1,250	230,899
43 Soldotna Elem.	86,055	-	300	-	300	31,682	-	-	496	-	-	-	200	640	119,673
09 Soldotna High	160,365	2,060	600	-	600	60,727	-	-	1,585	-	-	-	400	1,250	227,587
12 Soldotna Middle	157,882	-	600	-	600	59,645	-	-	375	-	-	-	400	1,250	220,752
64 Soldotna Montessori	-	-	-	45,000	-	3,578	-	-	-	-	-	-	-	-	48,578
04 Spring Creek	71,231	-	300	-	300	27,691	-	2,700	4,029	-	-	-	200	-	106,451
44 Sterling Elem.	37,740	-	150	-	150	16,093	-	-	100	-	-	-	100	640	54,973
03 Susan B English	33,264	-	150	-	150	14,448	-	-	2,000	-	-	-	100	625	50,737
01 Tebughna School	33,264	-	150	-	150	14,448	-	-	810	-	-	-	100	640	49,562
45 Tustumena Elem.	39,536	-	150	-	150	16,338	-	-	500	-	-	-	100	640	57,414
53 Voznesenka Elem./High	47,908	-	180	-	180	19,161	-	-	-	-	-	-	120	640	68,189
50 West Homer Elem.	77,078	-	300	-	300	29,372	-	-	700	-	-	-	200	640	108,590
	\$ 2,955,831	\$ 12,952	\$ 11,100	\$ 112,400	\$ 11,100	\$ 1,137,333	\$ 650	\$ 2,700	\$ 37,917	\$ 500	\$ 903	\$ 6,981	\$ 7,400	\$ 27,175	\$ 4,324,942

Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund

FUNCTION - 4450 School Administration- Support

	3240	3291	3294	3295	3500	4200	4310	4331	4332	4402	4410	4430	4501	4901	5102	
	Support	Substitute	Temp.	Overtime	Fringe		Water and			Purchased		Repair &		Other	Equipment	
Location	Staff	Support	Salaries	Support	Benefits	Travel	Sewage	Postage	Telephone	Services	Rental	Maintenance	Supplies	Expenses	Technology	Totals
65 Aurora Borealis Charter	\$ 27,956	\$ 576	\$ 11,200	\$ -	\$ 16,793	\$ 1,000	\$ -	500	\$ 4,000	\$ 200	\$ -	\$ -	\$ 1,000	\$ 7,500	\$ -	\$ 70,725
31 Chapman Elem.	33,174	576	-	-	17,211	-	-	600	3,160	226	-	-	1,252	465	-	56,664
32 Cooper Landing Elem.	18,865	432	-	-	11,400	-	-	156	11,287	-	-	-	650	169	-	42,959
68 Fireweed Academy	13,463	-	-	-	11,623	50	-	200	1,000	400	-	-	200	-	-	26,936
66 Homer Flex	20,514	432	-	-	11,813	-	-	375	1,439	-	-	413	350	763	-	36,099
06 Homer High	108,807	2,016	-	-	58,401	-	-	2,896	13,027	1,016	-	-	-	870	-	187,033
13 Homer Middle	48,616	864	-	-	25,527	-	-	1,200	5,186	375	173	1,950	5,000	750	-	89,641
35 Hope Elem./High	17,995	432	-	-	11,182	-	-	186	3,474	125	-	-	-	113	-	33,507
56 Kachemak Selo Elem./High	17,328	432	-	-	11,015	1,080	-	113	2,228	-	-	-	287	75	-	32,558
63 Kaleidoscope Charter	13,455	363	-	-	11,650	-	-	-	-	-	-	-	1,000	-	-	26,468
48 K-Beach Elem.	49,714	864	-	-	25,802	-	-	343	6,984	796	-	355	4,320	175	-	89,353
67 Kenai Alternative	22,149	432	-	-	12,221	-	-	375	7,658	-	-	-	275	150	-	43,260
07 Kenai Central High	111,741	2,016	-	-	59,137	-	-	2,625	7,836	372	375	-	8,722	2,918	-	195,742
11 Kenai Middle	77,677	1,440	-	-	41,705	-	-	1,040	5,361	1,215	-	-	784	1,000	-	130,222
15 Kenai Youth Facility	-	-	-	-	-	-	-	200	450	-	-	-	-	-	-	650
47 McNeil Canyon Elem.	33,112	576	-	-	17,193	-	-	450	8,262	300	-	-	828	375	-	61,096
64 Montessori Charter	19,673	2,000	-	-	13,339	-	-	2,000	500	200	-	-	3,000	-	-	40,712
37 Moose Pass Elem.	20,276	432	-	-	11,753	-	-	158	10,261	-	-	-	70	113	-	43,063
51 Mountain View Elem.	37,146	576	-	-	18,204	-	-	600	5,044	375	-	-	4,000	375	-	66,320
34 Nanwalek Elem./High	17,935	432	-	-	11,167	-	-	450	5,736	150	-	-	787	-	-	36,657
10 Nikiski Mid./Sr.	90,607	1,728	-	-	49,393	-	-	2,965	20,756	625	167	1,770	2,950	2,925	-	81,551
52 Nikiski North Star Elem.	44,344	864	-	-	24,456	-	-	600	10,842	195	-	400	900	180	-	82,781
38 Nikolaevsk Elem./High	18,664	432	-	-	11,349	-	-	825	6,932	-	75	-	300	1,179	-	39,756
02 Niniichik Elem./High	34,394	576	-	-	17,515	-	-	1,481	7,495	-	-	-	500	130	-	62,091
33 Paul Banks Elem.	37,145	576	-	-	18,204	-	-	500	7,253	-	-	-	900	500	-	65,078
40 Port Graham Elem./High	18,884	432	-	-	11,405	-	-	394	5,322	-	-	-	462	100	-	36,999
49 Razdolna Elem.	16,975	432	800	1,800	11,435	-	-	250	2,200	-	-	-	125	75	-	34,092
46 Redoubt Elem.	49,741	864	-	-	25,808	-	-	480	5,127	169	-	-	2,117	326	-	84,632
41 Sears Elem.	30,916	576	-	-	16,644	-	448	450	2,817	375	75	1,237	3,443	375	-	57,356
42 Seward Elem.	34,394	576	-	-	17,515	-	-	807	15,634	375	207	-	3,635	375	-	73,518
08 Seward High	69,473	1,152	-	-	35,200	-	-	2,100	30,000	175	525	700	750	1,803	-	141,878
14 Seward Middle	18,573	288	-	-	9,103	-	-	900	38,000	75	225	300	-	785	-	68,249
05 Skyview High	109,230	2,016	-	-	58,509	-	-	3,000	9,575	762	255	1,295	1,394	781	-	186,817
43 Soldotna Elem.	33,174	576	-	-	17,211	-	-	563	5,207	375	-	-	2,065	326	-	59,497
09 Soldotna High	119,143	2,304	-	-	65,439	-	-	3,911	9,615	979	481	923	3,911	450	-	207,156
12 Soldotna Middle	102,456	2,016	-	-	56,810	-	-	2,400	8,179	363	207	384	4,804	1,144	-	178,763
04 Spring Creek	19,660	432	-	-	11,599	-	-	200	862	-	-	-	500	-	-	33,253
44 Sterling Elem.	25,312	576	-	-	15,239	-	-	225	9,460	-	-	-	2,997	375	-	54,184
03 Susan B English	27,860	432	-	-	13,654	-	-	625	7,237	-	-	-	576	651	-	51,035
01 Tebughna School	17,935	432	-	-	11,167	-	-	428	22,733	-	-	-	1,363	550	-	54,608
45 Tustumena Elem.	36,425	576	-	-	18,024	350	-	896	3,495	365	-	480	1,892	367	-	62,870
53 Voznesenka Elem./High	26,762	576	-	-	15,602	-	-	300	2,771	-	-	-	500	25	-	46,536
50 West Homer Elem.	37,146	576	-	-	18,204	-	-	1,300	4,205	238	100	100	1,000	300	-	63,169
79 E-Rate	-	-	-	-	-	-	-	-	-	-	-	2,190	-	-	182,650	184,840
	<u>\$1,728,809</u>	<u>\$ 33,899</u>	<u># \$12,000</u>	<u>\$ 1,800</u>	<u>\$946,621</u>	<u>\$ 2,480</u>	<u>\$ 448</u>	<u>\$40,067</u>	<u>\$338,610</u>	<u>\$ 10,821</u>	<u>\$2,865</u>	<u>\$ 12,497</u>	<u>\$69,609</u>	<u>\$ 29,533</u>	<u>\$ 182,650</u>	<u>\$3,412,709</u>



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Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund  
FUNCTION - 4500 District Administration

Location	3110 Superintendent	3120 Assist. Superintendent	3140 Director Coordinator	3171 Subs. Certified	3211 Assist. Supt. PERS	3212 Director Coord. PERS	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries	3295 Overtime Support	3500 Fringe Benefits
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-
65 Aurora Borealis Charter	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-
70 Board Of Education	-	-	-	-	-	-	28,185	288	-	-	60,836
71 Office Of Superintendent	114,000	-	-	3,974	-	-	52,740	1,924	2,000	-	64,810
72 Asst. Superint. Admin. Serv.	-	95,983	-	-	-	-	22,003	288	-	-	44,697
73 Asst. Superint. Instruct.	-	101,083	-	-	-	-	38,011	720	1,800	-	54,600
74 Fiscal Services	-	-	-	-	101,083	-	294,888	3,744	3,500	4,500	173,599
75 Planning & Operations	-	-	93,495	-	-	-	37,995	576	-	-	51,802
76 Purchasing & Warehouse	-	-	-	-	-	-	246,232	3,744	13,500	1,680	121,861
77 Human Resources	-	-	93,495	9,450	-	-	233,803	4,320	9,100	4,875	143,424
78 Information Services	-	-	-	-	-	93,495	353,376	1,872	23,696	11,000	191,632
	<u>\$ 114,000</u>	<u>\$ 197,066</u>	<u>\$ 186,990</u>	<u>\$ 13,424</u>	<u>\$ 101,083</u>	<u>\$ 93,495</u>	<u>\$ 1,307,233</u>	<u>\$ 17,476</u>	<u>\$ 53,596</u>	<u>\$ 22,055</u>	<u>\$ 907,261</u>

Location	4100 Pro-Tech Services	4121 In Kind Audit	4140 Pro-Tech Legal	4200 Travel	4331 Postage	4332 Telephone	4402 Purchased Services	4408 Lease Equipment	4409 Purchased Service - Riso	4410 Rental	4430 Repair & Maint. Agr.
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-
65 Aurora Borealis Charter	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-
70 Board Of Education	-	-	120,000	35,017	1,500	-	5,250	-	-	-	-
71 Office Of Superintendent	1,000	-	-	21,345	1,125	12,000	3,184	6,402	8,400	775	375
72 Asst. Superint. Admin. Serv.	-	-	-	9,602	600	5,100	191	-	-	-	150
73 Asst. Superint. Instruct.	-	-	-	9,000	375	4,650	2,479	-	-	-	375
74 Fiscal Services	-	26,500	-	6,750	8,250	5,900	1,600	650	-	-	1,639
75 Planning & Operations	-	-	-	4,227	460	351	200	-	-	-	150
76 Purchasing & Warehouse	-	-	-	3,090	2,554	3,549	4,146	2,617	-	1,500	15,043
77 Human Resources	7,250	-	-	37,905	4,125	4,524	12,112	-	-	-	750
78 Information Services	22,000	-	-	10,000	500	37,860	45,000	100	-	-	71,570
	<u>\$ 30,250</u>	<u>\$ 26,500</u>	<u>\$ 120,000</u>	<u>\$ 136,936</u>	<u>\$ 19,489</u>	<u>\$ 73,934</u>	<u>\$ 74,162</u>	<u>\$ 9,769</u>	<u>\$ 8,400</u>	<u>\$ 2,275</u>	<u>\$ 90,052</u>

Location	4501 Supplies	4580 Gas & Oil	4850 Stipend	4901 Other Expenses	4902 Career Development	4903 Prof. Dues	4950 Indirect Costs	5101 Equipment	Totals
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,214	\$ -	\$ 24,214
64 Montessori Charter	-	-	-	-	-	-	26,318	-	26,318
65 Aurora Borealis Charter	-	-	-	-	-	-	49,259	-	49,259
68 Fireweed Academy	-	-	-	-	-	-	7,125	-	7,125

70 Board Of Education	2,500	-	17,100	25,185	-	-	-	-	295,861
71 Office Of Superintendent	8,901	1,800	-	2,500	-	1,000	-	2,480	310,735
72 Asst. Superint. Admin. Serv.	1,170	-	-	888	-	640	-	281	181,593
73 Asst. Superint. Instruct.	3,281	-	#	925	-	765	-	278	218,342
74 Fiscal Services	11,300	-	-	675	-	640	-	278	645,496
75 Planning & Operations	1,500	-	-	1,070	-	764	-	-	192,590
76 Purchasing & Warehouse	7,545	10,087	-	250	-	-	-	10,433	447,831
77 Human Resources	16,183	-	-	5,925	22,000	640	-	7,680	617,561
78 Information Services	16,450	-	-	250	-	640	-	-	879,441
	<u>\$ 68,830</u>	<u>\$ 11,887</u>	<u># \$ 17,100</u>	<u>\$ 37,668</u>	<u>\$ 22,000</u>	<u>\$ 5,089</u>	<u>\$ 106,916</u>	<u>\$ 21,430</u>	<u>\$ 3,896,366</u>



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund FUNCTION - 4600 - Operation of Plant		3250	3291	3293	3295	3500	4200	4310	4320	4350	4360	4370	4380											4402	4403	4404	4410	4430	4471	4501	4580	4901	5101	
Location	Maint.	Subs.	Long Term	Overtime	Fringe	Travel	Water	& Sewer	Garbage	In Kind	Electricity	Natural/Bottled	Fuel	Location	Purch.	In Kind	In Kind	Rental	Repair &	In Kind	Insurance	Supplies	Gas	& Oil	Other	Expenses	Equipment	Totals						
Location	Custodians	Subs.	Subs. - Supp.	Support	Benefits					Utilities		Gas	Heating		Services	Custodial	Maintenance		Maint. Agr.															
65 Aurora Borealis Charter	\$ 23,712	\$ 576	\$ -	\$ -	\$ 14,838	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ 1,560	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 68,886						
31 Chapman Elem.	42,779	864	-	-	24,064	-	4,173	3,021	-	-	32,053	-	22,236	31 Chapman Elem.	-	-	-	-	-	-	675	-	-	-	2,447	-	-	132,312						
32 Cooper Landing Elem.	11,177	288	-	-	7,250	-	51	2,036	-	-	11,963	6,805	28,076	32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	-	-	291	-	-	68,769						
68 Fireweed Academy	5,484	-	-	-	1,374	-	814	-	-	-	2,300	-	1,886	68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	12,258						
66 Homer Flex	14,362	288	-	-	8,047	110	858	1,443	-	-	2,937	-	-	66 Homer Flex	100	-	-	-	-	-	-	-	-	-	-	-	-	29,131						
06 Homer High	171,670	3,168	-	1,500	92,320	325	22,128	6,550	-	-	204,317	-	121,751	06 Homer High	-	-	-	-	-	-	900	-	-	-	23,566	-	-	648,195						
13 Homer Middle	77,422	1,440	-	-	41,641	-	9,643	3,776	-	-	49,708	-	63,144	13 Homer Middle	-	-	-	-	-	-	-	-	-	-	-	-	-	253,985						
35 Hope Elem./High	11,622	288	-	-	7,361	-	-	184	-	-	13,165	23,284	-	35 Hope Elem./High	-	-	-	-	-	-	385	-	-	-	-	-	-	57,504						
56 Kachemak Selo Elem./High	12,379	288	-	-	7,550	-	97	663	-	-	3,248	-	-	56 Kachemak Selo Elem./High	-	-	-	22,200	-	-	-	-	-	113	-	-	-	46,823						
63 Kaleidoscope Charter	7,455	219	-	-	10,135	-	-	-	-	-	6,250	-	6,250	63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	-	-	-	30,969						
48 K-Beach Elem.	102,283	2,016	-	-	56,768	-	7,786	3,752	-	-	46,484	9,900	-	48 K-Beach Elem.	200	-	-	-	-	-	-	-	-	-	270	-	-	233,932						
67 Kenai Alternative	13,077	288	-	-	7,724	-	1,229	1,149	-	-	6,062	-	10,082	67 Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-	-	-	41,070						
07 Kenai Central High	193,480	3,744	-	1,500	106,679	-	8,891	13,579	-	-	182,735	63,874	-	07 Kenai Central High	-	-	-	-	-	-	-	-	-	-	-	-	-	604,689						
11 Kenai Middle	102,893	2,016	-	-	56,920	150	2,140	3,431	-	-	88,848	22,583	-	11 Kenai Middle	-	-	-	-	-	-	4,000	-	-	-	-	-	-	292,485						
47 McNeil Canyon Elem.	45,252	864	-	-	24,685	410	3,017	1,892	-	-	41,637	-	14,644	47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,436					
64 Montessori Charter	12,256	360	-	-	7,226	-	-	-	-	-	6,500	-	6,500	64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,592					
37 Moose Pass Elem.	13,595	288	-	-	7,855	-	894	1,033	-	-	13,107	-	-	37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	200	-	-	-	37,781						
51 Mountain View Elem.	75,682	1,440	-	-	41,205	100	1,261	3,432	-	-	59,791	17,675	-	51 Mountain View Elem.	-	-	-	-	-	-	-	-	-	-	1,125	-	-	206,211						
34 Nanwalek Elem./High	11,856	288	-	-	7,420	-	1,704	-	-	-	18,991	25,399	-	34 Nanwalek Elem./High	-	-	-	-	-	-	-	-	-	150	-	-	-	67,218						
10 Nikiski Mid./Sr.	135,481	2,592	-	1,500	74,353	-	51	10,009	-	-	198,996	21,582	-	10 Nikiski Mid./Sr.	-	-	-	-	-	-	-	-	-	218	-	-	-	460,910						
52 Nikiski North Star Elem.	91,195	1,728	-	-	49,539	550	51	3,486	-	-	47,567	15,710	-	52 Nikiski North Star Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,691					
38 Nikolajevsk Elem./High	32,176	576	-	-	16,960	-	3,680	2,305	-	-	28,849	12,595	-	38 Nikolajevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	200	-	121,623					
02 Ninilchik Elem./High	73,344	1,440	-	-	40,619	50	357	1,686	-	-	53,310	-	46,646	02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226,707					
33 Paul Banks Elem.	60,810	1,152	-	-	33,029	-	5,171	4,372	-	-	36,425	-	-	33 Paul Banks Elem.	275	-	-	-	-	-	-	-	-	-	-	-	-	-	145,532					
40 Port Graham Elem./High	11,585	288	-	-	7,351	-	791	-	-	-	19,280	38,622	-	40 Port Graham Elem./High	672	-	-	-	-	-	-	-	-	-	345	-	-	80,140						
49 Razdolna Elem.	5,793	144	-	-	3,675	-	235	602	-	-	5,497	-	-	49 Razdolna Elem.	-	-	-	14,112	-	-	-	-	-	-	-	-	-	-	30,623					
46 Redoubt Elem.	90,956	1,728	-	-	49,481	-	3,014	3,633	-	-	39,293	12,014	-	46 Redoubt Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205,659					
41 Sears Elem.	62,425	1,152	-	-	33,435	-	1,894	3,497	-	-	24,354	14,348	-	41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,640					
42 Seward Elem.	75,560	1,440	-	-	41,175	-	3,362	3,161	-	-	80,102	-	32,334	42 Seward Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242,582					
08 Seward High	80,405	1,440	-	1,500	42,760	525	17,069	4,078	-	-	126,085	-	101,764	08 Seward High	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,824					
14 Seward Middle	45,341	864	-	-	24,707	225	14,553	3,334	-	-	106,003	-	43,613	14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,025					
05 Skyview High	159,338	2,880	-	1,500	84,781	200	235	8,830	-	-	200,255	29,911	-	05 Skyview High	-	-	-	200	-	-	-	-	-	-	-	-	-	-	505,089					
43 Soldotna Elem.	77,001	1,440	-	-	41,536	-	2,161	2,540	-	-	52,462	19,708	-	43 Soldotna Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	201,849					
09 Soldotna High	173,599	3,168	-	1,500	92,803	50	6,766	10,523	-	-	184,379	52,780	-	09 Soldotna High	-	-	-	-	-	-	-	-	-	-	-	-	-	-	552,033					
12 Soldotna Middle	114,109	2,304	-	-	64,178	300	2,366	7,513	-	-	90,871	26,089	-	12 Soldotna Middle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,277					
44 Sterling Elem.	43,465	864	-	-	24,235	75	2,588	3,256	-	-	35,944	21,989	-	44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,753					
03 Susan B English	57,068	1,152	-	-	32,092	-	12,925	1,632	-	-	55,670	-	79,936	03 Susan B English	-	-	-	-	-	-	87	-	-	-	-	-	-	-	248,427					
01 Tebughna School	29,307	576	-	-	16,241	-	786	-	-	-	84,550	-	-	01 Tebughna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135,110					
45 Tustumena Elem.	55,996	1,152	-	-	31,824	230	51	3,021	-	-	49,578	26,910	-	45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,968					
53 Voznesenska Elem./High	26,660	576	-	-	15,577	-	478	969	-	-	14,718	-	1,572	53 Voznesenska Elem./High	500	-	-	-	-	-	-	-	-	-	-	-	-	-	109,991					
50 West Homer Elem.	76,318	1,440	-	-	41,364	-	8,218	3,707	-	-	48,483	-	25,582	50 West Homer Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	209,937					
72 Asst Supt. Admin. Serv.	-	-	-	-	-	500	-	-	-	-	-	11,278	-	72 Asst Supt. Admin. Serv.	3,750	-	-	-	-	-	-	-	-	-	-	-	800	-	28,828					
76 Purchasing & Warehouse	-	-	-	-	-	-	2,476	-	-	-	53,160	10,205	-	76 Purchasing & Warehouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,341					
77 Human Resources	88,000	70,351	30,000	7,500	31,889	-	-	-	-	-	-	-	-	77 Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	227,740					
83 Districtwide Services	-	-	-	-	-	-	-	-	-	47,338	-	-	-	83 Districtwide Services	-	90,377	5,259,932	-	-	-	2,298,014	-	-	-	-	-	-	-	7,695,661					
	<u>\$2,614,358</u>	<u>\$119,170</u>	<u>\$ 30,000</u>	<u>\$ 16,500</u>	<u>\$1,424,666</u>	<u>\$ 3,800</u>	<u>\$153,964</u>	<u>\$129,275</u>	<u>\$ 47,338</u>	<u>\$2,438,486</u>	<u>\$ 483,261</u>	<u>\$639,622</u>			<u>\$ 5,875</u>	<u>\$ 90,377</u>	<u>\$ 5,259,932</u>	<u>\$ 86,159</u>	<u>\$ 29,250</u>	<u>\$2,298,014</u>	<u>\$ 256,104</u>	<u>\$ 975</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$16,128,126</u>							



Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget

FUND - 100 - General Fund  
FUNCTION - 4700 Pupil Activity

Location	3150 Teachers	3161 Extra Duty Comp.-Cert.	3171 Subs. Certified	3292 Extra Duty Comp-Suppt	3296 Subs/ w/o Cert.	3500 Fringe Benefits	4100 Pro-Tech Services	4200 Travel	4331 Postage	4402 Purch. Services	4410 Rental	4501 Supplies
31 Chapman Elem.	\$ -	\$ 10,687	\$ 238	\$ 1,030	\$ 238	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Cooper Landing Elem.	-	1,468	25	-	25	339	-	-	-	-	-	-
66 Homer Flex	-	732	81	-	81	179	-	-	-	-	-	-
06 Homer High	24,773	66,163	2,850	23,875	2,850	27,539	-	-	-	-	1,500	-
13 Homer Middle	-	13,383	1,400	664	1,400	3,324	-	-	-	-	-	-
35 Hope Elem./High	-	732	25	736	25	229	-	-	-	-	-	-
56 Kachemak Selo	-	732	119	-	119	165	-	-	-	-	-	-
48 K-Beach Elem.	-	2,572	663	-	663	692	-	-	-	-	-	-
67 Kenai Alternative	-	732	131	-	131	187	-	-	-	-	-	-
07 Kenai Central High	35,365	66,153	3,150	24,449	3,150	30,074	-	-	-	-	5,000	-
11 Kenai Middle	-	15,499	2,100	2,154	2,100	4,034	-	-	-	-	-	-
47 McNeil Canyon Elem.	-	1,836	194	-	194	450	-	-	-	-	-	-
37 Moose Pass Elem.	-	1,468	38	-	38	341	-	-	-	-	-	-
51 Mountain View Elem.	-	2,572	413	-	413	652	-	-	-	-	-	-
34 Nanwalek Elem./High	-	1,468	81	-	81	347	-	-	-	-	-	-
10 Nikiski Mid./Sr.	23,509	82,491	2,450	15,947	2,450	30,272	-	688	-	-	3,000	600
52 Nikiski North Star Elem.	-	3,676	600	-	600	933	-	-	-	-	-	-
38 Nikolaevsk Elem./High	-	18,445	425	3,391	425	4,535	-	-	-	-	-	-
02 Ninilchik Elem./High	-	30,281	1,200	7,883	1,200	7,709	-	-	-	-	-	170
33 Paul Banks	-	732	413	-	413	233	-	-	-	-	-	-
40 Port Graham Elem./High	-	1,468	44	-	44	341	-	-	-	-	-	-
49 Razzolna	-	732	56	-	56	175	-	-	-	-	-	-
46 Redoubt Elem.	-	2,204	663	-	663	607	-	-	-	-	-	-
41 Sears	-	732	475	-	475	241	-	-	-	-	-	-
42 Seward Elem.	-	2,572	556	-	556	676	-	-	-	-	-	-
08 Seward High	33,678	54,870	1,550	22,321	1,550	26,693	-	-	-	-	-	-
14 Seward Middle	-	8,666	550	2,836	550	2,287	-	-	-	-	-	-
05 Skyview High	24,076	81,815	3,100	12,135	3,100	30,044	-	-	-	-	5,000	629
43 Soldotna Elem.	-	2,572	552	-	552	674	-	-	-	-	-	-
09 Soldotna High	27,347	75,839	3,150	18,111	3,150	29,925	-	2,008	-	-	5,000	-
12 Soldotna Middle	-	27,730	3,050	1,237	3,050	6,894	-	-	-	-	-	-
44 Sterling Elem.	-	2,204	288	-	288	547	-	-	-	-	-	-
03 Susan B English	-	16,710	100	15,937	100	5,083	-	-	-	-	-	-
01 Tebughna School	-	3,866	63	-	63	892	-	400	-	-	-	-
45 Tustumena Elem.	-	2,204	250	-	250	541	-	-	-	-	-	-
53 Voznesenka	-	1,468	194	-	194	367	-	-	-	-	-	-
50 West Homer Elem.	-	2,572	475	-	475	660	-	-	-	-	-	-
73 Instruction	-	17,916	-	-	-	4,076	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	750	1,000	83	500	-	3,250
96 Unallocated	-	13,229	-	-	-	3,010	-	-	-	-	-	-
<b>Totals</b>	<b>\$168,748</b>	<b>\$641,191</b>	<b>\$ 31,712</b>	<b>\$152,706</b>	<b>\$ 31,712</b>	<b>\$228,541</b>	<b>\$ 750</b>	<b>\$ 4,096</b>	<b>\$ 83</b>	<b>\$ 500</b>	<b>\$ 19,500</b>	<b>\$ 4,649</b>

FUND - 100 - General Fund  
FUNCTION - 4700 Pupil Activity

Location	4502 Discret. Materials	4901 Other Expenses	Totals
31 Chapman Elem.	\$ -	\$ -	\$ 14,747
32 Cooper Landing Elem.	-	-	1,857
66 Homer Flex	-	-	1,073
06 Homer High	100	-	149,650
13 Homer Middle	-	-	20,171
35 Hope Elem./High	-	-	1,747
56 Kachemak Selo	-	-	1,155
48 K-Beach Elem.	-	-	4,590
67 Kenai Alternative	-	-	1,181
07 Kenai Central High	100	2,249	169,690
11 Kenai Middle	-	-	25,887
47 McNeil Canyon Elem.	-	-	2,674
37 Moose Pass Elem.	-	-	1,885
51 Mountain View Elem.	-	-	4,050
34 Nanwalek Elem./High	-	-	1,977
10 Nikiski Mid./Sr.	100	-	161,507
52 North Star Elem.	-	-	5,809
38 Nikolaevsk Elem./High	-	-	27,221
02 Ninilchik Elem./High	-	-	48,443
33 Paul Banks	-	-	1,791
40 Port Graham Elem./High	-	-	1,897
49 Razzolna	-	-	1,019
46 Redoubt Elem.	-	-	4,137
41 Sears	-	-	1,923
42 Seward Elem.	-	-	4,360
08 Seward High	100	-	140,762
14 Seward Middle	-	-	14,889
05 Skyview High	100	3,400	163,399
43 Soldotna Elem.	-	-	4,350
09 Soldotna High	100	3,200	167,830
12 Soldotna Middle	-	-	41,961
44 Sterling Elem.	-	-	3,327
03 Susan B English	-	-	37,930
01 Tebughna School	-	616	5,900
45 Tustumena Elem.	-	-	3,245
53 Voznesenka	-	-	2,223
50 West Homer Elem.	-	-	4,182
73 Instruction	-	-	21,992
75 Planning & Operations	-	300	5,883
96 Unallocated	-	-	16,239
<b>Totals</b>	<b>\$ 600</b>	<b>\$ 9,765</b>	<b>\$ 1,294,553</b>

Kenai Peninsula Borough School District  
Summary Of Object Codes By Fund/Function/Location  
2005-2006 Budget



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

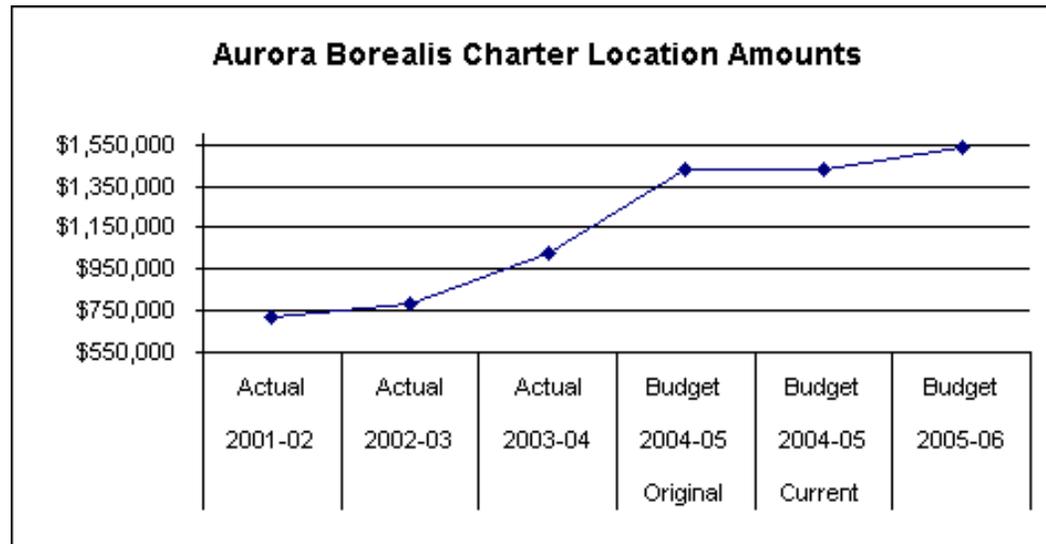
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 65 Aurora Borealis Charter School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 270,186	\$ 380,732	\$ 508,508	3150 Teachers	\$ 593,478	\$ 593,478	\$ 608,640	\$ 15,162	3
-	1,472	1,729	3161 Extra Duty Compensation Certified	-	-	-	-	-
-	-	9,750	3162 Emolument	-	-	-	-	-
2,406	2,799	2,749	3171 Substitute Certified w/Certificate	2,500	2,500	3,300	800	32
394	400	150	3172 Temporary Certified W/Certificate	-	-	-	-	-
-	3,687	6,741	3220 Specialist - Nurse	7,437	7,437	8,740	1,303	18
25,938	24,439	25,926	3230 Tutors/Aides	28,000	28,000	42,232	14,232	51
22,202	21,202	24,066	3240 Support Staff	19,906	19,906	27,956	8,050	40
8,302	7,507	13,227	3250 Maintenance/Custodians	11,242	11,242	23,712	12,470	111
1,203	5,061	1,303	3291 Substitute - Support	3,576	3,576	2,413	(1,163)	(33)
37,722	41,824	37,986	3293 Long Term Sub - Support	37,722	37,722	47,400	9,678	26
15,686	6,697	10,480	3294 Temporary Salaries - Support	11,200	11,200	11,200	-	-
2,499	3,449	8,053	3296 Substitute Certified w/o Certificate	1,800	1,800	3,300	1,500	83
104,476	132,071	184,524	3500 Employee Benefits	219,757	219,784	305,820	86,036	39
491,014	631,340	835,192	Subtotal - Personnel Services	936,618	936,645	1,084,713	148,068	16
2,203	557	722	4100 Professional - Technical Service	3,400	3,400	3,400	-	-
1,660	-	-	4140 Professional - Technical Legal	-	-	-	-	-
-	4,260	3,869	4200 Travel	5,000	5,000	5,000	-	-
3,724	7,671	11,761	4250 Student Travel	5,000	5,000	5,000	-	-
-	460	818	4310 Water & Sewer	-	-	-	-	-
1,454	1,507	1,305	4320 Garbage	1,200	1,200	1,200	-	-
586	945	849	4331 Postage	1,000	1,000	1,000	-	-
1,719	3,132	2,439	4332 Telephone	4,000	4,000	4,000	-	-
-	14,822	16,151	4360 Electricity	12,500	12,500	12,500	-	-
-	4,718	9,430	4380 Fuel for Heating	12,500	12,500	12,500	-	-
17,755	7,164	5,029	4402 Purchased Services	6,400	6,400	6,400	-	-

3,108	3,316	4,012	4408 Purchased Service - Copiers	3,500	3,500	3,500	-	-
21,270	1,710	3,160	4410 Rental	1,560	1,560	1,560	-	-
-	50	24	4430 Repair & Maintenance Agreement	-	-	-	-	-
115,635	68,631	52,713	4501 Supplies	53,300	53,300	53,300	-	-
1,000	1,600	1,600	4502 Discretionary Material	2,200	2,200	2,200	-	-
(2,939)	255	50	4901 Other Expenses	218,909	218,909	93,303	(125,606)	(57)
-	26,425	38,395	4950 Indirect Costs	49,259	49,259	49,259	-	-
<u>167,175</u>	<u>147,223</u>	<u>152,327</u>	Subtotal - Other	<u>379,728</u>	<u>379,728</u>	<u>254,122</u>	<u>(125,606)</u>	<u>(33)</u>
21,463	4,128	32,697	5101 Equipment	53,872	53,872	100,331	46,459	86
35,830	-	3,986	5102 Equipment - Technology	58,464	58,464	100,000	41,536	71
<u>57,293</u>	<u>4,128</u>	<u>36,683</u>	Subtotal - Equipment	<u>112,336</u>	<u>112,336</u>	<u>200,331</u>	<u>87,995</u>	<u>78</u>
<u>\$ 715,482</u>	<u>\$ 782,691</u>	<u>\$1,024,202</u>	Location Totals	<u>\$1,428,682</u>	<u>\$1,428,709</u>	<u>\$1,539,166</u>	<u>\$ 110,457</u>	<u>8</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

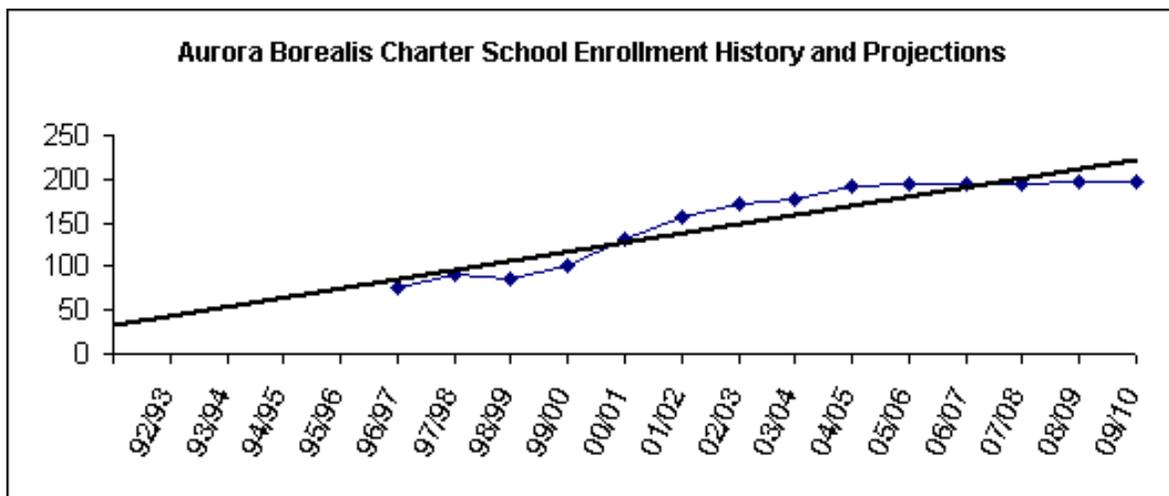
Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 65 Aurora Borealis Charter School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
131.00	156.00	171.00	Enrollment in ADM (K-8)	188.00	178.00	191.00
<u>Staff in FTE</u>						
6.00	8.00	10.50	Teachers	11.00	11.00	11.00
1.63	1.63	1.38	Aides	1.38	2.00	1.94
-	0.25	0.25	Nurse	0.25	0.25	0.25
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.50	0.50	0.63	Custodians	0.63	0.63	1.00
<u>9.13</u>	<u>11.38</u>	<u>13.76</u>	Totals	<u>14.26</u>	<u>14.88</u>	<u>15.19</u>

Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the Kenai Elementary building. Original construction of the building was in 1949 with the most recent renovations being completed in 2001. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Aurora Borealis has an enrollment of approximately 178 students in grades K-8, utilizing 11 teachers, 6 support staff, a full time custodian and a half time consulting administrator.



### Kenai Peninsula Borough School District 2005 - 2006 Budget

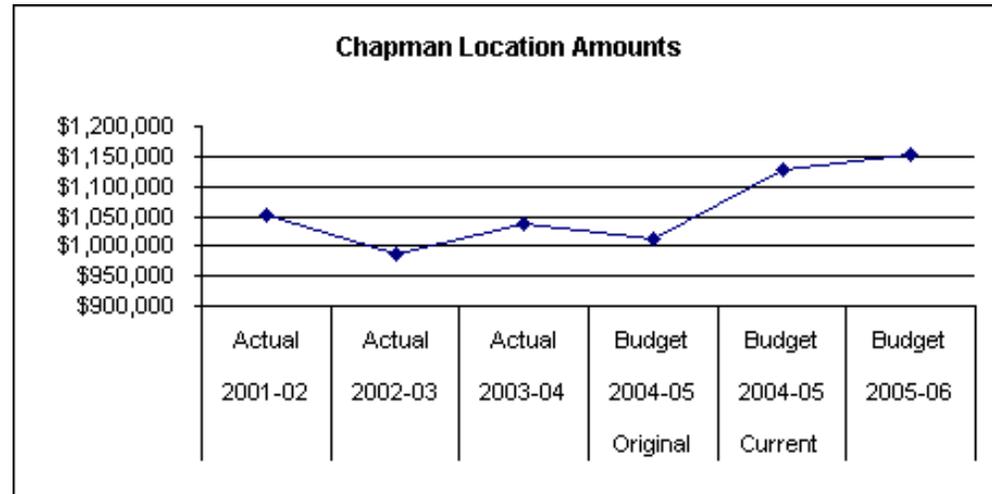
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 31 Chapman Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 67,684	\$ 68,852	\$ 70,845	3130 Principal/Assistant Principal	\$ 36,438	\$ 32,117	\$ 33,077	\$ 960	3
514,343	491,001	529,083	3150 Teachers	552,739	580,023	556,179	(23,844)	(4)
4,945	4,186	4,922	3161 Extra-Duty Compensation Certified	9,955	10,687	10,687	-	-
8,950	9,452	13,612	3171 Substitute Certified w/Certificate	1,500	4,381	3,001	(1,380)	(31)
26,005	27,152	28,258	3180 Specialists - Certified	-	58,017	58,955	938	2
11,334	11,320	12,536	3220 Specialist - Nurse	13,179	14,541	15,062	521	4
-	-	-	3230 Tutors/Aides	7,675	-	7,938	7,938	-
25,560	26,816	30,208	3240 Support Staff	31,559	31,559	33,174	1,615	5
62,151	54,059	39,810	3250 Maintenance/Custodians	40,907	40,907	42,779	1,872	5
1,819	1,674	1,035	3291 Substitute - Support	1,861	1,642	1,861	219	13
4,990	5,859	4,990	3292 Extra-Duty Compensation Support	1,030	1,030	1,030	-	-
-	235	385	3294 Temporary Salaries - Support	-	-	-	-	-
254	-	47	3295 Overtime - Support	-	-	-	-	-
2,520	2,016	1,607	3296 Substitute Certified w/o Certificate	1,500	3,301	3,001	(300)	(9)
205,478	189,179	212,401	3500 Employee Benefits	227,173	257,926	297,068	39,142	15
936,033	891,801	949,739	Subtotal - Personnel Services	925,516	1,036,131	1,063,812	27,681	3
200	-	-	4100 Professional-Tech Service	400	400	400	-	-
738	30	1,908	4200 Travel	975	975	975	-	-
660	1,647	-	4250 Student Travel	-	-	-	-	-
4,091	4,501	2,316	4310 Water And Sewage	4,173	4,173	4,173	-	-
2,962	2,621	1,826	4320 Garbage	3,021	3,021	3,021	-	-
847	1,003	988	4331 Postage	600	600	600	-	-
3,260	4,072	3,574	4332 Telephone	3,160	3,160	3,160	-	-
32,595	33,507	27,267	4360 Electricity	30,527	32,053	32,053	-	-

24,523	20,870	24,843	4380 Fuel for Heating	18,530	22,236	22,236	-	-
245	617	839	4402 Purchased Services	191	326	326	-	-
3,355	3,896	4,506	4408 Purchased Service - Copier	3,154	3,154	2,786	(368)	(12)
146	225	375	4430 Repair & Maintenance Agreement	675	675	675	-	-
20,521	14,494	14,531	4501 Supplies	14,620	15,545	13,209	(2,336)	(15)
1,804	2,200	1,400	4502 Discretionary Material	1,900	2,200	2,000	(200)	(9)
396	127	-	4901 Other Expenses	465	465	465	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<b>96,983</b>	<b>90,470</b>	<b>85,033</b>	<b>Subtotal - Other</b>	<b>83,031</b>	<b>89,623</b>	<b>86,719</b>	<b>(2,904)</b>	<b>(3)</b>
17,129	2,677	2,677	5101 Equipment	2,677	2,677	2,677	-	-
-	185	-	5102 Equipment-Technology	-	-	-	-	-
<b>17,129</b>	<b>2,862</b>	<b>2,677</b>	<b>Subtotal - Equipment</b>	<b>2,677</b>	<b>2,677</b>	<b>2,677</b>	<b>-</b>	<b>-</b>
<b>\$ 1,050,145</b>	<b>\$ 985,133</b>	<b>\$ 1,037,449</b>	<b>Location Totals</b>	<b>\$1,011,224</b>	<b>\$1,128,431</b>	<b>\$1,153,208</b>	<b>\$ 24,777</b>	<b>2</b>



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/05/05

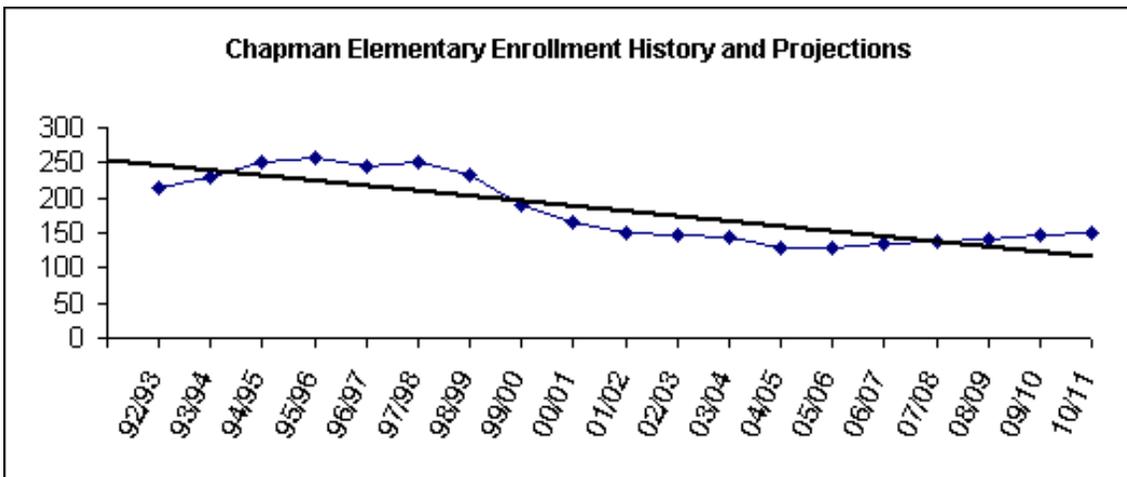
Location: 31 Chapman Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
151.00	148.00	144.00	Enrollment in ADM (K-8)	146.00	128.00	129.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
9.00	7.50	8.00	Teachers	7.00	7.50	6.50
-	0.50	-	- Specialists	-	1.00	1.00
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
-	-	-	- Aides	0.38	-	0.38
0.35	0.35	0.35	Nurse	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.25	2.25	1.50	Custodians	1.50	1.50	1.50
<u>15.60</u>	<u>14.60</u>	<u>13.85</u>	Totals	<u>12.73</u>	<u>13.85</u>	<u>13.23</u>

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, 14 miles northwest of Homer.



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### Kenai Peninsula Borough School District 2005- 2006 Budget

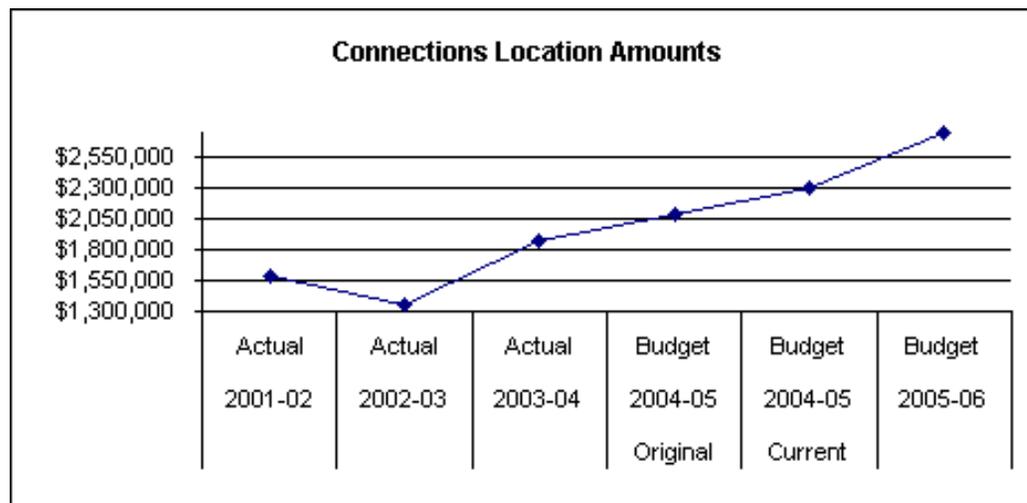
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 80 Connections

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 58,640	\$ 59,845	\$ 66,457	3130 Principal/Assistant Principal	\$ 70,170	\$ 76,406	\$ 78,459	\$ 2,053	3
-	-	58,891	3140 Director/Coordinator Certified	-	28,770	30,036	-	-
259,709	180,065	300,303	3150 Teachers	344,694	401,851	463,072	61,221	15
250	-	-	3162 Emolument	-	-	-	-	-
-	-	1,050	3171 Substitute Certified w/Certificate	1,200	2,700	3,000	300	11
-	-	300	3172 Temporary Certified w/Certificate	-	-	-	-	-
7,653	-	-	3230 Tutors/Aides	-	-	-	-	-
109,661	108,460	154,731	3240 Support Staff	134,240	159,486	183,067	23,581	15
-	216	828	3291 Substitute - Support	2,880	3,571	3,744	173	5
1,731	3,061	7,533	3294 Temporary Salaries - Support	1,000	5,014	5,014	-	-
-	252	-	3296 Substitute Certified w/o Certificate	1,200	2,550	3,000	450	18
155,991	109,396	192,121	3500 Employee Benefits	203,973	252,437	327,180	74,743	30
<b>593,635</b>	<b>461,295</b>	<b>782,214</b>	<b>Subtotal - Personnel Services</b>	<b>759,357</b>	<b>932,785</b>	<b>1,096,572</b>	<b>162,521</b>	<b>17</b>
873	4,712	19,310	4100 Professional-Technical Service	2,000	2,000	2,000	-	-
4,693	3,712	5,199	4200 Travel	4,000	5,000	5,000	-	-
-	3,710	-	4250 Student Travel	-	-	-	-	-
5,080	6,787	1,455	4331 Postage	6,500	6,748	6,748	-	-
40,088	26,860	36,014	4332 Telephone	37,972	40,272	40,272	-	-
6,237	9,505	20,109	4402 Purchased Services	15,000	17,744	17,744	-	-
1,635	850	1,777	4408 Purchased Service - Copier	12,938	14,783	17,829	3,046	21
876	685	2,365	4410 Rental	1,400	1,400	1,400	-	-
-	174	-	4430 Repair & Maintenance Agreement	1,000	1,375	1,375	-	-
443,078	392,232	692,777	4501 Supplies	879,373	907,485	1,065,800	158,315	17
1,280	1,085	1,400	4502 Discretionary Material	1,600	1,800	2,000	200	11
1,959	1,695	1,341	4901 Other Expenses	1,000	1,648	1,648	-	-
-	-	520	4903 Professional Dues	-	-	640	640	-

505,799	452,007	782,267	Subtotal - Other	962,783	1,000,255	1,162,456	162,201	16
16,289	6,493	2,664	5101 Equipment	796	1,409	1,253	(156)	(11)
479,084	440,722	297,473	5102 Equipment-Technology	370,296	370,296	488,000	117,704	32
495,373	447,215	300,137	Subtotal - Equipment	371,092	371,705	489,253	117,548	32
<u>\$1,594,807</u>	<u>\$1,360,517</u>	<u>\$1,864,618</u>	Function Totals	<u>\$2,093,232</u>	<u>\$2,304,745</u>	<u>\$2,748,281</u>	<u>\$ 442,270</u>	19



## Kenai Peninsula Borough School District 2005-2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 80 Connections

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
370.00	392.00	506.00	Enrollment in ADM (9-12)	500.00	736.00	740.00
<u>Staff in FTE</u>						
0.90	0.90	1.00	Administrators	1.00	1.00	1.00
5.50	5.50	5.50	Teachers	6.00	8.00	9.00
1.00	-	-	Aides	-	-	-
4.00	5.00	5.00	Support	5.00	6.20	6.50
<u>11.40</u>	<u>11.40</u>	<u>11.50</u>	Totals	<u>12.00</u>	<u>15.20</u>	<u>16.50</u>





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### Kenai Peninsula Borough School District 2005-2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 80 Connections

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
370.00	392.00	506.00	Enrollment in ADM (9-12)	500.00	736.00	740.00
<u>Staff in FTE</u>						
0.90	0.90	1.00	Administrators	1.00	1.00	1.00
5.50	5.50	5.50	Teachers	6.00	8.00	9.00
1.00	-	-	Aides	-	-	-
4.00	5.00	5.00	Support	5.00	6.20	6.50
<u>11.40</u>	<u>11.40</u>	<u>11.50</u>	Totals	<u>12.00</u>	<u>15.20</u>	<u>16.50</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 700+ students enrolled, with an additional 150 taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.



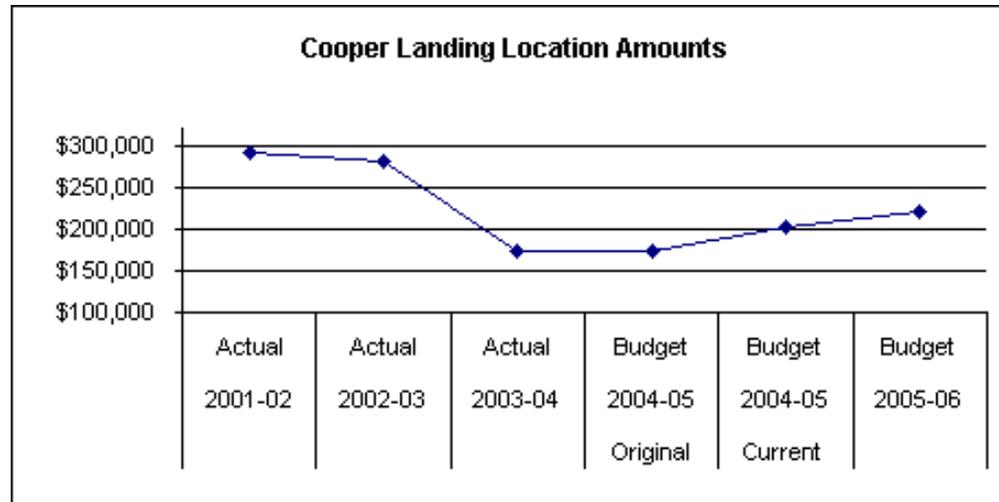
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 23,939	\$ 24,639	700	3
163,297	152,605	66,546	3150 Teachers	66,544	68,606	69,984	1,378	2
-	-	-	3161 Extra-Duty Compensation Certified	736	1,468	1,468	-	-
1,694	1,650	100	3171 Substitute Certified w/Certificate	195	480	390	(90)	(19)
-	-	200	3172 Temp Certified w/Certificate	-	-	-	-	-
1,679	1,890	678	3220 Specialist - Nurse	2,050	989	1,031	42	4
4,088	6,491	4,342	3230 Tutors/Aides	5,689	-	18,865	18,865	-
10,714	11,444	10,890	3240 Support Staff	11,895	14,854	11,177	(3,677)	(25)
9,714	10,928	10,292	3250 Maintenance/Custodians	10,624	10,624	-	(10,624)	(100)
1,379	982	1,373	3291 Substitute - Support	749	663	732	69	10
554	-	198	3294 Temporary Salaries - Support	-	-	-	-	-
85	-	-	3295 Overtime - Support	-	-	-	-	-
2,489	1,454	3,397	3296 Substitute Certified w/o Certificate	195	390	390	-	-
55,252	56,753	37,587	3500 Employee Benefits	39,176	43,605	53,834	10,229	23
250,945	244,197	135,603	Subtotal - Personnel Services	137,853	165,618	182,510	16,892	10
139	120	86	4200 Travel	390	390	390	-	-
50	50	50	4310 Water And Sewage	51	51	51	-	-
1,996	1,831	1,676	4320 Garbage	2,036	2,036	2,036	-	-
94	119	298	4331 Postage	156	156	156	-	-
11,288	11,320	11,159	4332 Telephone	11,287	11,287	11,287	-	-
11,170	10,340	11,167	4360 Electricity	11,393	11,963	11,963	-	-
-	-	-	4370 Natural/Bottled Gas	-	6,805	6,805	-	-
3,625	6,410	8,627	4380 Fuel for Heating	5,671	-	-	-	-
-	100	-	4402 Purchased Services	-	36	36	-	-
797	722	481	4408 Purchased Service - Copier	302	302	281	(21)	(7)
49	-	-	4430 Repair & Maintenance Agreement	291	291	291	-	-

6,260	3,110	2,877	4501 Supplies	2,178	2,428	2,129	(299)	(12)
600	500	280	4502 Discretionary Material	260	260	260	-	-
25	25	-	4901 Other Expenses	169	169	169	-	-
640	660	-	4903 Professional Dues	640	640	640	-	-
<u>36,733</u>	<u>35,307</u>	<u>36,701</u>	Subtotal - Other	<u>34,824</u>	<u>36,814</u>	<u>36,494</u>	<u>(320)</u>	<u>(1)</u>
4,557	614	1,906	5101 Equipment	614	578	614	36	6
-	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>4,557</u>	<u>614</u>	<u>1,906</u>	Subtotal - Equipment	<u>614</u>	<u>578</u>	<u>614</u>	<u>36</u>	<u>6</u>
<u>\$ 292,235</u>	<u>\$ 280,118</u>	<u>\$ 174,210</u>	Location Totals	<u>\$ 173,291</u>	<u>\$ 203,010</u>	<u>\$ 219,618</u>	<u>\$ 16,608</u>	<u>8</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

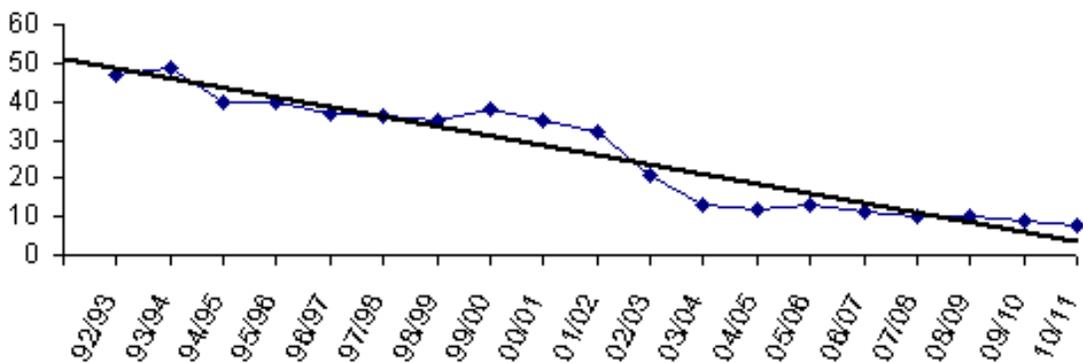
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 32 Cooper Landing Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
32.00	21.00	13.00	Enrollment in ADM (K-8)	14.00	12.00	13.00
			<u>Staff in FTE</u>			
-	-	-	- Administrator	-	0.30	0.30
2.80	2.50	1.90	Teachers	1.30	1.00	1.00
0.20	-	-	- Special Ed Teachers	-	-	-
0.25	0.32	0.25	Special Ed Aides	0.25	-	-
0.05	0.05	0.05	Nurse	0.05	0.02	0.02
0.56	0.56	0.50	Support	0.50	0.63	0.75
0.56	0.56	0.50	Custodians	0.50	0.50	0.50
<u>4.42</u>	<u>3.99</u>	<u>3.20</u>	Totals	<u>2.60</u>	<u>2.45</u>	<u>2.57</u>

### Cooper Landing Elementary Enrollment History and Projections



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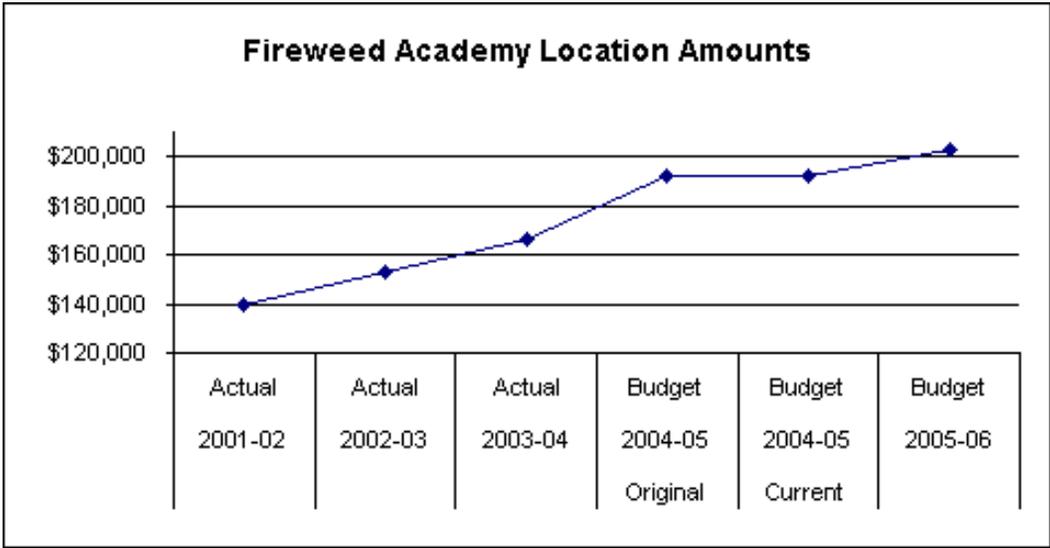
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 64,349	\$ 78,469	\$ 83,962	3150 Teachers	\$ 88,287	\$ 88,287	\$ 92,778	\$ 4,491	5
400	1,200	550	3162 Emolument	-	-	600	600	-
3,587	100	300	3171 Substitute Certified w/Certificate	1,200	1,200	1,200	-	-
7,306	-	-	3173 Long Term Sub - Certified	-	-	-	-	-
7,462	7,434	8,494	3230 Tutors/Aides	9,188	9,188	9,301	113	1
10,545	11,086	12,433	3240 Support Staff	13,120	13,120	13,463	343	3
-	2,673	4,034	3250 Maintenance/Custodians	1,100	1,100	5,484	4,384	399
115	637	398	3291 Substitute - Support	184	184	184	-	-
-	83	350	3294 Temporary Salaries - Support	350	350	350	-	-
357	2,152	1,580	3296 Substitute Certified w/o Certificate	504	504	504	-	-
29,431	32,707	38,045	3500 Employee Benefits	41,951	41,961	53,529	11,568	28
<u>123,552</u>	<u>136,541</u>	<u>150,146</u>	Subtotal - Personnel Services	<u>155,884</u>	<u>155,894</u>	<u>177,393</u>	<u>21,499</u>	<u>14</u>
1,830	52	-	4200 Travel	-	-	250	250	-
399	794	700	4310 Water And Sewage	400	400	814	414	104
312	188	269	4331 Postage	200	200	200	-	-
1,077	819	639	4332 Telephone	1,000	1,000	1,000	-	-
-	2,668	2,300	4360 Electricity	-	-	2,300	2,300	-
-	1,472	1,886	4380 Fuel For Heating	-	-	1,886	1,886	-
280	206	290	4402 Purchased Services	400	400	400	-	-
731	631	536	4408 Purchased Service - Copier	700	700	700	-	-
4,600	-	-	4410 Rental	-	-	-	-	-
-	113	224	4430 Repair & Maintenance Agreement	100	100	100	-	-
2,336	3,029	1,911	4501 Supplies	1,451	1,451	4,000	2,549	176
400	400	400	4502 Discretionary Material	400	400	400	-	-
-	(8)	-	4901 Other Expenses	24,266	24,266	5,708	(18,558)	(76)
-	-	-	4904 Physical Exam Reimbursement	-	-	200	200	-

-	5,093	6,234	4950 Indirect Costs	6,536	6,536	7,125	589	9
11,965	15,457	15,389	Subtotal - Other	35,453	35,453	25,083	(10,370)	(29)
4,514	528	528	5101 Equipment	528	528	528	-	-
-	-	60	5102 Equipment - Technology	-	-	-	-	-
4,514	528	588	Subtotal - Equipment	528	528	528	-	-
<u>\$ 140,031</u>	<u>\$ 152,526</u>	<u>\$ 166,123</u>	Location Totals	<u>\$ 191,865</u>	<u>\$ 191,875</u>	<u>\$ 203,004</u>	<u>\$ 11,129</u>	6



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 68 Fireweed Academy

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
27.00	31.00	30.00	Enrollment in ADM (3-8)	34.00	34.00	34.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Teachers	2.00	2.00	2.00
1.19	0.44	0.44	Aides	0.44	0.44	0.44
0.50	0.50	0.50	Support	0.50	0.50	0.50
-	0.25	0.25	Custodian	0.25	0.25	0.25
<u>3.69</u>	<u>3.19</u>	<u>3.19</u>	Totals	<u>3.19</u>	<u>3.19</u>	<u>3.19</u>

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





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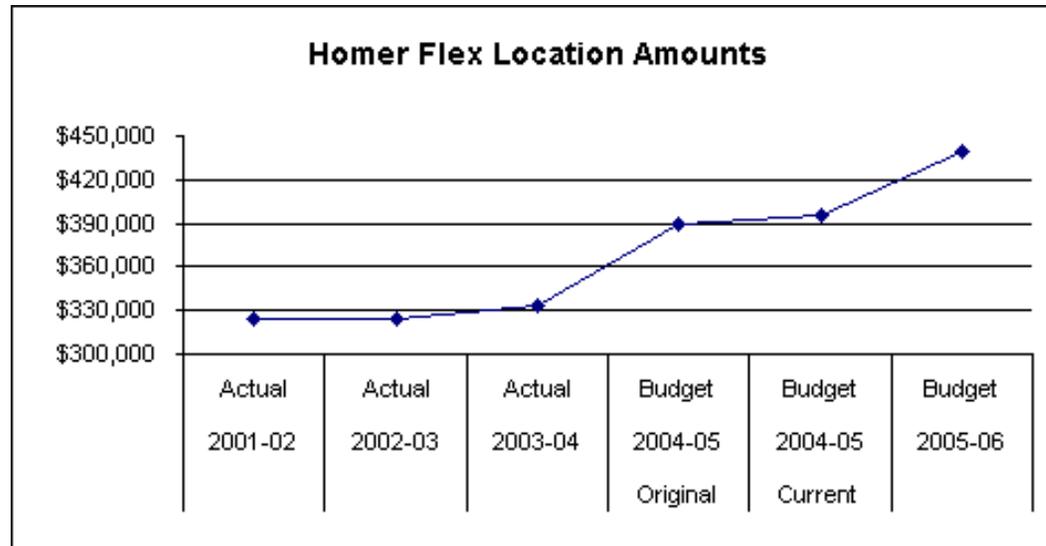
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 71,597	\$ 73,511	1,914	3
202,513	195,952	188,183	3150 Teachers	232,673	162,841	170,186	7,345	5
-	-	-	3161 Extra Duty Compensation Certified	-	732	732	-	-
445	2,612	2,068	3171 Substitute Certified w/Certificate	638	1,560	1,275	(285)	(18)
-	-	8,695	3173 Long Term Substitute Certified	-	-	-	-	-
1,618	2,005	1,929	3220 Specialist - Nurse	2,013	2,025	2,111	86	4
-	8,952	10,208	3230 Tutors/Aides	10,597	10,597	11,120	523	5
10,719	10,864	12,486	3240 Support Staff	13,073	13,073	20,514	7,441	57
11,872	12,508	13,002	3250 Maintenance/Custodians	13,720	13,720	14,362	642	5
1,117	984	599	3291 Substitute - Support	887	858	1,002	144	17
105	28	58	3294 Temporary Salaries - Support	-	-	-	-	-
1,295	588	1,816	3296 Substitute Certified w/o Certificate	638	1,200	1,275	75	6
65,521	68,619	76,292	3500 Employee Benefits	96,426	98,390	124,246	25,856	26
<u>295,205</u>	<u>303,112</u>	<u>315,336</u>	Subtotal - Personnel Services	<u>370,665</u>	<u>376,593</u>	<u>420,334</u>	<u>43,741</u>	<u>12</u>
495	234	393	4200 Travel	645	645	645	-	-
841	1,107	913	4310 Water & Sewer	858	858	858	-	-
1,415	1,301	1,191	4320 Garbage	1,443	1,443	1,443	-	-
219	416	192	4331 Postage	375	375	375	-	-
1,515	1,490	1,255	4332 Telephone	1,439	1,439	1,439	-	-
2,962	2,850	2,756	4360 Electricity	2,797	2,937	2,937	-	-
1,239	1,503	1,136	4380 Fuel for Heating	-	-	-	-	-
840	-	-	4402 Purchased Services	850	850	850	-	-
900	1,095	1,293	4408 Purchased Service - Copier	1,080	1,080	1,080	-	-
-	-	-	4430 Repair & Maintenance Agreement	413	413	413	-	-
8,792	8,090	6,178	4501 Supplies	6,386	6,386	6,886	500	8
850	800	733	4502 Discretionary Material	850	800	850	50	6

395	238	400	4901 Other Expenses	763	763	763	-	-
625	650	620	4903 Professional Dues	625	625	625	-	-
<u>21,088</u>	<u>19,774</u>	<u>17,060</u>	Subtotal - Other	<u>18,524</u>	<u>18,614</u>	<u>19,164</u>	<u>550</u>	3
7,791	889	657	5101 Equipment	607	607	607	-	-
242	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>8,033</u>	<u>889</u>	<u>657</u>	Subtotal - Equipment	<u>607</u>	<u>607</u>	<u>607</u>	<u>-</u>	-
<u>\$ 324,326</u>	<u>\$ 323,775</u>	<u>\$ 333,053</u>	Location Totals	<u>\$ 389,796</u>	<u>\$ 395,814</u>	<u>\$ 440,105</u>	<u>\$ 44,291</u>	11



## Kenai Peninsula Borough School District 2005 - 2006 Budget

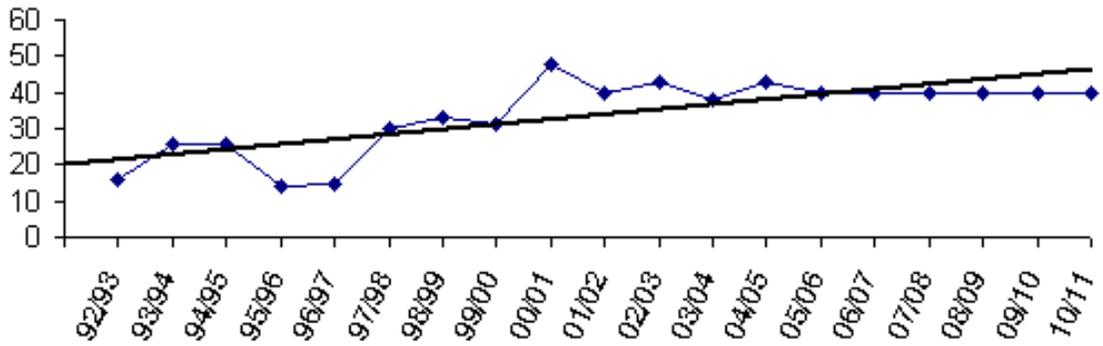
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 66 Homer Flex High School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
40.00	43.00	38.00	Enrollment in ADM (9-12)	50.00	43.00	40.00
<u>Staff in FTE</u>						
-	-	-	Administrator	-	1.00	1.00
4.25	4.00	3.00	Teachers	3.75	2.50	2.75
-	-	0.50	Special Ed Teachers	0.50	0.50	0.50
-	-	0.44	Special Ed Aides	0.44	0.44	0.44
-	0.05	0.05	Nurse	0.05	0.05	0.05
0.55	0.94	0.50	Support	0.50	0.50	0.75
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>5.30</u>	<u>5.49</u>	<u>4.99</u>	Totals	<u>5.74</u>	<u>5.49</u>	<u>5.99</u>

### Homer Flex Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

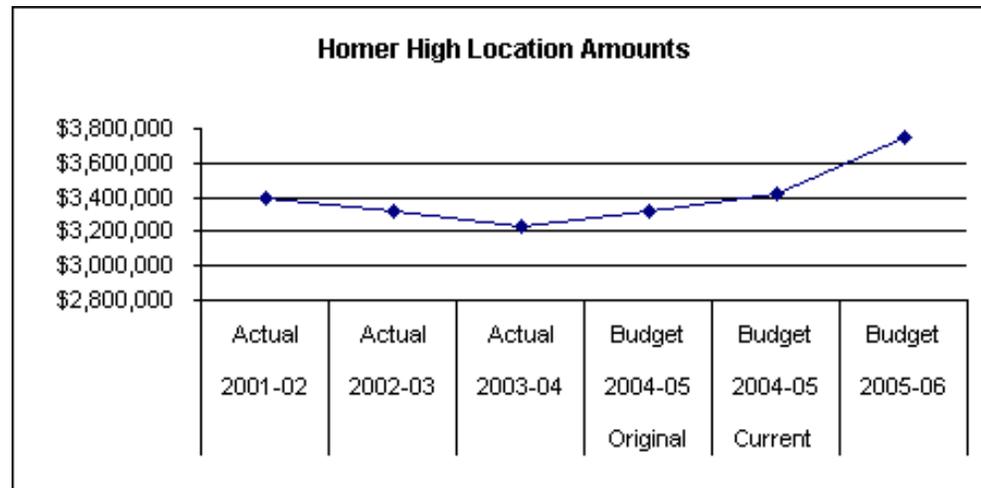
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 06 Homer High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 146,664	\$ 155,102	\$ 157,451	3130 Principal/Assistant Principal	\$ 160,500	\$ 159,955	\$ 164,174	\$ 4,219	3
1,382,269	1,346,440	1,287,891	3150 Teachers	1,345,866	1,409,750	1,487,247	77,497	5
44,241	40,112	29,127	3161 Extra-Duty Compensation Certified	65,431	66,163	66,163	-	-
3,435	-	-	3162 Emolument	2,060	2,060	2,060	-	-
13,665	20,021	14,625	3171 Substitute Certified w/Certificate	4,550	10,995	9,150	(1,845)	(17)
600	542	356	3172 Temp Certified w/Certificate	-	-	-	-	-
186,894	147,368	125,865	3180 Specialists - Certified	93,676	53,795	84,863	31,068	58
12,180	13,292	17,360	3220 Specialist - Nurse	18,115	18,227	18,995	768	4
54,491	79,359	93,441	3230 Tutors/Aides	89,633	92,510	97,035	4,525	5
130,386	137,811	147,932	3240 Support Staff	140,210	141,099	157,947	16,848	12
177,655	183,765	160,270	3250 Maintenance/Custodians	172,233	169,184	171,670	2,486	1
8,679	-	-	3272 Activity Bus Driver	-	-	-	-	-
8,101	10,607	13,516	3291 Substitute - Support	8,076	8,329	8,617	288	3
46,265	50,917	63,335	3292 Extra-Duty Compensation Support	23,875	23,875	23,875	-	-
4,036	3,122	1,819	3294 Temporary Salaries - Support	-	-	-	-	-
2,938	4,824	1,635	3295 Overtime - Support	1,500	1,500	1,500	-	-
24,719	16,549	22,604	3296 Substitute Certified w/o Certificate	4,550	8,745	9,150	405	5
586,427	601,661	651,622	3500 Employee Benefits	723,011	759,266	939,822	180,556	24
<u>2,833,645</u>	<u>2,811,492</u>	<u>2,788,849</u>	Subtotal - Personnel Services	<u>2,853,286</u>	<u>2,925,453</u>	<u>3,242,268</u>	<u>316,815</u>	11
125	-	-	4100 Professional - Technical Service	-	-	-	-	-
1,202	2,265	3,094	4200 Travel	1,768	2,093	2,093	-	-
18,752	35,380	180	4250 Student Travel	-	-	-	-	-
21,694	22,453	18,431	4310 Water And Sewage	22,128	22,128	22,128	-	-
6,422	5,349	7,191	4320 Garbage	6,550	6,550	6,550	-	-
3,794	5,629	4,952	4331 Postage	2,896	2,896	2,896	-	-
13,341	15,364	13,824	4332 Telephone	13,027	13,027	13,027	-	-
207,492	216,757	178,482	4360 Electricity	194,588	204,317	204,317	-	-

96,086	72,853	94,396	4380 Fuel for Heating	101,459	121,751	121,751	-	-
1,021	4,491	1,301	4402 Purchased Services	3,092	3,092	3,092	-	-
12,570	12,990	13,420	4408 Purchased Service - Copier	10,325	10,325	11,318	993	10
3,994	2,400	2,400	4409 Purchased Service - RISO	4,800	4,800	4,800	-	-
-	2,363	2,520	4410 Rental	1,500	1,500	1,500	-	-
2,935	2,136	3,154	4430 Repair & Maintenance Agreement	6,818	6,818	6,818	-	-
123,965	78,738	78,898	4501 Supplies	76,239	75,171	83,826	8,655	12
6,900	6,650	6,100	4502 Discretionary Material	5,800	5,830	6,100	270	5
2,558	4,360	3,035	4901 Other Expenses	4,580	4,580	4,580	-	-
1,250	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<b>524,101</b>	<b>491,478</b>	<b>432,618</b>	<b>Subtotal - Other</b>	<b>456,820</b>	<b>486,128</b>	<b>496,046</b>	<b>9,918</b>	<b>2</b>
33,074	11,340	11,337	5101 Equipment	9,892	10,292	9,892	(400)	(4)
80	1,520	206	5102 Equipment-Technology	-	1,343	-	(1,343)	(100)
<b>33,154</b>	<b>12,860</b>	<b>11,543</b>	<b>Subtotal - Equipment</b>	<b>9,892</b>	<b>11,635</b>	<b>9,892</b>	<b>(1,743)</b>	<b>(15)</b>
<b>\$ 3,390,900</b>	<b>\$ 3,315,830</b>	<b>\$ 3,233,010</b>	<b>Location Totals</b>	<b>\$3,319,998</b>	<b>\$3,423,216</b>	<b>\$3,748,206</b>	<b>\$ 324,990</b>	<b>9</b>



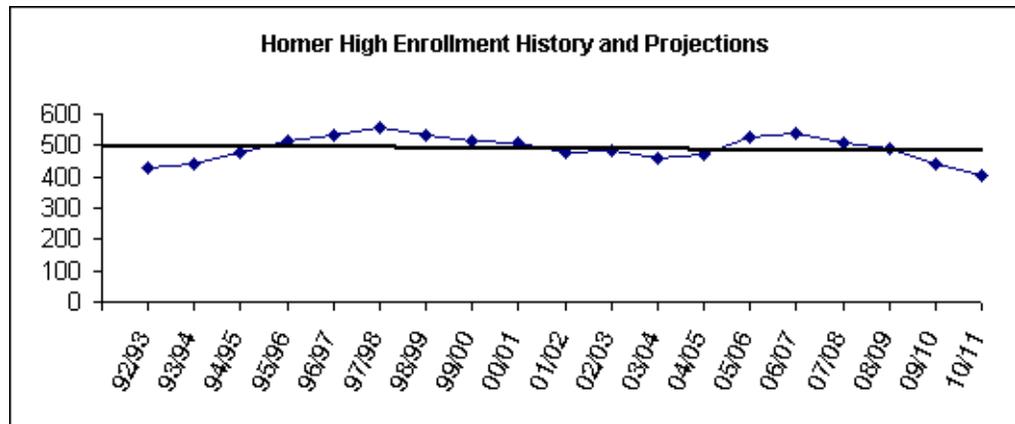
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
478.00	485.00	461.00	Enrollment in ADM (9-12)	449.00	473.00	524.00
<b>Staff in FTE</b>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.00	23.75	22.00	Teachers	21.00	22.15	23.00
3.25	3.50	2.00	Specialists	2.00	1.00	1.50
4.00	4.00	4.00	Special Ed Teachers	4.00	4.00	4.00
2.64	3.52	3.52	Special Ed Aides	3.52	3.52	3.52
0.50	0.50	2.00	Aides	1.50	0.94	0.94
0.40	0.40	0.44	Nurse	0.50	0.50	0.50
4.50	4.50	3.50	Support	3.00	4.00	4.50
7.00	7.00	5.50	Custodians	5.50	5.50	5.50
<u>49.29</u>	<u>49.17</u>	<u>44.96</u>		<u>43.02</u>	<u>43.61</u>	<u>45.46</u>

Homer High School, located in Homer, Alaska, was constructed in 1985. The facility was originally built to house 600 students in grades 9-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern-most point of the Sterling Highway.





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### Kenai Peninsula Borough School District 2005 - 2006 Budget

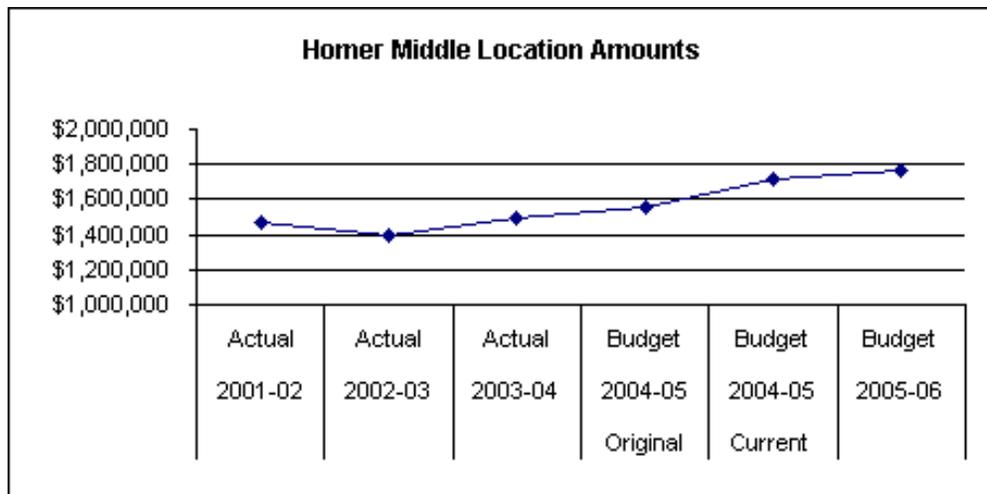
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 13 Homer Middle School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 75,463	\$ 79,117	\$ 81,369	3130 Principal/Assistant Principal	\$ 83,681	\$ 83,681	\$ 86,054	\$ 2,373	3
697,069	596,914	671,016	3150 Teachers	700,672	747,296	696,671	(50,625)	(7)
10,195	8,947	6,706	3161 Extra-Duty Compensation Certified	12,651	13,383	13,383	-	-
17,240	12,921	12,709	3171 Substitute Certified w/Certificate	2,250	7,924	4,500	(3,424)	(43)
250	268	150	3172 Temporary Certified w/ Certificate	-	-	-	-	-
8,545	17,742	-	3173 Long Term Substitute Certified	-	-	-	-	-
79,573	125,271	84,457	3180 Specialists - Certified	63,429	113,761	136,116	22,355	20
12,223	19,006	18,771	3220 Specialist - Nurse	19,933	19,702	20,544	842	4
-	-	30,908	3230 Tutors/Aides	31,112	31,112	41,679	10,567	34
41,552	43,207	45,753	3240 Support Staff	46,670	46,670	48,616	1,946	4
73,791	77,075	71,366	3250 Maintenance/Custodians	74,067	74,067	77,422	3,355	5
1,718	-	-	3272 Activity Bus Driver	-	-	-	-	-
799	2,563	2,506	3291 Substitute - Support	3,381	3,381	3,634	253	7
3,364	4,368	6,609	3292 Extra-Duty Compensation Support	664	664	664	-	-
-	-	829	3294 Temporary Salaries - Support	-	-	-	-	-
91	487	179	3295 Overtime-Support	-	-	-	-	-
2,311	3,701	4,341	3296 Substitute Certified w/o Certificate	2,250	4,800	4,500	(300)	(6)
256,789	251,645	304,914	3500 Employee Benefits	345,178	391,907	454,622	62,715	16
<u>1,280,973</u>	<u>1,243,232</u>	<u>1,342,583</u>	Subtotal - Personnel Services	<u>1,385,938</u>	<u>1,538,348</u>	<u>1,588,405</u>	<u>50,057</u>	<u>3</u>
1,231	1,149	1,641	4200 Travel	1,050	1,050	1,050	-	-
1,641	3,023	-	4250 Student Travel	-	-	-	-	-
9,454	13,378	11,033	4310 Water And Sewage	9,643	9,643	9,643	-	-
3,702	3,394	3,670	4320 Garbage	3,776	3,776	3,776	-	-
2,024	1,792	1,890	4331 Postage	1,200	1,200	1,200	-	-
6,423	6,995	6,350	4332 Telephone	5,186	5,186	5,186	-	-
50,321	50,978	43,001	4360 Electricity	47,341	49,708	49,708	-	-
34,917	21,673	35,434	4380 Fuel for Heating	52,620	63,144	63,144	-	-

599	515	100	4402 Purchased Services	550	550	550	-	-
5,328	5,917	6,857	4408 Purchased Service - Copier	5,076	5,076	4,493	(583)	(11)
2,200	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rental	173	173	173	-	-
290	319	50	4430 Repair & Maintenance Agreement	1,950	1,950	1,950	-	-
53,246	27,273	26,034	4501 Supplies	30,006	30,904	27,387	(3,517)	(11)
3,100	2,000	2,900	4502 Discretionary Material	2,800	3,200	3,000	(200)	(6)
337	129	124	4901 Other Expenses	750	750	750	-	-
625	650	620	4903 Professional Dues	625	625	625	-	-
<u>175,438</u>	<u>141,585</u>	<u>142,104</u>	Subtotal - Other	<u>165,146</u>	<u>179,335</u>	<u>175,035</u>	<u>(4,300)</u>	<u>(2)</u>
16,347	5,003	4,215	5101 Equipment	4,215	4,215	4,215	-	-
250	2,248	1,424	5102 Equipment-Technology	-	222	-	(222)	(100)
<u>16,597</u>	<u>7,251</u>	<u>5,639</u>	Subtotal - Equipment	<u>4,215</u>	<u>4,437</u>	<u>4,215</u>	<u>(222)</u>	<u>(5)</u>
<u>\$ 1,473,008</u>	<u>\$ 1,392,068</u>	<u>\$ 1,490,326</u>	Location Totals	<u>\$1,555,299</u>	<u>\$1,722,120</u>	<u>\$1,767,655</u>	<u>\$ 45,535</u>	<u>3</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

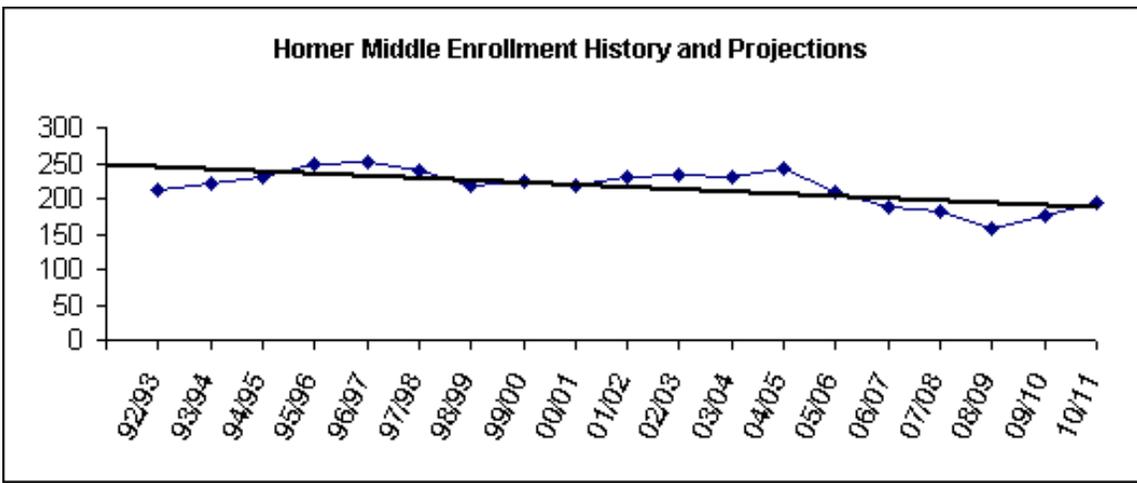
Date: 01/05/05

Location: 13 Homer Middle School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
230.00	233.00	229.00	Enrollment in ADM (7-8)	235.00	242.00	208.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	11.25	10.50	Teachers	10.00	10.00	8.50
1.75	1.50	1.00	Specialists	1.00	2.00	2.50
1.50	1.75	2.00	Special Ed Teachers	2.00	3.00	3.00
-	0.55	0.55	Nurse	0.55	0.55	0.55
-	-	1.32	Special Ed Aides	1.32	1.32	1.32
-	-	-	Aides	-	-	0.44
1.85	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	2.50	Custodians	2.50	2.50	2.50
<u>21.10</u>	<u>20.55</u>	<u>20.37</u>	Totals	<u>19.87</u>	<u>21.87</u>	<u>21.31</u>

Homer Middle School, located in Homer, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1978. The facility was originally built to house 375 students in grades 7-8. Maintaining low class sizes, maximum learning opportunities and competent teachers are important to the community. The staff at HMS is comprised of highly skilled veteran teachers who set high expectations for themselves and for each other. The students at HMS regularly have some of the highest test scores in the district and in the state. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. For many, it really is the "End of the Road".

### Homer Middle Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

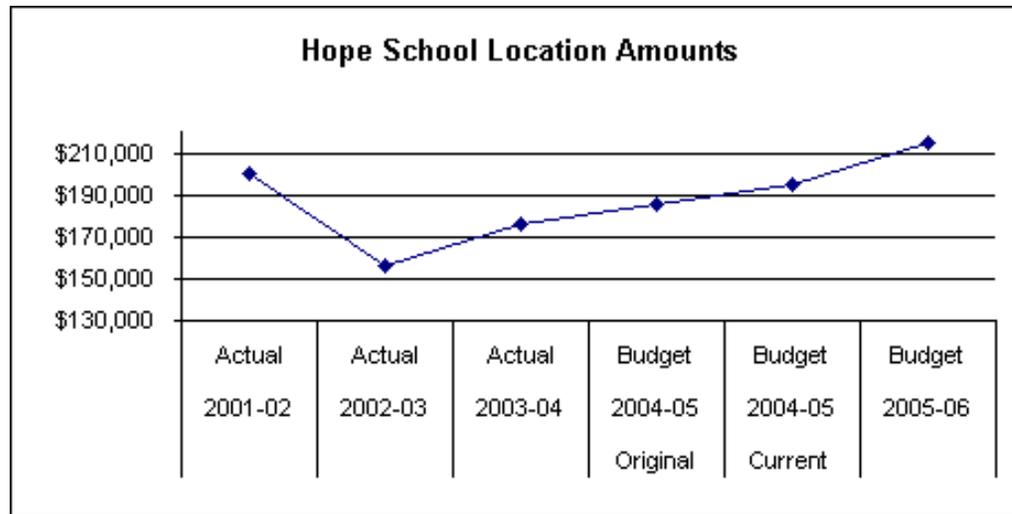
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 35 Hope Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 23,939	\$ 24,639	700	3
89,603	58,660	66,812	3150 Teachers	79,046	57,541	58,955	1,414	2
1,413	1,650	1,256	3171 Substitute Certified w/Certificate	195	732	732	-	-
-	1,703	1,690	3220 Specialist - Nurse	1,786	570	390	(180)	(32)
6,720	5,837	7,968	3230 Tutors/Aides	-	989	1,031	42	4
8,984	9,579	10,873	3240 Support Staff	11,435	11,435	17,995	6,560	57
11,483	13,643	10,499	3250 Maintenance/Custodians	11,037	11,037	11,622	585	5
558	1,422	857	3291 Substitute - Support	576	593	737	144	24
-	-	-	3292 Extra-Duty Compensation Support	736	736	736	-	-
72	-	68	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	40	3295 Overtime - Support	-	-	-	-	-
2,715	-	84	3296 Substitute Certified w/o Certificate	195	390	390	-	-
38,048	32,549	38,697	3500 Employee Benefits	37,731	39,443	50,645	11,202	28
159,596	125,043	138,844	Subtotal - Personnel Services	142,737	147,405	167,872	20,467	14
1,762	1,353	1,303	4200 Travel	924	924	924	-	-
180	60	180	4320 Garbage	184	184	184	-	-
122	154	130	4331 Postage	186	186	186	-	-
3,550	2,717	2,807	4332 Telephone	3,474	3,474	3,474	-	-
13,880	12,805	16,807	4360 Electricity	12,538	13,165	13,165	-	-
-	-	-	4370 Natural/Bottled Gas	-	23,284	23,284	-	-
9,786	9,541	13,132	4380 Fuel for Heating	19,403	-	-	-	-
1	-	-	4402 Purchased Services	250	250	250	-	-
313	358	314	4408 Purchased Service - Copier	475	475	324	(151)	(32)

-	-	-	4430 Repair & Maintenance Agreement	435	435	435	-	-
4,855	2,281	2,364	4501 Supplies	3,509	3,759	2,836	(923)	(25)
220	220	240	4502 Discretionary Material	260	260	260	-	-
254	284	50	4901 Other Expenses	226	226	226	-	-
625	650	100	4903 Professional Dues	625	625	625	-	-
<u>35,548</u>	<u>30,423</u>	<u>37,427</u>	Subtotal - Other	<u>42,489</u>	<u>47,247</u>	<u>46,173</u>	<u>(1,074)</u>	<u>(2)</u>
4,359	219	219	5101 Equipment	219	219	219	-	-
133	202	-	5102 Equipment-Technology	-	-	-	-	-
<u>4,492</u>	<u>421</u>	<u>219</u>	Subtotal - Equipment	<u>219</u>	<u>219</u>	<u>219</u>	<u>-</u>	<u>-</u>
<u>\$ 199,636</u>	<u>\$ 155,887</u>	<u>\$ 176,490</u>	Location Totals	<u>\$ 185,445</u>	<u>\$ 194,871</u>	<u>\$ 214,264</u>	<u>\$ 19,393</u>	10



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

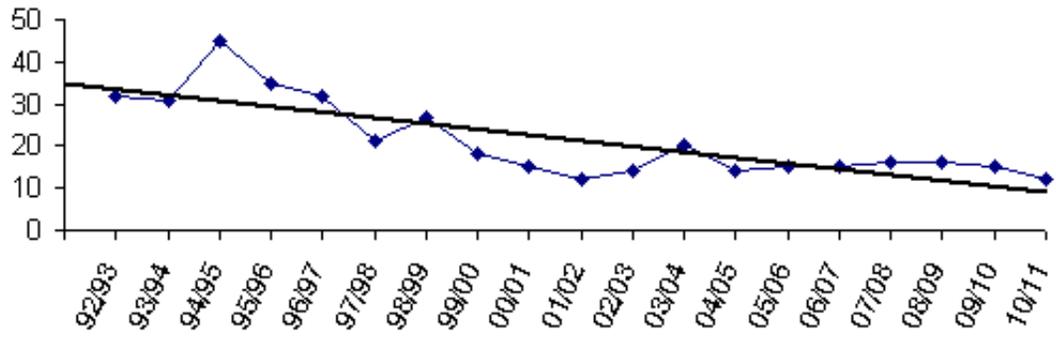
Date: 01/05/05

**Location: 35 Hope Elementary / High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
12.00	14.00	20.00	Enrollment in ADM (K-12)	22.00	14.00	15.00
			<u>Staff in FTE</u>			
-	-	-	- Administrator	-	0.30	0.30
2.10	1.10	1.20	Teachers	1.30	1.00	1.00
0.38	0.19	-	- Special Ed Aides	-	-	-
-	0.05	0.05	Nurse	0.05	0.03	0.03
-	0.25	0.44	Aide	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.75
0.75	0.75	0.50	Custodians	0.50	0.50	0.50
<u>3.73</u>	<u>2.84</u>	<u>2.69</u>	Totals	<u>2.35</u>	<u>2.33</u>	<u>2.58</u>

The students at Hope School benefit from the small school atmosphere which is supported by many parent and non-parent volunteers. 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.

Hope Elementary/High Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

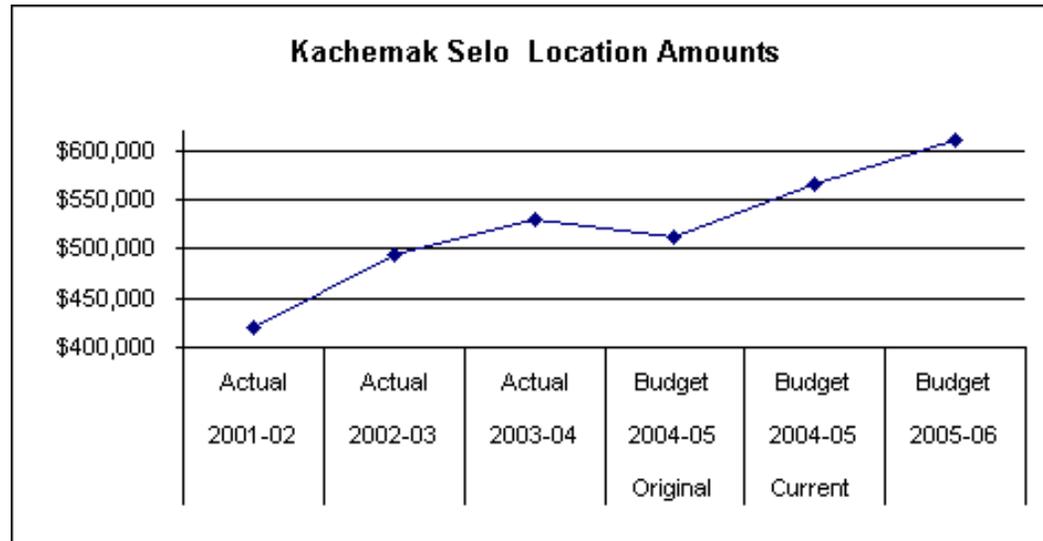
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 56 Kachemak Selo Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 35,610	\$ 36,567	\$ 957	3
212,903	267,163	264,621	3150 Teachers	253,517	252,236	258,698	6,462	3
-	-	-	3161 Extra Duty Compensation Certified	-	732	732	-	-
2,600	2,463	2,959	3171 Substitute Certified w/Certificate	750	1,755	1,575	(180)	(10)
3,027	3,322	5,143	3220 Specialist - Nurse	5,281	5,425	5,652	227	4
38,430	39,310	43,588	3230 Tutors/Aides	48,890	48,890	51,204	2,314	5
9,348	9,333	10,282	3240 Support Staff	10,975	10,975	17,328	6,353	58
7,436	7,297	11,025	3250 Maintenance/Custodians	12,200	12,035	12,379	344	3
1,679	1,871	2,975	3291 Substitute - Support	1,786	1,791	1,935	144	8
389	263	111	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	29	3295 Overtime - Support	-	-	-	-	-
1,071	1,176	656	3296 Substitute Certified w/o Certificate	750	1,575	1,575	-	-
83,990	102,326	128,625	3500 Employee Benefits	125,748	139,249	168,892	29,643	21
<u>360,873</u>	<u>434,524</u>	<u>470,014</u>	Subtotal - Personnel Services	<u>459,897</u>	<u>510,273</u>	<u>556,537</u>	<u>46,264</u>	<u>9</u>
11,393	13,651	15,875	4200 Travel	10,280	15,000	10,280	(4,720)	(31)
95	282	27	4310 Water And Sewage	97	97	97	-	-
650	650	700	4320 Garbage	663	663	663	-	-
150	229	222	4331 Postage	113	113	113	-	-
2,355	2,385	2,156	4332 Telephone	2,228	2,228	2,228	-	-
3,210	4,332	3,409	4360 Electricity	3,093	3,248	3,248	-	-
-	-	-	4402 Purchased Services	-	238	238	-	-
1,218	1,564	2,048	4408 Purchased Service - Copier	1,836	1,836	2,095	259	14
22,200	24,050	22,200	4410 Rental	22,200	22,200	22,200	-	-

-	134	55	4430 Repair & Maintenance Agreement	113	113	113	-	-
8,512	5,961	6,619	4501 Supplies	8,410	8,422	9,531	1,109	13
800	1,000	1,100	4502 Discretionary Material	1,000	1,050	1,050	-	-
56	70	(4)	4901 Other Expenses	75	75	75	-	-
640	1,150	660	4903 Professional Dues	640	640	640	-	-
<u>51,279</u>	<u>55,458</u>	<u>55,067</u>	Subtotal - Other	<u>50,748</u>	<u>55,923</u>	<u>52,571</u>	<u>(3,352)</u>	<u>(6)</u>
7,960	4,146	4,160	5101 Equipment	946	946	946	-	-
-	-	260	5102 Equipment-Technology	-	-	-	-	-
<u>7,960</u>	<u>4,146</u>	<u>4,420</u>	Subtotal - Equipment	<u>946</u>	<u>946</u>	<u>946</u>	-	-
<u>\$ 420,112</u>	<u>\$ 494,128</u>	<u>\$ 529,501</u>	Location Totals	<u>\$ 511,591</u>	<u>\$ 567,142</u>	<u>\$ 610,054</u>	<u>\$ 42,912</u>	<u>8</u>



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/05/05

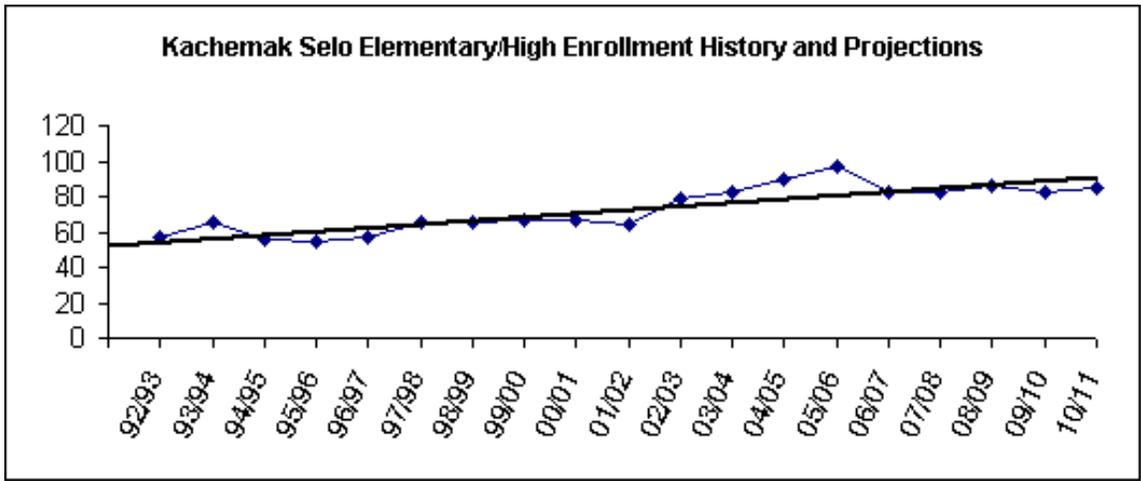
Location: 56 Kachemak Selo Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
64.00	79.00	83.00	Enrollment in ADM (K-12)	85.00	90.00	97.00
			<u>Staff in FTE</u>			
-	-	-	- Administrators	-	0.50	0.50
4.00	5.00	5.50	Teachers	5.00	4.50	4.50
-	-	-	- Special Ed Teachers	-	0.25	0.25
0.25	0.25	0.07	Special Ed Aides	0.07	0.07	0.07
1.89	1.89	1.89	Aides	1.89	1.89	1.89
-	0.10	0.14	Nurse	0.14	0.15	0.15
0.60	0.50	0.50	Support	0.50	0.50	0.75
0.38	0.38	0.50	Custodians	0.50	0.50	0.50
<u>7.12</u>	<u>8.12</u>	<u>8.60</u>	Totals	<u>8.10</u>	<u>8.36</u>	<u>8.61</u>

Kachemak Selo School is located in a remote location at the head of Kachemak Bay near Homer, Alaska. The school is housed in small leased facilities from the Village of Kachemak Selo. This is a community of around 250 people who are primarily employed in the fishing and construction industries. The school population consists of Russian "Old Believer" students in preschool through 12<sup>th</sup> grade. The student body tends to be extremely gifted at working with their hands, and has won numerous art contests. They are also well represented in the "Battle of the Books" each year.



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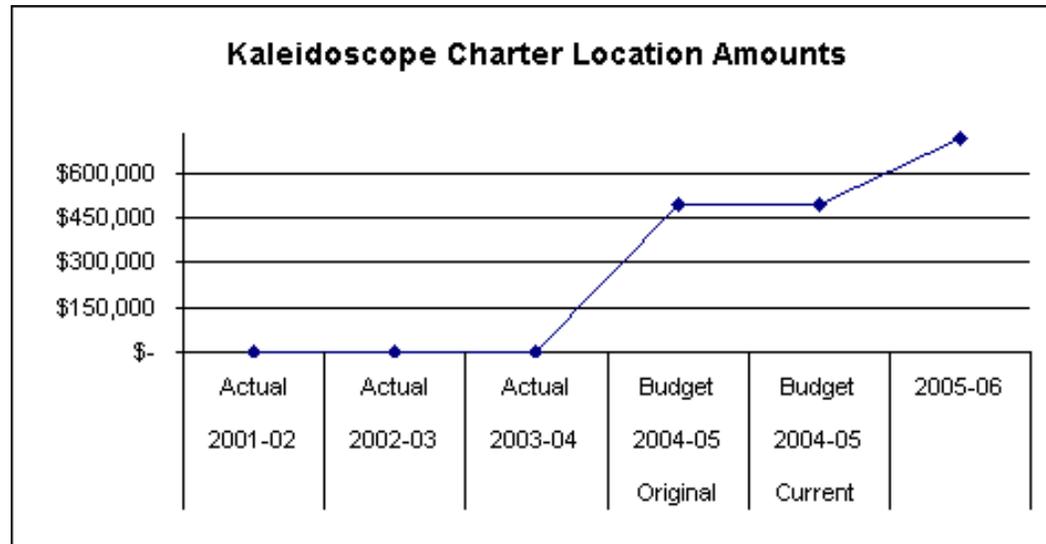
## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 63 Kaleidoscope Charter School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3150 Teachers	\$ 268,512	\$ 268,512	\$ 302,545	34,033	13
-	-	-	3171 Substitute Certified w/Certificate	7,600	7,600	2,430	(5,170)	(68)
-	-	-	3180 Specialists - Certified	-	-	24,159	24,159	-
-	-	-	3220 Specialist - Nurse	8,871	8,871	10,054	1,183	13
-	-	-	3230 Tutors/Aides	-	-	5,216	5,216	-
-	-	-	3240 Support Staff	13,455	13,455	13,455	-	-
-	-	-	3250 Maintenance/Custodians	6,000	6,000	7,455	1,455	24
-	-	-	3291 Substitute - Support	600	600	726	126	21
-	-	-	3293 Long Term Sustitute - Support	20,000	20,000	20,000	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	-	1,830	1,830	-
-	-	-	3500 Employee Benefits	106,118	106,119	164,206	58,087	55
-	-	-	Subtotal - Personnel Services	431,156	431,157	552,076	120,919	28
-	-	-	4360 Electricity	5,000	5,000	6,250	1,250	25
-	-	-	4380 Fuel for Heating	5,000	5,000	6,250	1,250	25
-	-	-	4408 Purchased Service - Copier	-	-	3,328	3,328	-
-	-	-	4501 Supplies	35,070	35,070	35,070	-	-
-	-	-	4502 Discretionary Material	1,000	1,000	1,220	220	22
-	-	-	4901 Other Expenses	-	-	83,317	83,317	-
-	-	-	4950 Indirect Costs	17,360	17,360	24,214	6,854	39
-	-	-	Subtotal - Other	63,430	63,430	159,649	96,219	152
-	-	-	5101 Equipment	-	-	2,352	2,352	-
\$ -	\$ -	\$ -	Location Totals	\$ 494,586	\$ 494,587	\$ 714,077	\$ 219,490	44



## Kenai Peninsula Borough School District 2005 - 2006 Budget

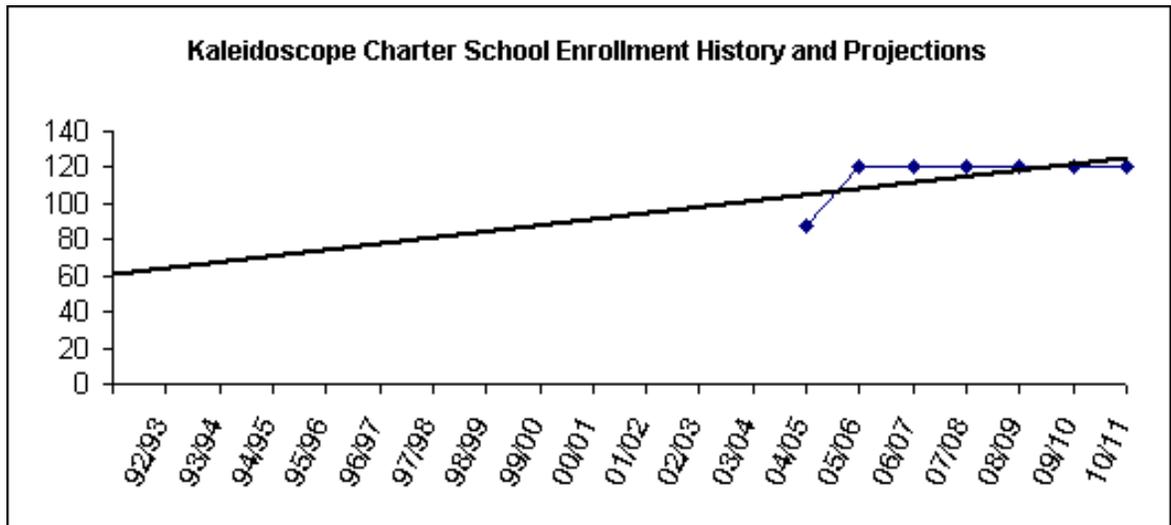
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 63 Kaleidoscope Charter School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
-	-	-	- Enrollment in ADM (1 - 3)	88.00	88.00	120.00
<u>Staff in FTE</u>						
-	-	-	- Administrator	0.25	0.30	0.30
-	-	-	- Teachers	4.50	4.60	4.60
-	-	-	- Specialists	-	0.50	0.50
-	-	-	- Aides	-	0.25	0.25
-	-	-	- Nurse	0.10	0.25	0.25
-	-	-	- Support	0.63	0.63	0.63
-	-	-	- Custodians	0.25	0.38	0.38
-	-	-	- Totals	5.73	6.91	6.91

Kaleidoscope School of Arts and Sciences is a charter school opened in the fall of 2004. It is housed within Sears Elementary School and serves Grades 1, 2 and 3. The arts and sciences are integrated into the core curriculum by using thematic instruction; strategies are based upon current brain research. In addition to excellent academic learning, positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills every day. Other characteristics of the school mission are 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.





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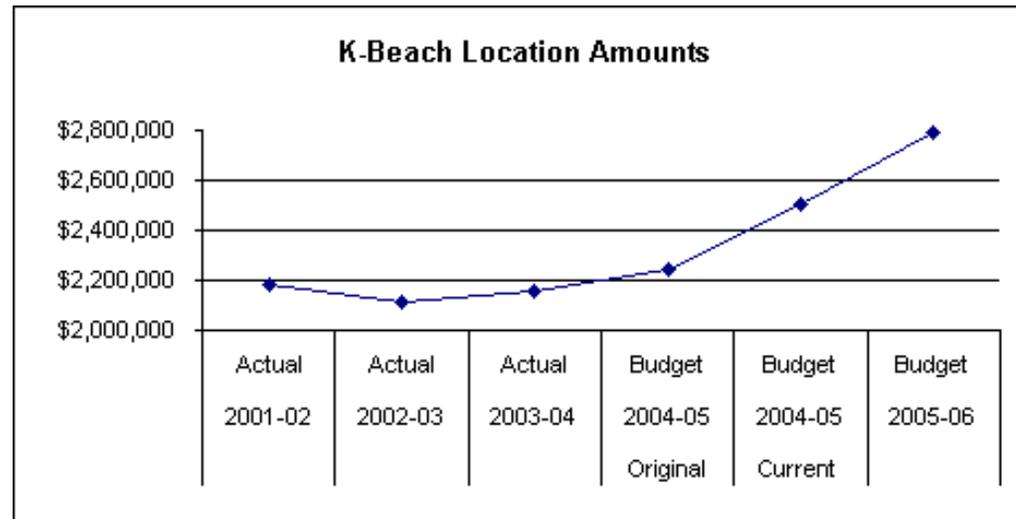
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 78,906	\$ 79,117	\$ 81,369	3130 Principal/Assistant Principal	\$ 83,681	\$ 83,681	\$ 86,054	\$ 2,373	3
1,096,618	1,066,258	1,041,213	3150 Teachers	1,086,602	1,233,187	1,334,217	101,030	8
1,104	1,840	1,840	3161 Extra-Duty Compensation Certified	1,840	2,572	2,572	-	-
200	400	400	3162 Emolument	-	400	-	(400)	(100)
26,897	14,887	20,241	3171 Substitute Certified w/Certificate	3,675	9,890	8,251	(1,639)	(17)
9,745	35,720	-	3173 Long Term Substitute Certified	-	-	-	-	-
113,466	118,596	124,621	3180 Specialists - Certified	129,516	132,997	134,682	1,685	1
14,112	26,334	35,679	3220 Specialist - Nurse	36,210	32,734	34,108	1,374	4
107,702	74,921	82,956	3230 Tutors/Aides	86,868	106,396	110,973	4,577	4
40,197	43,315	45,352	3240 Support Staff	47,713	47,713	49,714	2,001	4
62,456	65,363	97,271	3250 Maintenance/Custodians	88,348	85,907	102,283	16,376	19
5,440	9,850	7,483	3291 Substitute - Support	5,231	5,662	5,950	288	5
736	-	-	3292 Extra-Duty Comp - Support	-	-	-	-	-
18,885	-	-	3293 Long Term Sub - Support	-	-	-	-	-
852	1,577	552	3294 Temporary Salaries - Support	-	-	-	-	-
288	-	101	3295 Overtime - Support	-	-	-	-	-
8,834	9,985	7,439	3296 Substitute Certified w/o Certificate	3,675	7,800	8,251	451	6
417,345	422,108	483,734	3500 Employee Benefits	539,884	617,228	772,982	155,754	25
<u>2,003,783</u>	<u>1,970,271</u>	<u>2,030,251</u>	Subtotal - Personnel Services	<u>2,113,243</u>	<u>2,366,167</u>	<u>2,650,037</u>	<u>283,870</u>	<u>12</u>
-	34	-	4100 Professional Technical Services	-	-	-	-	-
867	327	605	4200 Travel	566	566	566	-	-
-	-	60	4250 Student Travel	-	-	-	-	-
7,633	1,397	-	4310 Water And Sewage	7,786	7,786	7,786	-	-
3,678	3,552	3,537	4320 Garbage	3,752	3,752	3,752	-	-
398	297	318	4331 Postage	300	343	343	-	-
13,290	10,947	8,847	4332 Telephone	6,984	6,984	6,984	-	-
46,964	50,428	38,232	4360 Electricity	44,270	46,484	46,484	-	-

-	-	-	4370 Natural/Bottled Gas	-	8,974	9,900	926	10
12,584	10,657	13,509	4380 Fuel for Heating	8,250	926	-	(926)	(100)
352	358	451	4402 Purchased Services	606	1,475	1,475	-	-
7,601	4,077	5,760	4408 Purchased Service - Copier	8,878	8,878	9,245	367	4
4,857	4,364	3,101	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	197	4410 Rentals	-	-	-	-	-
1,938	744	807	4430 Repair & Maintenance Agreement	1,237	1,317	1,317	-	-
42,992	37,607	37,954	4501 Supplies	37,353	37,891	38,713	822	2
4,950	4,900	4,300	4502 Discretionary Material	4,700	5,200	5,500	300	6
407	-	-	4901 Other Expenses	901	901	901	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>149,151</u>	<u>130,349</u>	<u>118,338</u>	Subtotal - Other	<u>128,623</u>	<u>134,517</u>	<u>136,006</u>	<u>1,489</u>	<u>1</u>
30,160	8,540	7,921	5101 Equipment	4,822	4,822	4,822	-	-
1,093	-	-	5102 Equipment-Technology	-	335	-	(335)	(100)
<u>31,253</u>	<u>8,540</u>	<u>7,921</u>	Subtotal - Equipment	<u>4,822</u>	<u>5,157</u>	<u>4,822</u>	<u>(335)</u>	<u>(6)</u>
<u>\$ 2,184,187</u>	<u>\$ 2,109,160</u>	<u>\$ 2,156,510</u>	Location Totals	<u>\$2,246,688</u>	<u>\$2,505,841</u>	<u>\$2,790,865</u>	<u>\$ 285,024</u>	<u>11</u>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 48 K-Beach Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
458.00	441.00	440.00	Enrollment in ADM (K-6)	411.00	443.00	428.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	19.50	17.50	Teachers	17.50	20.00	21.50
2.00	2.00	1.00	Specialists	1.00	2.00	2.00
3.00	3.00	4.00	Special Ed Teachers	4.00	3.00	3.00
5.28	3.52	3.52	Special Ed Aides	3.52	4.40	4.40
0.88	0.88	1.06	Nurse	1.06	0.93	0.93
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	3.50	Custodians	3.00	3.00	3.50
<u>36.16</u>	<u>33.90</u>	<u>33.08</u>	Totals	<u>32.58</u>	<u>35.83</u>	<u>37.83</u>

Kalifornsky Beach Elementary School is located in Soldotna, Alaska and is the largest elementary school in the Kenai Peninsula School District. Our teachers, students and community work to promote academic achievement, health self-esteem, communication skills, positive relationships, responsible decision making, and an enthusiasm for learning. Real world learning takes place at K-Beach. The students at K-Beach worked on a project to keep land that was a corridor for caribou migration zoned as preservation land and were successful. The school has adopted Slikok Creed, a flourishing salmon spawning bed. Sixth grade students hike a mile in all seasons to perform water quality tests, collect aquatic insects and trap salmon fry to monitor populations. Two golden retriever therapy dogs are another innovative addition to the school. They listen to struggling readers, and students also learn basic dog handling, grooming and animal care skills. The school has also had teachers nominated for many awards; this dedication to teaching has shown in the progress of students, with the school having met Adequate Yearly Progress each year.



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

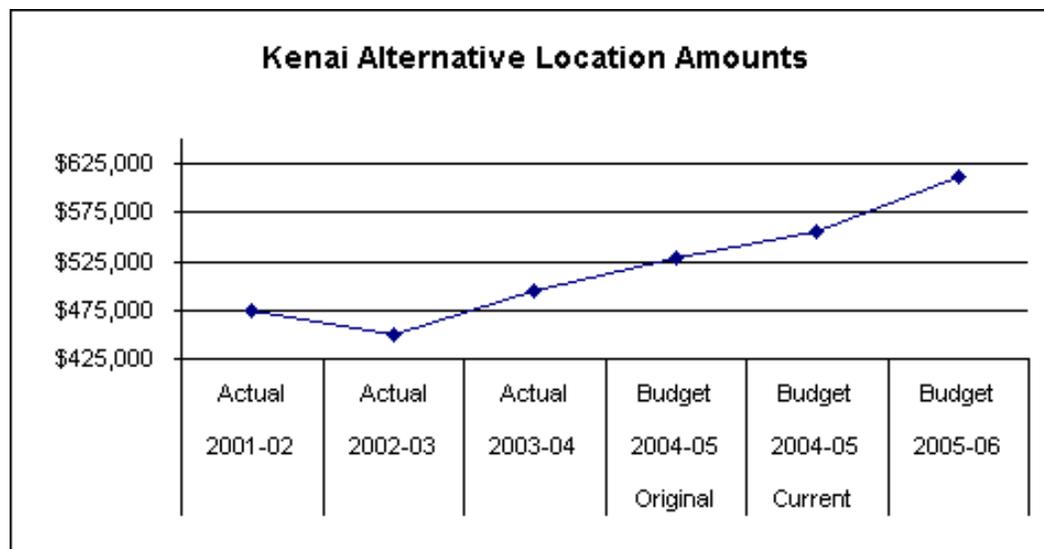
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 67 Kenai Alternative High School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 71,597	\$ 73,511	\$ 1,914	3
259,002	262,512	295,750	3150 Teachers	307,689	253,390	283,076	29,686	12
-	-	-	3161 Extra-Duty Compensation Certified	-	732	732	-	-
2,575	4,350	1,934	3171 Substitute Certified w/Certificate	938	2,160	1,875	(285)	(13)
4,847	6,738	7,056	3220 Specialist - Nurse	7,473	7,147	7,775	628	9
21,459	-	-	3230 Tutors/Aides	-	-	-	-	-
14,786	13,620	14,081	3240 Support Staff	14,710	14,710	22,149	7,439	51
17,597	21,375	24,275	3250 Maintenance/Custodians	24,984	24,984	13,077	(11,907)	(48)
2,013	252	751	3291 Substitute - Support	962	962	818	(144)	(15)
207	-	47	3294 Temporary Salaries - Support	-	-	-	-	-
378	1,680	2,656	3296 Substitute Certified w/o Certificate	938	1,800	1,875	75	4
91,135	90,447	110,336	3500 Employee Benefits	128,250	134,309	163,933	29,624	22
<b>413,999</b>	<b>400,974</b>	<b>456,886</b>	<b>Subtotal - Personnel Services</b>	<b>485,944</b>	<b>511,791</b>	<b>568,821</b>	<b>57,030</b>	<b>11</b>
191	-	759	4200 Travel	562	562	562	-	-
733	524	472	4310 Water and Sewage	1,229	1,229	1,229	-	-
1,023	1,221	1,260	4320 Garbage	1,149	1,149	1,149	-	-
370	278	348	4331 Postage	375	375	375	-	-
8,120	8,794	8,570	4332 Telephone	7,658	7,658	7,658	-	-
15,840	19,397	8,903	4360 Electricity	5,773	6,062	6,062	-	-
6,155	6,291	5,048	4380 Fuel for Heating	8,402	10,082	10,082	-	-
100	319	-	4402 Purchased Services	-	-	-	-	-
1,090	1,172	1,423	4408 Purchased Service - Copier	1,836	1,836	1,836	-	-
(113)	-	75	4430 Repair & Maintenance Agreement	188	188	188	-	-
14,610	7,915	9,035	4501 Supplies	11,556	11,556	11,556	-	-
1,200	1,200	1,200	4502 Discretionary Material	1,250	1,200	1,250	50	4
457	460	390	4901 Other Expenses	150	150	150	-	-

625	650	620	4903 Professional Dues	625	625	625	-	-
50,401	48,221	38,103	Subtotal - Other	40,753	42,672	42,722	50	-
9,445	710	790	5101 Equipment	710	710	710	-	-
<u>\$ 473,845</u>	<u>\$ 449,905</u>	<u>\$ 495,779</u>	Location Totals	<u>\$ 527,407</u>	<u>\$ 555,173</u>	<u>\$ 612,253</u>	<u>\$ 57,080</u>	10



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

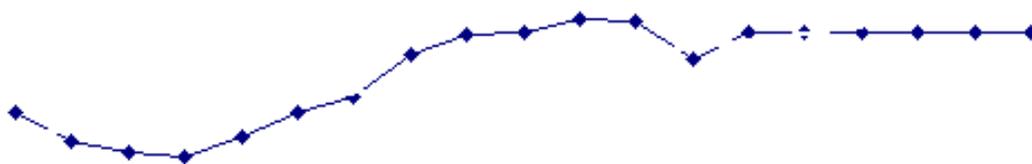
Date: 01/05/05

**Location: 67 Kenai Alternative High School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
72.00	78.00	77.00	Enrollment in ADM (9-12)	85.00	59.00	72.00
<u>Staff in FTE</u>						
-	-	-	Administrator	-	1.00	1.00
5.50	5.50	5.50	Teachers	5.75	4.50	4.75
0.50	0.50	0.50	Special Ed Teachers	0.50	0.50	0.50
-	0.18	0.17	Nurse	0.17	0.17	0.17
0.62	0.50	0.50	Support	0.50	0.50	0.75
1.00	1.00	1.00	Custodians	1.00	1.00	0.50
<u>7.62</u>	<u>7.68</u>	<u>7.67</u>	Totals	<u>7.92</u>	<u>7.67</u>	<u>7.67</u>



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

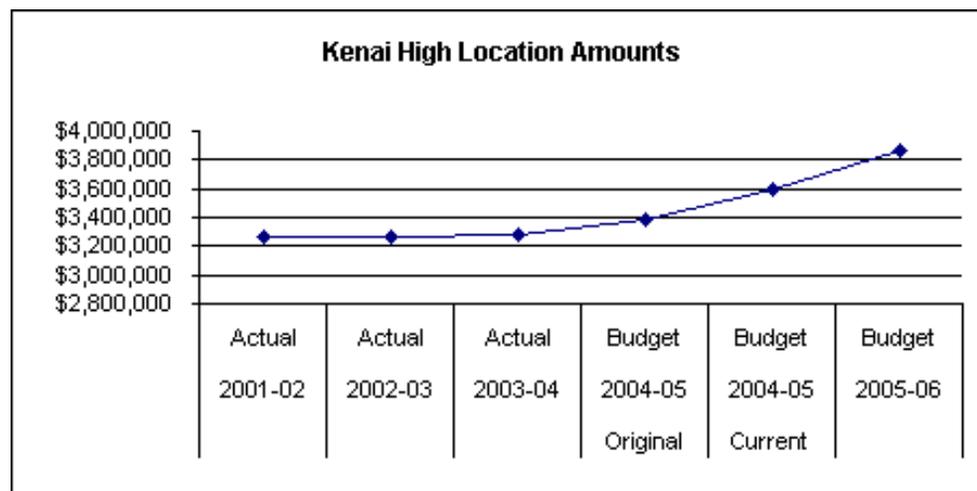
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 07 Kenai Central High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 156,282	\$ 157,761	\$ 161,791	3130 Principal/Assistant Principal	\$ 164,098	\$ 164,098	\$ 168,563	\$ 4,465	3
1,312,399	1,394,785	1,350,534	3150 Teachers	1,390,937	1,534,285	1,570,768	36,483	2
54,116	60,745	59,558	3161 Extra-Duty Compensation Certified	66,071	66,153	66,153	-	-
3,060	1,000	880	3162 Emolument	2,060	2,940	2,060	(880)	(30)
17,878	14,764	16,515	3171 Substitute Certified w/Certificate	4,815	11,760	10,050	(1,710)	(15)
750	-	750	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,939	8,724	-	3173 Long Term Substitute Certified	-	-	-	-	-
175,077	170,654	134,284	3180 Specialists - Certified	139,279	177,820	193,958	16,138	9
13,514	21,317	20,862	3220 Specialist - Nurse	21,729	21,898	22,676	778	4
62,915	12,298	69,496	3230 Tutors/Aides	65,621	19,911	30,059	10,148	51
137,081	143,742	152,935	3240 Support Staff	145,556	145,409	151,731	6,322	4
177,375	174,479	177,919	3250 Maintenance/Custodians	195,445	176,951	193,480	16,529	9
8,936	11,897	-	3272 Activity Bus Driver	-	-	-	-	-
11,853	17,287	18,462	3291 Substitute - Support	7,926	7,131	7,384	253	4
40,521	31,933	32,326	3292 Extra-Duty Compensation Support	24,449	24,449	24,449	-	-
-	5,660	-	3293 Long Term Sub - Support	-	-	-	-	-
1,769	3,234	3,921	3294 Temporary Salaries - Support	-	-	-	-	-
2,598	199	2,556	3295 Overtime - Support	1,500	1,500	1,500	-	-
13,878	13,789	10,921	3296 Substitute Certified w/o Certificate	4,815	10,050	10,050	-	-
567,086	591,720	667,288	3500 Employee Benefits	751,468	812,592	981,096	168,504	21
<u>2,769,027</u>	<u>2,835,988</u>	<u>2,880,998</u>	Subtotal - Personnel Services	<u>2,985,769</u>	<u>3,176,947</u>	<u>3,433,977</u>	<u>257,030</u>	<u>8</u>
240	-	-	4100 Professional Technical Services	-	-	-	-	-
2,920	1,725	2,744	4200 Travel	1,725	1,725	1,725	-	-
13,969	21,911	1,362	4250 Student Travel	-	-	-	-	-
8,717	9,614	11,474	4310 Water And Sewage	8,891	8,891	8,891	-	-
13,312	13,331	9,767	4320 Garbage	13,579	13,579	13,579	-	-
6,950	6,049	4,142	4331 Postage	2,625	2,625	2,625	-	-

7,825	13,236	14,864	4332 Telephone	7,836	7,836	7,836	-	-
167,671	169,889	143,104	4360 Electricity	174,090	182,795	182,795	-	-
-	-	-	4370 Natural/Bottled Gas	-	59,832	-	(59,832)	(100)
61,671	54,367	69,497	4380 Fuel for Heating	53,228	4,042	63,874	59,832	1,480
1,273	1,563	1,166	4402 Purchased Services	2,100	2,100	2,100	-	-
12,649	12,496	12,896	4408 Purchased Service - Copier	11,232	11,232	11,556	324	3
3,989	2,400	2,400	4409 Purchased Service - RISO	2,400	2,400	2,400	-	-
5,000	5,000	5,000	4410 Rental	5,375	5,375	5,375	-	-
6,602	5,493	4,352	4430 Repair & Maintenance Agreement	7,832	7,832	7,832	-	-
120,303	77,812	93,066	4501 Supplies	89,489	87,331	91,214	3,883	4
6,550	6,910	6,160	4502 Discretionary Material	6,100	6,700	6,700	-	-
3,066	3,550	3,575	4901 Other Expenses	7,143	7,143	7,143	-	-
1,250	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>443,957</u>	<u>406,646</u>	<u>386,809</u>	Subtotal - Other	<u>394,895</u>	<u>412,688</u>	<u>416,895</u>	<u>4,207</u>	<u>1</u>
50,582	16,905	10,995	5101 Equipment	9,539	11,743	9,539	(2,204)	(19)
5,660	5,303	1,113	5102 Equipment-Technology	-	-	-	-	-
<u>56,242</u>	<u>22,208</u>	<u>12,108</u>	Subtotal - Equipment	<u>9,539</u>	<u>11,743</u>	<u>9,539</u>	<u>(2,204)</u>	<u>(19)</u>
<u>\$ 3,269,226</u>	<u>\$ 3,264,842</u>	<u>\$ 3,279,915</u>	Location Totals	<u>\$3,390,203</u>	<u>\$ 3,601,378</u>	<u>\$3,860,411</u>	<u>\$ 259,033</u>	<u>7</u>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

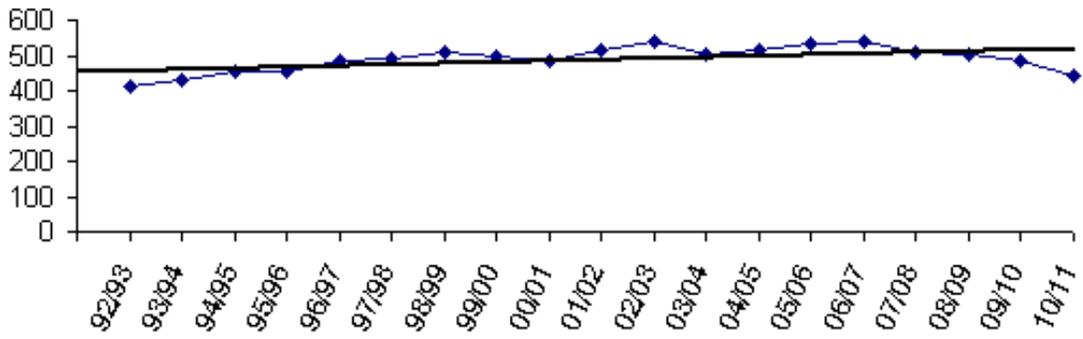
Date: 01/05/05

Location: 07 Kenai Central High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
518.00	538.00	502.00	Enrollment in ADM (9-12)	520.00	517.00	535.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.05	26.35	22.95	Teachers	22.40	22.70	22.50
3.00	2.80	2.10	Specialists	2.10	2.80	3.00
3.50	3.40	4.00	Special Ed Teachers	4.00	6.00	6.00
2.51	-	2.26	Special Ed Aides	2.26	0.88	0.88
-	0.88	1.44	Aides	1.00	-	0.44
0.34	0.50	0.50	Nurse	0.50	0.50	0.50
5.00	5.00	4.00	Support	3.50	4.50	4.50
7.00	7.00	6.50	Custodians	6.50	6.50	6.50
<u>48.40</u>	<u>47.93</u>	<u>45.75</u>		<u>44.26</u>	<u>45.88</u>	<u>46.32</u>

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

Kenai Central High Enrollment History and Projections



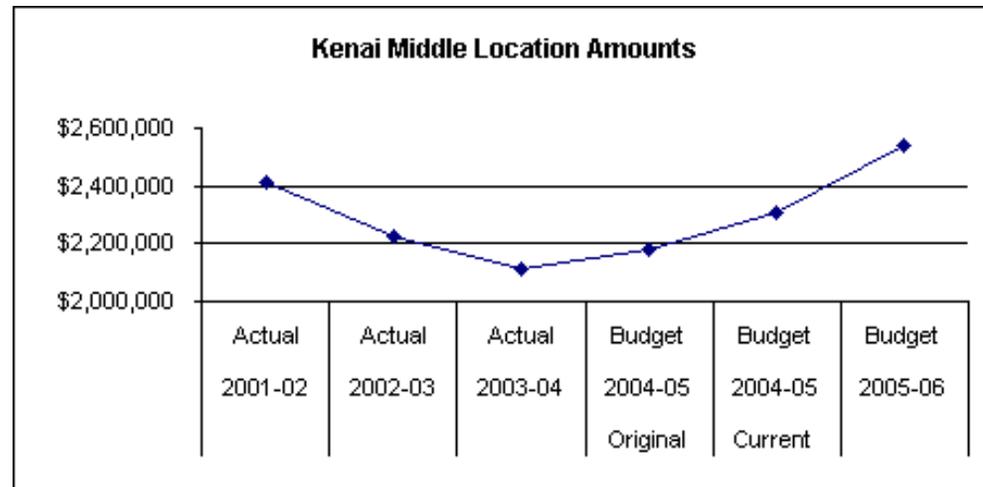
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 143,633	\$ 148,921	\$ 153,026	3130 Principal/Assistant Principal	\$ 157,229	\$ 157,229	\$ 161,530	\$ 4,301	3
1,182,700	1,085,740	996,225	3150 Teachers	1,028,940	1,045,385	1,075,575	30,190	3
15,268	13,278	15,196	3161 Extra-Duty Compensation Certified	14,767	15,499	15,499	-	-
10,377	6,289	8,786	3171 Substitute Certified w/Certificate	3,450	8,820	6,900	(1,920)	(22)
600	85	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
10,513	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
145,582	140,679	115,287	3180 Specialists - Certified	86,627	121,737	144,348	22,611	19
28,551	27,889	25,206	3220 Specialist - Nurse	26,488	26,445	27,397	952	4
19,619	21,155	31,905	3230 Tutors/Aides	32,605	32,605	43,249	10,644	33
49,851	55,067	58,621	3240 Support Staff	46,014	61,869	77,677	15,808	26
96,025	101,190	95,526	3250 Maintenance/Custodians	98,488	98,488	102,893	4,405	4
1,828	1,638	54	3272 Activity Bus Driver	-	-	-	-	-
6,362	2,827	3,635	3291 Substitute - Support	4,003	4,291	4,832	541	13
960	1,696	736	3292 Extra-Duty Compensation Support	2,154	2,154	2,154	-	-
191	123	627	3294 Temporary Salaries - Support	-	-	-	-	-
104	51	-	3295 Overtime - Support	-	-	-	-	-
17,755	16,212	11,855	3296 Substitute Certified w/o Certificate	3,450	6,750	6,900	150	2
438,517	422,252	432,709	3500 Employee Benefits	493,337	531,757	669,939	138,182	26
<b>2,168,436</b>	<b>2,045,092</b>	<b>1,949,394</b>	<b>Subtotal - Personnel Services</b>	<b>1,997,552</b>	<b>2,113,029</b>	<b>2,338,893</b>	<b>225,864</b>	<b>11</b>
96	-	103	4200 Travel	650	650	650	-	-
1,391	2,712	-	4250 Student Travel	-	1,100	1,100	-	-
2,098	1,790	1,837	4310 Water And Sewage	2,140	2,140	2,140	-	-
3,364	3,398	2,900	4320 Garbage	3,431	3,431	3,431	-	-
2,764	2,105	1,630	4331 Postage	1,040	1,040	1,040	-	-
5,410	6,660	6,902	4332 Telephone	5,361	5,361	5,361	-	-
82,958	81,977	66,878	4360 Electricity	84,617	88,848	88,848	-	-
-	-	-	4370 Natural/Bottled Gas	-	21,344	22,583	1,239	6

17,980	16,452	18,094	4380 Fuel for Heating	18,819	1,239	-	(1,239)	(100)
3,018	-	90	4402 Purchased Services	1,144	1,215	1,215	-	-
7,262	6,989	8,284	4408 Purchased Service - Copier	7,646	7,646	8,035	389	5
3,092	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
1,115	945	36	4430 Repair & Maintenance Agreement	4,000	4,000	4,000	-	-
81,930	39,907	38,767	4501 Supplies	41,423	41,612	45,588	3,976	10
5,100	5,100	4,000	4502 Discretionary Material	4,200	4,300	4,600	300	7
129	-	-	4901 Other Expenses	1,000	1,000	1,000	-	-
1,250	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>218,957</u>	<u>171,735</u>	<u>153,161</u>	Subtotal - Other	<u>179,121</u>	<u>188,576</u>	<u>193,241</u>	<u>4,665</u>	<u>2</u>
24,549	5,602	11,549	5101 Equipment	5,443	5,443	5,443	-	-
272	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>24,821</u>	<u>5,602</u>	<u>11,549</u>	Subtotal - Equipment	<u>5,443</u>	<u>5,443</u>	<u>5,443</u>	<u>-</u>	<u>-</u>
<u>\$ 2,412,214</u>	<u>\$ 2,222,429</u>	<u>\$ 2,114,104</u>	Location Totals	<u>\$2,182,116</u>	<u>\$2,307,048</u>	<u>\$2,537,577</u>	<u>\$ 230,529</u>	<u>10</u>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

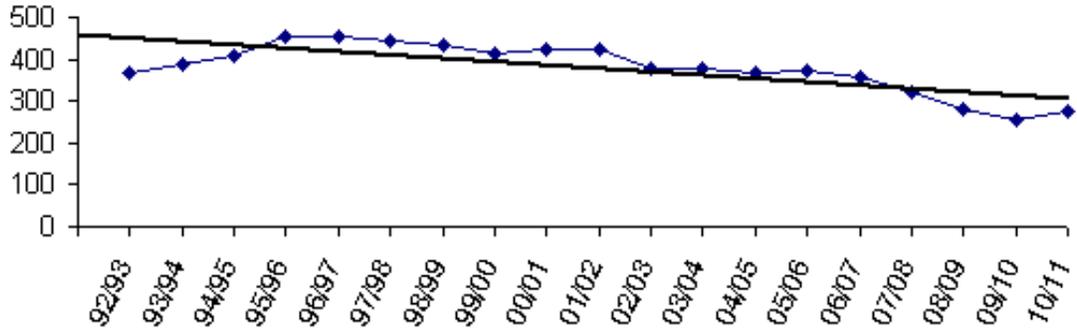
Date: 01/05/05

Location: 11 Kenai Middle School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
424.00	376.00	376.00	Enrollment in ADM (6-8)	354.00	366.00	372.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.50	18.20	15.70	Teachers	14.70	15.50	15.50
2.50	2.30	1.30	Specialists	1.30	2.00	2.50
3.00	3.00	3.00	Special Ed Teachers	3.00	3.00	3.00
0.88	0.88	1.32	Special Ed Aides	1.32	1.32	1.32
-	-	-	Aides	-	-	0.44
0.76	0.70	0.63	Nurse	0.63	0.63	0.63
2.00	2.00	2.00	Support	1.50	2.00	2.50
4.00	4.00	3.50	Custodians	3.50	3.50	3.50
<u>36.64</u>	<u>33.08</u>	<u>29.45</u>	Totals	<u>27.95</u>	<u>29.95</u>	<u>31.39</u>

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 Middle Enrollment History and Projections



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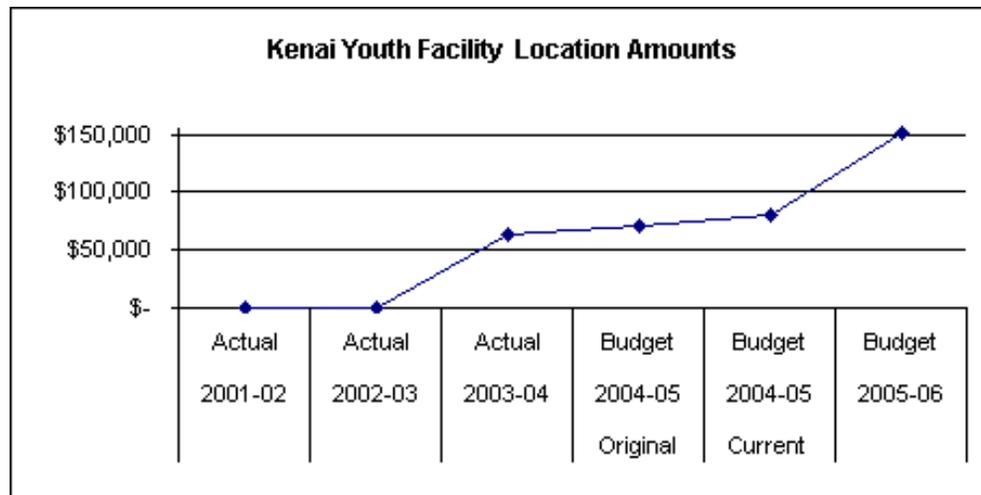
### Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 15 Kenai Youth Facility

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ 47,121	3150 Teachers	\$ 50,049	\$ 56,938	\$ 103,536	\$ 46,598	82
-	-	100	3171 Substitute Certified W/Certificate	150	300	600	300	100
-	-	-	3296 Substitute Certified W/O Certificate	150	300	600	300	100
-	-	14,062	3500 Employee Benefits	16,706	18,576	41,663	23,087	124
-	-	61,283	Subtotal - Personnel Services	67,055	76,114	146,399	70,285	92
-	-	-	4200 Travel	1,500	1,500	1,500	-	-
-	-	-	4331 Postage	200	200	200	-	-
-	-	553	4332 Telephone	450	450	450	-	-
-	-	405	4408 Purchased Service - Copier	216	216	216	-	-
-	-	523	4501 Supplies	1,280	1,280	1,280	-	-
-	-	-	4502 Discretionary Material	200	200	400	200	100
-	-	1,481	Subtotal - Other	3,846	3,846	4,046	200	5
\$ -	\$ -	\$ 62,764	Location Totals	\$ 70,901	\$ 79,960	\$ 150,445	\$ 70,485	88



## Kenai Peninsula Borough School District 2005 - 2006 Budget

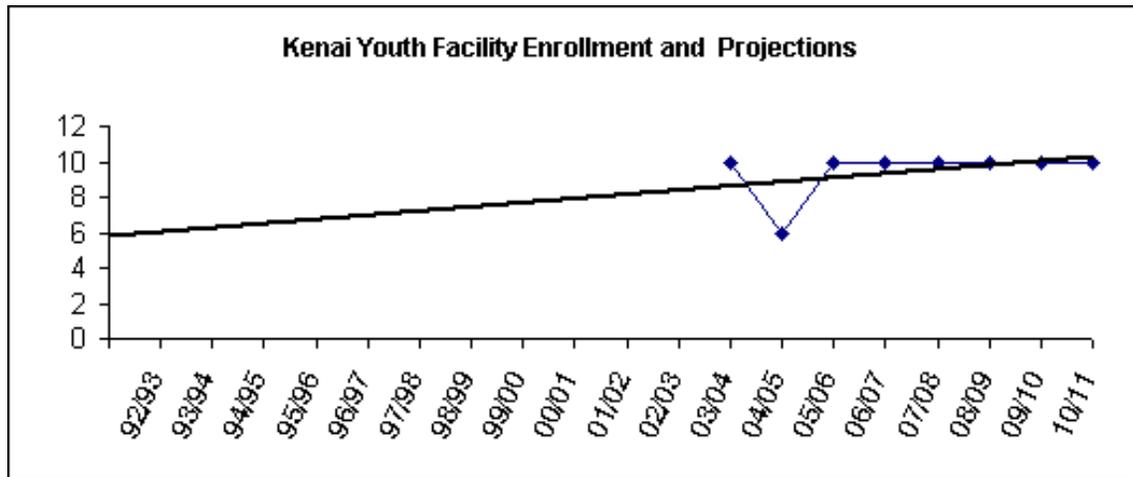
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 15 Kenai Youth Facility

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
-	-	10.00	Enrollment in ADM (7-12)	10.00	6.00	10.00
<u>Staff in FTE</u>						
-	-	-	Teachers	-	-	1.00
-	-	1.00	Special Ed Teachers	1.00	1.00	1.00
-	-	1.00	Totals	1.00	1.00	2.00

The school, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Although the facility has a state waiver relative to AYP, students at the facility participate in all district and state assessments including the HSGQE. The program runs year around with educational services provided during the summer. Special Education services are available for students who have that need. Kenai Peninsula Borough teaching staff works cooperatively with staff from the Juvenile Justice system 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. The program is administered jointly by the Director of Pupil Services and the Director of Federal Programs.





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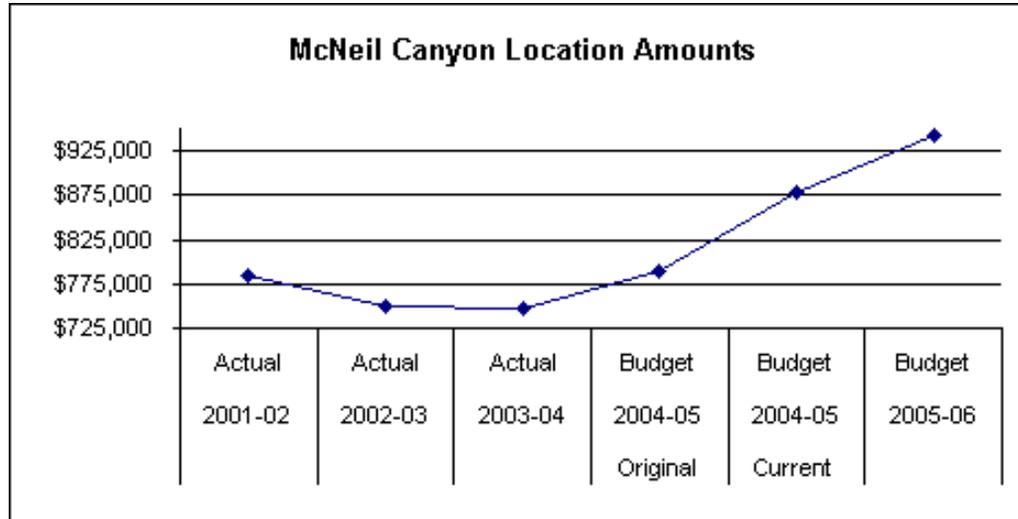
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 68,729	\$ 72,049	\$ 77,309	3130 Principal/Assistant Principal	\$ 40,158	\$ 38,462	\$ 39,536	\$ 1,074	3
335,196	316,699	323,868	3150 Teachers	343,987	361,973	367,739	5,766	2
552	735	920	3161 Extra-Duty Compensation Certified	1,104	1,836	1,836	-	-
6,913	5,125	2,650	3171 Substitute Certified w/Certificate	1,125	3,494	2,475	(1,019)	(29)
26,472	27,652	29,330	3180 Specialists - Certified	30,604	93,129	95,212	2,083	2
6,373	6,528	8,361	3220 Specialist - Nurse	8,585	9,041	9,421	380	4
13,724	9,850	-	3230 Tutors/Aides	17,495	-	7,938	7,938	-
26,390	27,553	31,124	3240 Support Staff	33,237	31,819	33,112	1,293	4
43,660	48,158	42,901	3250 Maintenance/Custodians	44,250	43,921	45,252	1,331	3
2,680	2,421	1,984	3291 Substitute - Support	2,044	1,787	1,797	10	1
552	368	184	3292 Extra-Duty Compensation Support	-	-	-	-	-
329	451	3,018	3294 Temporary Salaries - Support	-	-	-	-	-
37	219	612	3295 Overtime - Support	-	-	-	-	-
2,081	609	1,433	3296 Substitute Certified w/o Certificate	1,125	2,475	2,475	-	-
140,921	138,881	150,723	3500 Employee Benefits	178,627	199,493	243,253	43,760	22
674,609	657,298	674,417	Subtotal - Personnel Services	702,341	787,430	850,046	62,616	8
1,527	455	596	4200 Travel	964	784	784	-	-
2,958	3,412	2,962	4310 Water And Sewage	3,017	3,017	3,017	-	-
1,855	1,218	1,032	4320 Garbage	1,892	1,892	1,892	-	-
208	298	198	4331 Postage	450	450	450	-	-
8,817	7,471	7,974	4332 Telephone	8,262	8,262	8,262	-	-
38,876	34,666	29,394	4360 Electricity	39,654	41,637	41,637	-	-
17,786	24,082	11,728	4380 Fuel for Heating	12,203	14,644	14,644	-	-
-	341	204	4402 Purchased Services	300	300	300	-	-
3,844	2,874	2,784	4408 Purchased Service - Copier	2,398	2,398	2,678	280	12
1,055	266	276	4430 Repair & Maintenance Agreement	1,237	1,237	1,237	-	-

15,051	10,886	12,382	4501 Supplies	11,828	11,817	12,868	1,051	9
1,250	1,300	1,460	4502 Discretionary Material	1,400	1,650	1,650	-	-
36	35	20	4901 Other Expenses	375	375	375	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>93,903</u>	<u>87,964</u>	<u>71,670</u>	Subtotal - Others	<u>84,620</u>	<u>89,103</u>	<u>90,434</u>	<u>1,331</u>	<u>1</u>
14,532	4,982	2,179	5101 Equipment	2,179	2,681	2,179	(502)	(19)
436	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>14,968</u>	<u>4,982</u>	<u>2,179</u>	Subtotal - Equipment	<u>2,179</u>	<u>2,681</u>	<u>2,179</u>	<u>(502)</u>	<u>(19)</u>
<u>\$ 783,480</u>	<u>\$ 750,244</u>	<u>\$ 748,266</u>	Location Totals	<u>\$ 789,140</u>	<u>\$ 879,214</u>	<u>\$ 942,659</u>	<u>\$ 63,445</u>	<u>7</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

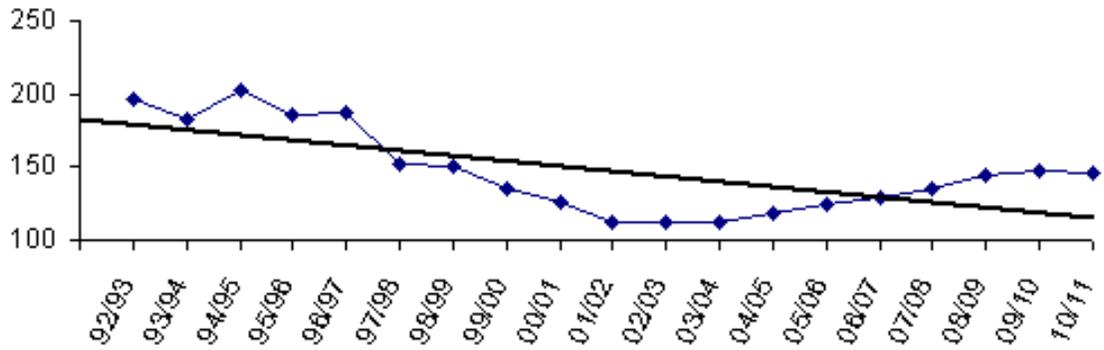
Date: 01/05/05

**Location: 47 McNeil Canyon Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
113.00	113.00	113.00	Enrollment in ADM (K-6)	111.00	119.00	124.00
Staff in FTE						
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
5.50	5.00	5.00	Teachers	5.00	5.50	5.50
0.50	0.50	0.50	Specialists	0.50	1.50	1.50
1.00	1.00	1.00	Special Ed Teachers	1.00	0.75	0.75
0.63	0.44	0.44	Aides	0.82	-	0.38
0.23	0.20	0.23	Nurse	0.23	0.24	0.24
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	1.50	Custodians	1.50	1.50	1.50
<u>11.86</u>	<u>11.14</u>	<u>10.67</u>	Totals	<u>10.55</u>	<u>10.99</u>	<u>11.37</u>

McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 250 students in grades K-6. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil received the US Department of Education No Child Left Behind Blue Ribbon School award in 2004 for these ongoing and outstanding performances. McNeil Canyon also has the distinction of having a population of Russian students, about 10 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.

### McNeil Canyon Elementary Enrollment History and Projections



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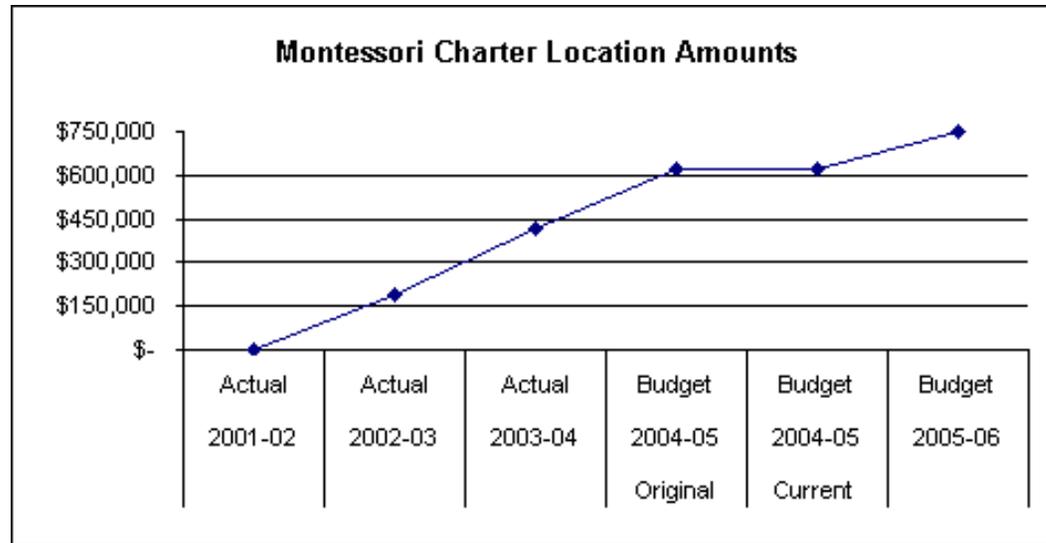
## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures  
Location: 64 Montessori Charter School

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ 65,136	\$ 198,438	3150 Teachers	\$ 207,547	\$ 207,547	\$ 296,378	88,831	43
-	1,000	300	3162 Emolument	-	-	900	900	-
-	862	3,575	3171 Substitute Certified w/Certificate	7,000	7,000	5,000	(2,000)	(29)
-	1,613	7,093	3172 Temporary Certified w/Certificate	-	-	3,200	3,200	-
-	6,725	37,500	3173 Long Term Substitute Certified	-	-	-	-	-
-	-	-	3220 Specialist - Nurse	-	-	6,861	6,861	-
-	2,725	5,413	3230 Tutors/Aides	15,579	15,579	27,232	11,653	75
-	9,872	16,819	3240 Support Staff	30,671	30,671	19,673	(10,998)	(36)
-	3,797	11,099	3250 Maintenance/Custodians	-	-	12,256	12,256	-
-	202	971	3291 Substitute - Support	4,000	4,000	2,360	(1,640)	(41)
-	900	3,015	3294 Temporary Salaries - Support	4,000	4,000	45,000	41,000	1,025
-	950	3,559	3296 Substitute Certified w/o Certificate	-	-	2,000	2,000	-
-	28,605	79,262	3500 Employee Benefits	81,916	81,934	175,280	93,346	114
-	122,387	367,044	Subtotal - Personnel Services	350,713	350,731	596,140	245,409	70
-	-	16,395	4100 Professional - Technical Service	-	-	-	-	-
-	476	1,013	4200 Travel	2,000	2,000	5,000	3,000	150
-	1,516	1,315	4250 Student Travel	2,000	2,000	2,000	-	-
-	138	400	4310 Water & Sewer	-	-	-	-	-
-	129	-	4331 Postage	2,000	2,000	2,000	-	-
-	1,094	837	4332 Telephone	6,500	6,500	500	(6,000)	(92)
-	3,404	6,700	4360 Electricity	-	-	6,500	6,500	-
-	1,058	2,900	4380 Fuel for Heating	-	-	6,500	6,500	-
-	177	503	4402 Purchased Services	2,200	2,200	700	(1,500)	(68)
-	100	1,149	4408 Purchased Service - Copiers	1,250	1,250	2,300	1,050	84
-	-	-	4410 Rental	10,000	10,000	-	(10,000)	(100)
-	46,283	1,936	4501 Supplies	10,544	10,544	56,158	45,614	433

-	400	-	4502 Discretionary Material	800	800	1,200	400	50	
-	-	180	4901 Other Expenses	216,374	216,374	44,484	(171,890)	(79)	
-	-	760	4903 Professional Dues	-	-	-	-	-	
-	6,457	15,641	4950 Indirect Costs	18,378	18,378	26,318	7,940	43	
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	61,232	49,729	Subtotal - Other	272,046	272,046	153,660	(118,386)	(44)	
-	1,082	-	5101 Equipment	1,000	1,000	-	(1,000)	(100)	
-	1,398	-	5102 Equipment - Technology	-	-	-	-	-	
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	2,480	-	Subtotal - Equipment	1,000	1,000	-	(1,000)	(100)	
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\$	-	\$ 186,099	\$ 416,773	Location Totals	\$ 623,759	\$ 623,777	\$ 749,800	\$ 126,023	20





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**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

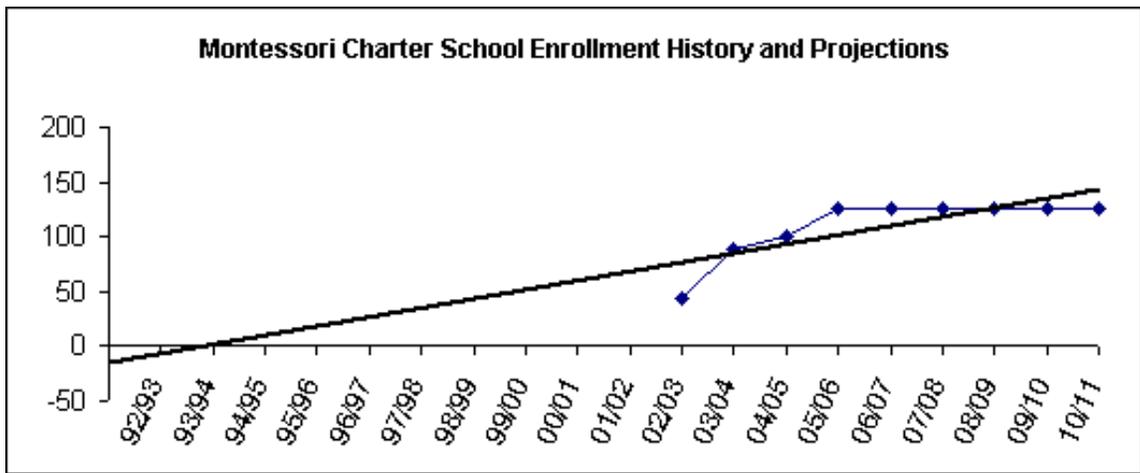
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: **64 Montessori Charter School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
-	43.00	89.00	Enrollment in ADM (K-8)	111.00	100.00	126.00
			<u>Staff in FTE</u>			
-	-	0.35	Administrator	0.35	0.35	0.35
-	2.00	4.25	Teachers	5.00	5.40	5.40
-	-	0.31	Special Ed Aides	0.31	-	-
-	-	-	Aides	-	0.31	1.51
-	-	0.25	Nurse	0.25	0.15	0.15
-	0.50	0.75	Support	0.75	0.75	0.75
-	-	0.50	Custodians	0.50	0.50	0.50
-	<u>2.50</u>	<u>6.41</u>	Totals	<u>7.16</u>	<u>7.46</u>	<u>8.66</u>

The 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 100 students in grades K-6, utilizing 5 teachers, 4 part-time support staff, a half-time custodian and a one-third time consulting administrator.



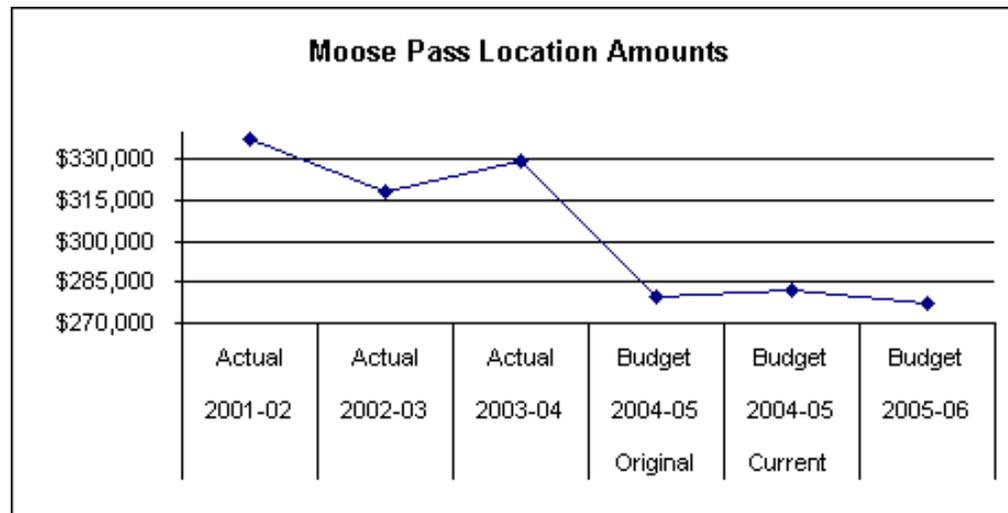
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 31,918	\$ 32,852	\$ 934	3
160,004	159,910	166,800	3150 Teachers	129,523	93,024	73,402	(19,622)	(21)
736	368	408	3161 Extra-Duty Compensation Certified	736	1,468	1,468	-	-
2,100	300	1,259	3171 Substitute Certified w/Certificate	360	900	571	(329)	(37)
100	-	-	3172 Temp Certified w/Certificate	-	-	-	-	-
15,592	-	-	3173 Long Term Sub - Certified	-	-	-	-	-
1,241	1,222	1,645	3220 Specialist - Nurse	1,786	1,780	1,856	76	4
11,856	12,446	12,762	3230 Tutors/Aides	13,434	13,434	14,031	597	4
11,584	11,983	12,347	3240 Support Staff	12,925	12,925	20,276	7,351	57
17,258	18,064	12,394	3250 Maintenance/Custodians	12,987	12,987	13,595	608	5
287	459	540	3291 Substitute - Support	893	893	1,037	144	16
87	108	238	3295 Overtime - Support	-	-	-	-	-
1,386	1,134	1,512	3296 Substitute Certified w/o Certificate	360	720	571	(149)	(21)
69,484	70,245	78,153	3500 Employee Benefits	63,086	64,845	71,249	6,404	10
<b>291,715</b>	<b>276,239</b>	<b>288,058</b>	<b>Subtotal - Personnel Services</b>	<b>236,090</b>	<b>234,894</b>	<b>230,908</b>	<b>(3,986)</b>	<b>(2)</b>
511	1,148	902	4200 Travel	975	975	975	-	-
876	836	695	4310 Water And Sewage	894	894	894	-	-
1,013	928	1,299	4320 Garbage	1,033	1,033	1,033	-	-
125	198	153	4331 Postage	158	158	158	-	-
9,967	10,626	10,629	4332 Telephone	9,919	10,261	10,261	-	-
12,238	10,663	11,305	4360 Electricity	12,483	13,107	13,107	-	-
-	-	-	4370 Natural/Bottled Gas	-	12,595	12,595	-	-
8,125	9,316	9,854	4380 Fuel for Heating	10,496	-	-	-	-
200	405	-	4402 Purchased Services	490	490	490	-	-
1,077	1,859	991	4408 Purchased Service - Copier	756	756	713	(43)	(6)
118	60	-	4430 Repair & Maintenance Agreement	300	200	200	-	-

5,016	4,591	3,515	4501 Supplies	4,189	4,539	4,046	(493)	(11)
700	700	680	4502 Discretionary Material	480	480	380	(100)	(21)
25	25	-	4901 Other Expenses	113	113	113	-	-
640	-	660	4903 Professional Dues	640	640	640	-	-
<u>40,631</u>	<u>41,355</u>	<u>40,683</u>	Subtotal - Other	<u>42,926</u>	<u>46,241</u>	<u>45,605</u>	<u>(636)</u>	(1)
4,696	982	892	5101 Equipment	892	892	892	-	-
250	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>4,946</u>	<u>982</u>	<u>892</u>	Subtotal - Equipment	<u>892</u>	<u>892</u>	<u>892</u>	<u>-</u>	-
<u>\$ 337,292</u>	<u>\$ 318,576</u>	<u>\$ 329,633</u>	Location Totals	<u>\$ 279,908</u>	<u>\$ 282,027</u>	<u>\$ 277,405</u>	<u>\$ (4,622)</u>	(2)



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

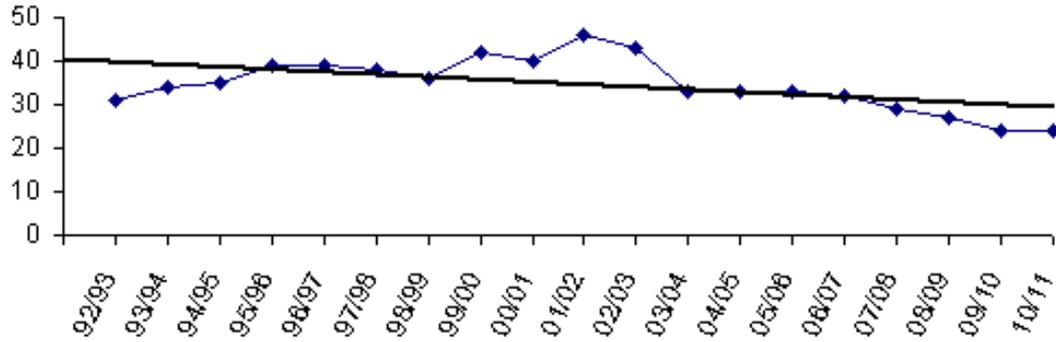
Date: 01/05/05

**Location: 37 Moose Pass Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
46.00	43.00	33.00	Enrollment in ADM (K-8)	35.00	33.00	33.00
<u>Staff in FTE</u>						
-	-	-	Administrator	-	0.40	0.40
3.50	3.50	3.40	Teachers	2.40	2.00	1.50
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
-	0.05	0.05	Nurse	0.05	0.05	0.05
0.54	0.50	0.50	Support	0.50	0.50	0.75
0.75	0.75	0.50	Custodians	0.50	0.50	0.50
<u>5.29</u>	<u>5.30</u>	<u>4.95</u>	Totals	<u>3.95</u>	<u>3.95</u>	<u>3.70</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 was originally built to house 44 students in grades K-8. Students enjoy a well-rounded education which incorporates activities such as cross country skiing, community service projects, and many multi-grade lessons. The Site-Based Decision Making Committee is a highly active organization which helps to provide Moose Pass students with a variety of learning activities. Moose Pass is located 26 miles north of Seward on the Kenai Peninsula.

### Moose Pass Elementary Enrollment History and Projections



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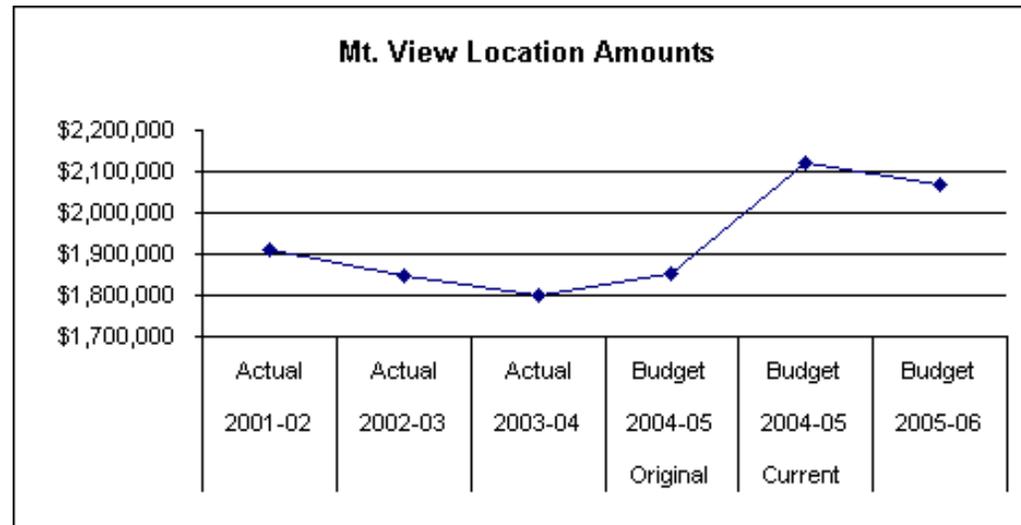
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 72,792	\$ 76,279	\$ 79,196	3130 Principal/Assistant Principal	\$ 81,306	\$ 81,306	\$ 83,613	\$ 2,307	3
1,034,100	1,018,744	960,411	3150 Teachers	973,581	1,069,906	981,225	(88,681)	(8)
920	736	368	3161 Extra-Duty Compensation Certified	1,840	2,572	2,572	-	-
18,836	21,629	18,533	3171 Substitute Certified w/Certificate	2,850	7,800	5,251	(2,549)	(33)
600	400	150	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	7,634	-	3173 Long Term Substitute Certified	-	-	-	-	-
72,844	71,225	62,927	3180 Specialists - Certified	64,786	114,515	114,354	(161)	-
24,265	18,904	25,991	3220 Specialist - Nurse	27,447	31,925	33,271	1,346	4
57,015	43,950	29,651	3230 Tutors/Aides	24,449	48,898	59,006	10,108	21
42,812	32,944	34,445	3240 Support Staff	35,679	35,679	37,146	1,467	4
57,778	61,287	78,458	3250 Maintenance/Custodians	84,512	84,512	75,682	(8,830)	(10)
3,965	4,456	4,234	3291 Substitute - Support	3,243	3,825	3,756	(69)	(2)
920	-	368	3292 Extra-Duty Compensation Support	-	-	-	-	-
2,505	180	1,444	3294 Temporary Salaries - Support	-	-	-	-	-
-	46	-	3295 Overtime - Support	-	-	-	-	-
8,133	4,798	6,305	3296 Substitute Certified w/o Certificate	2,850	6,000	5,251	(749)	(12)
358,868	348,206	360,966	3500 Employee Benefits	421,107	493,170	540,368	47,198	10
<u>1,756,353</u>	<u>1,711,418</u>	<u>1,663,447</u>	Subtotal - Personnel Services	<u>1,723,650</u>	<u>1,980,108</u>	<u>1,941,495</u>	<u>(38,613)</u>	<u>(2)</u>
431	287	112	4200 Travel	300	300	300	-	-
1,236	1,467	1,401	4310 Water And Sewage	1,261	1,261	1,261	-	-
3,365	3,046	2,686	4320 Garbage	3,432	3,432	3,432	-	-
1,288	1,092	900	4331 Postage	600	600	600	-	-
5,055	6,095	5,543	4332 Telephone	5,044	5,044	5,044	-	-
55,827	57,048	51,730	4360 Electricity	56,944	59,791	59,791	-	-
-	-	-	4370 Natural/Bottled Gas	-	16,179	17,675	1,496	9
13,228	11,852	19,652	4380 Fuel for Heating	14,729	1,496	-	(1,496)	(100)
1,720	1,072	1,075	4402 Purchased Services	575	575	575	-	-

10,047	9,833	8,173	4408 Purchased Service - Copier	7,063	7,063	5,357	(1,706)	(24)
273	143	386	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
34,208	31,930	32,899	4501 Supplies	30,660	32,620	24,340	(8,280)	(25)
4,450	4,200	3,400	4502 Discretionary Material	3,600	4,000	3,500	(500)	(13)
282	271	102	4901 Other Expenses	375	375	375	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>132,050</u>	<u>128,996</u>	<u>128,719</u>	Subtotal - Other	<u>126,348</u>	<u>134,501</u>	<u>124,015</u>	<u>(10,486)</u>	(8)
21,777	5,071	5,071	5101 Equipment	5,071	5,071	5,071	-	-
-	-	250	5102 Equipment-Technology	-	-	-	-	-
<u>21,777</u>	<u>5,071</u>	<u>5,321</u>	Subtotal - Equipment	<u>5,071</u>	<u>5,071</u>	<u>5,071</u>	-	-
<u>\$ 1,910,180</u>	<u>\$ 1,845,485</u>	<u>\$ 1,797,487</u>	Location Totals	<u>\$1,855,069</u>	<u>\$2,119,680</u>	<u>\$2,070,581</u>	<u>\$ (49,099)</u>	(2)



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

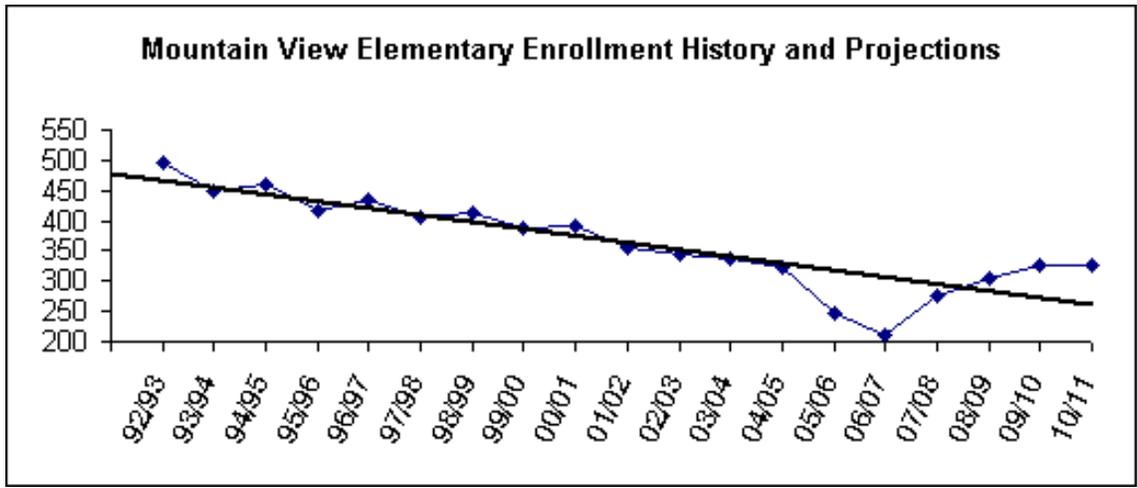
**Location: 51 Mountain View Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
355.00	346.00	337.00	Enrollment in ADM (3-5)	309.00	323.00	248.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.00	15.50	14.50	Teachers	14.00	15.00	12.50
1.50	1.50	-	Specialists	1.00	2.00	2.00
3.00	3.00	3.00	Special Ed Teachers	2.00	2.00	2.00
2.64	1.76	0.88	Special Ed Aides	0.88	1.76	1.76
-	-	0.44	Aide	-	-	0.38
0.76	0.75	0.75	Nurse	0.75	0.88	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	3.00	Custodians	3.00	3.00	2.50
<u>29.90</u>	<u>27.01</u>	<u>24.57</u>		<u>23.63</u>	<u>26.64</u>	<u>24.02</u>

Mountain View Elementary School, located in Kenai, Alaska, was constructed in 1987. The facility was originally built to house 500 students in grades 3-5. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

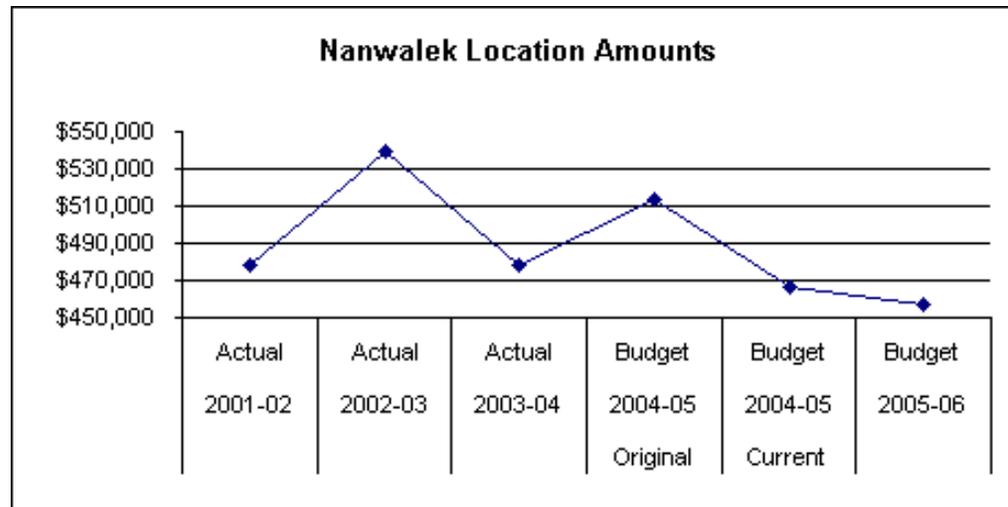
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 34 Nanwalek Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 33,002	\$ 33,966	964	3
220,840	247,854	219,804	3150 Teachers	232,529	154,583	127,346	(27,237)	(18)
738	613	181	3161 Extra-Duty Compensation Certified	736	1,468	1,468	-	-
-	800	100	3171 Substitute Certified w/Certificate	638	1,710	1,125	(585)	(34)
924	-	500	3172 Temporary Certified w/Certificate	-	-	-	-	-
3,233	4,913	1,843	3220 Specialist - Nurse	5,328	5,374	5,610	236	4
42,554	44,902	50,917	3230 Tutors/Aides	55,156	54,072	56,313	2,241	4
12,388	13,308	11,880	3240 Support Staff	12,449	10,764	17,935	7,171	67
11,184	11,805	10,756	3250 Maintenance/Custodians	11,279	11,279	11,856	577	5
1,737	2,681	2,220	3291 Substitute - Support	1,918	1,929	2,073	144	7
-	123	549	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	394	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	54	3295 Overtime - Support	-	-	-	-	-
7,214	2,249	2,835	3296 Substitute Certified w/o Certificate	638	1,350	1,125	(225)	(17)
91,922	103,532	106,590	3500 Employee Benefits	119,663	118,081	128,452	10,371	9
392,734	433,174	408,229	Subtotal - Personnel Services	440,334	393,612	387,269	(6,343)	(2)
2,941	4,770	4,574	4200 Travel	2,997	4,500	2,997	(1,503)	(33)
-	1,605	-	4250 Student Travel	-	-	-	-	-
1,671	657	947	4310 Water And Sewage	1,704	1,704	1,704	-	-
-	96	37	4331 Postage	450	450	450	-	-
13,737	4,113	3,959	4332 Telephone	13,736	5,736	5,736	-	-
17,732	19,446	16,241	4360 Electricity	18,087	18,991	18,991	-	-
-	-	-	4370 Natural/Bottled Gas	-	25,399	25,399	-	-
24,662	44,612	31,258	4380 Fuel for Heating	21,166	-	-	-	-
3,497	2,453	2,583	4401 Freight Costs	1,875	1,875	1,875	-	-
-	200	-	4402 Purchased Services	150	150	150	-	-

1,184	1,369	854	4408 Purchased Service - Copier	1,382	1,382	1,318	(64)	(5)
600	-	-	4100 Professional-Tech Service	-	-	-	-	-
-	11,250	2,500	4410 Rental	-	-	-	-	-
-	-	248	4430 Repair & Maintenance Agreement	300	300	300	-	-
7,522	11,893	4,104	4501 Supplies	8,392	8,642	8,179	(463)	(5)
1,000	800	600	4502 Discretionary Material	850	900	750	(150)	(17)
50	99	113	4580 Gas And Oil	75	75	75	-	-
638	1,500	605	4901 Other Expenses	900	900	900	-	-
625	650	620	4903 Professional Dues	625	625	625	-	-
<b>75,859</b>	<b>105,513</b>	<b>69,243</b>	<b>Subtotal - Other</b>	<b>72,689</b>	<b>71,629</b>	<b>69,449</b>	<b>(2,180)</b>	<b>(3)</b>
9,096	754	854	5101 Equipment	754	754	754	-	-
250	-	-	5102 Equipment Technology	-	-	-	-	-
<b>9,346</b>	<b>754</b>	<b>854</b>	<b>Subtotal - Equipment</b>	<b>754</b>	<b>754</b>	<b>754</b>	<b>-</b>	<b>-</b>
<b>\$ 477,939</b>	<b>\$ 539,441</b>	<b>\$ 478,326</b>	<b>Location Totals</b>	<b>\$ 513,777</b>	<b>\$ 465,995</b>	<b>\$ 457,472</b>	<b>\$ (8,523)</b>	<b>(2)</b>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

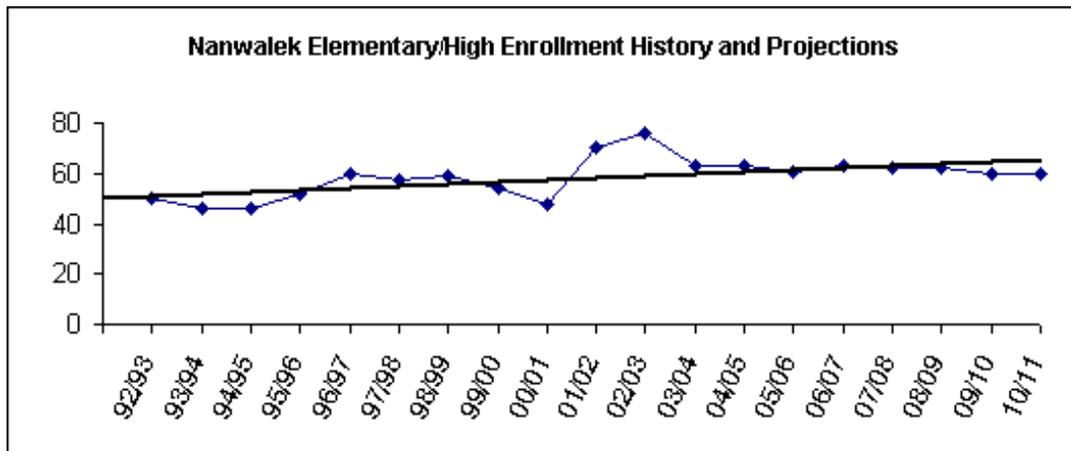
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 34 Nanwalek Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
70.00	76.00	63.00	Enrollment in ADM (K-12)	64.00	63.00	61.00
<u>Staff in FTE</u>						
-	-	-	Adminstrator	-	0.50	0.50
5.00	4.00	4.00	Teachers	4.00	3.75	3.00
0.25	1.50	0.25	Special Ed Teachers	0.25	0.25	0.25
1.26	2.14	1.32	Special Ed Aides	1.32	1.32	2.20
-	0.13	0.13	Nurse	0.13	0.15	0.15
0.88	-	0.88	Aides	0.88	0.88	-
0.73	0.63	0.50	Support	0.50	0.50	0.75
0.63	0.63	0.50	Custodians	0.50	0.50	0.50
<u>8.75</u>	<u>9.03</u>	<u>7.58</u>	Totals	<u>7.58</u>	<u>7.85</u>	<u>7.35</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.





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### Kenai Peninsula Borough School District 2005 - 2006 Budget

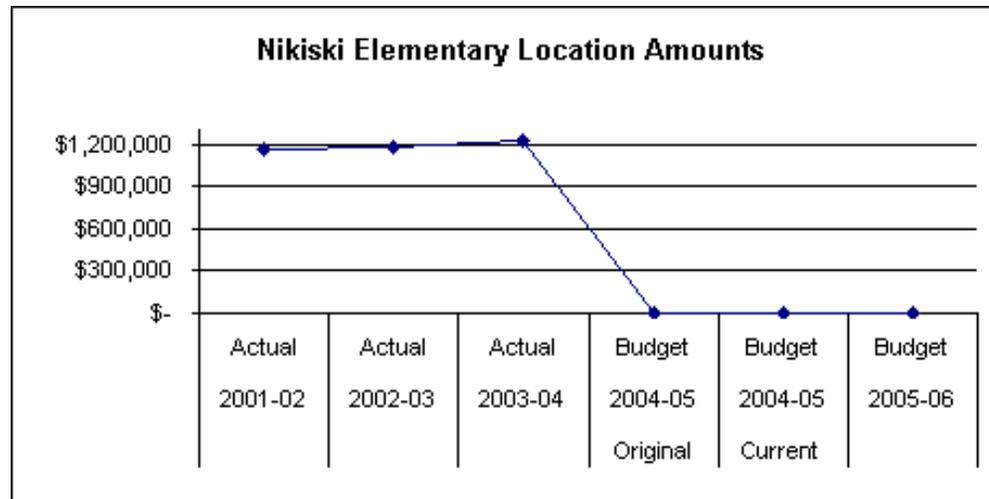
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 39 Nikiski Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 71,729	\$ 75,308	\$ 80,942	3130 Principal/Assistant Principal	\$ -	\$ -	\$ -	\$ -	-
555,999	523,960	585,758	3150 Teachers	-	-	-	-	-
1,380	736	736	3161 Extra-Duty Compensation Certified	-	-	-	-	-
-	400	250	3162 Emolument	-	-	-	-	-
4,750	6,570	5,158	3171 Substitute Certified w/Certificate	-	-	-	-	-
-	-	7,230	3173 Long Term Substitute Certified	-	-	-	-	-
54,170	62,602	16,370	3180 Specialists - Certified	-	-	-	-	-
13,489	15,732	16,269	3220 Specialist - Nurse	-	-	-	-	-
7,919	45,919	57,316	3230 Tutors/Aides	-	-	-	-	-
28,065	29,565	32,648	3240 Support Staff	-	-	-	-	-
78,201	80,136	42,788	3250 Maintenance/Custodians	-	-	-	-	-
8,683	6,920	9,984	3291 Substitute - Support	-	-	-	-	-
-	736	736	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	-	2,961	3293 Long Term Sub - Support	-	-	-	-	-
1,180	95	5,377	3294 Temporary Salaries - Support	-	-	-	-	-
108	-	34	3295 Overtime - Support	-	-	-	-	-
11,083	10,512	8,279	3296 Substitute Certified w/o Certificate	-	-	-	-	-
210,533	229,564	258,876	3500 Employee Benefits	-	-	-	-	-
<u>1,047,289</u>	<u>1,088,755</u>	<u>1,131,712</u>	Subtotal - Personnel Services	-	-	-	-	-
360	-	-	4100 Professional-Tech Service	-	-	-	-	-
1,995	1,847	765	4200 Travel	-	-	-	-	-
50	50	50	4310 Water And Sewage	-	-	-	-	-
3,884	4,360	4,386	4320 Garbage	-	-	-	-	-
395	496	416	4331 Postage	-	-	-	-	-

8,495	9,421	8,567	4332 Telephone	-	-	-	-	-
34,453	36,667	31,556	4360 Electricity	-	-	-	-	-
12,603	12,625	15,782	4380 Fuel for Heating	-	-	-	-	-
-	328	247	4402 Purchased Services	-	-	-	-	-
4,279	2,848	4,093	4408 Purchased Service - Copier	-	-	-	-	-
353	201	269	4430 Repair & Maintenance Agreement	-	-	-	-	-
24,168	18,737	18,009	4501 Supplies	-	-	-	-	-
2,600	2,100	1,934	4502 Discretionary Material	-	-	-	-	-
294	16	-	4901 Other Expenses	-	-	-	-	-
640	680	680	4903 Professional Dues	-	-	-	-	-
<b>94,569</b>	<b>90,376</b>	<b>86,754</b>	<b>Subtotal - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16,187	2,694	2,694	5101 Equipment	-	-	-	-	-
1,048	740	-	5102 Equipment-Technology	-	-	-	-	-
<b>17,235</b>	<b>3,434</b>	<b>2,694</b>	<b>Subtotal - Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$ 1,159,093</b>	<b>\$ 1,182,565</b>	<b>\$ 1,221,160</b>	<b>Location Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>





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**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

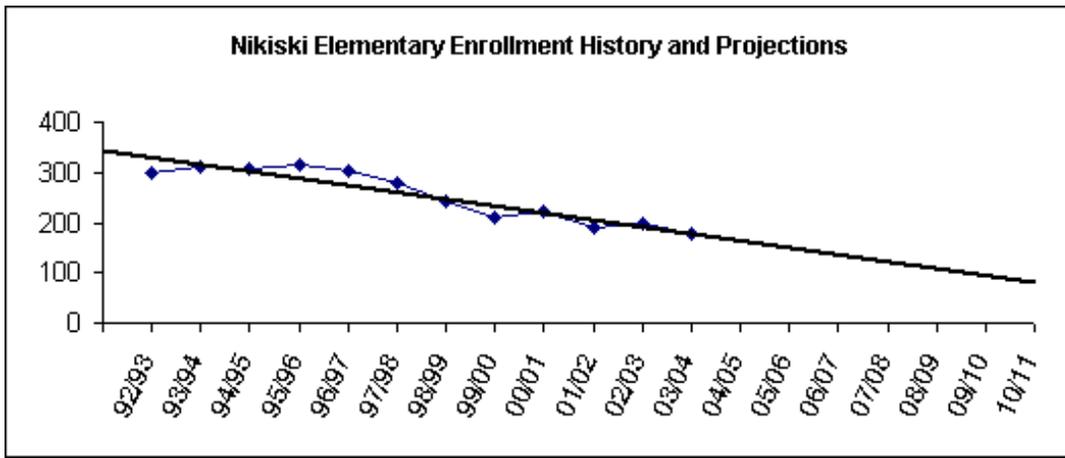
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 39 Nikiski Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
191.00	198.00	179.00	Enrollment in ADM (K-6)	-	-	-
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	-	-	-
9.00	7.50	8.25	Teachers	-	-	-
1.00	1.00	0.25	Specialists	-	-	-
2.00	2.00	2.00	Special Ed Teachers	-	-	-
0.56	2.45	2.45	Special Ed Aides	-	-	-
-	-	0.38	Aides	-	-	-
0.35	0.40	0.40	Nurse	-	-	-
1.00	1.00	1.00	Support	-	-	-
3.00	3.00	2.00	Custodians	-	-	-
<u>17.91</u>	<u>18.35</u>	<u>17.73</u>		<u>-</u>	<u>-</u>	<u>-</u>

Nikiski Elementary School, located in Nikiski, Alaska, was originally constructed in 1963. In FY05 it was consolidated with North Star Elementary School, to become Nikiski North Star Elementary School.



### Kenai Peninsula Borough School District 2005 - 2006 Budget

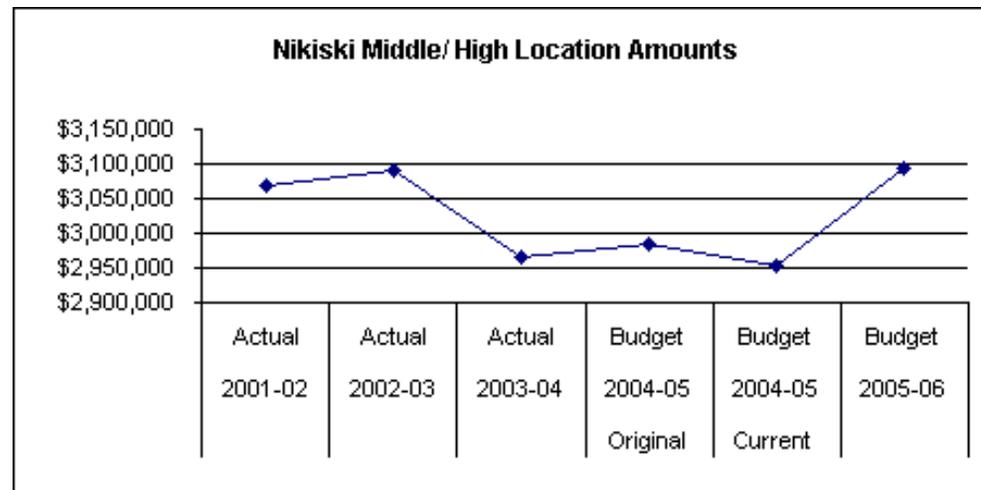
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 10 Nikiski Middle / Senior High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 157,350	\$ 155,068	\$ 154,663	3130 Principal/Assistant Principal	\$ 157,296	\$ 157,296	\$ 162,006	\$ 4,710	3
1,375,275	1,375,524	1,350,054	3150 Teachers	1,327,400	1,261,879	1,242,424	(19,455)	(2)
71,959	71,613	65,759	3161 Extra-Duty Compensation Certified	81,759	82,491	82,491	-	-
2,060	-	-	3162 Emolument	2,060	2,060	2,060	-	-
3,190	18,176	21,142	3171 Substitute Certified w/Certificate	4,463	10,900	7,950	(2,950)	(27)
200	300	525	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	15,961	-	3173 Long Term Substitute Certified	-	-	-	-	-
109,316	142,675	133,011	3180 Specialists - Certified	122,307	126,274	127,982	1,708	1
6,022	9,863	13,101	3220 Specialist - Nurse	13,971	17,820	18,576	756	4
52,764	35,968	38,533	3230 Tutors/Aides	40,259	39,017	54,622	15,605	40
82,554	88,314	96,324	3240 Support Staff	74,768	74,768	90,607	15,839	21
134,664	149,311	123,392	3250 Maintenance/Custodians	131,664	129,451	135,481	6,030	5
1,959	4,174	-	3272 Activity Bus Driver	-	-	-	-	-
11,638	12,692	13,174	3291 Substitute - Support	5,276	5,934	5,875	(59)	(1)
20,646	27,576	30,156	3292 Extra-Duty Compensation Support	15,947	15,947	15,947	-	-
9,215	1,420	3,616	3294 Temporary Salaries - Support	-	-	-	-	-
1,446	1,165	968	3295 Overtime - Support	1,500	1,500	1,500	-	-
32,170	19,878	18,503	3296 Substitute Certified w/o Certificate	4,463	8,250	7,950	(300)	(4)
529,375	555,680	593,205	3500 Employee Benefits	653,265	658,496	781,186	122,690	19
<u>2,601,803</u>	<u>2,685,358</u>	<u>2,656,126</u>	Subtotal - Personnel Services	<u>2,636,398</u>	<u>2,592,083</u>	<u>2,736,657</u>	<u>144,574</u>	<u>6</u>
4,067	3,820	5,662	4200 Travel	3,138	3,138	3,138	-	-
25,802	22,999	-	4250 Student Travel	-	-	-	-	-
50	50	50	4310 Water And Sewage	51	51	51	-	-
9,813	10,295	8,937	4320 Garbage	10,009	10,009	10,009	-	-

6,561	6,287	5,491	4331 Postage	2,765	2,765	2,965	200	7
21,572	24,001	23,022	4332 Telephone	20,756	20,756	20,756	-	-
185,804	188,349	137,350	4360 Electricity	189,520	198,996	198,996	-	-
-	-	-	4370 Natural/Bottled Gas	-	19,423	21,582	2,159	11
26,853	55,523	27,270	4380 Fuel for Heating	17,985	2,159	-	(2,159)	(100)
1,842	64	385	4402 Purchased Services	2,125	2,125	2,125	-	-
9,016	8,223	8,845	4408 Purchased Service - Copier	9,655	9,655	8,878	(777)	(8)
2,464	2,400	2,400	4409 Purchased Service - RISO	2,400	2,400	2,400	-	-
3,863	7,608	3,305	4410 Rental	3,635	3,635	3,435	(200)	(6)
847	714	1,613	4430 Repair & Maintenance Agreement	3,628	3,628	3,628	-	-
112,059	56,292	62,858	4501 Supplies	64,939	63,152	61,161	(1,991)	(3)
6,344	6,350	6,100	4502 Discretionary Material	5,700	5,500	5,300	(200)	(4)
8	-	-	4580 Gas & Oil	-	-	-	-	-
2,699	2,649	2,270	4901 Other Expenses	2,925	2,925	2,925	-	-
1,574	1,300	1,260	4903 Professional Dues	1,250	1,250	1,250	-	-
<b>421,238</b>	<b>396,924</b>	<b>296,818</b>	<b>Subtotal - Other</b>	<b>340,481</b>	<b>351,567</b>	<b>348,599</b>	<b>(2,968)</b>	<b>(1)</b>
34,492	7,348	10,383	5101 Equipment	7,048	7,878	7,048	(830)	(11)
10,670	730	2,046	5102 Equipment-Technology	-	1,580	-	(1,580)	(100)
<b>45,162</b>	<b>8,078</b>	<b>12,429</b>	<b>Subtotal - Equipment</b>	<b>7,048</b>	<b>9,458</b>	<b>7,048</b>	<b>(2,410)</b>	<b>(25)</b>
<b>\$ 3,068,203</b>	<b>\$ 3,090,360</b>	<b>\$ 2,965,373</b>	<b>Location Totals</b>	<b>\$2,983,927</b>	<b>\$2,953,108</b>	<b>\$3,092,304</b>	<b>\$ 139,196</b>	<b>5</b>





**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

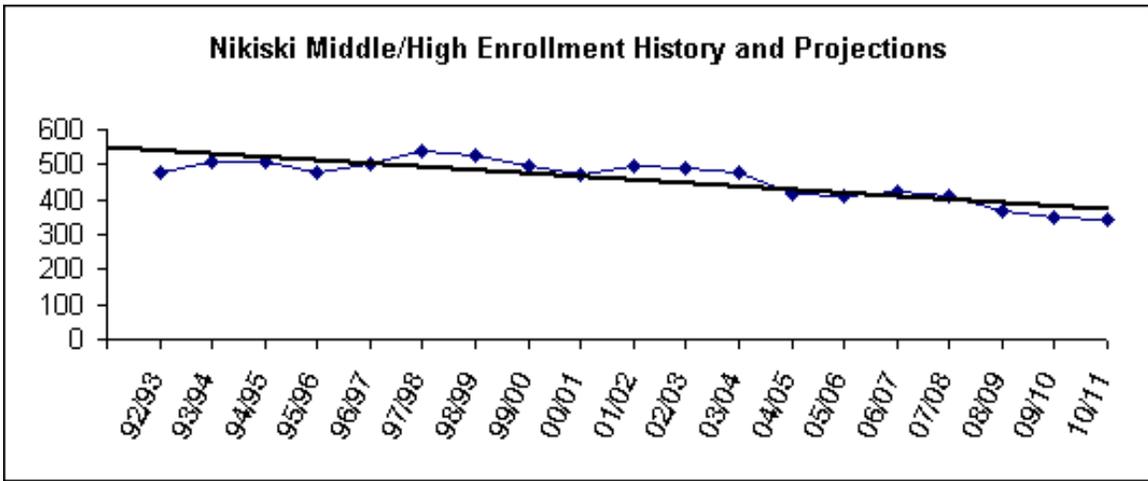
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 10 Nikiski Middle / Senior High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
494.00	487.00	476.00	Enrollment in ADM (7-12)	418.00	417.00	411.00
			<u>Staff in FTE</u>			
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.62	24.13	21.75	Teachers	19.50	18.50	17.50
2.13	2.62	2.00	Specialists	2.00	2.00	2.00
4.00	4.00	5.00	Special Ed Teachers	5.00	5.00	5.00
-	0.35	0.40	Nurse	0.40	0.50	0.50
2.64	1.76	1.76	Special Ed Aides	1.76	1.76	1.76
-	-	-	Aides	-	-	0.44
3.85	3.50	3.50	Support	2.50	2.50	3.00
6.00	6.00	4.50	Custodians	4.50	4.50	4.50
<u>45.24</u>	<u>44.36</u>	<u>40.91</u>	Totals	<u>37.66</u>	<u>36.76</u>	<u>36.70</u>

Nikiski Middle/High School, located in Nikiski, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 7-12. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.



## Kenai Peninsula Borough School District 2005 - 2006 Budget

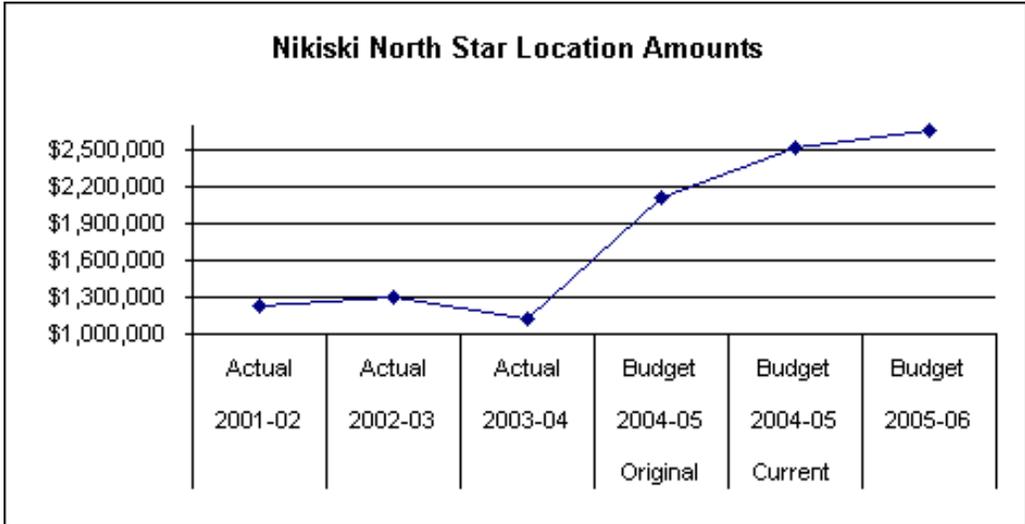
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 52 Nikiski North Star Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 70,864	\$ 69,918	\$ 74,026	3130 Principal/Assistant Principal	\$ 79,795	\$ 77,273	\$ 79,465	\$ 2,192	3
608,802	658,017	524,072	3150 Teachers	1,105,397	1,271,453	1,279,501	8,048	1
552	368	572	3161 Extra-Duty Compensation Certified	2,944	3,676	3,676	-	-
3,600	7,695	5,779	3171 Substitute Certified w/Certificate	3,225	10,861	7,500	(3,361)	(31)
-	(1,399)	150	3172 Temporary Certieried w/Certificate	-	-	-	-	-
6,771	5,271	1,808	3173 Long Term Substitute Certified	-	-	-	-	-
37,034	39,216	16,370	3180 Specialists - Certified	33,681	149,649	149,933	284	-
19,959	19,128	19,884	3220 Specialist - Nurse	37,143	37,142	38,479	1,337	4
20,639	30,622	29,874	3230 Tutors/Aides	80,089	80,526	93,501	12,975	16
24,390	25,593	28,840	3240 Support Staff	48,138	42,196	44,344	2,148	5
58,987	62,058	63,597	3250 Maintenance/Custodians	95,663	87,057	91,185	4,128	5
5,981	4,815	7,664	3291 Substitute - Support	5,017	5,317	5,270	(47)	(1)
184	1,104	552	3292 Extra-Duty Compansation Support	-	-	-	-	-
36	-	2,341	3294 Temporary Salaries - Support	-	-	-	-	-
13,833	9,733	4,704	3296 Substitute Certified w/o Certificate	3,225	7,651	7,500	(151)	(2)
227,080	251,244	240,474	3500 Employee Benefits	499,843	607,457	722,317	114,860	19
<u>1,098,712</u>	<u>1,183,383</u>	<u>1,020,707</u>	Subtotal - Personnel Services	<u>1,994,160</u>	<u>2,380,258</u>	<u>2,522,671</u>	<u>142,413</u>	<u>6</u>
1,488	1,051	891	4200 Travel	798	1,298	1,050	(248)	(19)
50	50	50	4310 Water And Sewage	51	51	51	-	-
3,418	1,965	2,364	4320 Garbage	3,486	3,486	3,486	-	-
254	400	607	4331 Postage	600	600	600	-	-
11,267	12,419	11,717	4332 Telephone	10,842	10,842	10,842	-	-
44,414	49,101	41,329	4360 Electricity	45,302	47,567	47,567	-	-
-	-	-	4370 Natural/Bottled Gas	-	14,607	15,710	1,103	8
15,018	13,006	17,994	4380 Fuel for Heating	13,092	1,103	-	(1,103)	(100)
-	282	-	4402 Purchased Services	195	195	195	-	-
5,974	5,452	4,758	4408 Purchased Service - Copier	8,165	8,165	7,819	(346)	(4)

2,400	2,400	2,400	4409 PurchasedService - Riso	2,400	2,400	2,400	-	-
1,218	250	356	4430 Repair & Maintenance Agreement	1,425	1,425	1,425	-	-
28,324	22,029	19,525	4501 Supplies	34,740	34,970	33,460	(1,510)	(4)
2,800	2,450	2,000	4502 Discretionary Material	4,100	5,100	5,000	(100)	(2)
125	-	-	4901 Other Expenses	375	375	375	-	-
786	660	680	4903 Professional Dues	640	640	640	-	-
<u>117,536</u>	<u>111,515</u>	<u>104,671</u>	Subtotal - Other	<u>126,211</u>	<u>132,824</u>	<u>130,620</u>	<u>(2,204)</u>	<u>(2)</u>
15,124	3,952	4,053	5101 Equipment	3,502	3,502	3,502	-	-
250	1,925	-	5102 Equipment-Technology	-	711	-	(711)	(100)
<u>15,374</u>	<u>5,877</u>	<u>4,053</u>	Subtotal - Equipment	<u>3,502</u>	<u>4,213</u>	<u>3,502</u>	<u>(711)</u>	<u>(17)</u>
<u>\$ 1,231,622</u>	<u>\$ 1,300,775</u>	<u>\$ 1,129,431</u>	Location Totals	<u>\$2,123,873</u>	<u>\$2,517,295</u>	<u>\$2,656,793</u>	<u>\$ 139,498</u>	<u>6</u>



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

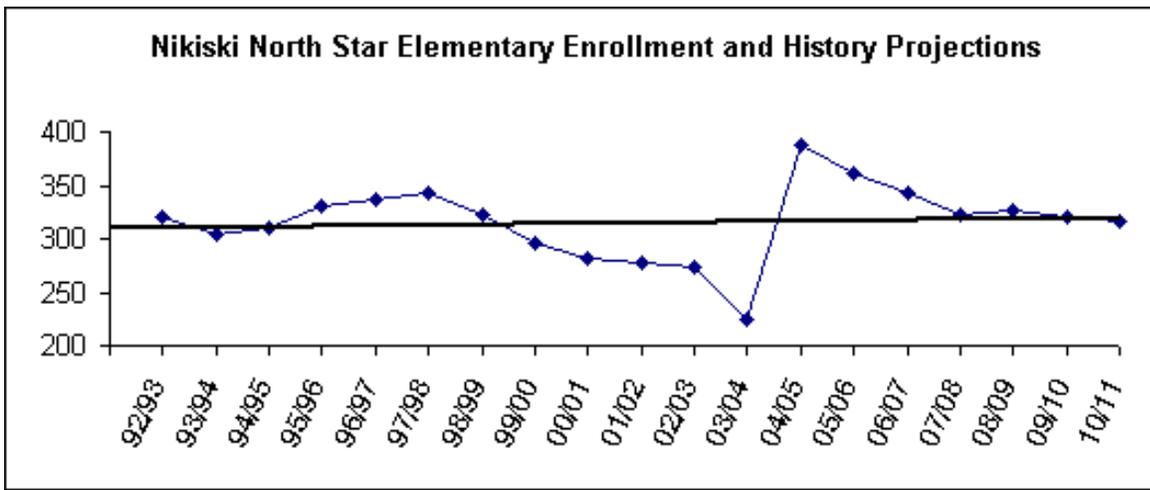
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 52 Nikiski North Star Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
277.00	274.00	224.00	Enrollment in ADM (K-6)	378.00	388.00	362.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.25	11.50	8.75	Teachers	16.00	19.00	18.50
0.75	0.75	0.25	Specialists	0.50	2.50	2.50
1.00	1.00	1.00	Special Ed Teachers	3.00	3.00	3.00
0.88	1.32	0.88	Special Ed Aides	3.33	3.33	3.33
-	-	0.38	Aides	-	-	0.44
0.53	0.48	0.48	Nurse	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	3.00	3.00	3.00
<u>18.91</u>	<u>19.55</u>	<u>16.24</u>		<u>29.21</u>	<u>34.21</u>	<u>34.15</u>

Nikiski North Star Elementary School, constructed in 1987, is located in Nikiski, Alaska on the Kenai Peninsula, 15 miles north of the City of Kenai. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary. The facility was built to house 500 students in grades K-6. The new school is characterized by strong parental and community support. The school is proud to be considered a "School of Character". CHARACTER COUNTS! is supported by our community as well. Academics continues to be the main focus of the school. This year the focus is on reading comprehension and mathematical computation. There are three integrated school-wide themes this year: Space, Love-of-Reading, and Sea Exploration. Additional support within the school is provided by Title I and Title VII grants, the Boys and Girls Club, Central Peninsula Counseling Services and the Salamatof Native organization. In addition, there is an active parent run preschool program that is open to the public once a week.



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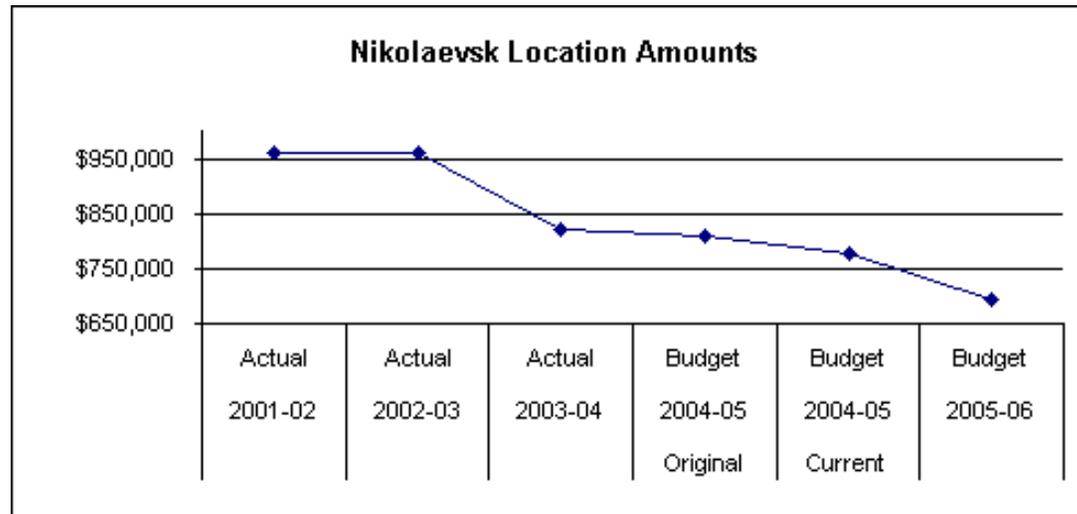
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 66,640	\$ 69,918	\$ 71,911	3130 Principal/Assistant Principal	\$ 36,971	\$ 36,438	\$ 37,473	\$ 1,035	3
339,341	356,754	328,317	3150 Teachers	339,553	330,319	261,823	(68,496)	(21)
13,828	13,417	8,485	3161 Extra-Duty Compensation Certified	17,713	18,445	18,445	-	-
-	446	450	3162 Emolument	-	-	-	-	-
600	2,525	371	3171 Substitute Certified w/Certificate	1,013	2,400	1,425	(975)	(41)
-	100	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
56,407	59,519	12,305	3180 Specialists - Certified	-	-	-	-	-
7,535	8,115	2,263	3220 Specialist - Nurse	8,196	6,911	7,214	303	4
99,734	83,126	65,820	3230 Tutors/Aides	71,530	48,020	49,705	1,685	4
26,260	27,825	29,181	3240 Support Staff	30,946	30,946	18,664	(12,282)	(40)
40,315	40,193	29,031	3250 Maintenance/Custodians	30,205	30,810	32,176	1,366	4
5,314	3,700	5,362	3291 Substitute - Support	2,788	2,137	2,137	-	-
920	4,485	10,835	3292 Extra-Duty Compensation Support	3,391	3,391	3,391	-	-
104	810	99	3294 Temporary Salaries - Support	-	-	-	-	-
77	358	50	3295 Overtime - Support	-	-	-	-	-
8,101	6,878	7,180	3296 Substitute Certified w/o Certificate	1,013	1,950	1,425	(525)	(27)
191,538	197,768	174,863	3500 Employee Benefits	187,367	180,463	178,402	(2,061)	(1)
856,714	875,937	746,523	Subtotal - Personnel Services	730,686	692,230	612,280	(79,950)	(12)
528	795	1,666	4200 Travel	1,500	1,500	1,500	-	-
5,441	3,239	-	4250 Student Travel	-	-	-	-	-
3,908	2,319	1,250	4310 Water And Sewage	3,680	3,680	3,680	-	-
2,260	1,679	1,472	4320 Garbage	2,305	2,305	2,305	-	-
586	990	854	4331 Postage	825	825	825	-	-
7,404	7,892	7,603	4332 Telephone	6,932	6,932	6,932	-	-
27,167	28,888	24,233	4360 Electricity	27,474	28,848	28,848	-	-
14,491	16,260	17,601	4380 Fuel for Heating	17,588	21,106	21,106	-	-

-	-	-	4402 Purchased Services	517	517	517	-	-
2,492	1,871	1,687	4408 Purchased Service - Copier	1,901	1,901	1,555	(346)	(18)
-	-	-	4410 Rental	75	75	75	-	-
44	119	402	4430 Repair & Maintenance Agreement	731	731	731	-	-
20,399	13,026	12,131	4501 Supplies	11,736	12,186	9,873	(2,313)	(19)
1,700	1,900	1,300	4502 Discretionary Material	1,250	1,300	950	(350)	(27)
664	569	571	4901 Other Expenses	1,379	1,379	1,379	-	-
625	650	620	4903 Professional Dues	625	625	625	-	-
<u>87,709</u>	<u>80,197</u>	<u>71,390</u>	Subtotal - Other	<u>78,518</u>	<u>83,910</u>	<u>80,901</u>	<u>(3,009)</u>	<u>(4)</u>
13,701	4,208	2,721	5101 Equipment	1,217	1,217	1,217	-	-
260	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>13,961</u>	<u>4,208</u>	<u>2,721</u>	Subtotal - Equipment	<u>1,217</u>	<u>1,217</u>	<u>1,217</u>	<u>-</u>	<u>-</u>
<u>\$ 958,384</u>	<u>\$ 960,342</u>	<u>\$ 820,634</u>	Location Totals	<u>\$ 810,421</u>	<u>\$ 777,357</u>	<u>\$ 694,398</u>	<u>\$ (82,959)</u>	<u>(11)</u>



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

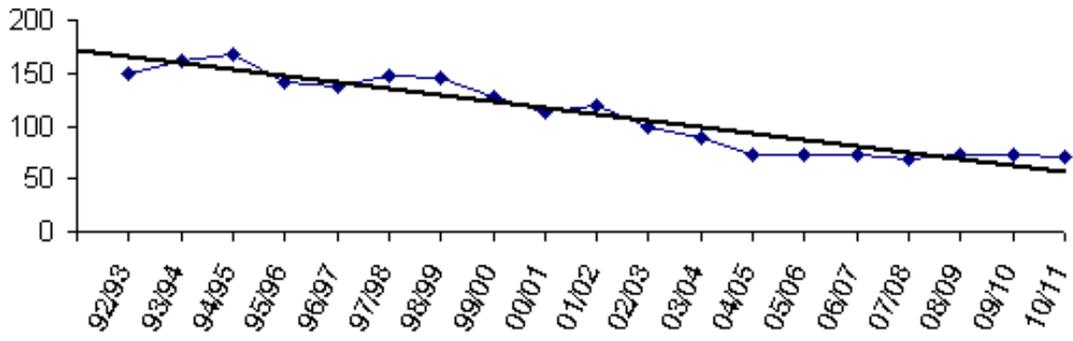
Date: 01/05/05

**Location: 38 Nikolaevsk Elementary / High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
119.00	100.00	89.00	Enrollment in ADM (K-12)	88.00	73.00	72.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
6.50	6.50	5.75	Teachers	5.00	5.25	3.50
1.25	1.25	-	Specialists	-	-	-
0.75	0.75	0.75	Special Ed Teachers	0.75	0.75	0.75
1.76	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
2.64	2.64	1.76	Aides	1.76	0.88	0.88
-	0.25	0.20	Nurse	0.20	0.20	0.20
1.25	1.00	1.00	Support	1.00	0.75	0.75
1.75	1.75	1.00	Custodians	1.00	1.00	1.00
<u>16.90</u>	<u>16.02</u>	<u>12.34</u>		<u>11.09</u>	<u>10.21</u>	<u>8.46</u>

Nikolaevsk School, located in Nikolaevsk, Alaska, was originally constructed in 1976 with the most recent renovations being completed in 1981. The facility was originally built to house 250 students in grades K-12. Nikolaevsk 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, and is a very high performing school. Recent improvements to the area include the completion of the paving project to the village and also the state of the art gymnasium that was completed in February of 2002. The village of Nikolaevsk was founded as a Russian Old Believer community in 1968. Five brothers purchased one square mile of land. Currently approximately 75% of the students are Russian Old Believer. More non-Russian Old Believer families are starting to move into the village.

Nikolaevsk Elementary/High Enrollment and History Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

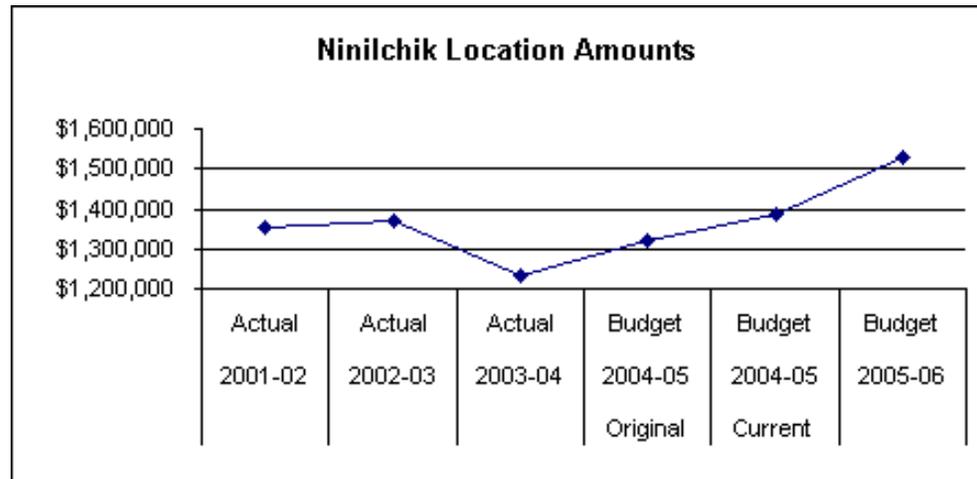
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 02 Ninilchik Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 71,315	\$ 74,881	\$ 77,215	3130 Principal/Assistant Principal	\$ 78,995	\$ 73,942	\$ 80,532	\$ 6,590	9
626,735	643,398	599,933	3150 Teachers	605,182	638,067	678,408	40,341	6
18,060	20,545	12,025	3161 Extra-Duty Compensation Certified	29,549	30,281	30,281	-	-
592	-	-	3162 Emolument	592	592	592	-	-
10,471	11,755	8,964	3171 Substitute Certified w/Certificate	1,950	5,017	3,900	(1,117)	(22)
831	400	1,425	3172 Temporary Certified w/Certificate	-	-	-	-	-
42,360	43,977	-	3180 Specialists - Certified	-	-	-	-	-
19,766	11,337	3,394	3220 Specialist - Nurse	12,296	10,530	10,907	377	4
-	-	5,818	3230 Tutors/Aides	10,012	18,489	19,248	759	4
44,132	47,252	49,035	3240 Support Staff	65,970	57,433	68,682	11,249	20
70,965	71,491	64,802	3250 Maintenance/Custodians	70,137	70,129	73,344	3,215	5
864	2,695	2,806	3291 Substitute - Support	3,018	3,341	3,208	(133)	(4)
15,125	17,757	16,772	3292 Extra-Duty Compensation Support	7,883	7,883	7,883	-	-
741	2,429	2,026	3294 Temporary Salaries - Support	-	-	-	-	-
5,828	4,830	6,234	3296 Substitute Certified w/o Certificate	1,950	3,750	3,900	150	4
235,928	249,078	249,433	3500 Employee Benefits	296,296	316,688	393,746	77,058	24
<u>1,163,713</u>	<u>1,201,825</u>	<u>1,099,882</u>	Subtotal - Personnel Services	<u>1,183,830</u>	<u>1,236,142</u>	<u>1,374,631</u>	<u>138,489</u>	11
889	734	929	4200 Travel	1,130	1,130	1,130	-	-
5,931	10,119	-	4250 Student Travel	-	-	-	-	-
350	290	230	4310 Water And Sewage	357	357	357	-	-
1,633	1,178	2,006	4320 Garbage	1,666	1,666	1,666	-	-
1,475	1,735	1,488	4331 Postage	1,481	1,481	1,481	-	-
7,587	8,854	8,523	4332 Telephone	7,495	7,495	7,495	-	-
49,775	49,836	43,052	4360 Electricity	50,771	53,310	53,310	-	-
46,059	50,351	41,982	4380 Fuel for Heating	38,872	46,646	46,646	-	-
880	50	-	4402 Purchased Services	438	438	438	-	-

4,254	3,043	3,093	4408 Purchased Service - Copier	3,650	3,650	4,169	519	14
360	405	495	4410 Rental	558	558	558	-	-
236	510	408	4430 Repair & Maintenance Agreement	2,089	2,089	2,089	-	-
36,957	27,682	23,252	4501 Supplies	23,961	23,690	26,106	2,416	10
2,700	2,350	2,300	4502 Discretionary Material	2,400	2,500	2,600	100	4
566	1,106	735	4901 Other Expenses	1,172	1,172	1,172	-	-
675	650	620	4903 Professional Dues	640	640	640	-	-
<u>160,327</u>	<u>158,893</u>	<u>129,113</u>	Subtotal - Other	<u>136,680</u>	<u>146,822</u>	<u>149,857</u>	<u>3,035</u>	<u>2</u>
30,116	7,245	2,678	5101 Equipment	2,579	2,579	2,579	-	-
675	530	693	5102 Equipment-Technology	-	471	-	(471)	(100)
<u>30,791</u>	<u>7,775</u>	<u>3,371</u>	Subtotal - Equipment	<u>2,579</u>	<u>3,050</u>	<u>2,579</u>	<u>(471)</u>	<u>(15)</u>
<u>\$ 1,354,831</u>	<u>\$ 1,368,493</u>	<u>\$ 1,232,366</u>	Location Totals	<u>\$1,323,089</u>	<u>\$1,386,014</u>	<u>\$1,527,067</u>	<u>\$ 141,053</u>	<u>10</u>





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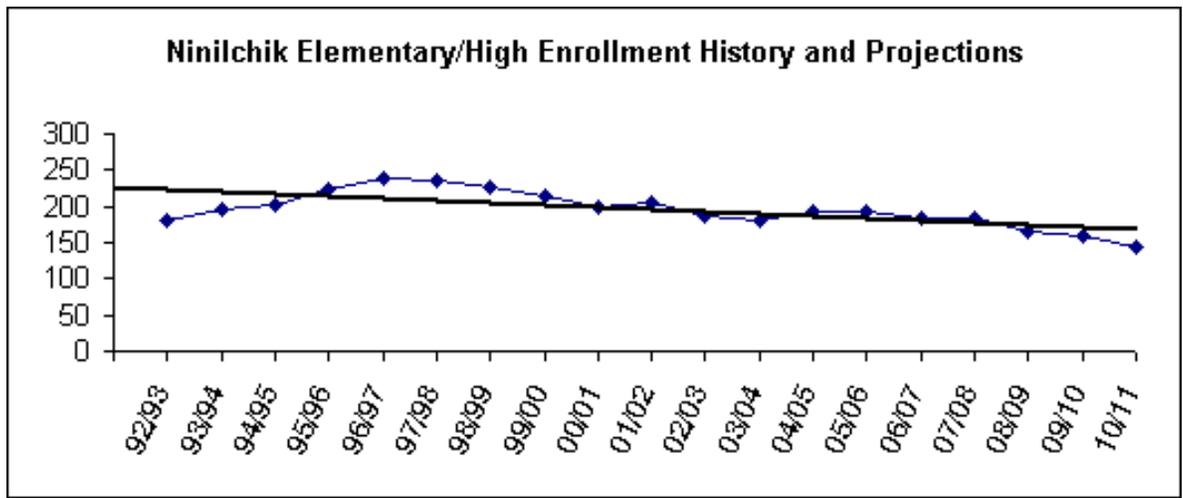
## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 02 Ninilchik Elementary / High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
204.00	186.00	181.00	Enrollment in ADM (K-12)	169.00	194.00	193.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	11.00	9.50	Teachers	9.00	9.50	10.00
0.75	0.75	-	- Specialists	-	-	-
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
-	-	-	- Special Ed Aides	0.44	0.82	0.82
-	-	0.50	Aides	1.00	-	-
-	0.30	0.30	Nurse	0.30	0.25	0.25
2.00	1.50	1.00	Support	1.00	1.75	2.00
3.00	3.00	2.50	Custodians	2.50	2.50	2.50
<u>19.75</u>	<u>19.55</u>	<u>16.80</u>		<u>17.24</u>	<u>17.82</u>	<u>18.57</u>



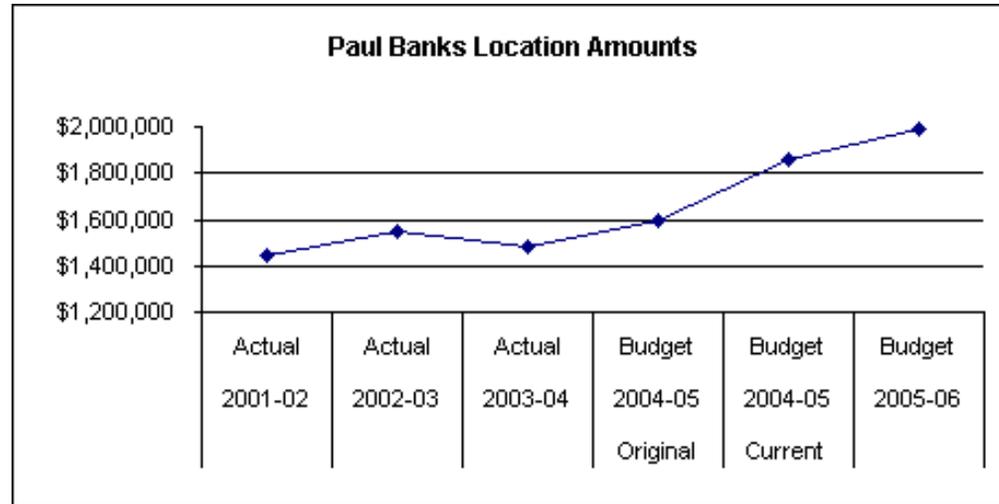
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 69,761	\$ 70,983	\$ 72,977	3130 Principal/Assistant Principal	\$ 75,008	\$ 75,008	\$ 77,078	\$ 2,070	3
718,729	775,368	712,783	3150 Teachers	779,271	861,554	881,111	19,557	2
-	-	-	3161 Extra-Duty Compensation Certified	-	732	732	-	-
11,886	13,277	13,389	3171 Substitute Certified w/Certificate	2,400	6,151	5,251	(900)	(15)
300	1,000	-	3172 Temp Certified w/Certificate	-	-	-	-	-
-	-	24,617	3173 Long Term Substitute Certified	-	-	-	-	-
57,372	61,794	64,265	3180 Specialists - Certified	64,786	158,681	158,235	(446)	-
37,538	38,450	29,267	3220 Specialist - Nurse	30,564	32,783	34,161	1,378	4
71,314	67,529	60,075	3230 Tutors/Aides	63,769	63,768	74,776	11,008	17
31,658	32,944	34,278	3240 Support Staff	35,679	35,679	37,145	1,466	4
43,967	51,671	55,540	3250 Maintenance/Custodians	58,123	58,123	60,810	2,687	5
4,076	6,735	5,763	3291 Substitute - Support	3,756	3,756	3,975	219	6
4,451	1,068	1,905	3294 Temporary Salaries - Support	-	-	-	-	-
43	-	100	3295 Overtime - Support	-	-	-	-	-
3,434	2,426	410	3296 Substitute Certified w/o Certificate	2,400	5,251	5,251	-	-
265,151	325,871	302,818	3500 Employee Benefits	371,463	437,972	529,146	91,174	21
<b>1,319,680</b>	<b>1,449,116</b>	<b>1,378,187</b>	<b>Subtotal - Personnel Services</b>	<b>1,487,219</b>	<b>1,739,458</b>	<b>1,867,671</b>	<b>128,213</b>	<b>7</b>
1,053	1,023	463	4200 Travel	1,000	1,142	1,000	(142)	(12)
5,070	5,385	4,909	4310 Water And Sewage	5,171	5,171	5,171	-	-
4,286	3,194	3,771	4320 Garbage	4,372	4,372	4,372	-	-
1,025	1,103	709	4331 Postage	1,000	1,000	500	(500)	(50)
7,661	7,999	7,964	4332 Telephone	7,253	7,253	7,253	-	-
36,587	32,513	28,349	4360 Electricity	34,690	36,425	36,425	-	-
22,738	18,032	23,360	4380 Fuel for Heating	23,397	28,076	28,076	-	-
94	186	205	4402 Purchased Services	275	493	275	(218)	(44)
4,514	3,840	4,473	4408 Purchased Service - Copier	4,363	4,363	4,622	259	6

1,107	677	576	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
15,572	23,902	22,019	4501 Supplies	19,333	20,475	20,293	(182)	(1)
2,300	1,950	2,200	4502 Discretionary Material	3,000	3,500	3,500	-	-
944	161	100	4901 Other Expenses	2,027	1,885	2,745	860	46
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>103,591</u>	<u>100,625</u>	<u>99,758</u>	Subtotal - Other	<u>107,646</u>	<u>115,920</u>	<u>115,997</u>	<u>77</u>	-
18,617	2,961	3,102	5101 Equipment	2,961	2,961	2,961	-	-
2,397	-	1,590	5102 Equipment-Technology	-	-	-	-	-
<u>21,014</u>	<u>2,961</u>	<u>4,692</u>	Subtotal - Equipment	<u>2,961</u>	<u>2,961</u>	<u>2,961</u>	-	-
<u>\$ 1,444,285</u>	<u>\$ 1,552,702</u>	<u>\$ 1,482,637</u>	Location Totals	<u>\$1,597,826</u>	<u>\$1,858,339</u>	<u>\$1,986,629</u>	<u>\$ 128,290</u>	7





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

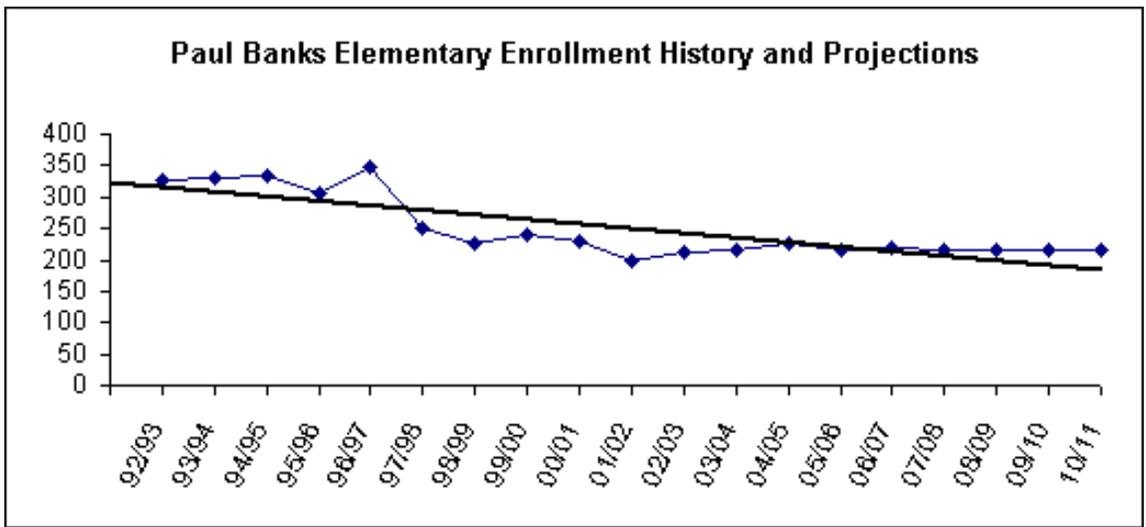
Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 33 Paul Banks Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
199.00	212.00	214.00	Enrollment in ADM (PS-2)	202.00	226.00	214.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	9.50	Teachers	10.00	11.00	11.00
1.00	1.00	-	- Specialists	1.00	2.50	2.50
3.00	3.00	4.00	Special Ed Teachers	3.00	3.00	3.00
3.02	2.64	2.64	Special Ed Aides	2.64	2.64	2.64
-	-	-	- Aides	-	-	0.38
0.95	0.95	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	Custodians	2.00	2.00	2.00
<u>22.47</u>	<u>22.09</u>	<u>21.02</u>	Totals	<u>21.52</u>	<u>24.02</u>	<u>24.40</u>

Paul Banks Elementary School is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. It is the southern most point on the Sterling Highway. The school building was originally constructed in 1964 to house 350 students in grades K-6. Most recent structural renovations were completed in 1984, and 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 collaborate to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.



## Kenai Peninsula Borough School District 2005 - 2006 Budget

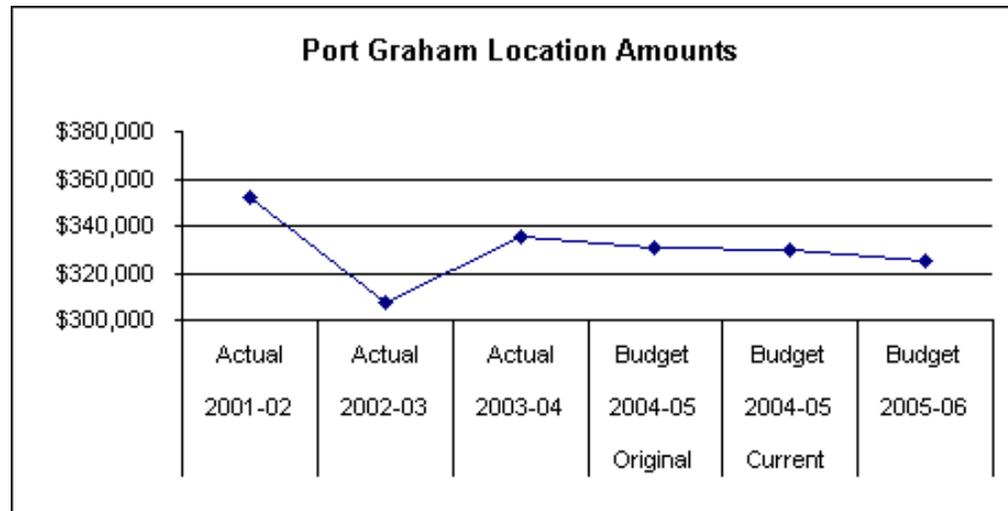
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 40 Port Graham Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 33,002	\$ 33,966	964	3
176,176	143,840	148,738	3150 Teachers	123,695	93,156	73,848	(19,308)	(21)
-	490	491	3161 Extra-Duty Compensation Certified	736	1,468	1,468	-	-
-	-	788	3171 Substitute Certified w/Certificate	338	1,005	675	(330)	(33)
-	-	1,188	3172 Temp Certified w/Certificate	-	-	-	-	-
1,617	5,291	1,584	3220 Specialist - Nurse	5,737	1,999	2,087	88	4
-	11,881	19,523	3230 Tutors/Aides	21,967	21,967	23,001	1,034	5
9,836	10,264	11,560	3240 Support Staff	12,246	12,246	18,884	6,638	54
5,753	8,472	8,120	3250 Maintenance/Custodians	11,223	10,624	11,585	961	9
423	921	(16)	3291 Substitute - Support	1,164	1,112	1,256	144	13
-	245	245	3292 Extra-Duty Compensation Support	-	-	-	-	-
3,888	4,931	1,369	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	49	3295 Overtime - Support	-	-	-	-	-
2,630	1,229	1,733	3296 Substitute Certified w/o Certificate	338	825	675	(150)	(18)
58,721	59,297	68,538	3500 Employee Benefits	67,782	73,539	80,880	7,341	10
259,044	246,861	263,910	Subtotal - Personnel Services	245,226	250,943	248,325	(2,618)	(1)
-	47	-	4100 Professional-Tech Service	250	250	250	-	-
2,536	5,446	3,570	4200 Travel	2,232	3,500	2,232	(1,268)	(36)
645	-	-	4250 Student Travel	-	-	-	-	-
775	644	1,076	4310 Water And Sewage	791	791	791	-	-
-	37	-	4331 Postage	394	394	394	-	-
21,047	4,217	3,291	4332 Telephone	21,046	5,322	5,322	-	-
15,734	16,445	13,878	4360 Electricity	18,362	19,280	19,280	-	-
-	-	-	4370 Natural/Bottled Gas	-	38,622	38,622	-	-
33,078	24,241	39,723	4380 Fuel for Heating	32,185	-	-	-	-
2,401	1,068	1,063	4401 Freight Costs	1,875	1,875	1,875	-	-

390	672	-	4402 Purchased Services	672	672	672	-	-
1,368	786	600	4408 Purchased Service - Copier	626	626	605	(21)	(3)
-	566	257	4430 Repair & Maintenance Agreement	345	345	345	-	-
4,805	3,526	3,014	4501 Supplies	4,397	4,647	4,344	(303)	(7)
600	504	368	4502 Discretionary Material	450	550	450	(100)	(18)
98	36	100	4580 Gas And Oil	75	75	75	-	-
645	863	750	4901 Other Expenses	200	200	200	-	-
640	650	660	4903 Professional Dues	640	640	640	-	-
<u>84,762</u>	<u>59,748</u>	<u>68,350</u>	Subtotal - Other	<u>84,540</u>	<u>77,789</u>	<u>76,097</u>	<u>(1,692)</u>	<u>(2)</u>
<u>7,976</u>	<u>978</u>	<u>2,820</u>	5101 Equipment	<u>978</u>	<u>978</u>	<u>978</u>	<u>-</u>	<u>-</u>
<u>\$ 351,782</u>	<u>\$ 307,587</u>	<u>\$ 335,080</u>	Location Totals	<u>\$ 330,744</u>	<u>\$ 329,710</u>	<u>\$ 325,400</u>	<u>\$ (4,310)</u>	<u>(1)</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

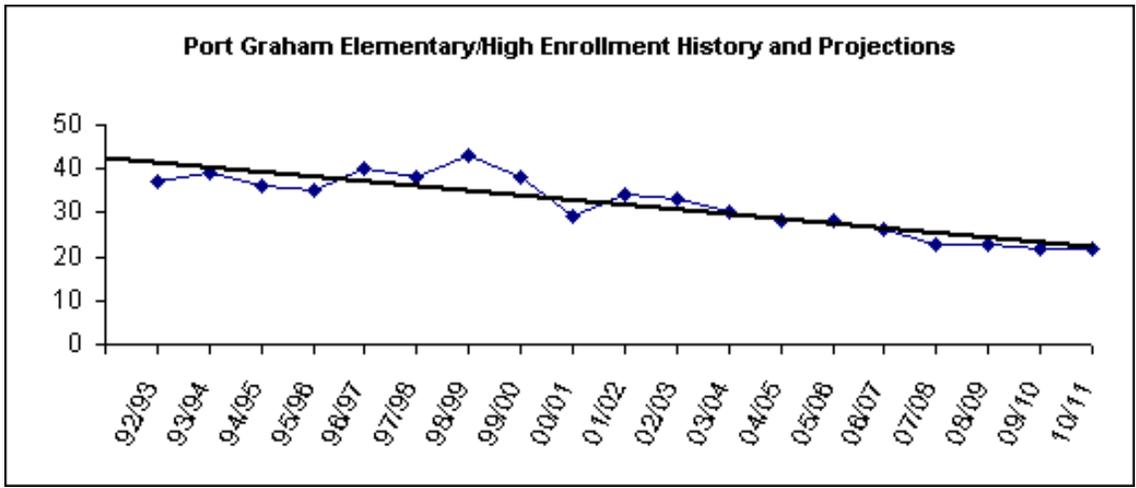
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 40 Port Graham Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
34.00	33.00	30.00	Enrollment in ADM (K-12)	29.00	28.00	28.00
<u>Staff in FTE</u>						
-	-	-	Administrator	-	0.50	0.50
4.00	3.00	2.84	Teachers	2.00	2.00	1.50
0.25	0.25	0.25	Special Ed Teachers	0.25	0.25	0.25
-	-	0.38	Special Ed Aides	0.38	0.38	0.38
-	0.88	0.50	Aides	0.50	0.50	0.50
-	0.14	0.14	Nurse	0.14	0.05	0.05
0.55	0.50	0.50	Support	0.50	0.50	0.75
0.75	0.75	0.50	Custodians	0.50	0.50	0.50
<u>5.55</u>	<u>5.52</u>	<u>5.11</u>	Totals	<u>4.27</u>	<u>4.68</u>	<u>4.43</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. The community is located at the southern end of the Kenai Peninsula on the shore of Port Graham. It is adjacent to Nanwalek, and 7.5 miles southwest of Seldovia.



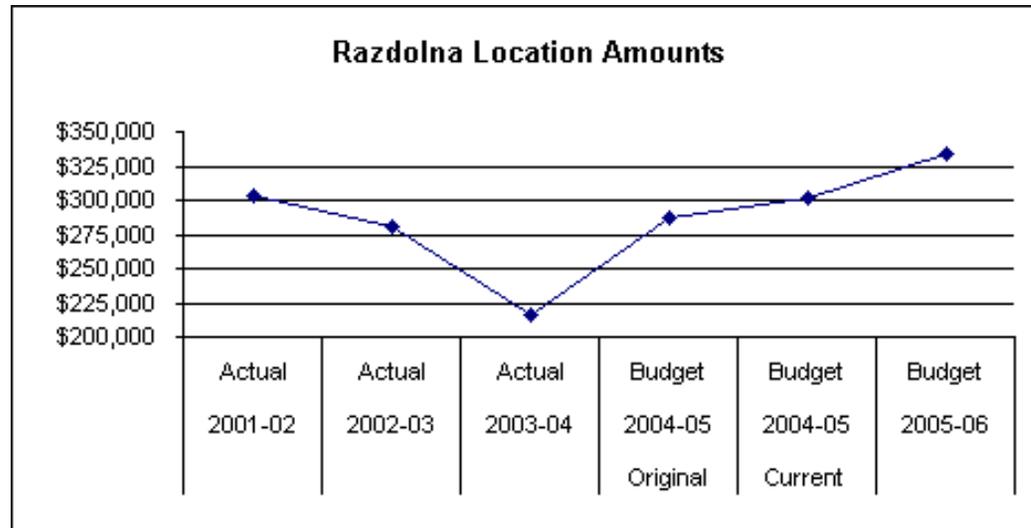
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ 40,159	\$ 31,071	\$ 31,939	868	3
178,336	155,578	99,351	3150 Teachers	103,444	122,180	125,374	3,194	3
-	-	-	3161 Extra-Duty Compensation Certified	-	732	732	-	-
700	2,850	931	3171 Substitute Certified w/Certificate	450	885	795	(90)	(10)
2,820	3,322	3,221	3220 Specialist - Nurse	3,307	2,842	2,961	119	4
17,139	17,174	21,225	3230 Tutors/Aides	22,650	22,650	23,232	582	3
6,882	7,017	6,309	3240 Support Staff	9,730	9,419	16,975	7,556	80
6,001	6,341	4,496	3250 Maintenance/Custodians	5,387	5,210	5,793	583	11
704	641	569	3291 Substitute - Support	991	950	1,129	179	19
-	-	700	3294 Temporary Salaries - Support	800	950	800	(150)	(16)
35	-	1,618	3295 Overtime - Support	1,800	1,800	1,800	-	-
126	378	-	3296 Substitute Certified w/o Certificate	450	795	795	-	-
54,152	54,833	47,455	3500 Employee Benefits	67,871	72,836	91,139	18,303	25
266,895	248,134	185,875	Subtotal - Personnel Services	257,039	272,320	303,464	31,144	11
680	760	22	4200 Travel	752	752	752	-	-
230	546	333	4310 Water And Sewage	235	235	235	-	-
590	590	602	4320 Garbage	602	602	602	-	-
150	275	237	4331 Postage	250	250	250	-	-
2,319	2,238	2,062	4332 Telephone	2,200	2,200	2,200	-	-
5,213	7,627	5,432	4360 Electricity	5,235	5,497	5,497	-	-
295	-	373	4402 Purchased Services	-	-	-	-	-
553	745	788	4408 Purchased Service - Copier	842	842	864	22	3
14,112	14,700	13,867	4410 Rental	14,112	14,112	14,112	-	-
300	50	-	4430 Repair & Maintenance Agreement	300	300	300	-	-
4,462	3,391	4,933	4501 Supplies	4,259	4,347	4,432	85	2
600	200	400	4502 Discretionary Material	500	530	530	-	-

102	21	105	4901 Other Expenses	75	75	75	-	-
640	660	-	4903 Professional Dues	-	-	-	-	-
<u>30,246</u>	<u>31,803</u>	<u>29,154</u>	Subtotal - Other	<u>29,362</u>	<u>29,742</u>	<u>29,849</u>	<u>107</u>	-
4,373	246	346	5101 Equipment	246	246	246	-	-
1,596	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>5,969</u>	<u>246</u>	<u>346</u>	Subtotal - Equipment	<u>246</u>	<u>246</u>	<u>246</u>	<u>-</u>	<u>-</u>
<u>\$ 303,110</u>	<u>\$ 280,183</u>	<u>\$ 215,375</u>	Location Totals	<u>\$ 286,647</u>	<u>\$ 302,308</u>	<u>\$ 333,559</u>	<u>\$ 31,251</u>	10





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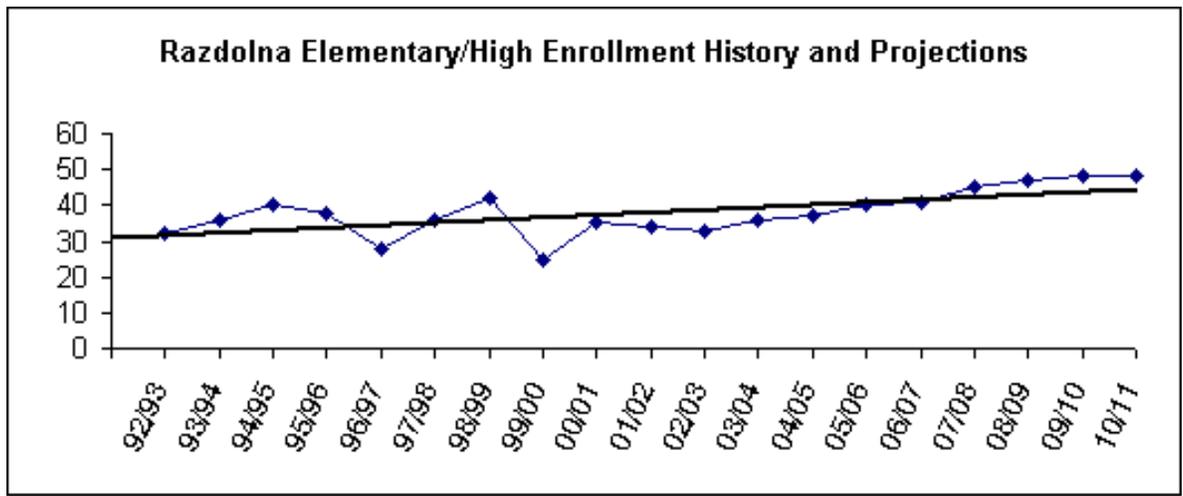
## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 49 Razdolna Elementary / High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
34.00	33.00	36.00	Enrollment in ADM (K-12)	39.00	37.00	40.00
			<u>Staff in FTE</u>			
-	-	-	- Administrator	0.50	0.40	0.40
3.00	3.00	2.00	Teachers	2.00	2.00	2.00
-	-	-	- Special Ed Teachers	-	0.25	0.25
0.88	0.88	0.88	Aides	0.88	0.88	0.88
-	-	-	- Nurse	0.09	0.08	0.08
0.45	0.35	0.50	Support	0.50	0.44	0.75
0.38	0.38	0.25	Custodians	0.25	0.25	0.25
<u>4.71</u>	<u>4.61</u>	<u>3.63</u>	Totals	<u>4.22</u>	<u>4.30</u>	<u>4.61</u>



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

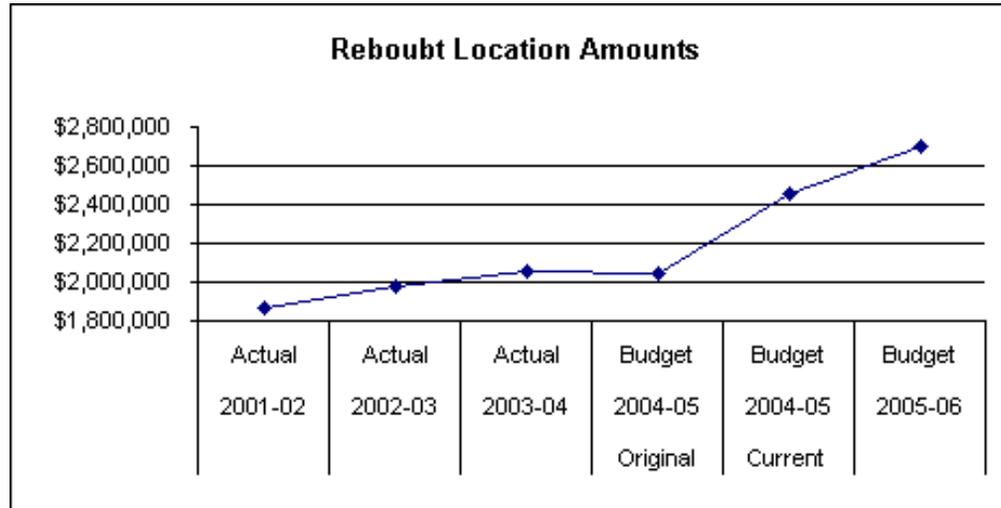
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 46 Redoubt Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 75,463	\$ 79,117	\$ 81,369	3130 Principal/Assistant Principal	\$ 83,681	\$ 83,681	\$ 86,055	\$ 2,374	3
945,993	1,031,021	1,003,738	3150 Teachers	1,025,714	1,192,770	1,269,682	76,912	6
1,676	1,472	1,308	3161 Extra-Duty Compensation Certified	1,472	2,204	2,204	-	-
-	-	300	3162 Emolument	-	88	-	(88)	(100)
11,537	18,737	18,462	3171 Substitute Certified w/Certificate	3,450	10,586	8,251	(2,335)	(22)
300	550	775	3172 Temp Certified w/Certificate	-	-	-	-	-
-	10,504	21,227	3173 Long Term Substitute Certified	-	-	-	-	-
121,445	96,096	100,944	3180 Specialists - Certified	79,213	201,557	202,895	1,338	1
32,183	34,188	35,832	3220 Specialist - Nurse	37,143	37,143	38,479	1,336	4
45,061	53,107	55,148	3230 Tutors/Aides	60,067	60,067	71,666	11,599	19
41,636	43,564	46,006	3240 Support Staff	47,737	47,737	49,741	2,004	4
65,519	64,545	86,225	3250 Maintenance/Custodians	90,012	87,071	90,956	3,885	4
6,134	6,084	6,125	3291 Substitute - Support	4,401	4,771	4,654	(117)	(2)
1,405	3,620	1,959	3294 Temporary Salaries - Support	-	120	-	(120)	(100)
61	158	-	3295 Overtime - Support	-	-	-	-	-
11,729	10,642	10,400	3296 Substitute Certified w/o Certificate	3,450	7,951	8,251	300	4
366,040	404,733	474,144	3500 Employee Benefits	492,316	600,073	742,142	142,069	24
<u>1,726,182</u>	<u>1,858,138</u>	<u>1,943,962</u>	Subtotal - Personnel Services	<u>1,928,656</u>	<u>2,335,819</u>	<u>2,574,976</u>	<u>239,157</u>	<u>10</u>
56	-	537	4200 Travel	500	500	500	-	-
-	-	289	4250 Student Travel	-	-	-	-	-
2,955	1,542	1,918	4310 Water And Sewage	3,014	3,014	3,014	-	-
3,562	3,165	2,689	4320 Garbage	3,633	3,633	3,633	-	-
559	662	820	4331 Postage	480	480	480	-	-
4,490	5,308	5,646	4332 Telephone	5,127	5,127	5,127	-	-
36,688	33,510	29,705	4360 Electricity	37,422	39,293	39,293	-	-
-	-	-	4370 Natural/Bottled Gas	-	11,279	12,014	735	7
13,669	10,466	13,510	4380 Fuel for Heating	10,012	735	-	(735)	(100)

582	525	188	4402 Purchased Services	169	169	169	-	-
7,884	7,604	8,771	4408 Purchased Service - Copier	8,143	8,143	8,575	432	5
3,939	2,413	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
39	434	-	4430 Repair & Maintenance Agreement	1,425	1,425	1,425	-	-
35,745	40,895	31,261	4501 Supplies	34,440	35,600	36,040	440	1
4,770	4,600	4,200	4502 Discretionary Material	4,400	5,300	5,500	200	4
804	255	291	4901 Other Expenses	521	521	521	-	-
640	660	864	4903 Professional Dues	640	640	640	-	-
<b>116,382</b>	<b>112,039</b>	<b>103,089</b>	<b>Subtotal - Other</b>	<b>112,326</b>	<b>118,259</b>	<b>119,331</b>	<b>1,072</b>	<b>1</b>
18,879	6,766	9,763	5101 Equipment	5,742	5,742	5,742	-	-
250	827	-	5102 Equipment-Technology	-	-	-	-	-
<b>19,129</b>	<b>7,593</b>	<b>9,763</b>	<b>Subtotal - Equipment</b>	<b>5,742</b>	<b>5,742</b>	<b>5,742</b>	<b>-</b>	<b>-</b>
<b>\$ 1,861,693</b>	<b>\$ 1,977,770</b>	<b>\$ 2,056,814</b>	<b>Location Totals</b>	<b>\$2,046,724</b>	<b>\$2,459,820</b>	<b>\$2,700,049</b>	<b>\$ 240,229</b>	<b>10</b>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

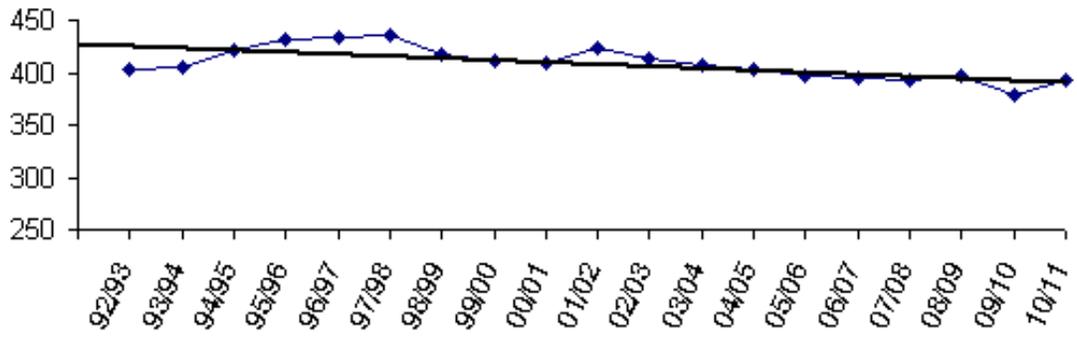
Date: 01/05/05

Location: 46 Redoubt Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
423.00	414.00	407.00	Enrollment in ADM (K-6)	377.00	404.00	397.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.50	19.00	18.00	Teachers	16.50	19.00	20.00
2.00	2.00	0.50	Specialists	1.50	3.50	3.50
3.00	3.00	4.00	Special Ed Teachers	3.00	3.00	3.00
2.26	2.26	2.26	Special Ed Aides	2.26	2.26	2.26
-	-	-	Aides	-	-	0.44
0.84	0.88	0.88	Nurse	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	3.00	Custodians	3.00	3.00	3.00
<u>31.60</u>	<u>32.14</u>	<u>31.14</u>	Totals	<u>29.64</u>	<u>34.14</u>	<u>35.58</u>

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

Redoubt Elementary Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

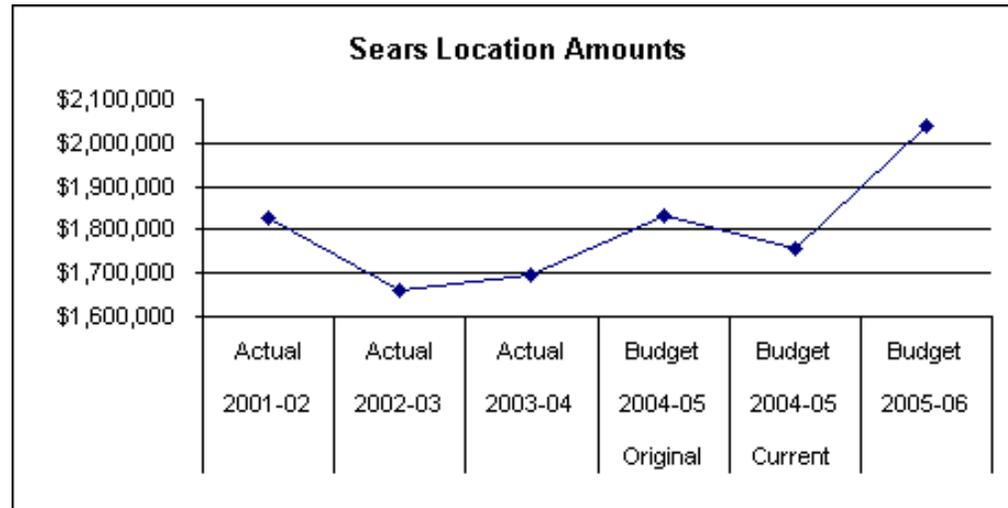
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 41 Sears Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 75,463	\$ 79,117	\$ 81,369	3130 Principal/Assistant Principal	\$ 83,681	\$ 83,681	\$ 86,054	\$ 2,373	3
964,273	899,683	844,937	3150 Teachers	904,641	753,699	885,036	131,337	17
-	-	-	3161 Extra-Duty Compensation Certified	-	732	732	-	-
24,899	18,180	17,820	3171 Substitute Certified w/Certificate	2,850	6,896	6,000	(896)	(13)
-	-	1,313	3172 Temporary Certified w/Certificate	-	-	-	-	-
3,920	7,101	-	3173 Long Term Substitute Certified	-	-	-	-	-
80,589	81,804	92,258	3180 Specialists - Certified	94,773	175,623	175,166	(457)	(0)
33,223	34,602	35,456	3220 Specialist - Nurse	37,143	37,069	38,403	1,334	4
46,716	37,905	70,939	3230 Tutors/Aides	74,988	74,824	86,443	11,619	16
50,431	25,162	28,419	3240 Support Staff	29,549	29,549	30,916	1,367	5
57,985	55,055	66,166	3250 Maintenance/Custodians	70,846	59,803	62,425	2,622	4
9,845	7,984	4,708	3291 Substitute - Support	5,703	3,975	4,194	219	6
3,050	1,702	2,538	3294 Temporary Salaries - Support	-	-	-	-	-
61	(213)	318	3295 Overtime - Support	-	-	-	-	-
3,124	5,713	2,635	3296 Substitute Certified w/o Certificate	2,850	5,251	6,000	749	14
359,796	318,323	354,358	3500 Employee Benefits	436,091	428,757	564,726	135,969	32
<u>1,713,375</u>	<u>1,572,118</u>	<u>1,603,234</u>	Subtotal - Personnel Services	<u>1,743,115</u>	<u>1,659,859</u>	<u>1,946,095</u>	<u>286,236</u>	17
579	219	150	4200 Travel	225	225	225	-	-
2,296	2,105	1,988	4310 Water And Sewage	2,342	2,342	2,342	-	-
3,428	3,100	2,575	4320 Garbage	3,497	3,497	3,497	-	-
284	272	288	4331 Postage	450	450	450	-	-
2,865	3,248	2,834	4332 Telephone	2,817	2,817	2,817	-	-
22,739	24,599	27,991	4360 Electricity	23,194	24,354	24,354	-	-
-	-	-	4370 Natural/Bottled Gas	-	13,793	14,348	555	4
12,466	10,243	14,376	4380 Fuel for Heating	11,957	555	-	(555)	(100)
883	449	32	4402 Purchased Services	375	375	375	-	-

8,125	6,983	6,692	4408 Purchased Service - Copier	6,286	6,286	5,897	(389)	(6)
257	-	-	4410 Rental	75	75	75	-	-
977	1,031	1,121	4430 Repair & Maintenance Agreement	2,334	2,334	2,334	-	-
35,622	25,533	23,416	4501 Supplies	26,718	26,602	25,278	(1,324)	(5)
4,250	3,500	3,000	4502 Discretionary Material	3,600	3,500	4,000	500	14
341	359	189	4901 Other Expenses	375	375	375	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<b>95,752</b>	<b>82,301</b>	<b>85,312</b>	<b>Subtotal - Other</b>	<b>84,885</b>	<b>88,220</b>	<b>87,007</b>	<b>(1,213)</b>	<b>(1)</b>
19,462	7,718	6,927	5101 Equipment	5,718	6,094	5,718	(376)	(6)
250	339	440	5102 Equipment-Technology	-	-	-	-	-
<b>19,712</b>	<b>8,057</b>	<b>7,367</b>	<b>Subtotal - Equipment</b>	<b>5,718</b>	<b>6,094</b>	<b>5,718</b>	<b>(376)</b>	<b>(6)</b>
<b>\$ 1,828,839</b>	<b>\$ 1,662,476</b>	<b>\$ 1,695,913</b>	<b>Location Totals</b>	<b>\$1,833,718</b>	<b>\$1,754,173</b>	<b>\$2,038,820</b>	<b>\$ 284,647</b>	<b>16</b>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

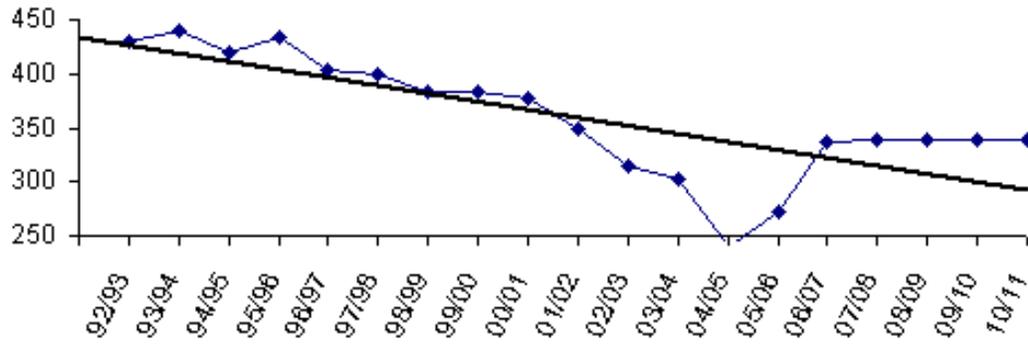
Date: 01/05/05

**Location: 41 Sears Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
350.00	314.00	302.00	Enrollment in ADM (PS-2)	234.00	239.00	273.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	14.50	12.50	Teachers	13.00	11.00	13.50
2.00	2.00	1.00	Specialists	1.00	3.50	3.50
2.00	2.00	3.00	Special Ed Teachers	3.00	2.00	2.00
2.39	1.76	3.02	Special Ed Aides	3.02	3.02	3.02
-	-	-	Aides	-	-	0.38
0.88	0.88	0.88	Nurse	0.88	0.88	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.00	2.00
<u>28.77</u>	<u>25.64</u>	<u>24.90</u>	Totals	<u>25.40</u>	<u>24.40</u>	<u>27.28</u>

Sears Elementary School, located in Kenai, Alaska, was originally constructed in 1968. The facility was originally built to house 500 students in grades K-2. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

Sears Elementary Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

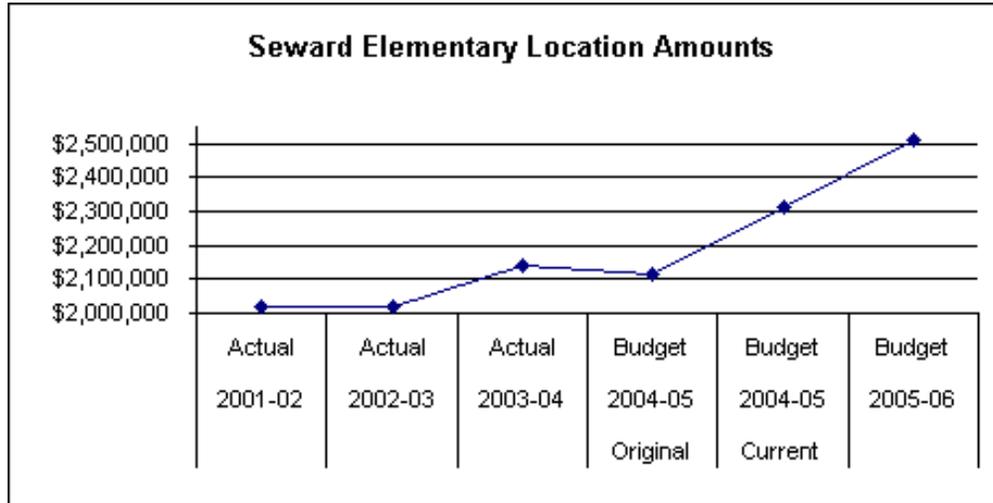
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 42 Seward Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original	Current	2005-06 Budget	Change	% Of Change
				2004-05 Budget	2004-05 Budget			
\$ 72,149	\$ 77,269	\$ 77,740	3130 Principal/Assistant Principal	\$ 80,695	\$ 80,695	\$ 82,843	\$ 2,148	3
1,027,719	982,961	1,046,226	3150 Teachers	1,022,147	1,027,268	1,098,685	71,417	7
1,840	1,325	1,840	3161 Extra-Duty Compensation Certified	1,840	2,572	2,572	-	-
5,043	5,975	8,087	3171 Substitute Certified w/Certificate	3,038	9,035	6,975	(2,060)	(23)
-	-	213	3172 Temp Certified w/Certificate	-	-	-	-	-
114,744	162,577	170,669	3180 Specialists - Certified	129,572	264,702	266,120	1,418	1
16,510	29,299	27,039	3220 Specialist - Nurse	28,653	28,653	29,141	488	2
72,026	73,690	68,204	3230 Tutors/Aides	71,693	52,850	63,856	11,006	21
39,205	40,229	32,334	3240 Support Staff	33,042	33,042	34,394	1,352	4
63,072	65,259	80,670	3250 Maintenance/Custodians	83,923	83,758	75,560	(8,198)	(10)
2,181	5,552	2,701	3291 Substitute - Support	4,464	3,991	3,956	(35)	(1)
10,493	995	(1,180)	3294 Temporary Salaries - Support	-	-	-	-	-
53	855	129	3295 Overtime - Support	-	-	-	-	-
11,029	9,822	8,369	3296 Substitute Certified w/o Certificate	3,038	6,675	6,975	300	4
373,535	391,576	439,214	3500 Employee Benefits	476,396	533,035	655,960	122,925	23
<u>1,809,599</u>	<u>1,847,384</u>	<u>1,962,255</u>	Subtotal - Personnel Services	<u>1,938,501</u>	<u>2,126,276</u>	<u>2,327,037</u>	<u>200,761</u>	<u>9</u>
2,401	1,969	1,724	4200 Travel	1,325	1,325	1,325	-	-
3,296	3,110	3,049	4310 Water And Sewage	3,362	3,362	3,362	-	-
3,099	2,777	2,777	4320 Garbage	3,161	3,161	3,161	-	-
1,887	2,429	1,298	4331 Postage	750	807	807	-	-
15,312	13,142	13,957	4332 Telephone	15,634	15,634	15,634	-	-
77,060	71,493	70,442	4360 Electricity	76,288	80,102	80,102	-	-
24,778	30,425	30,806	4380 Fuel for Heating	26,945	32,334	32,334	-	-
990	147	394	4402 Purchased Services	729	729	729	-	-
6,548	6,947	7,227	4408 Purchased Service - Copier	6,502	6,502	6,523	21	-
2,777	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	17	4410 Rental	207	207	207	-	-

-	249	-	4430 Repair & Maintenance Agreement	750	750	750	-	-
44,449	29,546	36,370	4501 Supplies	28,778	30,865	28,858	(2,007)	(7)
4,500	4,368	4,350	4502 Discretionary Material	3,850	4,450	4,650	200	4
193	40	-	4901 Other Expenses	375	375	375	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>187,930</u>	<u>169,702</u>	<u>175,471</u>	Subtotal - Other	<u>171,696</u>	<u>183,643</u>	<u>181,857</u>	<u>(1,786)</u>	<u>(1)</u>
19,657	4,745	4,745	5101 Equipment	4,745	4,745	4,745	-	-
2,572	-	1,090	5102 Equipment-Technology	-	-	-	-	-
<u>22,229</u>	<u>4,745</u>	<u>5,835</u>	Subtotal - Equipment	<u>4,745</u>	<u>4,745</u>	<u>4,745</u>	<u>-</u>	<u>-</u>
<u>\$ 2,019,758</u>	<u>\$ 2,021,831</u>	<u>\$ 2,143,561</u>	Location Totals	<u>\$2,114,942</u>	<u>\$2,314,664</u>	<u>\$2,513,639</u>	<u>\$ 198,975</u>	<u>9</u>



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

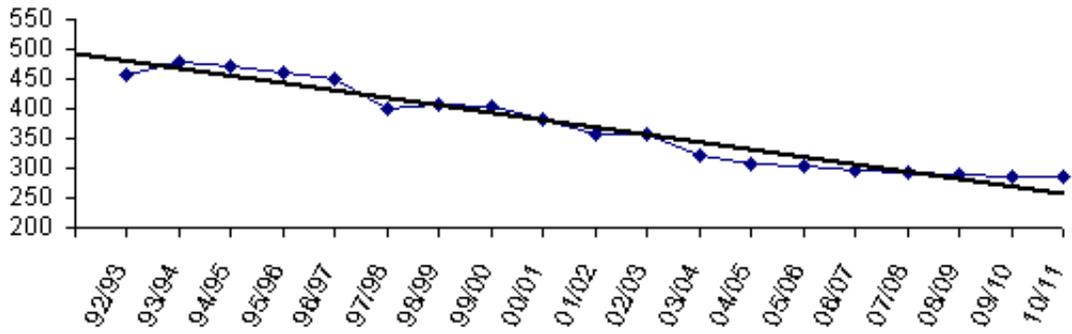
Date: 01/05/05

Location: 42 Seward Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
358.00	356.00	323.00	Enrollment in ADM (PS-6)	301.00	308.00	302.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.00	14.00	15.00	Teachers	12.50	13.50	14.50
2.00	3.00	1.00	Specialists	2.00	4.00	4.00
2.50	3.50	4.75	Special Ed Teachers	3.75	3.75	3.75
3.83	3.77	3.02	Special Ed Aides	3.02	2.20	2.20
-	-	-	Aides	-	-	0.44
0.85	0.88	0.73	Nurse	0.73	0.73	0.73
1.50	1.50	1.00	Support	1.00	1.00	1.00
2.50	2.50	3.00	Custodians	3.00	3.00	2.50
<u>31.18</u>	<u>30.15</u>	<u>29.50</u>	Totals	<u>27.00</u>	<u>29.18</u>	<u>30.12</u>

Seward Elementary School, located in Seward, Alaska, was constructed in 1990. The facility was originally built to house 500 students in grades Pre-Kindergarten - 6. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

### Seward Elementary Enrollment History and Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

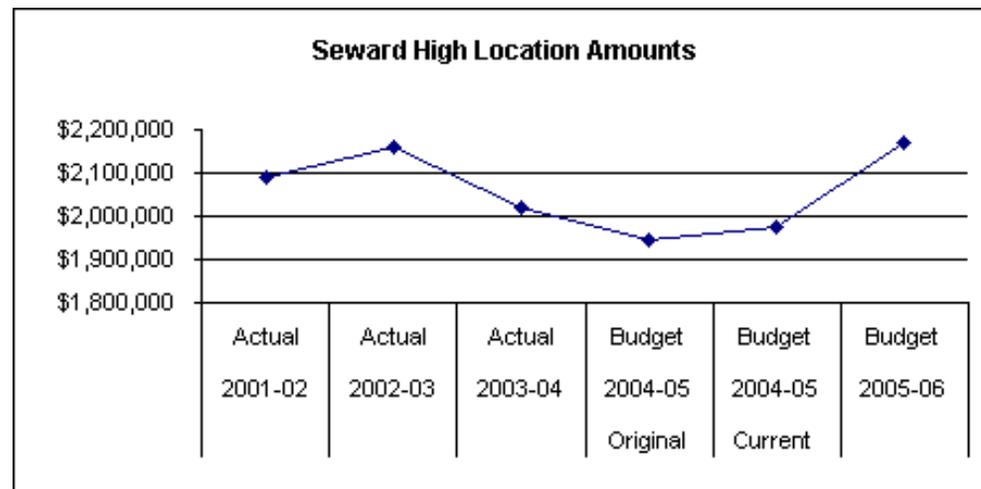
Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location 08: Seward High School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 81,949	\$ 85,025	\$ 87,277	3130 Principal/Assistant Principal	\$ 88,593	\$ 88,593	\$ 91,001	\$ 2,408	3
775,819	795,223	733,997	3150 Teachers	728,719	782,495	780,958	(1,537)	-
54,900	52,039	45,659	3161 Extra-Duty Compensation Certified	54,138	54,870	54,870	-	-
1,030	-	-	3162 Emolument	1,030	1,030	1,030	-	-
6,151	2,494	4,189	3171 Substitute Certified w/Certificate	2,550	6,690	4,950	(1,740)	(26)
50	221	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	12,421	3173 Long Term Substitute Certified	-	-	-	-	-
123,083	133,606	113,259	3180 Specialists - Certified	101,743	30,369	84,176	53,807	177
5,405	12,620	12,893	3220 Specialist - Nurse	14,296	16,021	16,705	684	4
16,832	17,790	20,626	3230 Tutors/Aides	21,658	21,658	31,964	10,306	48
120,762	99,491	105,397	3240 Support Staff	98,864	99,060	122,041	22,981	23
115,069	90,094	85,592	3250 Maintenance/Custodians	77,466	76,852	80,405	3,553	5
9,541	12,171	-	3272 Activity Bus Driver	-	-	-	-	-
3,707	1,947	2,533	3291 Substitute - Support	3,905	3,934	4,475	541	14
19,434	21,688	28,256	3292 Extra-Duty Compensation Support	22,321	22,321	22,321	-	-
-	3,277	162	3294 Temporary Salaries - Support	-	-	-	-	-
-	24	167	3295 Overtime - Support	1,500	1,500	1,500	-	-
7,682	9,861	5,319	3296 Substitute Certified w/o Certificate	2,550	4,800	4,950	150	3
359,889	365,477	381,860	3500 Employee Benefits	402,059	410,131	517,240	107,109	26
<u>1,701,303</u>	<u>1,703,048</u>	<u>1,639,607</u>	Subtotal - Personnel Services	<u>1,621,392</u>	<u>1,620,324</u>	<u>1,818,586</u>	<u>198,262</u>	12
500	-	-	4100 Professional - Technical Service	-	-	-	-	-
1,244	1,024	1,006	4200 Travel	1,526	1,526	1,526	-	-
20,301	11,521	-	4250 Student Travel	500	500	500	-	-
16,734	29,882	30,380	4310 Water And Sewage	17,069	17,069	17,069	-	-
3,998	7,903	7,077	4320 Garbage	4,078	4,078	4,078	-	-
2,019	2,372	2,546	4331 Postage	2,100	2,100	2,100	-	-
37,405	29,070	28,951	4332 Telephone	30,000	38,000	38,000	-	-

117,726	204,565	168,515	4360 Electricity	120,081	126,085	126,085	-	-
71,514	87,791	81,328	4380 Fuel for Heating	84,803	101,764	101,764	-	-
195	832	488	4402 Purchased Services	1,575	1,575	1,575	-	-
6,722	4,282	4,255	4408 Purchased Service - Copier	5,810	5,810	5,681	(129)	(2)
2,718	2,512	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	250	4410 Rental	525	525	525	-	-
1,618	250	140	4430 Repair & Maintenance Agreement	1,690	1,690	1,690	-	-
83,663	45,697	40,621	4501 Supplies	42,733	44,353	42,043	(2,310)	(5)
3,900	3,684	3,350	4502 Discretionary Material	3,300	3,200	3,300	100	3
3,093	2,677	2,915	4901 Other Expenses	1,803	1,803	1,803	-	-
625	650	620	4903 Professional Dues	650	650	650	-	-
<b>373,975</b>	<b>434,712</b>	<b>374,842</b>	<b>Subtotal - Other</b>	<b>320,643</b>	<b>353,128</b>	<b>350,789</b>	<b>(2,339)</b>	<b>(1)</b>
13,711	20,732	4,381	5101 Equipment	2,927	2,927	2,927	-	-
3,332	1,835	193	5102 Equipment-Technology	-	-	-	-	-
<b>17,043</b>	<b>22,567</b>	<b>4,574</b>	<b>Subtotal - Equipment</b>	<b>2,927</b>	<b>2,927</b>	<b>2,927</b>	<b>-</b>	<b>-</b>
<b>\$ 2,092,321</b>	<b>\$ 2,160,327</b>	<b>\$ 2,019,023</b>	<b>Location Totals</b>	<b>\$1,944,962</b>	<b>\$1,976,379</b>	<b>\$2,172,302</b>	<b>\$ 195,923</b>	<b>10</b>





## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

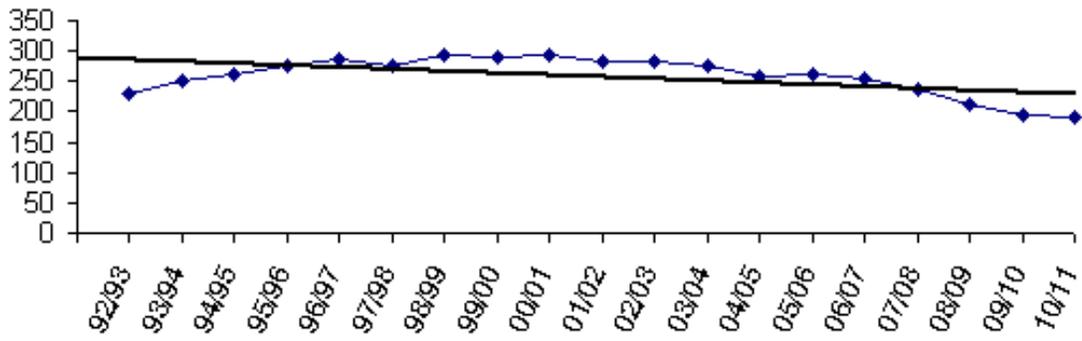
Date: 01/05/05

Location: 08 Seward High School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
284.00	282.00	274.00	Enrollment in ADM (9-12)	244.00	259.00	263.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.25	13.90	12.50	Teachers	11.25	12.00	11.50
2.42	2.35	1.75	Specialists	1.75	0.50	1.50
2.50	2.50	2.50	Special Ed Teachers	2.50	2.50	2.50
1.13	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
-	-	1.50	Aides	1.50	-	0.44
0.20	0.40	0.40	Nurse	0.40	0.45	0.45
4.50	3.50	2.00	Support	1.50	3.00	3.50
5.00	3.50	3.00	Custodians	2.50	2.50	2.50
<u>31.00</u>	<u>28.03</u>	<u>25.53</u>		<u>23.28</u>	<u>22.83</u>	<u>24.27</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 compliment of classrooms, theater, swimming pool, gymnasiums, 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.

### Seward High Enrollment and History Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

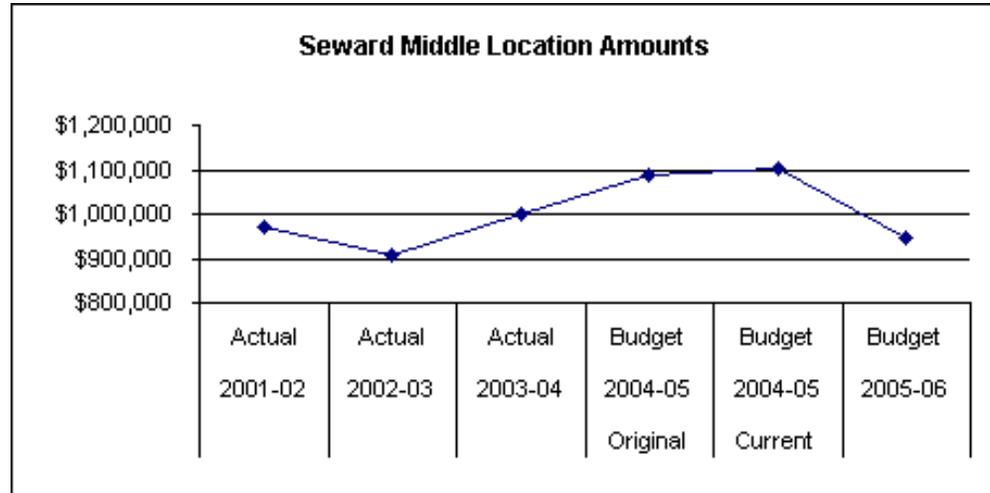
Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location 14: Seward Middle School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 67,399	\$ 72,349	\$ 74,465	3130 Principal/Assistant Principal	\$ 76,618	\$ 76,618	\$ 78,810	\$ 2,192	3
364,716	344,583	377,263	3150 Teachers	378,405	336,981	289,860	(47,121)	(14)
7,045	6,841	5,695	3161 Extra-Duty Comp Certified	7,934	8,666	8,666	-	-
1,030	-	-	3162 Emolument	1,030	1,030	1,030	-	-
2,250	950	2,800	3171 Substitute Certified w/Certificate	1,500	3,150	1,950	(1,200)	(38)
3,920	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
32,688	50,403	81,298	3180 Specialists - Certified	68,489	72,044	-	(72,044)	(100)
5,405	-	-	3220 Specialist - Nurse	-	-	-	-	-
28,555	30,435	23,404	3230 Tutors/Aides	24,449	43,976	55,156	11,180	25
8,809	41,067	45,141	3240 Support Staff	48,598	46,720	18,573	(28,147)	(60)
18,980	48,030	38,471	3250 Maintenance/Custodians	40,607	43,963	45,341	1,378	3
-	1,435	-	3272 Acitivity Bus Driver	-	-	-	-	-
1,531	1,385	2,625	3291 Substitute - Support	2,235	2,742	2,419	(323)	(12)
5,197	4,809	7,048	3292 Extra-Duty Comp - Support	2,836	2,836	2,836	-	-
-	-	2,809	3293 Long Term Substitute Support	-	-	-	-	-
-	-	195	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	257	3295 Overtime - Support	-	-	-	-	-
8,709	9,418	4,961	3296 Substitute Certified w/o Certificate	1,500	2,700	1,950	(750)	(28)
143,158	172,200	201,816	3500 Employee Benefits	220,531	233,341	215,069	(18,272)	(8)
<u>699,392</u>	<u>783,905</u>	<u>868,248</u>	Subtotal - Personnel Services	<u>874,732</u>	<u>874,767</u>	<u>721,660</u>	<u>(153,107)</u>	<u>(18)</u>
730	373	233	4200 Travel	675	675	675	-	-
-	1,736	-	4250 Student Travel	-	-	-	-	-
14,268	-	-	4310 Water And Sewage	14,553	14,553	14,553	-	-
3,269	-	-	4320 Garbage	3,334	3,334	3,334	-	-
2,019	2,086	1,992	4331 Postage	900	900	900	-	-
37,382	28,022	28,356	4332 Telephone	30,000	30,000	30,000	-	-
98,975	-	-	4360 Electricity	100,955	106,003	106,003	-	-

71,514	70,847	81,327	4380 Fuel for Heating	36,344	43,613	43,613	-	-
106	329	56	4402 Purchased Services	731	731	731	-	-
1,413	4,282	4,202	4408 Purchased Service - Copier	2,549	2,549	2,138	(411)	(16)
-	-	-	4410 Rental	225	225	225	-	-
924	-	-	4430 Repair & Maintenance Agreement	1,482	1,482	1,482	-	-
15,930	14,262	11,804	4501 Supplies	16,659	16,959	14,816	(2,143)	(13)
1,750	1,366	1,750	4502 Discretionary Material	1,800	1,800	1,300	(500)	(28)
691	-	-	4901 Other Expenses	1,985	1,985	1,985	-	-
625	650	620	4903 Professional Dues	600	600	600	-	-
<b>249,596</b>	<b>123,953</b>	<b>130,340</b>	<b>Subtotal - Other</b>	<b>212,792</b>	<b>225,409</b>	<b>222,355</b>	<b>(3,054)</b>	<b>(1)</b>
17,575	636	1,787	5101 Equipment	-	-	2,160	2,160	-
5,411	-	-	5102 Equipment-Technology	-	-	-	-	-
<b>22,986</b>	<b>636</b>	<b>1,787</b>	<b>Subtotal - Equipment</b>	<b>-</b>	<b>-</b>	<b>2,160</b>	<b>2,160</b>	<b>-</b>
<b>\$ 971,974</b>	<b>\$ 908,494</b>	<b>\$ 1,000,375</b>	<b>Location Totals</b>	<b>\$1,087,524</b>	<b>\$1,100,176</b>	<b>\$ 946,175</b>	<b>\$ (154,001)</b>	<b>(14)</b>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

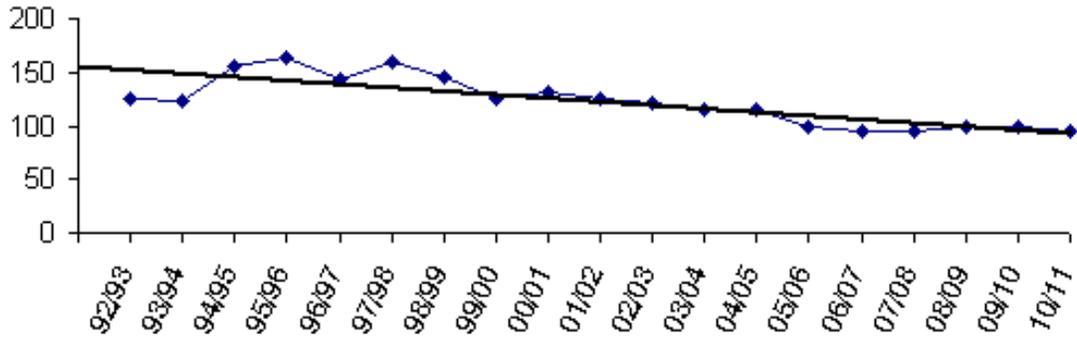
Date: 01/05/05

**Location: 14 Seward Middle School**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
126.00	121.00	116.00	Enrollment in ADM (7-12)	118.00	116.00	99.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.75	6.75	6.00	Teachers	5.25	5.25	4.00
0.83	1.00	1.25	Specialists	1.25	1.25	-
0.75	1.50	1.50	Special Ed Teachers	1.50	1.50	1.50
1.32	1.32	0.88	Special Ed Aides	0.88	1.76	1.76
-	-	-	Aides	-	-	0.44
0.20	-	-	Nurse	-	-	-
0.50	1.50	1.50	Support	1.50	1.50	0.50
1.00	2.50	1.50	Custodians	1.50	1.50	1.50
<u>12.35</u>	<u>15.57</u>	<u>13.63</u>	Totals	<u>12.88</u>	<u>13.76</u>	<u>10.70</u>

A replacement facility for the Seward Middle School was approved through a general vote by Kenai Peninsula voters in October of 2002. Seward Middle School will be a stand-alone facility, designed to accommodate 250 students. It will be located just north of the current high school facility and approximately one block west of Seward Elementary School

### Seward Middle Enrollment and History Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

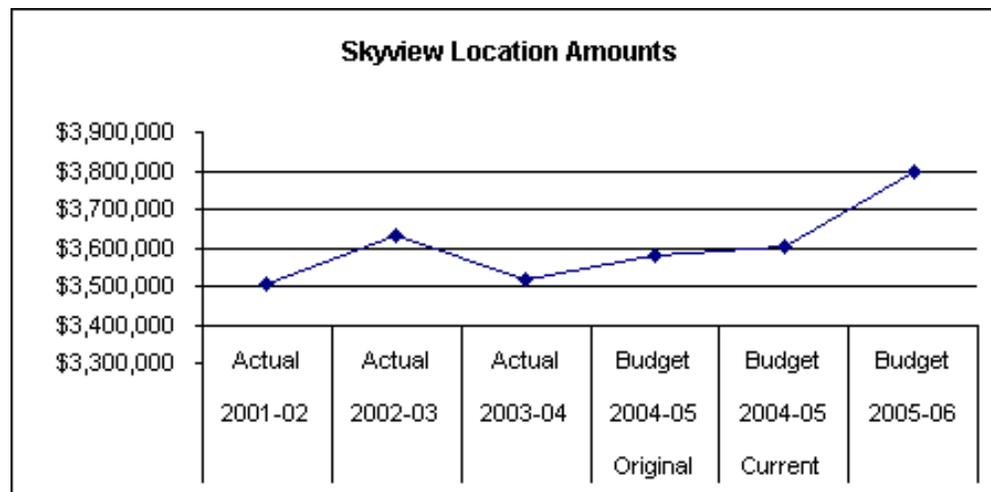
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 05 Skyview High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 143,388	\$ 151,284	\$ 154,720	3130 Principal/Assistant Principal	\$ 157,291	\$ 157,291	\$ 162,000	\$ 4,709	3
1,568,356	1,688,439	1,616,671	3150 Teachers	1,620,023	1,608,461	1,601,021	(7,440)	-
59,076	55,385	56,169	3161 Extra-Duty Compensation Certified	81,083	81,815	81,815	-	-
2,060	-	-	3162 Emolument	2,060	2,060	2,060	-	-
20,174	29,381	24,049	3171 Substitute Certified w/Certificate	5,250	13,212	9,900	(3,312)	(25)
156	(227)	344	3172 Temporary Certified w/Certificate	-	-	-	-	-
18,986	-	3,615	3173 Long Term Substitute Certified	-	-	-	-	-
190,152	198,428	190,548	3180 Specialists - Certified	181,634	162,064	184,753	22,689	14
15,741	24,468	25,100	3220 Specialist - Nurse	26,075	26,039	26,964	925	4
28,393	31,212	33,399	3230 Tutors/Aides	35,137	35,137	45,886	10,749	31
137,435	142,149	153,907	3240 Support Staff	136,667	136,544	142,672	6,128	4
152,128	162,180	134,288	3250 Maintenance/Custodians	150,927	152,315	159,338	7,023	5
5,782	7,705	-	3272 Activity Bus Driver	-	-	-	-	-
8,171	13,392	22,069	3291 Substitute - Support	6,613	6,613	6,866	253	4
34,621	40,837	38,397	3292 Extra-Duty Compensation Support	12,135	12,135	12,135	-	-
5,144	-	-	3293 Long Term Sub - Support	-	-	-	-	-
2,265	2,366	1,086	3294 Temporary Salaries - Support	-	-	-	-	-
1,257	336	1,195	3295 Overtime - Support	1,500	1,500	1,500	-	-
18,138	11,805	11,920	3296 Substitute Certified w/o Certificate	5,250	10,080	9,900	(180)	(2)
-	120	-	3297 Officials	-	-	-	-	-
621,412	673,538	715,965	3500 Employee Benefits	790,232	813,958	968,538	154,580	19
<b>3,032,835</b>	<b>3,232,798</b>	<b>3,183,442</b>	<b>Subtotal - Personnel Services</b>	<b>3,211,877</b>	<b>3,219,224</b>	<b>3,415,348</b>	<b>196,124</b>	<b>6</b>
2,557	3,122	1,421	4200 Travel	2,625	2,700	2,700	-	-
17,710	19,975	-	4250 Student Travel	-	-	-	-	-
230	290	350	4310 Water And Sewage	235	235	235	-	-
8,657	7,392	9,787	4320 Garbage	8,830	8,830	8,830	-	-

3,108	4,638	3,000	4331 Postage	3,000	3,000	3,000	-	-
10,017	12,486	11,359	4332 Telephone	9,575	9,575	9,575	-	-
186,979	182,419	149,267	4360 Electricity	190,719	200,255	200,255	-	-
-	-	-	4370 Natural/Bottled Gas	-	27,471	-	-	-
36,873	32,981	37,829	4380 Fuel for Heating	24,926	2,440	29,911	27,471	1,126
3,037	2,741	63	4402 Purchased Services	3,025	5,078	5,078	-	-
12,045	10,188	9,204	4408 Purchased Service - Copier	12,269	12,269	11,794	(475)	(4)
5,092	2,943	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
5,000	5,324	2,670	4410 Rental	5,435	5,455	5,455	-	-
4,174	1,792	1,700	4430 Repair & Maintenance Agreement	3,671	3,511	3,511	-	-
122,874	70,935	78,012	4501 Supplies	80,652	78,584	77,230	(1,354)	(2)
7,051	7,365	6,841	4502 Discretionary Material	6,700	6,720	6,600	(120)	(2)
3,575	5,597	4,518	4901 Other Expenses	4,706	4,706	4,706	-	-
1,299	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>430,278</u>	<u>371,488</u>	<u>319,661</u>	Subtotal - Other	<u>360,018</u>	<u>374,479</u>	<u>372,530</u>	<u>25,522</u>	<u>7</u>
34,690	10,971	15,008	5101 Equipment	8,765	8,765	8,765	-	-
5,403	14,716	1,473	5102 Equipment-Technology	-	80	-	(80)	(100)
<u>40,093</u>	<u>25,687</u>	<u>16,481</u>	Subtotal - Equipment	<u>8,765</u>	<u>8,845</u>	<u>8,765</u>	<u>(80)</u>	<u>(1)</u>
<u>\$ 3,503,206</u>	<u>\$ 3,629,973</u>	<u>\$ 3,519,584</u>	Location Totals	<u>\$3,580,660</u>	<u>\$3,602,548</u>	<u>\$3,796,643</u>	<u>\$ 221,566</u>	<u>6</u>





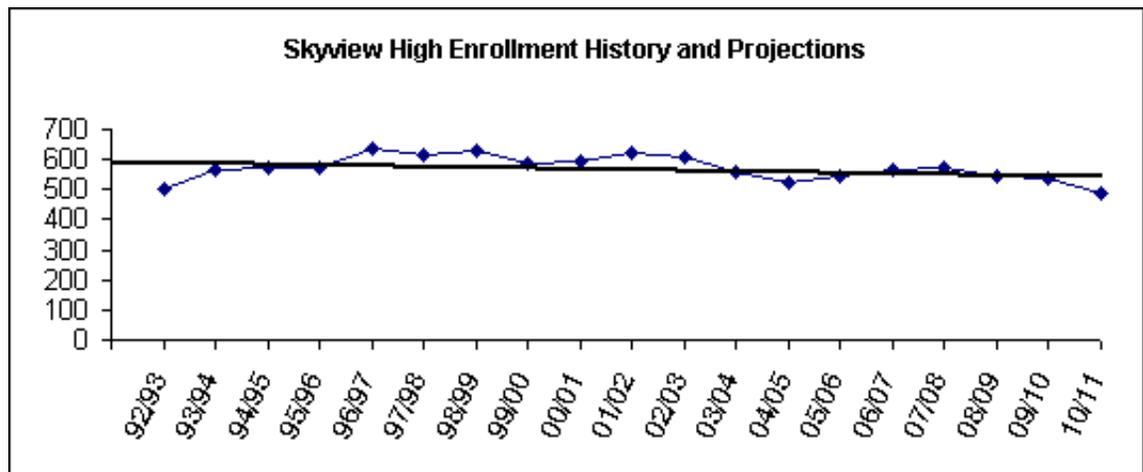
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
624.00	605.00	556.00	Enrollment in ADM (9-12)	544.00	526.00	546.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
29.25	29.65	25.55	Teachers	23.50	24.10	23.00
3.50	3.50	3.50	Specialists	3.00	2.50	3.00
4.78	5.00	5.00	Special Ed Teachers	5.00	5.00	5.00
1.26	1.38	1.38	Special Ed Aides	1.38	1.38	1.38
-	-	1.00	Aides	1.00	-	0.44
0.40	0.60	0.60	Nurse	0.60	0.60	0.60
5.50	5.50	4.50	Support	3.50	4.50	4.50
6.00	6.00	5.00	Custodians	5.00	5.00	5.00
<u>52.69</u>	<u>53.63</u>	<u>48.53</u>		<u>44.98</u>	<u>45.08</u>	<u>44.92</u>

Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet, and borders the Kenai River. Skyview High School is located three miles south of Soldotna on the Sterling Highway and is the largest school in the Kenai Peninsula Borough School District. The school is a leader in technology and is on the forefront of using Palm Handheld Computers in education. Along with the wide array of academic and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. The well established, community bases Student Aspirations Mentor Program is one of the key components in the school's development of students' overall well-being.





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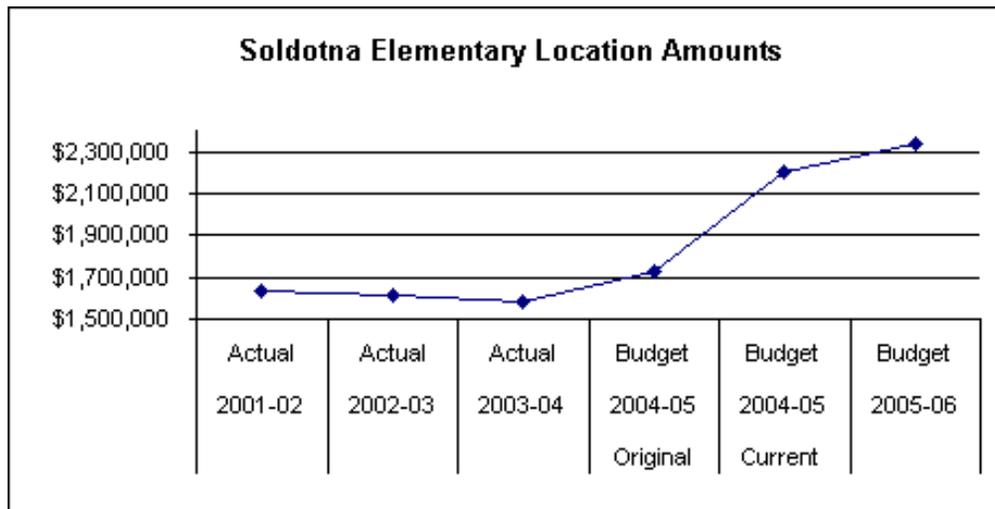
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 75,463	\$ 79,070	\$ 81,351	3130 Principal/Assistant Principal	\$ 83,681	\$ 83,681	\$ 86,055	\$ 2,374	3
795,263	800,383	734,392	3150 Teachers	809,817	1,054,536	1,107,331	52,795	5
1,676	1,104	940	3161 Extra-Duty Compensation Certified	1,840	2,572	2,572	-	-
13,129	17,909	16,137	3171 Substitute Certified w/Certificate	2,775	9,808	6,919	(2,889)	(29)
100	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
5,056	-	100	3173 Long Term Substitute Certified	-	-	-	-	-
57,438	61,518	47,794	3180 Specialists - Certified	48,063	142,237	97,696	(44,541)	(31)
32,179	26,926	27,228	3220 Specialist - Nurse	27,618	23,708	24,571	863	4
63,727	66,561	98,877	3230 Tutors/Aides	102,823	102,823	115,167	12,344	12
26,780	28,098	27,839	3240 Support Staff	28,922	31,559	33,174	1,615	5
70,828	69,592	72,166	3250 Maintenance/Custodians	74,900	73,929	77,001	3,072	4
6,502	5,095	5,338	3291 Substitute - Support	4,447	4,509	4,609	100	2
-	368	736	3292 Extra-Duty Compensation Support	-	-	-	-	-
483	108	136	3294 Temporary Salaries - Support	-	-	-	-	-
36	43	88	3295 Overtime - Support	-	-	-	-	-
10,143	9,293	7,876	3296 Substitute Certified w/o Certificate	2,775	7,068	6,919	(149)	(2)
317,053	317,121	348,598	3500 Employee Benefits	413,735	539,887	640,110	100,223	19
<u>1,475,856</u>	<u>1,483,189</u>	<u>1,469,596</u>	Subtotal - Personnel Services	<u>1,601,396</u>	<u>2,076,317</u>	<u>2,202,124</u>	<u>125,807</u>	<u>6</u>
180	817	-	4200 Travel	496	496	496	-	-
2,119	1,846	2,343	4310 Water And Sewage	2,161	2,161	2,161	-	-
2,490	3,083	3,091	4320 Garbage	2,540	2,540	2,540	-	-
546	622	642	4331 Postage	563	563	563	-	-
5,233	6,983	5,996	4332 Telephone	5,207	5,207	5,207	-	-
48,984	51,059	38,320	4360 Electricity	49,964	52,462	52,462	-	-
-	-	-	4370 Natural/Bottled Gas	-	18,585	19,708	1,123	6
17,951	16,128	16,820	4380 Fuel for Heating	16,423	1,123	-	(1,123)	(100)
507	328	951	4402 Purchased Services	375	446	446	-	-

7,674	6,367	7,056	4408 Purchased Service - Copier	6,026	6,026	5,983	(43)	(1)
3,023	2,668	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
165	402	157	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
30,526	30,517	27,735	4501 Supplies	27,196	27,161	27,036	(125)	-
3,946	3,500	3,100	4502 Discretionary Material	3,500	4,712	4,612	(100)	(2)
61	25	-	4901 Other Expenses	521	521	521	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<u>124,045</u>	<u>125,005</u>	<u>109,271</u>	Subtotal - Other	<u>119,137</u>	<u>126,168</u>	<u>125,900</u>	<u>(268)</u>	-
29,712	5,285	5,262	5101 Equipment	5,262	5,262	5,262	-	-
389	-	-	5102 Equipment-Technology	-	330	-	(330)	(100)
<u>30,101</u>	<u>5,285</u>	<u>5,262</u>	Subtotal - Equipment	<u>5,262</u>	<u>5,592</u>	<u>5,262</u>	<u>(330)</u>	(6)
<u>\$ 1,630,002</u>	<u>\$ 1,613,479</u>	<u>\$ 1,584,129</u>	Location Totals	<u>\$1,725,795</u>	<u>\$2,208,077</u>	<u>\$2,333,286</u>	<u>\$ 125,209</u>	6





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

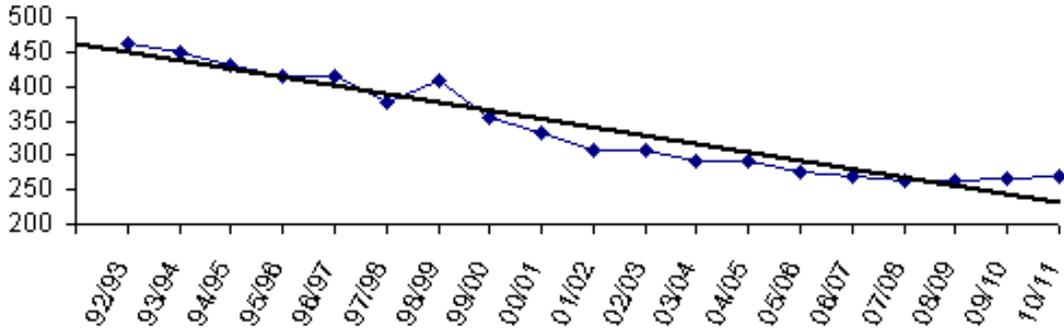
Date: 01/05/05

Location: 43 Soldotna Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
307.00	307.00	292.00	Enrollment in ADM (PS-6)	279.00	291.00	277.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	12.70	11.50	Teachers	12.50	14.00	14.50
1.50	1.80	-	Specialists	1.00	2.56	1.56
3.00	3.00	4.00	Special Ed Teachers	3.00	6.00	6.00
2.64	2.64	3.52	Special Ed Aides	3.52	3.52	3.52
-	-	-	Aides	-	-	0.38
0.88	0.75	0.70	Nurse	0.70	0.60	0.60
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.75	2.75	2.50	Custodians	2.50	2.50	2.50
<u>26.77</u>	<u>25.64</u>	<u>24.22</u>	Totals	<u>25.22</u>	<u>31.18</u>	<u>31.06</u>

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 facility encompasses K-6 and special needs preschoolers. Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on music. Music classes, band and choir support the other curriculums while emphasizing the arts. Special help for students includes an "After the Bell" and remedial Title 1 after school program, a huge cadre of parent volunteers, Foster Grandparents, and many dedicated educators. 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 trips in the Soldotna downtown community to foster experiential learning while allowing parents to also visit their students during the day or eat lunch with them.

Soldotna Elementary Enrollment and History Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

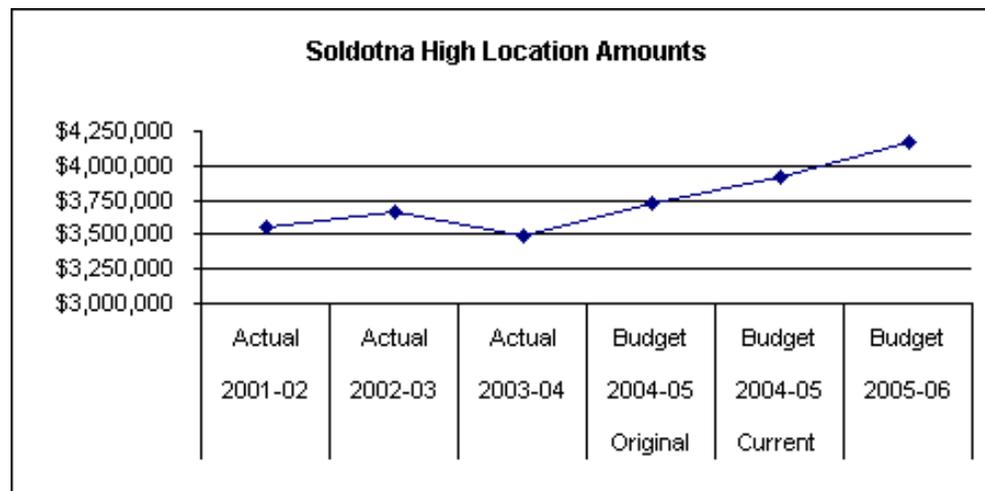
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 09 Soldotna High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 150,480	\$ 148,467	\$ 153,084	3130 Principal/Assistant Principal	\$ 155,657	\$ 155,657	\$ 160,365	\$ 4,708	3
1,509,862	1,542,782	1,439,633	3150 Teachers	1,556,835	1,609,228	1,683,667	74,439	5
60,970	64,377	53,711	3161 Extra-Duty Compensation Certified	75,107	76,339	75,839	(500)	(1)
2,560	500	500	3162 Emolument	2,060	2,560	2,060	(500)	(20)
11,513	17,413	19,882	3171 Substitute Certified w/Certificate	5,145	11,545	10,050	(1,495)	(13)
-	800	1,000	3172 Temporary Certified w/Certificate	-	-	-	-	-
9,979	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
165,357	196,443	216,446	3180 Specialists - Certified	190,935	248,866	205,581	(43,285)	(17)
33,523	17,670	17,916	3220 Specialist - Nurse	18,571	18,571	19,240	669	4
86,935	134,639	141,980	3230 Tutors/Aides	148,527	139,516	157,477	17,961	13
135,015	146,245	133,662	3240 Support Staff	145,561	139,807	159,133	19,326	14
190,033	196,437	163,461	3250 Maintenance/Custodians	172,358	173,642	173,599	(43)	(0)
8,510	8,149	-	3272 Activity Bus Driver	-	-	-	-	-
19,998	25,653	22,029	3291 Substitute - Support	9,308	9,357	9,849	492	5
34,630	31,223	41,359	3292 Extra-Duty Compensation Support	18,111	18,111	18,111	-	-
-	24,450	-	3293 Long Term Substitute Support	-	-	-	-	-
84	1,650	3,509	3294 Temporary Salaries - Support	-	-	-	-	-
633	271	334	3295 Overtime - Support	1,500	1,500	1,500	-	-
21,780	28,321	18,269	3296 Substitute Certified w/o Certificate	5,145	10,095	10,050	(45)	(0)
636,024	688,236	716,639	3500 Employee Benefits	835,195	892,484	1,075,326	182,842	20
<b>3,077,886</b>	<b>3,273,726</b>	<b>3,143,414</b>	<b>Subtotal - Personnel services</b>	<b>3,340,015</b>	<b>3,507,278</b>	<b>3,761,847</b>	<b>254,569</b>	<b>7</b>
230	-	-	4100 Professional Technical Service	-	-	-	-	-
4,190	5,946	2,025	4200 Travel	4,393	4,393	4,393	-	-
14,689	17,866	49	4250 Student Travel	-	-	-	-	-
6,633	7,535	6,961	4310 Water And Sewage	6,766	6,766	6,766	-	-
10,317	10,349	10,166	4320 Garbage	10,523	10,523	10,523	-	-

4,163	5,671	3,887	4331 Postage	3,911	3,911	3,911	-	-
10,051	13,243	10,969	4332 Telephone	9,615	9,615	9,615	-	-
172,156	167,084	153,108	4360 Electricity	175,599	184,379	184,379	-	-
-	-	-	4370 Natural/Bottled Gas	-	49,788	52,780	2,992	6
46,053	34,268	52,099	4380 Fuel for Heating	43,983	2,992	-	(2,992)	(100)
1,924	1,110	469	4402 Purchased Services	2,333	2,443	2,443	-	-
12,473	10,747	11,651	4408 Purchased Service - Copier	11,556	11,556	12,074	518	4
2,370	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
5,895	6,110	6,375	4410 Rental	6,942	6,942	6,942	-	-
874	405	1,911	4430 Repair & Maintenance Agreement	4,221	4,221	4,221	-	-
130,970	84,042	70,561	4501 Supplies	86,628	87,952	89,388	1,436	2
6,409	6,483	5,164	4502 Discretionary Material	6,500	6,730	6,700	(30)	-
3,153	3,515	4,119	4901 Other Expenses	4,075	4,075	4,075	-	-
1,250	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<b>433,800</b>	<b>378,074</b>	<b>343,154</b>	<b>Subtotal - Other</b>	<b>380,695</b>	<b>399,936</b>	<b>401,860</b>	<b>1,924</b>	<b>-</b>
31,591	13,638	8,668	5101 Equipment	4,361	4,361	4,361	-	-
7,695	6,351	2,610	5102 Equipment-Technology	-	326	-	(326)	(100)
<b>39,286</b>	<b>19,989</b>	<b>11,278</b>	<b>Subtotal - Equipment</b>	<b>4,361</b>	<b>4,687</b>	<b>4,361</b>	<b>(326)</b>	<b>(7)</b>
<b>\$ 3,550,972</b>	<b>\$ 3,671,789</b>	<b>\$ 3,497,846</b>	<b>Location Totals</b>	<b>\$3,725,071</b>	<b>\$3,911,901</b>	<b>\$4,168,068</b>	<b>\$ 256,167</b>	<b>7</b>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

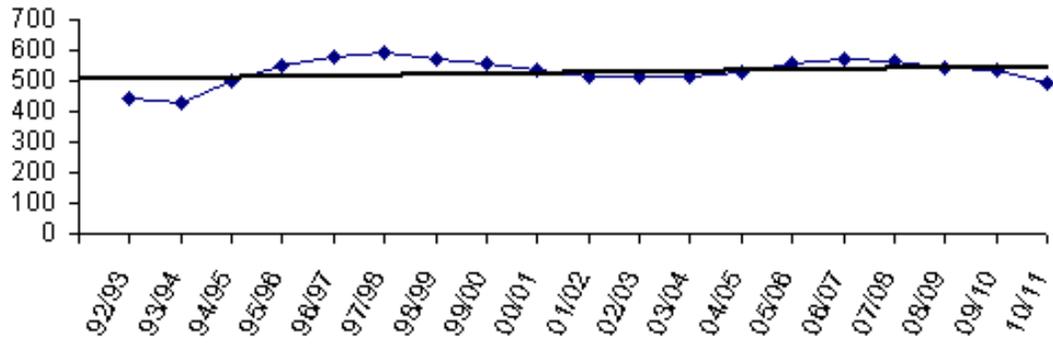
Date: 01/05/05

**Location: 09 Soldotna High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
511.00	513.00	516.00	Enrollment in ADM (9-12)	535.00	530.00	559.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.75	26.10	21.95	Teachers	22.50	22.65	23.50
3.50	3.40	3.00	Specialists	3.00	4.00	3.00
5.00	4.60	5.00	Special Ed Teachers	5.00	5.00	5.00
4.40	6.16	5.72	Special Ed Aides	5.72	5.72	5.72
-	-	1.00	Aides	1.00	-	0.44
0.88	0.44	0.44	Nurse	0.44	0.44	0.44
5.00	5.00	3.50	Support	3.50	4.50	5.00
7.00	7.00	5.50	Custodians	5.50	5.50	5.50
<u>54.53</u>	<u>54.70</u>	<u>48.11</u>		<u>48.66</u>	<u>49.81</u>	<u>50.60</u>

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 was also the first school in the district to broadcast a live video stream over the Internet. Academically, SoHi students have received top acknowledgement in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy and Caring for the Kenai, among others. A number of athletic teams have also garnered top GPA accolades, as well as regional and state top finishes. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

### Soldotna High Enrollment and History Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

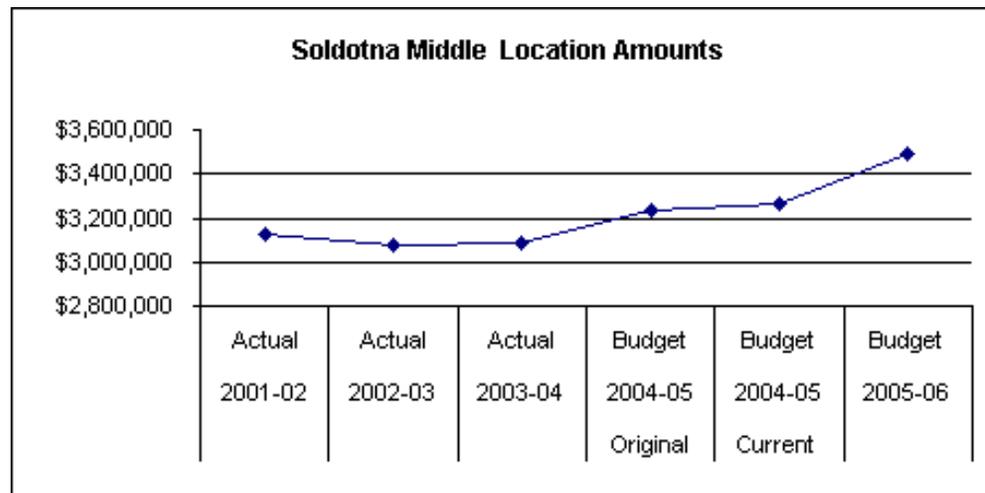
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 12 Soldotna Middle School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 139,461	\$ 145,547	\$ 148,965	3130 Principal/Assistant Principal	\$ 153,826	\$ 153,826	\$ 157,882	\$ 4,056	3
1,508,152	1,510,739	1,518,083	3150 Teachers	1,623,352	1,633,593	1,646,884	13,291	1
25,909	22,444	19,789	3161 Extra-Duty Compensation Certified	26,998	27,730	27,730	-	-
22,374	24,790	28,693	3171 Substitute Certified w/Certificate	5,250	13,981	9,750	(4,231)	(30)
1,600	2,400	2,000	3172 Temp Certified w/Certificate	-	-	-	-	-
4,933	32,709	24,057	3173 Long Term Substitute Certified	-	-	-	-	-
196,590	208,043	144,716	3180 Specialists - Certified	114,798	119,214	127,270	8,056	7
37,235	34,681	35,832	3220 Specialist - Nurse	37,143	37,143	38,479	1,336	4
92,681	63,917	85,186	3230 Tutors/Aides	90,017	69,669	81,973	12,304	18
58,443	61,713	67,235	3240 Support Staff	71,725	73,209	102,456	29,247	40
131,668	134,321	110,484	3250 Maintenance/Custodians	114,944	109,118	114,109	4,991	5
16,719	13,236	12,220	3291 Substitute - Support	6,279	5,772	6,601	829	14
3,094	6,159	8,078	3292 Extra-Duty Compensation Support	1,237	1,237	1,237	-	-
-	812	-	3293 Long Term Sustitute - Support	-	-	-	-	-
936	1,909	2,281	3294 Temporary Salaries - Support	-	-	-	-	-
145	460	1,243	3295 Overtime - Support	-	-	-	-	-
11,775	11,000	10,826	3296 Substitute Certified w/o Certificate	5,250	9,900	9,750	(150)	(2)
587,242	604,156	640,792	3500 Employee Benefits	751,619	769,672	932,778	163,106	21
<u>2,838,957</u>	<u>2,879,036</u>	<u>2,860,480</u>	Subtotal - Personnel Services	<u>3,002,438</u>	<u>3,024,064</u>	<u>3,256,899</u>	<u>232,835</u>	<u>8</u>
745	623	835	4200 Travel	675	675	675	-	-
2,163	3,741	-	4250 Student Travel	-	-	-	-	-
2,320	2,487	2,608	4310 Water And Sewage	2,366	2,366	2,366	-	-
7,366	5,575	5,766	4320 Garbage	7,513	7,513	7,513	-	-

2,933	4,113	3,073	4331 Postage	2,400	2,400	2,400	-	-
8,241	10,162	9,858	4332 Telephone	8,179	8,179	8,179	-	-
84,847	83,637	70,291	4360 Electricity	86,544	90,871	90,871	-	-
-	-	-	4370 Natural/Bottled Gas	-	24,706	26,089	1,383	6
23,051	17,675	24,279	4380 Fuel for Heating	21,741	1,383	-	(1,383)	(100)
90	530	754	4402 Purchased Services	1,772	1,772	1,772	-	-
9,327	7,620	7,410	4408 Purchased Service - Copier	11,794	11,794	11,750	(44)	-
3,689	2,739	2,578	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	186	-	4410 Rental	207	207	207	-	-
2,291	3,722	3,521	4430 Repair & Maintenance Agreement	4,900	4,900	4,900	-	-
105,102	38,902	42,747	4501 Supplies	62,993	63,463	62,799	(664)	(1)
6,476	7,045	6,200	4502 Discretionary Material	6,600	6,600	6,500	(100)	(2)
214	-	463	4901 Other Expenses	1,144	1,144	1,144	-	-
1,250	1,300	1,240	4903 Professional Dues	1,250	1,250	1,250	-	-
<b>260,105</b>	<b>190,057</b>	<b>181,623</b>	<b>Subtotal - Other</b>	<b>222,478</b>	<b>231,623</b>	<b>230,815</b>	<b>(808)</b>	<b>-</b>
29,144	8,445	7,470	5101 Equipment	6,392	7,022	6,392	(630)	(9)
941	412	33,651	5102 Equipment-Technology	-	-	-	-	-
<b>30,085</b>	<b>8,857</b>	<b>41,121</b>	<b>Subtotal - Equipment</b>	<b>6,392</b>	<b>7,022</b>	<b>6,392</b>	<b>(630)</b>	<b>(9)</b>
<b>\$ 3,129,147</b>	<b>\$ 3,077,950</b>	<b>\$ 3,083,224</b>	<b>Location Totals</b>	<b>\$3,231,308</b>	<b>\$3,262,709</b>	<b>\$3,494,106</b>	<b>\$ 231,397</b>	<b>7</b>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

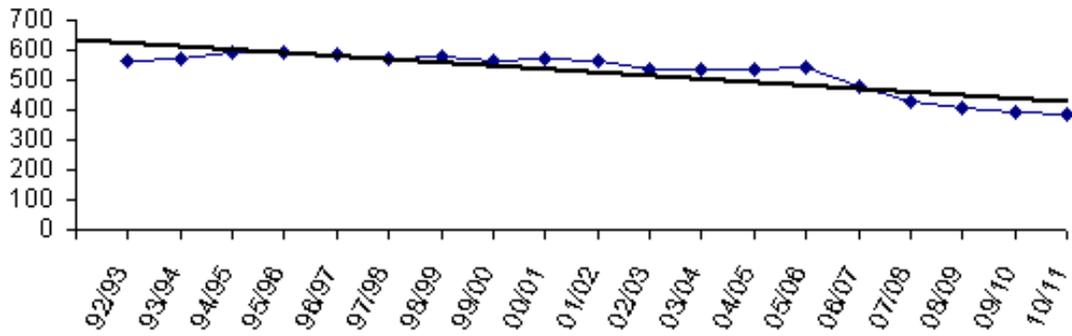
Date: 01/05/05

Location: 12 Soldotna Middle School

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
567.00	538.00	536.00	Enrollment in ADM (7-8)	546.00	538.00	544.00
			<u>Staff in FTE</u>			
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.14	25.14	22.64	Teachers	23.14	23.14	22.50
3.86	3.86	1.86	Specialists	1.86	1.86	2.00
5.00	5.00	6.00	Special Ed Teachers	6.00	6.00	6.00
4.40	2.64	3.52	Special Ed Aides	3.52	2.64	2.64
-	-	-	Aides	-	-	0.44
0.95	0.88	0.88	Nurse	0.88	0.88	0.88
2.50	2.50	2.50	Support	2.50	2.50	3.50
5.50	5.50	4.00	Custodians	4.00	4.00	4.00
<u>49.35</u>	<u>47.52</u>	<u>43.40</u>	Totals	<u>43.90</u>	<u>43.02</u>	<u>43.96</u>

Soldotna Middle School, located in Soldotna, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1984. 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.

Soldotna Middle Enrollment and History Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

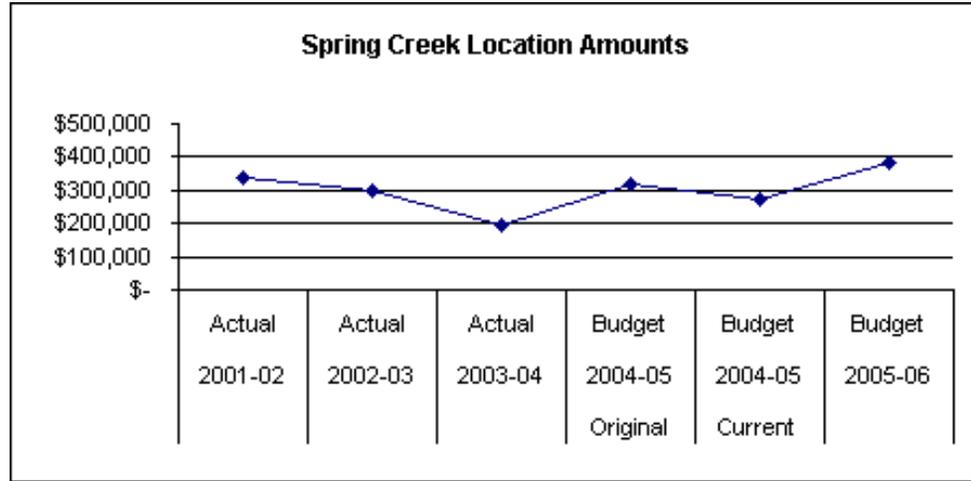
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 04 Spring Creek

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 4,345	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 69,603	\$ 71,231	\$ 1,628	2
194,041	189,193	105,347	3150 Teachers	200,178	96,777	156,696	59,919	62
-	-	-	3171 Substitute Certified W/Certificate	600	900	1,200	300	33
20,787	22,047	-	3230 Tutors/Aides	-	-	-	-	-
7,640	9,377	21,115	3240 Support Staff	11,784	12,473	19,660	7,187	58
279	-	-	3291 Substitute - Support	288	288	432	144	50
1,680	611	-	3296 Substitute Certified W/O Certificate	600	900	1,200	300	33
66,749	73,602	43,047	3500 Employee Benefits	75,311	63,849	102,102	38,253	60
<u>295,521</u>	<u>294,830</u>	<u>169,509</u>	Subtotal - Personnel Services	<u>288,761</u>	<u>244,790</u>	<u>352,521</u>	<u>107,731</u>	<u>44</u>
9,960	-	-	4100 Professional-Tech Service	10,000	10,000	10,000	-	-
-	-	-	4140 Professional Technical Legal	2,700	2,700	2,700	-	-
993	2,267	1,857	4200 Travel	7,168	7,117	7,117	-	-
25	164	128	4331 Postage	200	200	200	-	-
969	930	880	4332 Telephone	862	862	862	-	-
-	27	-	4402 Purchased Services	-	51	51	-	-
683	1,048	767	4408 Purchased Service - Copier	1,188	1,188	1,188	-	-
19,907	98	21,553	4501 Supplies	6,655	6,655	6,655	-	-
850	800	400	4502 Discretionary Material	800	600	800	200	33
649	-	-	4901 Other Expenses	-	-	-	-	-
-	650	620	4903 Professional Dues	-	-	-	-	-
<u>34,036</u>	<u>5,984</u>	<u>26,205</u>	Subtotal - Other	<u>29,573</u>	<u>29,373</u>	<u>29,573</u>	<u>200</u>	<u>1</u>
8,038	1,059	1,912	5101 Equipment	444	444	444	-	-

2,985	-	-	5102 Equipment-Technology	-	-	-	-	-
11,023	1,059	1,912	Subtotal - Equipment	444	444	444	-	-
<u>\$ 340,580</u>	<u>\$ 301,873</u>	<u>\$ 197,626</u>	Location Totals	<u>\$ 318,778</u>	<u>\$ 274,607</u>	<u>\$ 382,538</u>	<u>\$ 107,931</u>	39



### Kenai Peninsula Borough School District 2005 - 2006 Budget

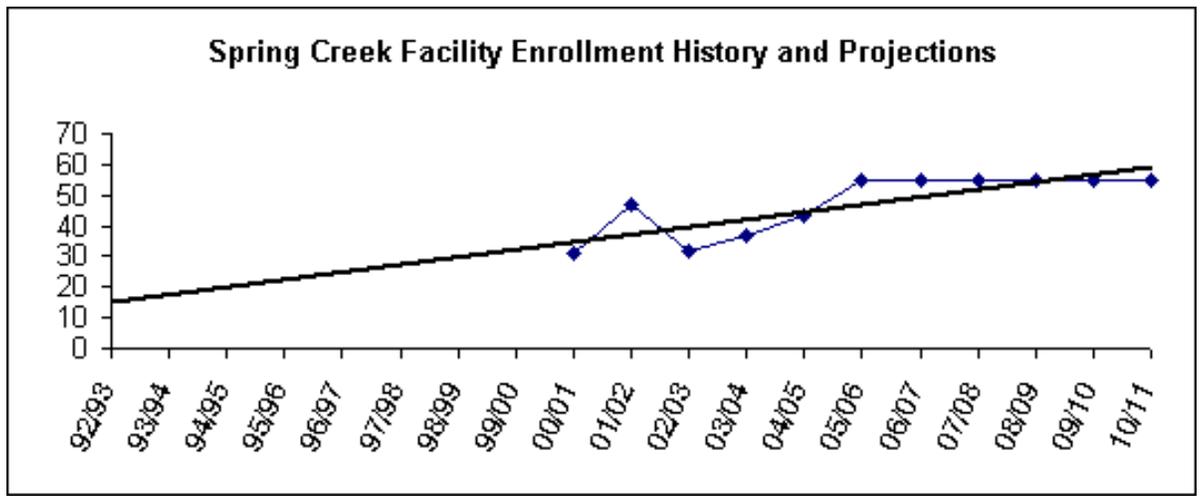
Fund: 100 General Fund - Expenditures  
Location: 04 Spring Creek

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
47.00	32.00	37.00	Enrollment in ADM (K-12)	55.00	43.00	55.00
<u>Staff in FTE</u>						
-	-	-	- Administrator	-	1.00	1.00
4.00	4.00	2.00	Teachers	4.00	2.00	3.00
0.25	-	-	- Special Ed Teachers	-	-	-
1.50	1.44	-	- Aides	-	-	-
0.50	0.50	1.00	Support	0.50	0.50	0.75
<u>6.25</u>	<u>5.94</u>	<u>3.00</u>	Totals	<u>4.50</u>	<u>3.50</u>	<u>4.75</u>

Spring Creek School provides educational services for students in grades 9-12 who have been incarcerated within Spring Creek Correctional Center. The school is part of the Youthful Offender Program (YOP), which is a rehabilitation program designed specifically for youthful offenders from across the State of Alaska. The school's curriculum is to provide in depth, individualized instruction to students working to complete their high school graduation requirements. Opportunities for vocational and skilled job certification exist in cooperation with the Department of Corrections education office. Students receive mental health and substance abuse services. Academically successful students can work towards post secondary educational goals through a partnership between the Spring Creek Correctional Center Education Department and UAA. Spring Creek School and the YOP has become a model education/rehabilitation program for youthful offender programs nationwide because of its partnership with the Kenai Peninsula Borough School District. The program's success is proven by a significantly reduced recidivism rate when compared to similar youthful offender programs nationwide. Evaluated in August, 2002 by N.I.C. personnel, the Spring Creek Youthful Offender Program has attracted nationwide attention for its innovative program operating with significantly limited resources. This program is proving itself to be a significant tool to address the new challenges of "Leave No Child Behind" as a national education priority.

### Spring Creek Facility Enrollment History and Projections



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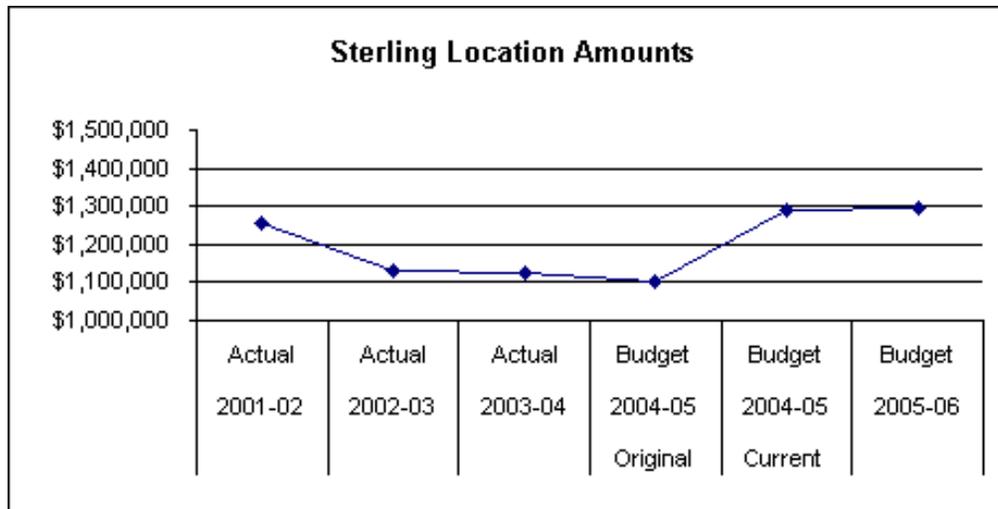
## Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 75,463	\$ 79,117	\$ 96,387	3130 Principal/Assistant Principal	\$ 41,840	\$ 36,705	\$ 37,740	\$ 1,035	3
581,592	575,448	536,294	3150 Teachers	559,973	594,089	564,324	(29,765)	(5)
736	1,178	1,308	3161 Extra-Duty Compensation Certified	1,472	2,204	2,204	-	-
11,401	7,345	12,386	3171 Substitute Certified w/Certificate	1,575	4,711	3,601	(1,110)	(24)
-	1,100	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
108,852	11,016	16,370	3180 Specialists - Certified	16,841	119,214	116,982	(2,232)	(2)
9,598	11,519	13,101	3220 Specialist - Nurse	13,971	15,190	15,729	539	4
21,573	22,412	30,006	3230 Tutors/Aides	32,172	32,172	33,659	1,487	5
31,658	32,944	34,611	3240 Support Staff	35,679	24,080	25,312	1,232	5
55,925	59,831	53,647	3250 Maintenance/Custodians	43,467	43,467	43,465	(2)	-
4,161	2,854	3,408	3291 Substitute - Support	2,396	2,368	2,368	-	-
-	294	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	304	29	3294 Temporary Salaries - Support	-	-	-	-	-
241	318	324	3295 Overtime - Support	-	-	-	-	-
5,523	7,330	981	3296 Substitute Certified w/o Certificate	1,575	3,901	3,601	(300)	(8)
238,098	221,193	236,014	3500 Employee Benefits	248,604	303,673	342,131	38,458	13
<u>1,144,821</u>	<u>1,034,203</u>	<u>1,034,866</u>	Subtotal - Personnel Services	<u>999,565</u>	<u>1,181,774</u>	<u>1,191,116</u>	<u>9,342</u>	<u>1</u>
934	439	716	4200 Travel	322	322	175	(147)	(46)
2,537	3,678	69	4310 Water And Sewage	2,588	2,588	2,588	-	-
3,192	3,376	2,611	4320 Garbage	3,256	3,256	3,256	-	-
275	260	438	4331 Postage	225	225	225	-	-
10,165	9,083	8,903	4332 Telephone	9,460	9,460	9,460	-	-
36,240	35,478	32,151	4360 Electricity	34,232	35,944	35,944	-	-
-	-	-	4370 Natural/Bottled Gas	-	21,654	21,989	335	2
7,740	8,436	8,790	4380 Fuel for Heating	18,324	335	-	(335)	(100)
7,261	4,011	4,999	4408 Purchased Service - Copier	3,802	3,802	3,888	86	2
2,400	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-

718	354	970	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
21,012	20,665	19,816	4501 Supplies	17,292	18,402	17,612	(790)	(4)
2,260	2,700	1,600	4502 Discretionary Material	2,000	2,600	2,400	(200)	(8)
206	137	-	4901 Other Expenses	375	375	375	-	-
640	765	660	4903 Professional Dues	640	640	640	-	-
<b>95,580</b>	<b>91,782</b>	<b>84,123</b>	<b>Subtotal - Other</b>	<b>96,041</b>	<b>103,128</b>	<b>102,077</b>	<b>(1,051)</b>	<b>(1)</b>
15,699	4,653	5,314	5101 Equipment	4,653	4,653	4,653	-	-
250	-	400	5102 Equipment-Technology	-	-	-	-	-
<b>15,949</b>	<b>4,653</b>	<b>5,714</b>	<b>Subtotal - Equipment</b>	<b>4,653</b>	<b>4,653</b>	<b>4,653</b>	<b>-</b>	<b>-</b>
<b>\$ 1,256,350</b>	<b>\$ 1,130,638</b>	<b>\$ 1,124,703</b>	<b>Location Totals</b>	<b>\$1,100,259</b>	<b>\$1,289,555</b>	<b>\$1,297,846</b>	<b>\$ 8,291</b>	<b>1</b>





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## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

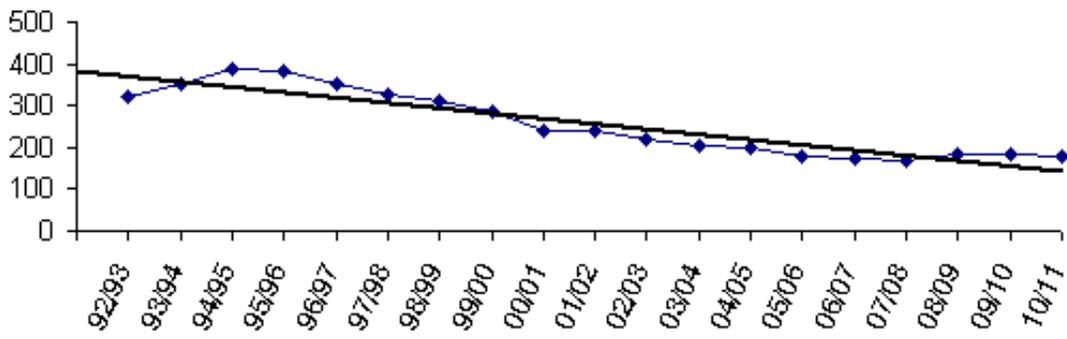
Date: 01/05/05

Location: 44 Sterling Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
238.00	221.00	203.00	Enrollment in ADM (K-6)	176.00	197.00	180.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
10.50	10.50	8.75	Teachers	8.25	9.50	8.50
2.00	-	0.25	Specialists	0.25	2.00	2.00
1.50	1.00	1.00	Special Ed Teachers	1.00	1.00	1.00
0.88	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
-	-	0.38	Aides	0.38	0.38	0.38
0.44	0.44	0.40	Nurse	0.40	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.00	Custodians	1.50	1.50	1.50
<u>19.82</u>	<u>17.32</u>	<u>15.66</u>		<u>14.16</u>	<u>17.11</u>	<u>16.11</u>

Sterling Elementary School, located in Sterling, Alaska, was originally constructed in 1958, with the most recent renovations being completed in 1983. The facility was originally built to house 325 students K-8, and currently houses 197 students K-6. Sterling Elementary School has a partnership with the new Sterling Head Start Program and focuses its' academic program on development of Early Childhood Reading skills. Working in conjunction with a very involved PTA, Sterling Elementary has embraced the study of Fine Arts and is notable for its' displays of student work throughout the facility. The students and staff have been recognized for their achievements by various organizations: the Safari Club of Alaska, BP and Peak Oilfield Industry, KPBSD Golden Apple Award, Alaska Dept. of Fish and Game, Alaska PTA, Kenaitze Indian Tribe, St. Jude's Children's Research Hospital, the Fullbright Scholarship Foundation, and the Kennedy Center Alliance for Arts Education Network. Sterling is located on the Sterling Highway at the junction of the Moose and Kenai Rivers, twelve miles east of the City of Soldotna.

### Sterling Elementary Enrollment History and Projections



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### Kenai Peninsula Borough School District 2005 - 2006 Budget

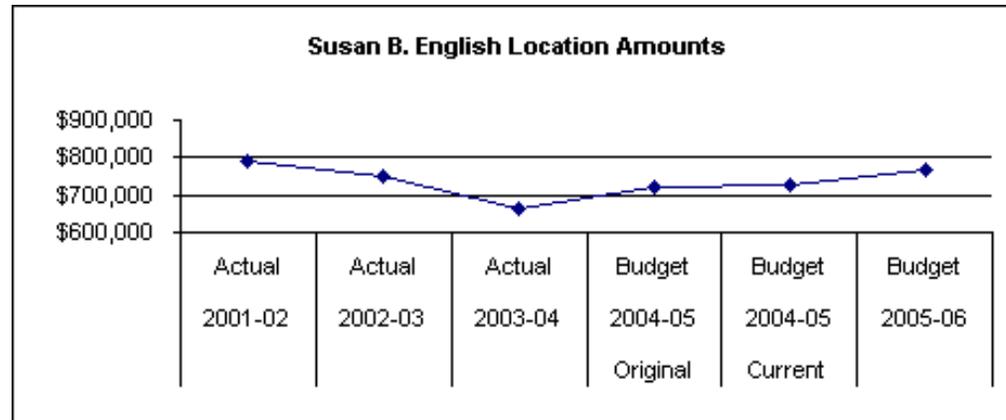
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 03 Susan B. English

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 69,251	\$ 72,582	\$ 62,736	3130 Principal/Assistant Principal	\$ 32,309	\$ 32,309	\$ 33,264	\$ 955	3
247,481	226,135	183,890	3150 Teachers	205,869	207,683	188,800	(18,883)	(9)
8,819	18,071	4,562	3161 Extra-Duty Compensation Certified	15,978	16,710	16,710	-	-
1,250	2,963	2,176	3171 Substitute Certified w/Certificate	825	2,025	1,350	(675)	(33)
-	-	888	3172 Temp Certified w/Certificate	-	-	-	-	-
-	10,555	-	3173 Long Term Substitute Certified	-	-	-	-	-
9,385	4,913	1,648	3220 Specialist - Nurse	5,328	5,214	5,442	228	4
-	-	16,171	3230 Tutors/Aides	18,488	18,488	19,248	760	4
45,617	46,589	34,098	3240 Support Staff	53,450	35,576	64,244	28,668	81
46,833	40,971	52,481	3250 Maintenance/Custodians	54,601	54,601	57,068	2,467	5
2,223	3,982	2,050	3291 Substitute - Support	2,563	2,286	2,718	432	19
22,502	11,832	24,127	3292 Extra-Duty Compensation Support	15,937	15,937	15,937	-	-
680	424	333	3294 Temporary Salaries - Support	-	-	-	-	-
14	-	106	3295 Overtime - Support	-	-	-	-	-
7,334	1,812	1,917	3296 Substitute Certified w/o Certificate	825	1,575	1,350	(225)	(14)
129,110	131,010	124,029	3500 Employee Benefits	148,363	149,168	177,195	28,027	19
<u>590,499</u>	<u>571,839</u>	<u>511,212</u>	Subtotal - Personnel Services	<u>554,536</u>	<u>541,572</u>	<u>583,326</u>	<u>41,754</u>	<u>8</u>
8,105	4,313	2,924	4200 Travel	2,721	3,000	2,721	(279)	(9)
8,242	9,663	-	4250 Student Travel	-	-	-	-	-
12,672	13,192	13,296	4310 Water And Sewage	12,925	12,925	12,925	-	-
1,600	2,400	2,400	4320 Garbage	1,632	1,632	1,632	-	-
625	608	625	4331 Postage	625	625	625	-	-
7,559	8,162	7,490	4332 Telephone	7,237	7,237	7,237	-	-
51,979	48,668	42,756	4360 Electricity	53,019	55,670	55,670	-	-
72,572	64,181	64,373	4380 Fuel for Heating	66,613	79,936	79,936	-	-
2,169	2,860	1,665	4401 Freight Costs	2,000	2,000	2,000	-	-
-	-	150	4402 Purchased Service	-	-	-	-	-

2,028	1,413	1,443	4408 Purchased Service - Copier	1,426	1,426	1,382	(44)	(3)
(987)	-	-	4410 Rental	87	87	87	-	-
857	291	-	4430 Repair & Maintenance Agreement	687	687	687	-	-
18,744	12,427	10,136	4501 Supplies	15,403	14,953	15,234	281	2
1,200	1,100	977	4502 Discretionary Material	1,000	1,050	900	(150)	(14)
86	75	275	4580 Gas And Oil	75	75	75	-	-
727	885	634	4901 Other Expenses	1,576	1,576	1,576	-	-
625	650	620	4903 Professional Dues	625	625	625	-	-
188,803	170,888	149,764	Subtotal - Other	167,651	183,504	183,312	(192)	-
13,714	7,512	898	5101 Equipment	898	1,598	898	(700)	(44)
<u>\$ 793,016</u>	<u>\$ 750,239</u>	<u>\$ 661,874</u>	Location Totals	<u>\$ 723,085</u>	<u>\$ 726,674</u>	<u>\$ 767,536</u>	<u>\$ 40,862</u>	6



**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

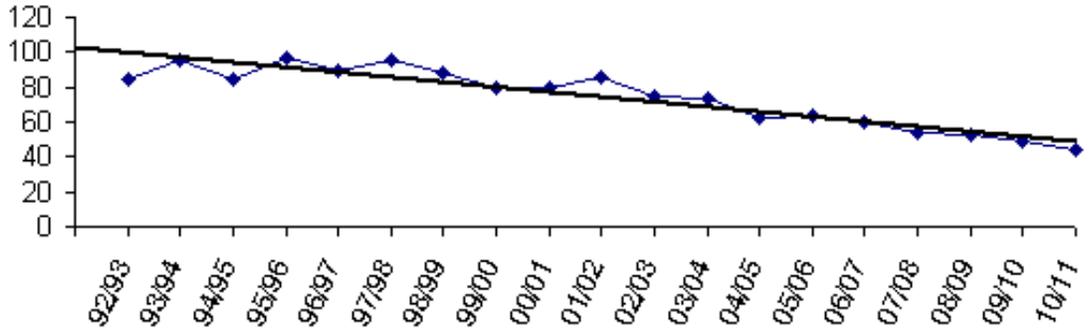
Date: 01/05/05

Location: 03 Susan B. English

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
86.00	75.00	73.00	Enrollment in ADM (K-12)	66.00	62.00	64.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
5.50	5.00	4.00	Teachers	4.00	4.25	3.50
0.50	0.50	0.50	Special Ed Teachers	0.50	0.50	0.50
-	-	0.82	Special Ed Aides	0.82	0.82	0.82
-	-	-	Aides	1.00	-	-
-	0.13	0.13	Nurse	0.13	0.15	0.15
1.75	1.50	1.00	Support	0.50	1.00	1.75
2.00	2.00	2.00	Custodians	2.00	2.00	2.00
<u>10.75</u>	<u>10.13</u>	<u>9.45</u>	Totals	<u>9.45</u>	<u>9.22</u>	<u>9.22</u>

Susan B. English is a K-12 school located in Seldovia, housing 62 students. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building. The school employs 13 full-time and part-time staff members, as well as many volunteers.

### Susan B. English Enrollment History and Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

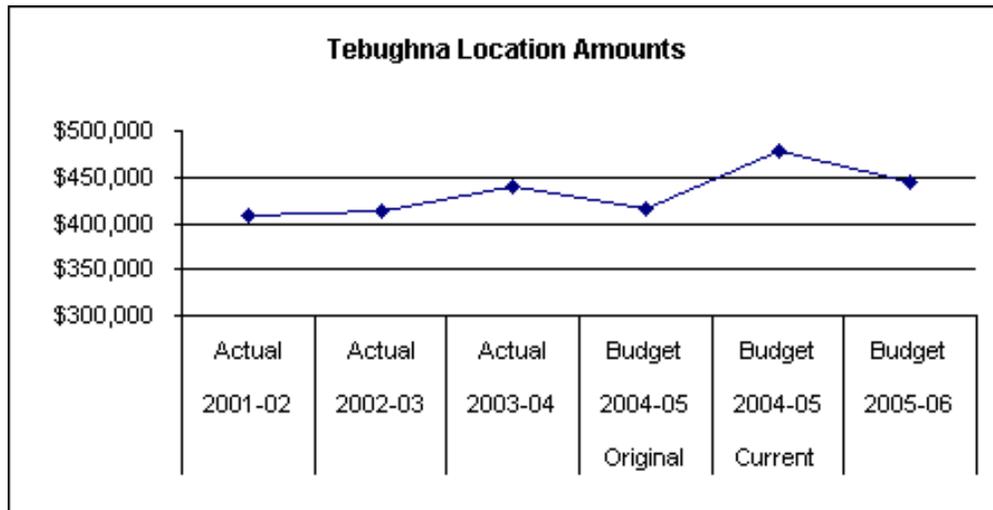
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 01 Tebughna

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3130 Principal/Assistant Principal	\$ -	\$ 32,309	\$ 33,264	955	3
169,471	182,685	181,457	3150 Teachers	149,905	141,524	108,098	(33,426)	(24)
2,542	2,686	-	3161 Extra-Duty Compensation Certified	3,134	3,866	3,866	-	-
-	500	500	3171 Substitute Certified w/Certificate	450	1,471	901	(570)	(39)
1,679	1,890	566	3220 Specialist - Nurse	2,049	2,144	1,851	(293)	(14)
8,056	16,431	18,091	3230 Tutors/Aides	19,137	19,137	19,979	842	4
16,031	16,682	17,306	3240 Support Staff	17,840	17,840	17,935	95	1
24,128	19,960	25,138	3250 Maintenance/Custodians	27,357	28,547	29,307	760	3
2,147	544	226	3291 Substitute - Support	1,325	1,325	1,469	144	11
592	-	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	-	305	3294 Temporary Salaries - Support	-	-	-	-	-
-	403	213	3295 Overtime - Support	-	-	-	-	-
998	1,989	2,310	3296 Substitute Certified w/o Certificate	450	1,201	901	(300)	(25)
66,420	77,406	87,556	3500 Employee Benefits	83,866	100,170	102,487	2,317	2
<b>292,064</b>	<b>321,176</b>	<b>333,668</b>	<b>Subtotal - Personnel Services</b>	<b>305,513</b>	<b>349,534</b>	<b>320,058</b>	<b>(29,476)</b>	<b>(8)</b>
5,428	5,722	6,947	4200 Travel	4,310	7,000	4,310	(2,690)	(38)
1,250	-	1,640	4250 Student Travel	-	-	-	-	-
771	-	-	4310 Water And Sewage	786	786	786	-	-
390	275	-	4331 Postage	428	428	428	-	-
10,733	10,609	11,986	4332 Telephone	10,733	22,733	22,733	-	-
78,945	62,115	69,294	4360 Electricity	80,524	84,550	84,550	-	-
-	-	300	4380 Fuel For Heating	-	-	-	-	-
1,751	2,444	1,603	4401 Freight Costs	375	375	375	-	-
1,012	1,019	864	4408 Purchased Service - Copier	994	994	1,037	43	4
-	-	1,100	4410 Rental	-	-	-	-	-
-	-	405	4430 Repair & Maintenance Agreement	562	562	562	-	-

6,486	5,580	8,007	4501 Supplies	7,209	7,209	7,464	255	4
800	800	600	4502 Discretionary Material	600	800	600	(200)	(25)
216	504	880	4580 Gas And Oil	750	750	750	-	-
931	63	278	4901 Other Expenses	550	550	550	-	-
625	1,210	620	4903 Professional Dues	640	640	640	-	-
<u>109,338</u>	<u>90,341</u>	<u>104,524</u>	Subtotal - Other	<u>108,461</u>	<u>127,377</u>	<u>124,785</u>	<u>(2,592)</u>	<u>(2)</u>
247	494	494	5101 Equipment	494	494	494	-	-
7,737	340	405	5102 Equipment-Technology	-	-	-	-	-
<u>7,984</u>	<u>834</u>	<u>899</u>	Subtotal - Equipment	<u>494</u>	<u>494</u>	<u>494</u>	<u>-</u>	<u>-</u>
<u>\$ 409,386</u>	<u>\$ 412,351</u>	<u>\$ 439,091</u>	Location Totals	<u>\$ 414,468</u>	<u>\$ 477,405</u>	<u>\$ 445,337</u>	<u>\$ (32,068)</u>	<u>(7)</u>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

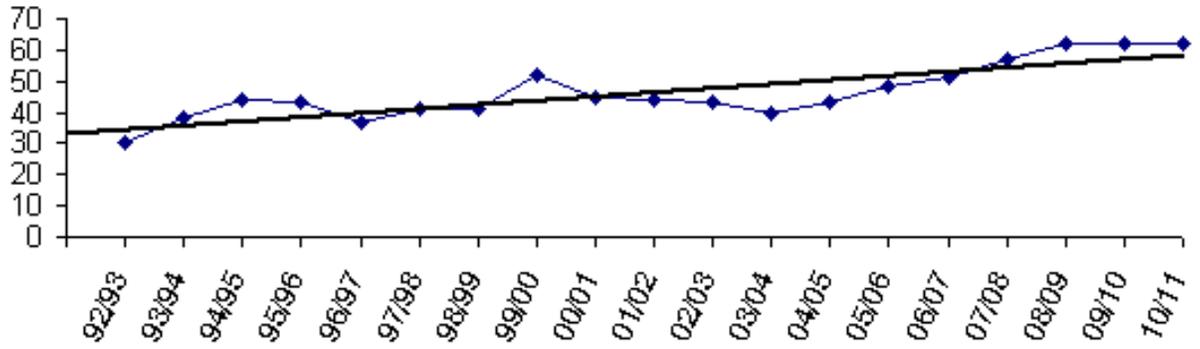
Date: 01/05/05

Location: 01 Tebughna

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
44.00	43.00	40.00	Enrollment in ADM (K-12)	46.00	43.00	48.00
<u>Staff in FTE</u>						
-	-	-	Administrator	-	0.50	0.50
4.00	4.00	4.00	Teachers	3.00	3.50	2.50
0.50	0.75	0.75	Special Ed Aide	0.75	0.75	0.75
-	0.05	0.05	Nurse	0.05	0.05	0.05
0.55	0.50	0.50	Support	0.50	0.50	0.75
1.00	1.00	1.00	Custodians	1.00	1.00	1.00
<u>6.05</u>	<u>6.30</u>	<u>6.30</u>	Totals	<u>5.30</u>	<u>6.30</u>	<u>5.55</u>

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.

### Tebughna School Enrollment History and Projections



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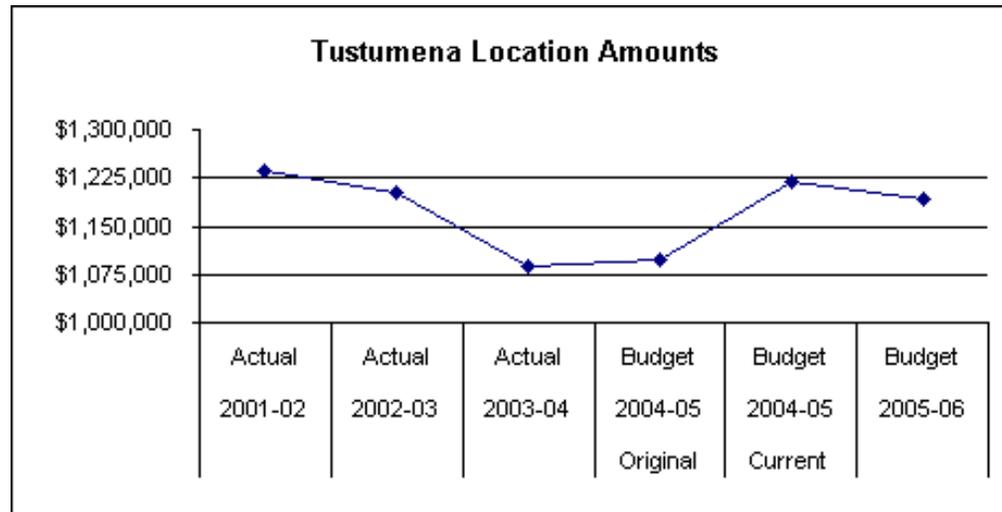
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 68,717	\$ 72,049	\$ 74,042	3130 Principal/Assistant Principal	\$ 38,461	\$ 38,462	\$ 39,536	\$ 1,074	3
596,616	595,640	520,199	3150 Teachers	532,824	582,729	528,792	(53,937)	(9)
368	649	736	3161 Extra-Duty Compensation Certified	1,472	2,204	2,204	-	-
10,082	8,828	10,319	3171 Substitute Certified w/Certificate	1,650	4,730	3,150	(1,580)	(33)
650	1,900	1,100	3172 Temporary Certified w/Certificate	-	-	-	-	-
13,611	-	-	3173 Long Term Sub - Certified	-	-	-	-	-
25,767	25,050	16,370	3180 Specialists - Certified	16,841	45,845	44,878	(967)	(2)
23,263	19,590	16,734	3220 Specialist - Nurse	17,383	11,880	12,385	505	4
34,895	28,127	28,533	3230 Tutors/Aides	30,685	30,415	32,176	1,761	6
31,043	32,304	31,075	3240 Support Staff	34,986	34,986	36,425	1,439	4
53,629	56,292	51,814	3250 Maintenance/Custodians	53,447	53,447	55,996	2,549	5
2,920	4,018	3,081	3291 Substitute - Support	2,741	2,713	2,713	-	-
-	390	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
403	1,390	2,613	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	142	3295 Overtime - Support	-	-	-	-	-
1,081	4,289	2,911	3296 Substitute Certified w/o Certificate	1,650	3,601	3,150	(451)	(13)
235,823	236,327	225,067	3500 Employee Benefits	253,631	288,413	314,270	25,857	9
<u>1,098,868</u>	<u>1,086,843</u>	<u>984,736</u>	Subtotal - Personnel Services	<u>985,771</u>	<u>1,099,425</u>	<u>1,075,675</u>	<u>(23,750)</u>	<u>(2)</u>
1,006	1,547	1,404	4200 Travel	1,080	1,080	1,080	-	-
50	50	50	4310 Water And Sewage	51	51	51	-	-
2,962	2,574	2,419	4320 Garbage	3,021	3,021	3,021	-	-
896	693	897	4331 Postage	896	896	896	-	-
3,506	4,028	3,119	4332 Telephone	3,495	3,495	3,495	-	-
46,291	47,902	38,524	4360 Electricity	47,217	49,578	49,578	-	-
-	-	-	4370 Natural/Bottled Gas	-	15,324	26,910	11,586	76
28,357	21,663	24,905	4380 Fuel for Heating	22,425	11,586	-	(11,586)	(100)
287	296	282	4402 Purchased Services	365	365	365	-	-

4,586	3,874	3,773	4408 Purchased Service - Copier	3,780	3,780	3,218	(562)	(15)
2,400	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
165	879	783	4430 Repair & Maintenance Agreement	1,485	1,485	1,485	-	-
24,588	21,352	17,074	4501 Supplies	18,201	19,311	16,121	(3,190)	(17)
2,300	2,650	2,500	4502 Discretionary Material	2,100	2,400	2,100	(300)	(13)
361	-	-	4901 Other Expenses	367	367	367	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<b>118,395</b>	<b>110,568</b>	<b>98,790</b>	<b>Subtotal - Other</b>	<b>107,523</b>	<b>115,779</b>	<b>111,727</b>	<b>(4,052)</b>	<b>(3)</b>
17,501	3,373	3,293	5101 Equipment	3,293	3,293	3,293	-	-
647	1,099	1,495	5102 Equipment-Technology	-	-	-	-	-
<b>18,148</b>	<b>4,472</b>	<b>4,788</b>	<b>Subtotal - Equipment</b>	<b>3,293</b>	<b>3,293</b>	<b>3,293</b>	<b>-</b>	<b>-</b>
<b>\$ 1,235,411</b>	<b>\$ 1,201,883</b>	<b>\$ 1,088,314</b>	<b>Location Totals</b>	<b>\$1,096,587</b>	<b>\$1,218,497</b>	<b>\$1,190,695</b>	<b>\$ (27,802)</b>	<b>(2)</b>





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**Kenai Peninsula Borough School District  
2005 - 2006 Budget**

Fund: 100 General Fund - Expenditures

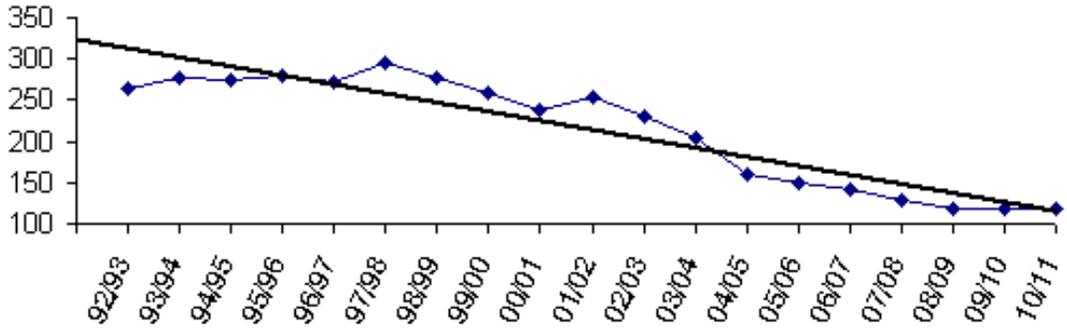
Date: 01/05/05

Location: 45 Tustumena Elementary

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
254.00	231.00	205.00	Enrollment in ADM (K-6)	175.00	161.00	149.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	0.50	0.50	0.50
10.50	10.00	8.25	Teachers	7.75	8.50	7.00
0.50	0.50	0.25	Specialists	0.25	1.00	1.00
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
1.89	1.48	0.98	Special Ed Aides	0.98	0.98	0.98
-	-	0.38	Aides	0.38	0.38	0.38
0.60	0.49	0.40	Nurse	0.40	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.00	Custodians	2.00	2.00	2.00
<u>19.99</u>	<u>18.97</u>	<u>16.26</u>		<u>15.26</u>	<u>16.71</u>	<u>15.21</u>

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. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the City of Kenai.

### Tustumena Elementary Enrollment History and Projections



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## Kenai Peninsula Borough School District 2005 - 2006 Budget

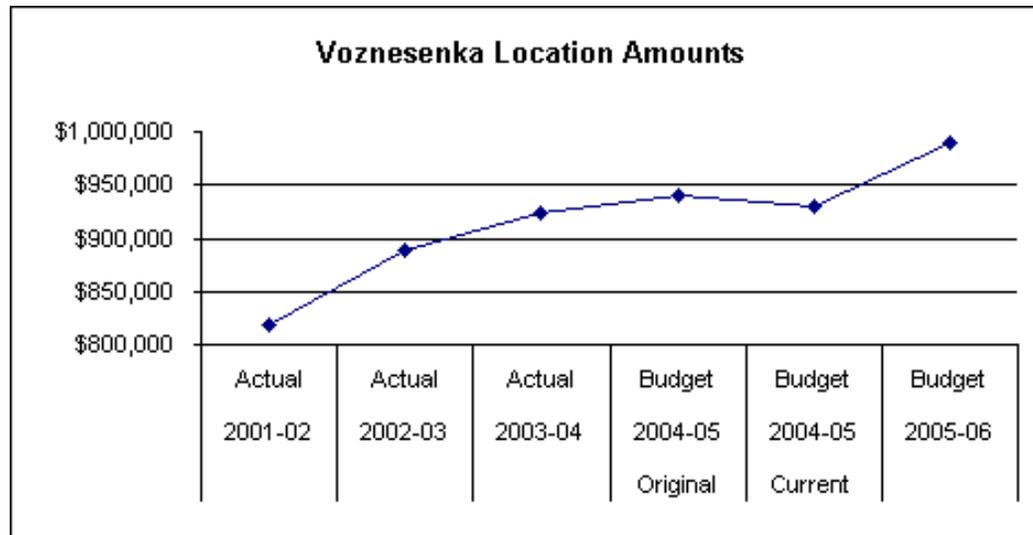
Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 53 Voznesenka Elementary / High

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 68,729	\$ 72,049	\$ 74,042	3130 Principal/Assistant Principal	\$ 38,461	\$ 46,606	\$ 47,908	\$ 1,302	3
376,121	417,444	387,422	3150 Teachers	413,545	386,420	397,490	11,070	3
736	736	-	3161 Extra Duty Compensation Certified	736	1,468	1,468	-	-
-	-	395	3162 Emolument	-	-	-	-	-
2,750	5,499	3,934	3171 Substitute Certified w/Certificate	1,350	2,955	2,505	(450)	(15)
6,802	6,545	8,361	3220 Specialist - Nurse	8,585	8,525	8,883	358	4
58,474	62,414	89,853	3230 Tutors/Aides	101,393	100,986	105,611	4,625	5
19,547	20,350	24,188	3240 Support Staff	25,504	25,504	26,762	1,258	5
10,658	10,979	23,619	3250 Maintenance/Custodians	25,429	25,459	26,660	1,201	5
3,457	3,584	5,354	3291 Substitute - Support	3,531	3,526	3,526	-	-
171	(78)	2,473	3294 Temporary Salaries - Support	-	418	-	(418)	(100)
-	-	624	3295 Overtime - Support	-	-	-	-	-
4,060	4,079	5,445	3296 Substitute Certified w/o Certificate	1,350	2,505	2,505	-	-
156,923	179,407	207,689	3500 Employee Benefits	229,012	233,403	276,597	43,194	19
<u>708,428</u>	<u>783,008</u>	<u>833,399</u>	Subtotal - Personnel Services	<u>848,896</u>	<u>837,775</u>	<u>899,915</u>	<u>62,140</u>	<u>7</u>
1,178	913	944	4200 Travel	1,000	1,000	1,000	-	-
(103)	45	-	4250 Student Travel	-	-	-	-	-
469	964	952	4310 Water And Sewage	478	478	478	-	-
950	950	969	4320 Garbage	969	969	969	-	-
173	341	314	4331 Postage	300	300	300	-	-
2,892	3,228	3,087	4332 Telephone	2,771	2,771	2,771	-	-
13,742	22,515	11,433	4360 Electricity	14,017	14,718	14,718	-	-
5,914	2,015	2,201	4380 Fuel for Heating	1,310	1,572	1,572	-	-
-	500	-	4402 Purchased Services	500	500	500	-	-
3,519	2,689	2,615	4408 Purchased Service - Copier	2,938	2,938	2,830	(108)	(4)
48,000	52,000	48,000	4410 Rental	48,000	48,000	48,000	-	-

320	171	-	4430 Repair & Maintenance Agreement	225	225	225	-	-
20,619	13,830	12,267	4501 Supplies	13,616	12,731	13,163	432	3
1,800	2,095	2,000	4502 Discretionary Material	1,700	1,670	1,670	-	-
472	1,758	560	4901 Other Expenses	25	25	25	-	-
625	650	620	4903 Professional Dues	640	640	640	-	-
<u>100,570</u>	<u>104,664</u>	<u>85,962</u>	Subtotal - Other	<u>88,489</u>	<u>88,537</u>	<u>88,861</u>	<u>324</u>	-
10,023	1,801	2,576	5101 Equipment	1,801	1,801	1,801	-	-
250	-	2,305	5102 Equipment-Technology	-	885	-	(885)	(100)
<u>10,273</u>	<u>1,801</u>	<u>4,881</u>	Subtotal - Equipment	<u>1,801</u>	<u>2,686</u>	<u>1,801</u>	<u>(885)</u>	<u>(33)</u>
<u>\$ 819,271</u>	<u>\$ 889,473</u>	<u>\$ 924,242</u>	Location Totals	<u>\$ 939,186</u>	<u>\$ 928,998</u>	<u>\$ 990,577</u>	<u>\$ 61,579</u>	7



## Kenai Peninsula Borough School District 2005 - 2006 Budget

Fund: 100 General Fund - Expenditures

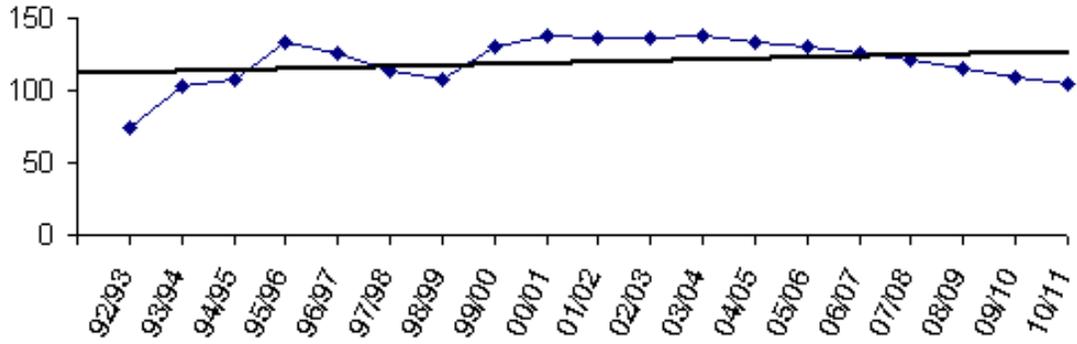
Date: 01/05/05

**Location: 53 Voznesenka Elementary / High**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
136.00	137.00	138.00	Enrollment in ADM (K-12)	136.00	133.00	131.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	0.50	0.60	0.60
9.00	9.50	8.00	Teachers	7.00	7.00	7.00
-	-	1.00	Special Ed Teachers	1.00	0.75	0.75
1.26	1.26	1.26	Special Ed Aides	1.26	1.26	1.26
1.76	1.76	2.64	Aides	2.64	2.64	2.64
-	0.20	0.23	Nurse	0.23	0.22	0.22
1.20	1.00	1.00	Support	1.00	1.00	1.00
0.50	0.50	1.00	Custodians	1.00	1.00	1.00
<u>14.72</u>	<u>15.22</u>	<u>16.13</u>	Totals	<u>14.63</u>	<u>14.47</u>	<u>14.47</u>

Voznesenka School, located in the village of Voznesenka just outside Homer, Alaska, is housed in a facility leased from the Village of Voznesenka. The leased facility has been the home of Voznesenka School since 1988 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

Voznesenka Elementary/High Enrollment History and Projections



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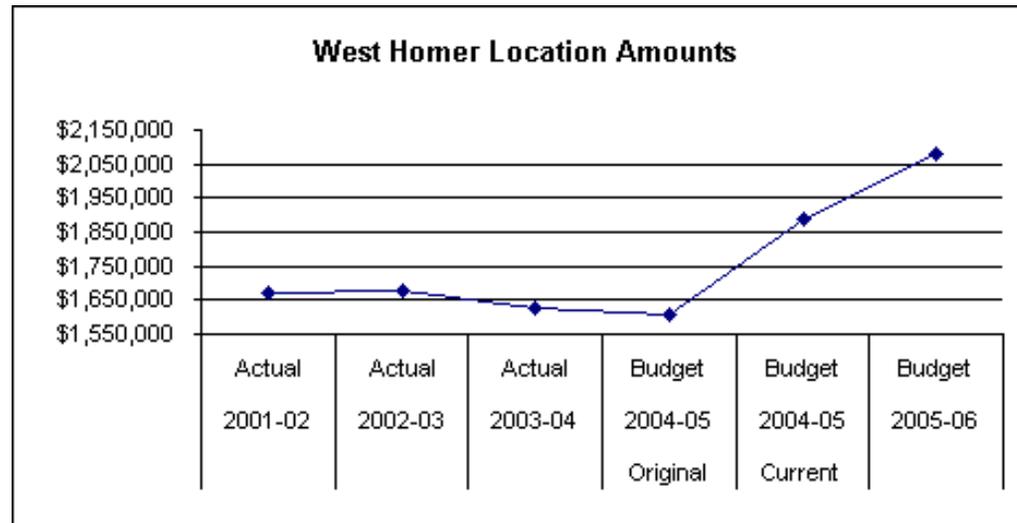
### Kenai Peninsula Borough School District 2005 - 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 85,663	\$ 70,983	\$ 72,977	3130 Principal/Assistant Principal	\$ 75,008	\$ 75,008	\$ 77,078	\$ 2,070	3
842,738	837,091	783,074	3150 Teachers	767,350	878,055	945,694	67,639	8
1,840	1,472	1,840	3161 Extra-Duty Compensation Certified	1,840	2,572	2,572	-	-
15,490	17,442	15,509	3171 Substitute Certified w/Certificate	2,475	8,754	6,000	(2,754)	(31)
-	-	850	3172 Temp Certified w/Certificate	-	-	-	-	-
-	-	8,528	3173 Long Term Substitute Certified	-	-	-	-	-
52,288	76,459	81,475	3180 Specialists - Certified	66,104	137,452	137,823	371	-
33,828	34,749	37,003	3220 Specialist - Nurse	38,026	38,026	39,375	1,349	4
34,352	39,465	39,584	3230 Tutors/Aides	41,569	41,569	51,703	10,134	24
31,658	32,944	34,278	3240 Support Staff	35,679	35,679	37,146	1,467	4
77,258	79,875	69,801	3250 Maintenance/Custodians	73,178	73,013	76,318	3,305	5
10,272	5,660	4,861	3291 Substitute - Support	3,537	3,537	3,756	219	6
-	368	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
36	845	809	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	92	3295 Overtime - Support	-	-	-	-	-
4,242	3,712	336	3296 Substitute Certified w/o Certificate	2,475	5,851	6,000	149	3
302,241	316,108	329,688	3500 Employee Benefits	370,854	450,632	558,019	107,387	24
<u>1,491,906</u>	<u>1,517,173</u>	<u>1,480,705</u>	Subtotal - Personnel Services	<u>1,478,095</u>	<u>1,750,148</u>	<u>1,941,484</u>	<u>191,336</u>	<u>11</u>
710	988	427	4200 Travel	700	700	700	-	-
75	271	138	4250 Student Travel	-	-	-	-	-
8,057	10,166	8,775	4310 Water And Sewage	8,218	8,218	8,218	-	-
3,634	3,286	4,652	4320 Garbage	3,707	3,707	3,707	-	-
1,285	1,323	968	4331 Postage	1,300	1,300	1,300	-	-
4,282	3,910	3,154	4332 Telephone	4,205	4,205	4,205	-	-
49,250	53,652	41,219	4360 Electricity	46,174	48,483	48,483	-	-
55,925	39,277	38,280	4380 Fuel for Heating	21,318	25,582	25,582	-	-
200	575	604	4402 Purchased Services	756	756	756	-	-

4,879	5,375	6,791	4408 Purchased Service - Copier	5,486	5,486	5,702	216	4
2,944	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rental	100	100	100	-	-
441	412	125	4430 Repair & Maintenance Agreement	500	500	500	-	-
27,046	28,903	29,687	4501 Supplies	25,608	27,168	25,845	(1,323)	(5)
2,900	3,300	3,000	4502 Discretionary Material	3,100	3,900	4,000	100	3
619	25	-	4901 Other Expenses	550	550	550	-	-
640	660	660	4903 Professional Dues	640	640	640	-	-
<b>162,887</b>	<b>154,523</b>	<b>140,880</b>	<b>Subtotal - Other</b>	<b>124,762</b>	<b>133,695</b>	<b>132,688</b>	<b>(1,007)</b>	<b>(1)</b>
14,630	5,297	2,514	5101 Equipment	2,514	2,514	2,514	-	-
4,048	90	(4)	5102 Equipment-Technology	-	-	-	-	-
<b>18,678</b>	<b>5,387</b>	<b>2,510</b>	<b>Subtotal - Equipment</b>	<b>2,514</b>	<b>2,514</b>	<b>2,514</b>	<b>-</b>	<b>-</b>
<b>\$ 1,673,471</b>	<b>\$ 1,677,083</b>	<b>\$ 1,624,095</b>	<b>Location Totals</b>	<b>\$1,605,371</b>	<b>\$1,886,357</b>	<b>\$2,076,686</b>	<b>\$ 190,329</b>	<b>10</b>



## Kenai Peninsula Borough School District 2005 - 2006 Budget

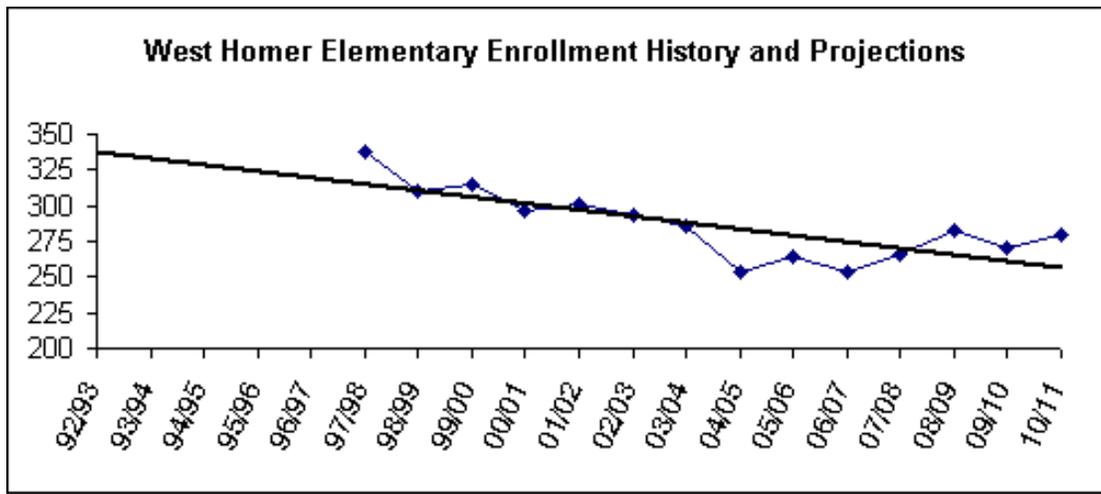
Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 50 West Homer Elementary**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget
301.00	293.00	285.00	Enrollment in ADM (3-6)	254.00	254.00	264.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.50	13.00	11.50	Teachers	10.00	13.00	13.50
1.00	2.00	1.50	Specialists	1.50	2.50	2.50
3.00	3.00	3.00	Special Ed Teachers	3.00	3.00	3.00
2.33	1.76	1.76	Special Ed Aides	1.76	1.76	1.76
-	-	-	Aides	-	-	0.38
0.88	0.88	0.88	Nurse	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	2.50	Custodians	2.50	2.50	2.50
<u>25.71</u>	<u>25.64</u>	<u>23.14</u>		<u>21.64</u>	<u>25.64</u>	<u>26.52</u>

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



## Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 70 Board of Education

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 24,857	\$ 25,958	\$ 27,109	3240 Support Staff	\$ 27,629	\$ 27,632	\$ 28,185	\$ 553	2
324	474	126	3291 Substitute - Support	288	288	288	-	-
268	-	-	3295 Overtime - Support	-	-	-	-	-
25,669	34,650	48,175	3500 Employee Benefits	51,334	54,652	60,836	6,184	11
51,118	61,082	75,410	Subtotal - Personnel Services	79,251	82,572	89,309	6,737	8
-	-	1,141	4100 Professional - Technical Service	-	-	-	-	-
84,183	115,711	204,548	4140 Professional - Technical Legal	80,000	80,000	120,000	40,000	50
19,682	19,278	28,683	4200 Travel	35,017	35,017	35,017	-	-
742	946	1,125	4331 Postage	1,500	1,500	1,500	-	-
12,946	6,006	5,316	4402 Purchased Services	5,250	5,250	5,250	-	-
-	-	100	4410 Rental	-	-	-	-	-
1,726	3,187	5,619	4501 Supplies	2,500	2,500	2,500	-	-
13,320	13,725	17,100	4850 Stipends	17,100	17,100	17,100	-	-
23,295	24,186	21,548	4901 Other Expenses	25,185	25,185	25,185	-	-
155,894	183,039	285,180	Subtotal - Other	166,552	166,552	206,552	40,000	24
\$ 207,012	\$ 244,121	\$ 360,590	Location Totals	\$ 245,803	\$ 249,124	\$ 295,861	\$ 46,737	19
<u>Staff in FTE</u>								
0.50	0.50	0.50	Support	0.50	0.50	0.50		
0.50	0.50	0.50	Totals	0.50	0.50	0.50		

The Kenai Peninsula Board of Education are elected by public voters and currently consists of 9 members elected from representative districts. This Board oversees 44 school sites in an area of 25,600 square miles. There are 9,534 students and 1,154 employees.



## Kenai Peninsula Borough School District 2005- 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 102,988	\$ 104,500	\$ 108,765	3110 Superintendent	\$ 107,500	\$ 112,500	\$ 114,000	\$ 1,500	1
-	284	-	3171 Substitute Certified w/Certificate	1,974	1,974	3,974	2,000	101
49,832	47,499	50,157	3240 Support Staff	51,706	51,706	52,740	1,034	2
1,435	201	689	3291 Substitute - Support	1,924	1,924	1,924	-	-
2,629	248	122	3294 Temporary Salaries - Support	2,000	2,000	2,000	-	-
586	-	-	3295 Overtime - Support	-	-	-	-	-
36,065	35,194	52,313	3500 Employee Benefits	49,461	51,584	64,810	13,226	26
<u>193,535</u>	<u>187,926</u>	<u>212,046</u>	Subtotal - Personnel Services	<u>214,565</u>	<u>221,688</u>	<u>239,448</u>	<u>17,760</u>	<u>8</u>
-	280	180	4100 Professional - Technical Service	1,000	1,000	1,000	-	-
21,770	20,638	27,186	4200 Travel	21,345	21,345	21,345	-	-
620	418	228	4331 Postage	1,125	1,125	1,125	-	-
6,867	10,687	16,620	4332 Telephone	6,800	12,000	12,000	-	-
4,607	9,294	6,353	4402 Purchased Services	3,184	3,184	3,184	-	-
6,717	3,097	1,060	4408 Purchased Service - Copier	6,402	6,402	6,402	-	-
8,400	8,400	8,400	4409 Purchased Service - Riso	8,400	8,400	8,400	-	-
-	-	-	4410 Rental	775	775	775	-	-
123	120	842	4430 Repair & Maintenance Agreement	375	375	375	-	-
9,903	9,114	10,510	4501 Supplies	8,901	8,901	8,901	-	-
2,362	2,185	1,666	4580 Gas And Oil	1,800	1,800	1,800	-	-
1,257	1,394	634	4901 Other Expenses	2,500	2,500	2,500	-	-
1,223	663	699	4903 Professional Dues	1,000	1,000	1,000	-	-
<u>63,849</u>	<u>66,290</u>	<u>74,378</u>	Subtotal - Other	<u>63,607</u>	<u>68,807</u>	<u>68,807</u>	<u>-</u>	<u>-</u>
6,999	2,242	3,720	5101 Equipment	2,480	2,480	2,480	-	-
260	545	440	5102 Equipment-Technology	-	-	-	-	-

7,259	2,787	4,160	Subtotal - Equipment	2,480	2,480	2,480	-	-
<u>\$ 264,643</u>	<u>\$ 257,003</u>	<u>\$ 290,584</u>	Location Totals	<u>\$ 280,652</u>	<u>\$ 292,975</u>	<u>\$ 310,735</u>	<u>\$ 17,760</u>	6

			<u>Staff in FTE</u>					
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00		
2.00	1.00	1.00	Support	1.00	1.00	1.00		
<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		

The Superintendent's office is responsible for coordinating all day-to-day operations of the School District. The mission of the Kenai Peninsula Borough School District, in partnership with its rich diverse communities, is to develop creative, productive learners who demonstrate the skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. This mission is translated to practice for the students of the District through a variety of departments which provide leadership and connections for schools, communities, local government, the State legislature and Department of Education, and the U.S. Department of Education.



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 72 Assistant Superintendent Administrative Services

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 70,316	\$ 93,156	\$ 99,834	3120 Asst. Superintendent Certified	\$ 94,101	\$ 94,101	\$ 95,983	\$ 1,882	2
200	135	-	3171 Substitute Certified w/Certificate	-	-	-	-	-
22,575	-	-	3211 Assistant Superintendent - Support	-	-	-	-	-
21,583	19,080	34,292	3240 Support Staff	32,279	21,571	22,003	432	2
3,066	5,346	80	3250 Maintenance/Custodians	-	-	-	-	-
9,721	3,575	128	3291 Substitute - Support	576	288	288	-	-
72	198	43	3294 Temporary Salaries - Support	-	-	-	-	-
725	413	280	3295 Overtime - Support	-	-	-	-	-
73	37	52	3296 Substitute Certified w/o Certificate	-	-	-	-	-
28,265	34,112	34,773	3500 Employee Benefits	42,036	36,954	44,697	7,743	21
<u>156,596</u>	<u>156,052</u>	<u>169,482</u>	Subtotal - Personnel Services	<u>168,992</u>	<u>152,914</u>	<u>162,971</u>	<u>10,057</u>	<u>7</u>
-	982	-	4100 Professional - Technical Service	-	-	-	-	-
7,487	9,942	5,923	4200 Travel	10,102	10,102	10,102	-	-
876	271	274	4310 Water And Sewage	-	-	-	-	-
101	117	83	4331 Postage	600	600	600	-	-
2,522	4,270	6,029	4332 Telephone	2,600	5,100	5,100	-	-
19,373	6,256	5,186	4360 Electricity	-	-	-	-	-
-	-	-	4370 Natural/Bottled Gas	-	11,252	11,278	26	-
8,539	2,875	4,037	4380 Fuel for Heating	9,398	26	-	-	-
1,590	1,996	3,821	4402 Purchased Services	3,941	3,941	3,941	-	-
570	1,231	595	4408 Purchased Service - Copier	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	150	150	150	-	-
10,475	10,142	13,204	4501 Supplies	13,670	13,670	13,670	-	-
(74)	523	-	4901 Other Expenses	1,688	1,688	1,688	-	-
550	568	94	4903 Professional Dues	640	640	640	-	-

52,009	39,173	39,246	Subtotal - Other	42,789	47,169	47,169	26	-
859	1,330	1,459	5101 Equipment	281	281	281	-	-
3,003	1,642	-	5102 Equipment-Technology	-	-	-	-	-
3,862	2,972	1,459	Subtotal - Equipment	281	281	281	-	-
<u>\$ 212,467</u>	<u>\$ 198,197</u>	<u>\$ 210,187</u>	Location Totals	<u>\$ 212,062</u>	<u>\$ 200,364</u>	<u>\$ 210,421</u>	<u>\$ 10,057</u>	5

			Staff in FTE			
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
0.50	0.50	1.00	Support	1.00	0.50	0.50
<u>1.50</u>	<u>1.50</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>1.50</u>	<u>1.50</u>

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



## Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 73 Assistant Superintendent Instruction

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 92,370	\$ 93,156	\$ 111,867	3120 Assistant Superintendent - Certified	\$ 99,101	\$ 99,101	\$ 101,083	\$ 1,982	2
2,511	-	-	3130 Principal/Asst. Principal	-	-	-	-	-
9,122	-	-	3140 Director/Certified	-	-	-	-	-
1,217	15,826	-	3150 Teachers	-	-	-	-	-
-	-	-	3161 Extra Duty Compensation - Support	45,000	17,916	17,916	-	-
21,575	24,645	1,901	3162 Emolument	1,672	1,672	1,672	-	-
2,875	2,462	2,825	3171 Substitute Certified w/Certificate	75	75	-	(75)	(100)
-	2,338	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
41,112	43,197	20,893	3240 Support Staff	21,567	37,266	38,011	745	2
850	889	72	3291 Substitute - Support	1,872	2,160	2,160	-	-
596	2,260	7,072	3294 Temporary Salaries - Support	2,880	2,880	2,880	-	-
-	-	208	3295 Overtime - Support	-	-	-	-	-
1,260	1,722	714	3296 Substitute Certified w/o Certificate	-	-	-	-	-
37,024	44,735	39,526	3500 Employee Benefits	42,824	48,922	65,100	16,178	33
<u>210,512</u>	<u>231,230</u>	<u>185,078</u>	Subtotal - Personnel Services	<u>214,991</u>	<u>209,992</u>	<u>228,822</u>	<u>18,830</u>	<u>9</u>
9,901	22,764	-	4100 Professional - Technical Service	18,900	18,900	18,900	-	-
12,184	15,757	8,875	4200 Travel	15,875	15,875	15,875	-	-
348	682	1,027	4331 Postage	375	375	375	-	-
3,207	4,280	6,911	4332 Telephone	3,150	4,650	4,650	-	-
5,404	3,264	10,353	4402 Purchased Services	40,805	40,805	40,805	-	-
575	1,195	585	4408 Purchased Service - Copier	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	375	375	375	-	-
8,497	26,500	1,896	4501 Supplies	43,345	43,345	43,345	-	-
40,632	154	1,034	4901 Other Expenses	1,925	1,925	1,925	-	-
46,932	62,461	77,492	4902 Career Development	73,500	73,500	73,500	-	-
-	-	70	4903 Professional Dues	765	765	765	-	-

127,680	137,057	108,243	Subtotal - Other	199,015	200,515	200,515	-	-
7,081	6,411	278	5101 Equipment	278	278	278	-	-
2,037	2,090	215	5102 Equipment-Technology	-	-	-	-	-
9,118	8,501	493	Subtotal - Equipment	278	278	278	-	-
<u>\$ 347,310</u>	<u>\$ 376,788</u>	<u>\$ 293,814</u>	Location Totals	<u>\$ 414,284</u>	<u>\$ 410,785</u>	<u>\$ 429,615</u>	<u>\$ 18,830</u>	5

			Staff in FTE			
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
1.00	1.00	0.50	Support	0.50	1.00	1.00
<u>2.00</u>	<u>2.00</u>	<u>1.50</u>	Totals	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>

The Instruction Department develops, oversees, and manages daily operations of the educational programs and services for the District. These include curriculum development and supervision; site intervention team process; district student assessment program; district staff development program; instructional technology; management of the District Media Center; oversight of the school development planning process and district calendar; management of district special education, school psychologists, and Quest services; supervision of small school programs, alternative education, bilingual education, district student boarding program, and secondary education counseling services; management and oversight federal and state grants; supervision and coordination of vocational education; and direct supervision of district wide instructional specialists.



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

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 50	\$ -	\$ -	3171 Sub Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
92,271	93,156	100,985	3211 Chief Financial Officer	99,101	99,101	101,083	1,982	2
264,437	299,271	319,622	3240 Support Staff	288,407	287,002	294,888	7,886	3
1,436	4,181	841	3291 Substitute - Support	3,744	3,744	3,744	-	-
1,479	-	-	3293 Long Term Sub - Support	-	-	-	-	-
7,584	2,700	3,664	3294 Temporary Salaries - Support	3,500	3,500	3,500	-	-
6,446	7,326	2,178	3295 Overtime - Support	4,500	4,500	4,500	-	-
126	-	-	3296 Sub Certified w/o Certificate	-	-	-	-	-
99,137	117,482	137,863	3500 Employee Benefits	141,819	146,195	173,599	27,404	19
<u>472,966</u>	<u>524,116</u>	<u>565,153</u>	Subtotal - Personnel Services	<u>541,071</u>	<u>544,042</u>	<u>581,314</u>	<u>37,272</u>	<u>7</u>
26,000	26,000	26,000	4121 In Kind Professional -Technical Audit	26,500	26,500	26,500	-	-
7,875	6,840	6,676	4200 Travel	6,750	6,750	6,750	-	-
10,049	10,467	11,686	4331 Postage	8,250	8,250	8,250	-	-
3,032	5,403	6,695	4332 Telephone	2,900	5,900	5,900	-	-
3,675	5,193	3,433	4402 Purchased Services	1,600	1,600	1,600	-	-
656	1,179	585	4408 Purchased Service - Copier	325	325	650	325	100
-	-	-	4409 Purchased Service - Riso	325	325	-	(325)	(100)
878	630	630	4430 Repair & Maintenance Agreement	1,639	1,639	1,639	-	-
10,416	9,949	8,142	4501 Supplies	11,300	11,300	11,300	-	-
336	1,806	1,395	4901 Other Expenses	675	675	675	-	-
365	505	515	4903 Professional Dues	640	640	640	-	-
(63,308)	(87,676)	(100,832)	4950 Indirect Costs	-	-	-	-	-
<u>(26)</u>	<u>(19,704)</u>	<u>(35,075)</u>	Subtotal - Other	<u>60,904</u>	<u>63,904</u>	<u>63,904</u>	<u>-</u>	<u>-</u>
6,732	394	278	5101 Equipment	278	278	278	-	-
-	547	5,319	5102 Equipment - Technology	-	-	-	-	-

<u>6,732</u>	<u>941</u>	<u>5,597</u>	Subtotal - Equipment	<u>278</u>	<u>278</u>	<u>278</u>	<u>-</u>	-
<u>\$ 479,672</u>	<u>\$ 505,353</u>	<u>\$ 535,675</u>	Location Totals	<u>\$ 602,253</u>	<u>\$ 608,224</u>	<u>\$ 645,496</u>	<u>\$ 37,272</u>	6

Staff in FTE

1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
6.50	6.50	6.50	Support	6.50	6.50	6.50
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Totals	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>



**Kenai Peninsula Borough School District  
2005- 2006 Budget**

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 77,215	\$ 86,055	\$ 88,806	3140 Director/Coordinator Cert	\$ 77,912	\$ 91,662	\$ 93,495	1,833	2
-	488	50	3171 Sub Certified w/Cert	-	-	-	-	-
34,056	42,884	33,432	3240 Support Staff	36,516	36,516	37,995	1,479	4
504	595	2,641	3291 Substitute Support	576	576	576	-	-
2,606	-	842	3294 Temp Salaries Support	-	-	-	-	-
74	231	(191)	3295 Overtime Support	-	-	-	-	-
168	378	336	3296 Sub Certified w/Cert	-	-	-	-	-
27,530	33,350	37,235	3500 Employee Benefits	38,233	43,076	51,802	8,726	20
<u>142,153</u>	<u>163,981</u>	<u>163,151</u>	Subtotal - Personnel Services	<u>153,237</u>	<u>171,830</u>	<u>183,868</u>	<u>12,038</u>	<u>7</u>
-	-	-	4100 Professional Tech Serv	750	750	750	-	-
7,668	6,874	5,420	4200 Travel	5,227	5,227	5,227	-	-
50,110	50,000	-	4250 Student Travel	-	-	-	-	-
12	31	220	4331 Postage	543	543	543	-	-
215	384	269	4332 Telephone	51	351	351	-	-
370	174	200	4402 Purchased Services	700	700	700	-	-
70	-	-	4430 Repair & Maintenance	150	150	150	-	-
2,175	9,553	7,087	4501 Supplies	4,750	4,750	4,750	-	-
199	210	228	4901 Other Expenses	1,370	1,370	1,370	-	-
110	25	-	4903 Professional Dues	764	764	764	-	-
<u>60,929</u>	<u>67,251</u>	<u>13,424</u>	Subtotal - Other	<u>14,305</u>	<u>14,605</u>	<u>14,605</u>	<u>-</u>	<u>-</u>
521	873	2,704	5102 Equipment-Technology	-	-	-	-	-
<u>\$ 203,603</u>	<u>\$ 232,105</u>	<u>\$ 179,279</u>	Location Totals	<u>\$ 167,542</u>	<u>\$ 186,435</u>	<u>\$ 198,473</u>	<u>\$ 12,038</u>	<u>6</u>

Staff in FTE

1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

The Planning and Operations Department provides maintenance support to all schools and departments of the Kenai Peninsula Borough School District. This office is in charge of Capital Improvement applications to the Department of Education and Early Development. We coordinate capital projects and major maintenance with various Kenai Peninsula Borough departments, and follow-up on site inspections conducted by the Department of Environmental Conservation and the State Fire Marshal. The Planning and Operations Department is responsible for the School Grounds Camper Host program, represents the Kenai Peninsula School Activities Association and is coordinator for 1% for Art to the Department of Education and Early Development. This department also oversees all OSHA, ADA and AHERA issues. We oversee KPBSD swimming pool operations, water quality at school and department sites and all custodial issues. We prepare a preventative maintenance plan for the Department of Education and Early Development. We also oversee the Integrated Pest Management plan. The Director of this department serves as chair on Building Advisory Committees and is the coordinator for school activity drivers. The Planning and Operations Department supervises the Warehouse, Purchasing, Transportation, Student Nutrition Services and the Theater departments for the Kenai Peninsula Borough School District.

### Kenai Peninsula Borough School District 2005- 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 267,257	\$ 276,035	\$ 292,223	3240 Support Staff	\$ 227,486	\$ 240,161	\$ 246,232	6,071	3
14,976	17,971	-	3250 Maintenance/Custodians	-	-	-	-	-
5,144	958	54	3291 Substitute - Support	3,168	3,744	3,744	-	-
8,261	81	-	3294 Temporary Salaries - Support	13,500	13,500	13,500	-	-
2,970	1,062	1,176	3295 Overtime - Support	1,680	1,680	1,680	-	-
96,510	95,823	115,110	3500 Employee Benefits	89,945	104,175	121,861	17,686	17
<u>395,118</u>	<u>391,930</u>	<u>408,563</u>	Subtotal - Personnel Services	<u>335,779</u>	<u>363,260</u>	<u>387,017</u>	<u>23,757</u>	<u>7</u>
705	2,307	918	4200 Travel	3,090	3,090	3,090	-	-
2,427	2,427	2,427	4310 Water And Sewage	2,476	2,476	2,476	-	-
-	7	-	4320 Garbage	-	-	-	-	-
4,070	2,551	3,756	4331 Postage	2,554	2,554	2,554	-	-
7,844	7,595	6,249	4332 Telephone	8,549	3,549	3,549	-	-
49,636	53,784	45,431	4360 Electricity	50,629	53,160	53,160	-	-
-	-	-	4370 Natural/Bottled Gas	-	9,746	10,205	459	5
7,888	7,647	8,357	4380 Fuel for Heating	8,504	459	-	(459)	(100)
1,274	1,344	13,852	4402 Purchased Services	4,146	4,146	4,146	-	-
1,902	1,055	436	4408 Purchased Service - Copier	2,617	2,617	2,617	-	-
-	-	-	4410 Rental	1,500	1,500	1,500	-	-
16,045	9,147	4,587	4430 Repair & Maintenance Agreement	15,043	15,043	15,043	-	-
23,669	15,858	11,871	4501 Supplies	10,045	10,045	10,045	-	-
51,490	(83,949)	(62,394)	4560 Inventory Adjustment	-	-	-	-	-
9,929	11,010	11,538	4580 Gas And Oil	10,087	10,087	10,087	-	-
235	(5,790)	475	4901 Other Expenses	250	250	250	-	-
(125,686)	(169,411)	(198,976)	4950 Indirect Costs	-	-	-	-	-
<u>51,428</u>	<u>(144,418)</u>	<u>(151,473)</u>	Subtotal - Other	<u>119,490</u>	<u>118,722</u>	<u>118,722</u>	<u>-</u>	<u>-</u>

15,639	8,516	26,368	5101 Equipment	10,433	10,433	10,433	-	-
4,899	1,901	2,064	5102 Equipment-Technology	-	-	-	-	-
<u>20,538</u>	<u>10,417</u>	<u>28,432</u>	Subtotal - Equipment	<u>10,433</u>	<u>10,433</u>	<u>10,433</u>	<u>-</u>	<u>-</u>
<u>\$ 467,084</u>	<u>\$ 257,929</u>	<u>\$ 285,522</u>	Location Totals	<u>\$ 465,702</u>	<u>\$ 492,415</u>	<u>\$ 516,172</u>	<u>\$ 23,757</u>	5

			Staff in FTE			
-	-	-	Director	-	-	-
-	-	-	Supervisor	-	-	-
7.50	7.50	7.50	Support	5.50	6.50	6.50
0.65	0.65	-	Custodian	-	-	-
<u>8.15</u>	<u>8.15</u>	<u>7.50</u>	Totals	<u>5.50</u>	<u>6.50</u>	<u>6.50</u>

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

The Purchasing department works in conjunction with vendors and school personnel to obtain equipment and materials required to operate school district facilities, at the best possible price and in the shortest amount of time.



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 77 Human Resources

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 22,425	\$ -	\$ -	3120 Assistant Superintendent - Certified	\$ -	\$ -	\$ -	\$ -	-
1,492	81,055	88,806	3140 Director/Coordinator Certified	91,662	91,662	93,495	1,833	2
-	-	600	3162 Emolument	-	-	-	-	-
900	650	2,075	3171 Substitute Certified w/Certificate*	7,450	7,450	9,450	2,000	27
-	400	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
55,639	-	-	3212 Administrator/Classified	-	-	-	-	-
198,860	224,902	243,733	3240 Support Staff	228,402	228,288	233,803	5,515	2
(15)	-	-	3250 Maintenance/ Custodians *	85,685	85,685	88,000	2,315	3
(1,725)	1,748	3,793	3291 Substitute - Support *	70,883	70,883	74,671	3,788	5
-	-	-	3293 Long Term Substitute - Support *	30,000	30,000	30,000	-	-
5,840	8,161	7,214	3294 Temporary Salaries - Support*	12,100	12,100	9,100	(3,000)	(25)
2,328	2,113	1,280	3295 Overtime - Support*	7,500	7,500	12,375	4,875	65
691	1,286	156	3296 Substitute Certified w/o Certificate	-	-	-	-	-
77,723	87,434	94,726	3500 Employee Benefits	142,117	145,824	175,313	29,489	20
364,158	407,749	442,383	Subtotal - Personnel Services	675,799	679,392	726,207	46,815	7
-	-	2,885	4100 Professional Technical Service	-	-	7,250	7,250	-
15,607	13,477	36,029	4200 Travel	20,277	20,277	37,905	17,628	87
3,482	2,911	4,426	4331 Postage	4,125	4,125	4,125	-	-
2,829	4,120	6,956	4332 Telephone	2,800	4,524	4,524	-	-
5,253	4,697	5,206	4402 Purchased Services	12,112	12,112	12,112	-	-
945	-	269	4408 Purchased Service - Copier	-	-	-	-	-
163	69	482	4430 Repair & Maintenance Agreement	750	750	750	-	-
14,297	4,280	10,030	4501 Supplies	14,683	14,683	16,183	1,500	10
536	1,643	260	4901 Other Expenses	5,925	5,925	5,925	-	-
11,599	15,297	17,967	4902 Career Development	22,000	22,000	22,000	-	-
-	100	-	4903 Professional Dues	640	640	640	-	-

54,711	46,594	84,510	Subtotal - Other	83,312	85,036	111,414	26,378	31
10,527	-	1,198	5101 Equipment	7,680	7,680	7,680	-	-
12,105	-	718	5102 Equipment-Technology	-	-	-	-	-
22,632	-	1,916	Subtotal - Equipment	7,680	7,680	7,680	-	-
<u>\$ 441,501</u>	<u>\$ 454,343</u>	<u>\$ 528,809</u>	Location Totals	<u>\$ 766,791</u>	<u>\$ 772,108</u>	<u>\$ 845,301</u>	<u>\$ 73,193</u>	9

			Staff in FTE			
1.00	1.00	1.00	Director	1.00	1.00	1.00
4.00	5.00	5.00	Support	5.00	5.00	5.00
<u>5.00</u>	<u>6.00</u>	<u>6.00</u>	Totals	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

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



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 78 Information Services

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 8,500	\$ 3,600	\$ -	3162 Emolument	\$ -	\$ -	\$ -	\$ -	-
292	1,100	-	3171 Sub Certified w/Certificate	-	-	-	-	-
-	525	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
84,625	86,055	93,322	3212 Administrator/Classified	91,662	91,662	93,495	1,833	2
414,877	483,712	490,925	3240 Support Staff	489,767	487,172	502,930	15,758	3
126	1,155	-	3291 Substitute - Support	5,904	5,904	5,904	-	-
77,174	41,833	20,372	3294 Temporary Salaries - Support	74,384	74,384	74,384	-	-
24,170	15,420	27,681	3295 Overtime - Support	21,000	21,000	21,000	-	-
168	913	-	3296 Sub Certified w/o Certificate	-	-	-	-	-
147,387	169,500	214,216	3500 Employee Benefits	221,954	228,727	271,337	42,610	19
<u>757,319</u>	<u>803,813</u>	<u>846,516</u>	Subtotal - Personnel Services	<u>904,671</u>	<u>908,849</u>	<u>969,050</u>	<u>60,201</u>	<u>7</u>
264	20,470	4,530	4100 Professional - Technical Service	12,000	12,000	22,000	10,000	83
40,608	20,056	15,044	4200 Travel	18,000	18,000	18,000	-	-
546	1,267	1,010	4331 Postage	500	500	500	-	-
52,173	3,722	4,595	4332 Telephone	50,040	49,698	66,660	16,962	34
382	786	10	4401 Freight Costs	-	-	-	-	-
279,612	440,754	351,276	4402 Purchased Services	170,000	168,921	373,821	204,900	121
61	45	25	4408 Purchased Service - Copier	200	200	100	(100)	(50)
-	155	121	4410 Rental	-	-	-	-	-
48,462	133,278	109,497	4430 Repair & Maintenance Agreement	110,531	110,531	83,570	(26,961)	(24)
180,954	108,153	53,547	4501 Supplies	16,450	17,529	16,450	(1,079)	(6)
153	278	78	4580 Gas & Oil	-	-	-	-	-
15	-	100	4901 Other Expenses	250	250	250	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>603,230</u>	<u>728,964</u>	<u>539,833</u>	Subtotal - Other	<u>378,611</u>	<u>378,269</u>	<u>581,991</u>	<u>203,722</u>	<u>54</u>

3,089	20	1,054	5101 Equipment	20	20	-	(20)	(100)
1,050,740	110,560	104,006	5102 Equipment-Technology	-	-	-	-	-
1,053,829	110,580	105,060	Subtotal - Other	20	20	-	(20)	(100)
<u>\$ 2,414,378</u>	<u>\$ 1,643,357</u>	<u>\$ 1,491,409</u>	Location Totals	<u>\$1,283,302</u>	<u>\$1,287,138</u>	<u>\$1,551,041</u>	<u>\$ 263,903</u>	21

			<u>Staff in FTE</u>			
1.00	1.00	1.00	Director	1.00	1.00	1.00
9.00	10.75	10.75	Support	10.75	10.75	10.75
<u>10.00</u>	<u>11.75</u>	<u>11.75</u>	Totals	<u>11.75</u>	<u>11.75</u>	<u>11.75</u>

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



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 79 E - Rate/Tech Plan II

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ 12,300	3162 Emolument	\$ -	\$ -	\$ -	\$ -	-
-	-	3,654	3171 Sub Certified w/Certificate	-	-	-	-	-
-	-	8,758	3291 Substitute - Support	-	-	-	-	-
-	-	2,939	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	256	3295 Overtime - Support	-	-	-	-	-
-	-	2,072	3296 Sub Certified w/o Certificate	-	-	-	-	-
-	-	3,203	3500 Benefits	-	-	-	-	-
-	-	<u>33,182</u>	Subtotal - Personnel Services	-	-	-	-	-
-	-	414	4100 Professional - Technical Service	-	-	-	-	-
-	-	16,650	4200 Travel	-	-	-	-	-
-	-	12,787	4402 Purchased Services	180,000	180,000	20,000	(160,000)	(800)
-	-	-	4430 Repair & Maintenance Agreement	-	-	8,055	8,055	100
-	-	<u>26,292</u>	4501 Supplies	<u>98,000</u>	<u>98,000</u>	<u>93,200</u>	<u>(4,800)</u>	(5)
-	-	<u>56,143</u>	Subtotal - Other	<u>278,000</u>	<u>278,000</u>	<u>121,255</u>	<u>(156,745)</u>	(129)
<u>26,984</u>	-	<u>16,301</u>	5102 Equipment - Technology	<u>172,000</u>	<u>172,000</u>	<u>378,650</u>	<u>206,650</u>	55
<u>\$ 26,984</u>	<u>\$ -</u>	<u>\$ 105,626</u>	Function Totals	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 499,905</u>	<u>\$ 49,905</u>	10

Purchased Services

HEA Fiber Network Year 5 of 10 = \$180

Supplies

Tech Plan II software amortized over 6 y  
(2699 computers X \$150 / 6 Years = \$67,475/yr.  
Tech Plan - Win CAL Software 300 X \$8=\$2,400  
Tech Plan - power strips \$400.  
Software licensing \$12,725  
Server software \$15,000

Equipment - Technology

( \$150,000/yr for 6 years to cover non-Connections  
computers)  
8 port 10/100 Ethernet switches 100 X 60=\$6,000  
C.O. - Servers 2 X 8,000=\$16,000



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 81 Special Services

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 305,399	\$ 263,242	\$ 230,060	3140 Director/Coordinator Certified	\$ 236,894	\$ 243,494	\$ 249,454	\$ 5,960	2
352,296	320,210	324,987	3150 Teachers	390,247	187,000	190,000	3,000	2
3,349	4,104	3,698	3171 Substitute Certified w/Certificate**	62,618	14,177	58,847	44,670	315
-	313	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	5,376	3173 Long Term Substitute - Certified	-	-	-	-	-
1,581,152	1,561,675	1,736,043	3180 Specialists - Certified	1,969,020	121,480	165,150	43,670	36
102,721	139,908	54,608	3230 Tutors/Aides	48,841	54,388	58,394	4,006	7
69,903	75,450	83,366	3240 Support Staff	88,857	88,858	92,929	4,071	5
634	977	493	3291 Substitute - Support	2,961	3,099	3,139	40	1
13,624	32	10,514	3294 Temporary Salaries - Support	-	-	-	-	-
630	604	187	3295 Overtime - Support	-	-	-	-	-
4,150	5,365	2,809	3296 Substitute Certified w/o Certificate	6,747	2,676	2,976	300	11
618,702	628,073	686,533	3500 Employee Benefits	915,906	263,798	335,492	71,694	27
<u>3,052,560</u>	<u>2,999,953</u>	<u>3,138,674</u>	Subtotal - Personnel Services	<u>3,722,091</u>	<u>978,970</u>	<u>1,156,381</u>	<u>177,411</u>	<u>18</u>
81,685	115,238	4,512	4100 Professional-Technical Service	17,723	17,723	17,723	-	-
2,328	1,624	201,756	4150 Professional - Technical Medical	3,938	34,293	3,938	(30,355)	-
90,312	84,741	67,913	4200 Travel	95,090	64,735	88,090	23,355	36
297	875	3,992	4250 Student Travel	-	-	7,000	7,000	-
1,087	1,328	1,882	4331 Postage	1,275	1,275	1,275	-	-
13,149	11,509	7,794	4332 Telephone	6,700	3,700	3,700	-	-
9,373	7,001	1,774	4402 Purchased Services	3,184	3,184	3,184	-	-
538	1,023	809	4408 Purchased Service - Copier	6,917	6,917	6,917	-	-
560	760	240	4410 Rental	-	-	-	-	-
338	1,441	260	4430 Repair & Maintenance Agreement	3,000	3,000	3,000	-	-
40,924	28,778	35,678	4501 Supplies *	59,655	43,015	59,655	16,640	39
7,262	7,046	5,012	4502 Discretionary Material	9,496	2,284	2,484	200	9
9,289	15,927	11,648	4901 Other Expenses	15,500	15,500	15,500	-	-

-	-	-	4903 Professional Dues	640	640	640	-	-
257,142	277,291	343,270		223,118	196,266	213,106	16,840	9
12,640	1,620	965	5101 Equipment	755	755	755	-	-
703	369	3,803	5102 Equipment-Technology	-	-	-	-	-
13,343	1,989	4,768	Subtotal - Equipment	755	755	755	-	-
<u>\$3,323,045</u>	<u>\$3,279,233</u>	<u>\$3,486,712</u>	Location Total	<u>\$3,945,964</u>	<u>\$1,175,991</u>	<u>\$1,370,242</u>	<u>\$ 194,251</u>	17

<u>Staff in FTE</u>						
-	-	-	Administrator	-	2.00	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
4.00	3.00	2.00	Coordinator	2.00	2.67	2.00
0.75	1.00	1.00	Teachers	1.00	-	-
39.64	38.48	41.00	Special Ed Teachers	42.98	4.25	4.25
-	2.00	1.00	Specialists	1.00	-	3.67
-	4.02	-	Special Ed Aides	-	-	-
3.52	1.76	2.14	Aides	2.14	2.38	2.45
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>51.91</u>	<u>54.26</u>	<u>51.14</u>	Totals	<u>53.12</u>	<u>15.30</u>	<u>16.37</u>

Gifted/Talented Instruction: These funds are used to support the district-wide Quest program which serves all of the District locations. This includes staff training, related travel and student academic competitions.

Special Education Instruction: Funds are used to support the district-wide Special Services program. Several important activities are involved including funds for buildings to acquire substitute staff which is required to support the state/federal mandated IEP (individual education plan) process. Support for several district-wide programs are also involved, such as expenses of the extended school year program and the vocational programs in the high schools for special needs children.

Special Services – Student: Major required activities such as travel for itinerant staff to the buildings to provide services to students, sick leave, and operational costs including the telephone are paid out of these budget categories.

**Back of**

\*Funds transferred to schools for:

- Quest program activities based on actual student enrollment
- Supplies for special service instructional programs based on actual student enrollment
- Supplies for special service student needs based on actual student enrollment.

\*\*Funds transferred to schools for:

- Substitutes to allow staff to prepare IEP's, attend staffing and parent meetings.

## Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 83 Districtwide Service**

2000-01 Actual	2001-02 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 142,988	\$ 171,481	\$ 161,406	3150 Teachers *	\$ 597,917	\$ 630,004	\$ 639,758	\$ 9,754	2
2,199	1,754	1,386	3171 Substitute Certified w/Certificate *	158,879	100,104	100,109	5	-
-	-	-	3172 Temporary Certified w/Certificate	-	2,500	2,500	-	-
-	-	-	3173 Long Term Substitute - Certified*	115,090	115,090	115,096	6	-
-	-	-	3180 Specialists - Certified	-	3,265	3,265	-	-
-	(953)	-	3230 Tutors/Aides	-	-	-	-	-
115,218	118,077	126,225	3240 Support Staff	133,158	133,146	137,037	3,891	3
1,687	(889)	608	3250 Maintenance/ Custodians	-	-	-	-	-
-	-	-	3291 Substitute - Support	2,304	2,304	2,304	-	-
409	890	108	3294 Temporary Salaries - Support	-	-	-	-	-
174	236	-	3295 Overtime - Support	-	-	-	-	-
2,724	2,373	1,186	3296 Substitute Certified W/O Certificate	7,725	8,100	8,100	-	-
1,650,018	18,693	(336,454)	3500 Employee Benefits	471,469	622,672	254,647	(368,025)	(59)
1,915,417	311,662	(45,535)	Subtotal - Personnel Services	1,486,542	1,617,185	1,262,816	(354,369)	(22)
-	115,347	75,082	4100 Professional-Technical Service	-	-	-	-	-
738	822	1,150	4200 Travel	-	-	-	-	-
-	-	(7,862)	4332 Telephone	-	-	-	-	-
44,537	44,064	35,985	4350 In Kind Utilities **	47,338	47,338	47,338	-	-
2,883	-	38,730	4402 Purchased Services	-	-	-	-	-
79,599	77,858	81,375	4403 In Kind Custodial **	90,377	90,377	90,377	-	-
5,004,063	4,931,195	5,140,566	4404 In Kind Maintenance **	5,259,932	5,259,932	5,259,932	-	-
40,751	12,241	8,483	4408 Purchased Service - Copiers	-	-	-	-	-
838,581	879,790	1,220,446	4471 In Kind Insurance **	1,532,009	1,532,009	2,298,014	766,005	50
(193)	32,221	(11,995)	4501 Supplies	-	2,322	-	(2,322)	(100)
440	540	590	4502 Discretionary Material	300	400	400	-	-
(9,255)	16,549	(1,318)	4901 Other Expenses	-	-	-	-	-

19,221	19,139	21,280	4904 Physical Exam Reimbursement	35,000	35,000	35,000	-	-
-	189,044	2,199,589	5500 Transfer to Other Fund	-	-	-	-	-
120,727	-	-	5520 Transfer To Other Fund	-	-	-	-	-
<u>6,142,092</u>	<u>6,318,810</u>	<u>8,802,101</u>	Subtotal - Other	<u>6,964,956</u>	<u>6,967,378</u>	<u>7,731,061</u>	<u>763,683</u>	-
-	38,404	5,328	5102 Equipment Technology	-	-	-	-	-
<u>\$ 8,057,509</u>	<u>\$ 6,668,876</u>	<u>\$ 8,761,894</u>	Totals	<u>\$8,451,498</u>	<u>\$8,584,563</u>	<u>\$8,993,877</u>	<u>\$ 409,314</u>	5

			<u>Staff in FTE</u>			
1.95	6.45	2.45	Teachers	1.50	2.00	2.00
4.00	4.00	4.00	Support	4.00	4.00	4.00
<u>5.95</u>	<u>10.45</u>	<u>6.45</u>	Totals	<u>5.50</u>	<u>6.00</u>	<u>6.00</u>

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites, insurance, utilities 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.



**Kenai Peninsula Borough School District  
2005- 2006 Budget**

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

Date: 01/05/05

	2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -		\$ 25,833	\$ -	3130 Principal/Assistant Principal	\$ -	\$ -	\$ -		
171,039		172,110	172,612	3140 Director/Coordinator Certified	178,324	178,324	181,890	\$ 3,566	2
239,844		283,700	30,924	3150 Teachers*	128,582	39,936	87,116	47,180	118
2,475		6,300	8,101	3162 Emolument	3,875	3,875	3,875	-	-
20,604		23,045	14,254	3171 Substitute Certified w/Certificate	32,526	42,606	41,432	(1,174)	(3)
3,450		17,742	4,656	3172 Temporary Certified w/Certificate	2,500	-	-	-	-
-		16,714	-	3230 Tutors/Aides	15,000	-	-	-	-
93,577		73,383	68,319	3240 Support Staff	71,139	70,032	97,991	27,959	40
2,602		5,180	5,566	3250 Maintenance/ Custodians	-	-	-	-	-
657		329	36	3291 Substitute - Support	2,064	1,964	2,540	576	29
4,872		14,421	7,588	3294 Temporary Salaries - Support	8,685	8,285	8,285	-	-
1,083		820	217	3295 Overtime - Support	-	-	-	-	-
21,713		13,988	11,462	3296 Substitute Certified w/o Certificate	20,093	20,243	20,243	-	-
131,120		151,637	90,512	3500 Employee Benefits*	124,029	110,489	165,383	54,894	50
693,036		805,202	414,247	Subtotal - Personnel Services	586,817	475,754	608,755	133,001	28
5,599		7,389	64,592	4100 Professional - Technical Service	7,681	2,348	2,348	-	-
32,810		31,382	31,277	4200 Travel	29,499	27,839	23,839	(4,000)	(14)
1,059		4,315	4,538	4331 Postage	1,547	1,047	1,047	-	-
3,520		3,145	2,303	4332 Telephone	6,205	3,705	3,705	-	-
-		27	50	4401 Freight Costs	-	-	-	-	-
95,216		39,058	28,254	4402 Purchased Services	29,465	28,465	63,465	35,000	123
1,236		1,838	1,454	4408 Purchased Service - Xerox	5,151	5,151	5,151	-	-
3,707		3,080	3,980	4410 Rentals	3,713	3,713	3,713	-	-
-		-	180	4430 Repair & Maintenance Agreement	1,594	1,594	1,594	-	-
80,335		722,161	721,445	4501 Supplies *	309,734	312,646	813,709	501,063	160
830		400	-	4502 Discretionary Material	600	600	800	200	33
22,207		1,149	-	4901 Other Expenses **	27,227	3,027	1,525	(1,502)	(50)
290		79	49	4903 Professional Dues	1,280	1,280	1,280	-	-
246,809		814,023	858,122	Subtotal - Other	423,696	391,415	922,176	530,761	136
3,864		9,464	5,319	5101 Equipment	638	638	-	(638)	(100)
26,967		4,283	7,414	5102 Equipment-Technology	-	1,036	155,500	(1,036)	(100)
30,831		13,747	12,733	Subtotal - Equipment	638	1,674	155,500	(1,674)	(100)
\$ 970,676		\$1,632,972	\$1,285,102	Location Totals	\$1,011,151	\$ 868,843	\$1,686,431	\$ 817,588	94
				<u>Staff in FTE</u>					
2.00		2.00	2.00	Director	2.00	2.00	2.00		
4.15		1.00	1.00	Teachers	1.00	1.00	2.00		
4.00		3.00	2.50	Support	2.50	2.50	3.50		
10.15		6.00	5.50	Totals	5.50	5.50	7.50		

Curriculum's main budget is to support the review and rewrite of the 9 subject areas in curriculum, rotating every seven years, and for the administration of the district-wide Assessment Program, for grades 7-12. The revision of each curriculum requires comprehensive training and teacher support for implementation district-wide, and is an ongoing task year round. Trainer's fees, sub time, travel for teachers, cost of committee meetings, cost of printing the guides and binders, student and teachers' textbooks, and supplemental materials are supported from this department for each new revision. Each teacher receives a new curriculum guide and binder. This department also supports replacement textbooks and additional textbooks as enrollment changes. It also includes logistical support, training and assistance to site administrators and teachers, participation on state and district committees, research and development, implementation of new testing protocols, and analysis of District and school results. This department also provides support to the Student Records Department and the School Development Planning Process.

The Assessment Department's main budget supports the administration of state mandated assessments: Terra Nova Complete Battery Plus (grades 4, 5, 7 & 9), Benchmarks (grades 3, 6 & 8), and High School Graduation Qualifying Exam (grades 10, 11 & 12, if necessary), as well as the district assessments: Analytic Writing Assessment (grades 5, 7 & 9), DIBELS-Dynamic Indicators of Basic Early Literacy Skills, CBM-Curriculum Based Measurement (grades K-3), and Bangor Reading Assessment (grades 1 & 2). The support required includes purchase, assembly, distribution, collection, and scoring of test materials; development and printing of supplemental testing materials; informational brochures and assessment results reports; travel, meals, lodging (if necessary) and substitutes for test administration, assessment development committee meetings, and inservice for building assessment coordinators. School Board mandated development of Social Studies and Science assessments for the district are also financed through the assessment department. Areas under the umbrella of the Elementary Education Director include: Pupil and Personnel Records, District Art Specialist and Elementary Education Parent Contact.



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### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

Location: 86 Media Center

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 51,147	\$ 54,954	\$ -	3140 Director/Coordinator Certified	\$ 40,468	\$ -	\$ -	\$ -	-
200	-	-	3171 Substitute Certified w/Certificate	75	-	-	-	-
18,138	19,167	-	3230 Tutors/Aides	25,246	-	-	-	-
25,823	16,498	-	3240 Support Staff	-	-	-	-	-
1,851	2,204	-	3291 Substitute - Support	576	-	-	-	-
-	6,099	-	3293 Long Term Sub - Support	-	-	-	-	-
4,005	3,343	-	3294 Temporary Salaries - Support	4,014	-	-	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
29,846	28,802	-	3500 Employee Benefits	24,204	-	-	-	-
<u>131,010</u>	<u>131,067</u>	-	Subtotal - Personnel Services	<u>94,583</u>	-	-	-	-
1,558	2,585	-	4200 Travel	1,000	-	-	-	-
204	74	-	4331 Postage	248	-	-	-	-
1,830	2,149	-	4332 Telephone	2,300	-	-	-	-
2,038	625	-	4402 Purchased Services	2,744	-	-	-	-
713	297	-	4408 Purchased Service - Xerox	1,845	-	-	-	-
-	-	-	4430 Repair and Maintenance Agreements	375	-	-	-	-
56,495	30,605	-	4501 Supplies	29,112	-	-	-	-
200	200	-	4502 Discretionary Material	100	-	-	-	-
7	7	-	4901 Other Expenses	148	-	-	-	-
<u>63,045</u>	<u>36,542</u>	-	Subtotal - Other	<u>37,872</u>	-	-	-	-
3,431	333	-	5101 Equipment	113	-	-	-	-
2,451	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>5,882</u>	<u>333</u>	-	Subtotal - Equipment	<u>113</u>	-	-	-	-

<u>\$ 199,937</u>	<u>\$ 167,942</u>	<u>\$ -</u>	Location Totals	<u>\$ 132,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
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			<u>Staff in FTE</u>					
1.00	1.00	1.00	Coordinator	0.50	-	-		
1.00	1.00	-	Aides	1.00	-	-		
1.00	1.00	1.00	Support	-	-	-		
<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	Totals	<u>1.50</u>	<u>-</u>	<u>-</u>		

The District Media Center provides curriculum support materials to all District schools, and also circulates materials to families in the Connections Program. These materials include video and audio items, manipulatives, big books and book sets, resource kits and many other types of items, with the collection totaling over 14,000 items. We also:

- Provide the secondary student texts for the small schools assuring that each has the needed texts each year to meet their rotating curriculum.
- Have been developing the professional collection to a greater extent to help meet the staff needs for professional development.
- Downlink and record satellite broadcasts for the District and Borough.
- Provide direct support to District programs such as ESL, nurses, etc.



### Kenai Peninsula Borough School District 2005- 2006 Budget

Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 87 Nursing Service**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 31,361	\$ 33,230	\$ 33,147	3220 Specialist - Nurse	\$ 48,808	\$ 56,347	\$ 55,043	\$ (1,304)	(2)
12,779	14,218	16,144	3240 Support Staff	16,692	18,695	19,176	481	3
-	-	1,123	3291 Substitute - Support	1,865	1,981	1,187	(794)	(40)
-	105	2,459	3294 Temporary Salaries - Support	-	-	1,000	1,000	-
-	124	-	3295 Overtime - Support	-	-	-	-	-
16,234	17,887	21,882	3500 Employee Benefits	28,095	32,811	37,943	5,132	16
<u>60,374</u>	<u>65,564</u>	<u>74,755</u>	Subtotal - Personnel Services	<u>95,460</u>	<u>109,834</u>	<u>114,349</u>	<u>4,515</u>	4
406	-	140	4100 Professional-Technical Service	1,920	1,920	1,920	-	-
3,538	788	(662)	4150 Professional-Technical Medical	2,000	1,000	2,000	1,000	100
16,845	16,962	11,315	4200 Travel	24,462	24,462	24,462	-	-
67	69	81	4310 Water And Sewage	140	140	140	-	-
48	37	198	4331 Postage	56	56	56	-	-
1,504	1,857	1,604	4332 Telephone	1,816	1,816	1,816	-	-
4,579	4,695	2,144	4402 Purchased Services	5,000	5,000	5,000	-	-
-	-	-	4408 Purchased Service - Xerox	1,039	1,039	1,039	-	-
300	400	300	4410 Rental	300	300	300	-	-
-	-	-	4430 Repair & Maintenance Agreement	188	188	188	-	-
6,927	3,083	7,796	4501 Supplies	5,910	5,910	5,910	-	-
525	5,266	277	4901 Other Expenses	5,105	6,105	5,105	(1,000)	(16)
<u>34,739</u>	<u>33,157</u>	<u>23,193</u>	Subtotal - Other	<u>47,936</u>	<u>47,936</u>	<u>47,936</u>	<u>-</u>	-
135	-	3,500	5101 Equipment	-	-	-	-	-
1,531	-	1,958	5102 Equipment-Technology	-	-	-	-	-
<u>1,666</u>	<u>-</u>	<u>5,458</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-

<u>\$ 96,779</u>	<u>\$ 98,721</u>	<u>\$ 103,406</u>	Function Totals	<u>\$ 143,396</u>	<u>\$ 157,770</u>	<u>\$ 162,285</u>	<u>\$ 4,515</u>	3
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			<u>Staff in FTE</u>				
0.75	1.12	1.23	Nurses	1.23	1.36	1.36	
0.63	0.63	0.63	Support	0.63	0.70	0.70	
<u>1.38</u>	<u>1.75</u>	<u>1.86</u>	Totals	<u>1.86</u>	<u>2.06</u>	<u>2.06</u>	

Health Services provides for on-site school nursing and program management for all the District's traditional schools. The amount of nurse time for each school is determined by a Board-generated formula and consideration of the building's specific medical needs. In order to provide the most comprehensive services, several nurses cover multiple sites. Health Services also provides consultation and services as needed for our non-traditional sites. Students who are at their own optimum health are best equipped to be ready to learn. In addition, this location provides program management of the District's Bloodborne Pathogen (BBP) Program. This is an OSHA mandated safety program which incorporates all staff districtwide in accordance with OSHA regulations. It includes a collaboratively written BBP Exposure Control Plan, identification and annual training of "at risk" staff, needs assessment and purchase of selected personal protective equipment, purchase and administration of the Hepatitis B Vaccine, Bloodborne exposure follow-up and referral, collaborative planning with the District Warehouse to provide on-site biohazard waste collection and contracting with a provider who transports this waste for disposal. Health Services maintains documentation in all of these areas in accordance with OSHA regulations.



### Kenai Peninsula Borough School District 2005- 2006 Budget

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

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ 76,322	\$ 84,731	\$ 88,806	3140 Director/Coordinator Certified	\$ 91,662	\$ 144,550	\$ 149,394	\$ 4,844	3
37,798	2,319	-	3150 Teachers	-	-	-	-	-
710	75	-	3162 Emolument	-	-	-	-	-
300	-	962	3171 Substitute Certified w/Certificate	150	540	540	-	-
-	200	-	3172 Temporary Certified w/Certificate	-	-	400	400	-
52,286	56,606	61,019	3180 Specialists - Certified	63,460	-	-	-	-
60,932	76,592	80,320	3230 Tutors/Aides	123,463	143,473	159,538	16,065	11
23,241	19,384	16,605	3240 Support Staff	13,971	29,512	29,740	228	1
437	300	2,337	3291 Substitute - Support	3,617	4,412	4,412	-	-
1,106	211	1,694	3294 Temporary Salaries - Support	-	-	500	500	-
-	24	-	3295 Overtime - Support	-	-	-	-	-
1,008	168	-	3296 Substitute Certified w/o Certificate	150	540	690	150	28
56,808	77,524	82,699	3500 Employee Benefits	121,827	141,930	169,219	27,289	19
<u>310,948</u>	<u>318,134</u>	<u>334,442</u>	Subtotal - Personnel Services	<u>418,300</u>	<u>464,957</u>	<u>514,433</u>	<u>49,476</u>	<u>11</u>
135,424	2,440	15,064	4100 Professional Tech Service	5,844	9,900	13,345	3,445	35
10,196	11,606	5,824	4200 Travel	8,575	6,000	6,000	-	-
59	-	2,601	4250 Student Travel	-	-	-	-	-
133	63	17	4331 Postage	2,525	375	375	-	-
2,541	2,608	1,468	4332 Telephone	5,300	2,800	2,800	-	-
167	376	-	4402 Purchased Services	5,750	1,000	1,000	-	-
643	2,268	667	4408 Purchased Services - Copiers	1,225	1,225	1,225	-	-
-	-	-	4410 Rental	150	-	-	-	-
5,000	15,094	2,403	4501 Supplies	18,138	7,962	4,517	(3,445)	(43)
300	200	839	4502 Discretionary Material	1,700	1,860	1,860	-	-
5	-	580	4901 Other Expenses*	580	-	-	-	-

154,468	34,655	29,463	Subtotal - Other	49,787	31,122	31,122	-	-
9,345	851	373	5101 Equipment	878	678	678	-	-
4,725	-	79	5102 Equipment - Technology	-	-	-	-	-
14,070	851	452	Subtotal - Equipment	878	678	678	-	-
<u>\$ 479,486</u>	<u>\$ 353,640</u>	<u>\$ 364,357</u>	Location Totals	<u>\$ 468,965</u>	<u>\$ 496,757</u>	<u>\$ 546,233</u>	<u>\$ 49,476</u>	10

Staff in FTE

1.00	1.00	1.00	Administrator	-	1.80	1.80		
-	-	-	Assistant Director/Coordinator	1.00	-	-		
1.50	-	-	Teachers	-	-	-		
-	1.00	1.00	Specialist	1.00	-	-		
4.03	4.47	4.52	Aides	5.78	6.66	6.66		
1.00	0.75	0.75	Support	0.50	1.00	1.00		
<u>7.53</u>	<u>7.22</u>	<u>7.27</u>	Totals	<u>8.28</u>	<u>9.46</u>	<u>9.46</u>		

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

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



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**Kenai Peninsula Borough School District  
2005- 2006 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/05/05

**Location: 96 Unallocated**

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3150 Teachers	\$ 841,043	\$ 1,777,411	\$ 360,000	(1,417,411)	(80)
-	-	-	3161 Extra-Duty Compensation Certified	13,229	13,229	13,229	-	-
-	-	-	3171 Substitute Certified w/Certificate	-	-	2,400	2,400	-
-	-	-	3296 Substitute Certified w/o Certificate	-	-	2,400	2,400	-
-	-	-	3500 Employee Benefits	284,389	2,349	157,172	154,823	6,591
-	-	-	Subtotal - Personnel Services	1,138,661	1,792,989	535,201	(1,257,788)	(70)
-	-	-	4502 Discretionary Material	3,800	-	1,600	1,600	-
-	-	-	4901 Other Expenses	21	21	21	-	-
-	-	-	4905 Other - Contingency	300,000	-	-	-	-
-	-	-	Subtotal - Other	303,821	21	1,621	1,600	7,619
\$ -	\$ -	\$ -	Location Totals	\$ 1,442,482	\$ 1,793,010	\$ 536,822	\$ (1,256,188)	(70)
<b>Staff in FTE</b>								
1.82	1.72	9.32	Teachers	18.89	-	8.00		
2.25	-	0.49	Special Ed Aides	-	-	-		
-	1.31	2.07	Aides	-	-	-		
0.27	0.55	0.55	Nurse	-	-	-		
2	1.65	2.00	Support	-	-	-		
1.50	0.75	0.12	Custodians	-	-	-		
7.49	5.98	14.55	Totals	18.89	-	8.00		
\$ 76,627,829	\$ 74,430,070	\$ 76,253,975	Fund Totals	\$ 81,263,357	\$ 83,017,786	\$ 88,536,469	\$ 5,518,683	



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FISCAL YEAR 2005-06
With Comparative Totals for Prior Years

Table with columns: After The Ball, AK Science and Technology, Boasting Items, Building Trade, Car Pelture Items, Revenue, Expenditures, Other Financing Uses, Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Fund Balances, Beginning of Year, Residual Equity Transfers In - Operating Fund, Fund Balances, End of Year.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FISCAL YEAR 2005-06
With Comparative Totals for Prior Years

Table with columns: Charter Schools, Class Size Reduction, Community Schools, Community Transfer, Drug & Violence Prev, Revenue, Expenditures, Other Financing Uses, Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Fund Balances, Beginning of Year, Residual Equity Transfers In - Operating Fund, Fund Balances, End of Year.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FISCAL YEAR 2005-06
With Comparative Totals for Prior Years

Table with columns: Food Service, Miscellaneous Grants, NCLB, Preschool/Headstart, Pupil, Transportation, Revenue, Expenditures, Other Financing Uses, Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Fund Balances, Beginning of Year, Residual Equity Transfers In - Operating Fund, Fund Balances, End of Year.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FISCAL YEAR 2005-06
With Comparative Totals for Prior Years

Table with columns: Seaside Recreation, Title VI-B, Title VI Indian Education, Youth in Operation, Revenue, Expenditures, Other Financing Uses, Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Fund Balances, Beginning of Year, Residual Equity Transfers In - Operating Fund, Fund Balances, End of Year.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FISCAL YEAR 2005-06
With Comparative Totals for Prior Years

Table with columns: Times (Memorandum City), Budgeted 2005-06, Current Budget 2004-05, Actual 2005-06, Actual 2004-05, Actual 2003-04, Revenue, Expenditures, Other Financing Uses, Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses, Fund Balances, Beginning of Year, Residual Equity Transfers In - Operating Fund, Fund Balances, End of Year.



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After The Bell is a collaborative effort of KPBSD and the Boys and Girls Club of the Kenai Peninsula. The purpose of the grant is to provide academic tutoring and assistance with homework along with enrichment activities and recreational opportunities during the after school hours four to five days a week. There is also a summer program. The goal is to provide a safe, secure environment in the school hours four to five days a week. There is also a summer program. The goal is to provide a safe, secure environment in the school setting. Outcomes should be improvement in students' grades, increased retention, and change in students' attitudes toward schoolwork.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2002-04 Actual	Account Description	2004-05 Budget	2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 546,091	\$ 328,380	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
46,876	18,725	-	3212 Director/Coordinator Support	-	-	-	-	-
188,476	170,819	-	3230 Tutors/Aides	-	-	-	-	-
75,263	31,249	-	3240 Support Staff	-	-	-	-	-
5,943	6,531	-	3250 Maintenance/Custodians	-	-	-	-	-
1,533	808	-	3272 Activity Bus Driver	-	-	-	-	-
-	248	-	3291 Substitute - Support	-	-	-	-	-
-	1,860	-	3293 Long Term Substitute - Support	-	-	-	-	-
4,626	2,681	-	3294 Temporary Salaries - Support	-	-	-	-	-
566	368	-	3295 Overtime - Support	-	-	-	-	-
72,721	47,558	-	3500 Fringe Benefits	-	-	-	-	-
396,004	280,847	-	Subtotal - Personnel Services	-	-	-	-	-
938	668	-	4100 Professional Technical Services	-	-	-	-	-
10,374	162	-	4200 Travel	-	-	-	-	-
1,335	1,715	-	4250 Student Travel	-	-	-	-	-
421	-	-	4331 Postage	-	-	-	-	-
2,895	2,920	-	4332 Telephone	-	-	-	-	-
3,966	1,326	-	4402 Purchased Services	-	-	-	-	-
8,864	133	-	4410 Rentals	-	-	-	-	-
74,424	23,669	-	4501 Supplies	-	-	-	-	-
168	-	-	4580 Gas & Oil	-	-	-	-	-
7,626	4,033	-	4901 Other Expenses	-	-	-	-	-
19,027	11,411	-	4950 Indirect Costs	-	-	-	-	-
130,038	46,037	-	Subtotal - Other	-	-	-	-	-
13,448	1,496	-	5101 Equipment	-	-	-	-	-



The Alaska Science & Technology Foundation (ASTF) grant provides funds to be District to wire each classroom to the internet and provide any enhancements or upgrades to equipment that would assist in that effort. The District used this money to purchase ethernet cards and memory upgrades for all computers in the District, ethernet hubs for schools, and to purchase a large portion of the equipment necessary to put the schools on the fiber optic backbone.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 21,000	\$ -	0050 Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	4,715	-	3295 Overtime - Support	-	-	-	-	-
-	595	-	3500 Fringe Benefits	-	-	-	-	-
	5,310		Subtotal - Personnel Services	-	-	-	-	-
-	6,560	-	4100 Professional-Technical Services	-	-	-	-	-
-	260	-	4901 Other	-	-	-	-	-
	6,820		Subtotal - Other	-	-	-	-	-
-	8,870	-	5102 Equipment - Technology	-	-	-	-	-
-	21,000	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-



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

Fund: 225 Boarding Home

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 15,867	\$ 13,554	\$ 6,951	0050 Intergovernmental - State	\$ 27,308	\$ 27,308	\$ 10,000	\$ (17,308)	(63)
<u>Expenditure</u>								
524	90	140	4250 Student Travel	1,600	1,600	1,600	-	-
15,343	13,464	6,811	4850 Stipends	25,708	25,708	8,400	(17,308)	(67)
15,867	13,554	6,951	Subtotal - Other	27,308	27,308	10,000	(17,308)	-
15,867	13,554	6,951	Fund Total	27,308	27,308	10,000	(17,308)	(63)
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	- Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	- Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-



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

Fund: 075 Building Trades

Date: 01/05/05

<u>2001-02 Actual</u>	<u>2002-03 Actual</u>	<u>2003-04 Actual</u>	<u>Account Description</u>	<u>Original 2004-05 Budget</u>	<u>Current 2004-05 Budget</u>	<u>2005-06 Budget</u>	<u>Change</u>	<u>% Of Change</u>
<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	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	



**Kenai Peninsula Borough School District  
2005-2006 Budget**

Fund: 265 Carl Perkins

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 234,010	\$ 249,320	\$ 229,231	0150 Intergovernmental - Federal	\$ 231,193	\$ 220,777	\$ 225,193	\$ 4,416	2
<u>Expenditure</u>								
-	62,271	64,791	3150 Teachers	68,031	67,362	68,709	1,347	2
2,910	1,455	1,200	3162 Emolument	1,050	1,000	1,020	20	2
1,512	2,612	1,837	3171 Substitute Certified w/Certificate	11,130	10,000	10,200	200	2
63,005	-	-	3180 Specialists - Certificated	-	6,738	6,873	135	2
10,818	5,484	11,728	3230 Tutors/Aides	12,315	12,013	12,253	240	2
7,251	1,863	1,277	3240 Support Staff	3,295	-	-	-	-
-	-	-	3291 Substitute - Support	-	500	510	10	2
1,205	675	-	3294 Temporary Salaries - Support	525	-	-	-	-
2,420	1,932	2,929	3296 Substitute Certified w/o Certificate	-	-	-	-	-
17,809	16,026	18,146	3500 Fringe Benefits	21,595	25,025	25,526	501	2
106,930	92,318	101,908	Subtotal - Personnel Services	117,941	122,638	125,091	2,453	2
9,236	9,270	15,208	4100 Professional - Technical Service	19,950	18,000	18,360	360	2
14,087	8,762	11,143	4200 Travel	7,833	7,460	7,609	149	2
8,647	5,678	-	4250 Student Travel	525	720	734	14	2
89	78	23	4331 Postage	210	200	204	4	2
861	350	417	4332 Telephone	735	500	510	10	2
634	4,080	50	4402 Purchased Services	210	200	204	4	2
137	-	-	4408 Purchased Services - Copier	315	300	306	6	2
945	1,043	-	4430 Repairs	-	-	-	-	-
39,635	45,629	37,840	4501 Supplies	32,445	22,536	22,987	451	2
200	217	200	4502 Discretionary Material	210	200	204	4	2
8,499	7,147	-	4901 Other Expenses	141	7,228	7,373	145	2
8,153	8,664	8,124	4950 Indirect Costs	8,678	7,487	7,637	150	2
91,123	90,918	73,005	Subtotal - Other	71,252	64,831	66,128	1,299	2

28,138	12,390	20,756	5101 Equipment	21,000	21,544	21,975	431	2
<u>7,819</u>	<u>53,694</u>	<u>33,562</u>	5102 Equipment - Technology	<u>21,000</u>	<u>11,764</u>	<u>11,999</u>	<u>235</u>	2
<u>35,957</u>	<u>66,084</u>	<u>54,318</u>	Subtotal - Equipment	<u>42,000</u>	<u>33,308</u>	<u>33,974</u>	<u>666</u>	2
<u>234,010</u>	<u>249,320</u>	<u>229,231</u>	Fund Total	<u>231,193</u>	<u>220,777</u>	<u>225,193</u>	<u>4,418</u>	2
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	- Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	- Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



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

The Charter School Fund accounts for grants awarded by the Federal Government on a pass through basis through the Alaska Department of Education and Early Development.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 11,973	\$ 25,326	0050 State Revenue	\$ 37,029	\$ -	\$ -	\$ -	-
72,432	81,244	236,110	0150 Intergovernmental - Federal	229,248	431,220	431,220	-	-
72,432	93,217	261,436	Total Revenue	266,277	431,220	431,220	-	-
<u>Expenditure</u>								
12,300	25,050	-	3162 Emolument	-	5,500	5,500	-	-
-	-	850	3171 Substitute Certified w/Certificate	-	4,600	4,600	-	-
-	-	18,021	3230 Tutors/Aides	12,450	-	-	-	-
-	-	1,591	3240 Support Staff	-	-	-	-	-
1,605	1,605	-	3292 Extra-Duty Compensation - Support	-	-	-	-	-
-	-	114	3296 Substitute Certified w/o Certificate	-	-	-	-	-
1,651	3,196	3,000	3500 Fringe Benefits	9,278	1,344	1,344	-	-
15,556	29,851	23,576	Subtotal - Personnel Services	21,728	11,444	11,444	-	-
-	15,217	26,463	4100 Professional - Technical Service	15,750	57,648	57,648	-	-
-	846	16,318	4200 Travel	14,054	41,654	41,654	-	-
71	160	253	4331 Postage	420	926	926	-	-
-	-	6,343	4332 Telephone	6,512	4,732	4,732	-	-
77	-	1,871	4402 Purchased Services	644	10,398	10,398	-	-
6,182	59,382	157,512	4501 Supplies	166,576	231,869	231,869	-	-
-	-	800	4502 Discretionary Material	840	-	-	-	-
149	299	-	4901 Other Expenses	-	150	150	-	-
795	4,613	9,980	4950 Indirect Costs	9,779	14,622	14,622	-	-
7,274	80,517	219,540	Subtotal - Other	214,575	361,999	361,999	-	-
-	5,367	3,358	5101 Equipment	13,448	18,312	18,312	-	-
-	17,144	24,902	5102 Equipment - Technology	16,526	39,465	39,465	-	-

-	22,511	28,260	Subtotal - Equipment	29,974	57,777	57,777	-	-	
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22,830	132,879	271,376	Fund Total	266,277	431,220	431,220	-	-	
<hr/>				<hr/>				<hr/>	
49,602	(39,662)	(9,940)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-	
<hr/>				<hr/>				<hr/>	
-	49,602	9,940	Fund Balance, Beginning of Year	-	-	-	-	-	
<hr/>				<hr/>				<hr/>	
\$ 49,602	\$ 9,940	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-	
<hr/>				<hr/>				<hr/>	



The Class Size Reduction (CSR) grant provides funds to hire primary grade teachers. We use these funds to lower the class size in our first grade classrooms to a ratio of 18:1. A small portion of these funds are used to provide staff development and training for primary grade teachers and for recruiting costs for primary grade teachers.

Fund: 274 Class Size Reduction

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 630,146	\$ -	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
446,462	-	-	3150 Teachers	-	-	-	-	-
121,889	-	-	3500 Fringe Benefits	-	-	-	-	-
568,351	-	-	Subtotal - Personnel Services	-	-	-	-	-
41,591	-	-	4501 Supplies	-	-	-	-	-
1,850	-	-	4502 Discretionary Materials	-	-	-	-	-
18,354	-	-	4950 Indirect Costs	-	-	-	-	-
61,795	-	-	Subtotal - Other	-	-	-	-	-
630,146	-	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-



Community Education programs provide opportunities for community education and use of school facilities for such activities.

Fund: 215 Community Education

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description		Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 191,575	\$ 177,924	\$ 212,022	0040	User Fees	\$ 255,958	\$ 255,958	\$ 263,316	\$ 7,358	3
32,686	32,487	-	0050	Intergovernmental - State	-	-	-	-	
<u>224,261</u>	<u>210,411</u>	<u>212,022</u>		Total Revenue	<u>255,958</u>	<u>255,958</u>	<u>263,316</u>	<u>7,358</u>	3
<u>Other Financing Sources</u>									
16,640	30,803	23,869	0250	Transfer From Other Funds	-	-	-	-	-
<u>240,901</u>	<u>241,214</u>	<u>235,891</u>		Total Revenue & Other Financing Sources	<u>255,958</u>	<u>255,958</u>	<u>263,316</u>	<u>7,358</u>	3
<u>Expenditure</u>									
93,420	97,104	92,819	3240	Support Staff	97,304	97,304	95,430	(1,874)	(2)
225	504	1,213	3291	Substitute - Support	500	500	500	-	-
53,448	47,006	38,504	3294	Temporary Salaries - Support	51,506	51,506	51,506	-	-
97	-	2,779	3295	Overtime - Support	-	-	-	-	-
<u>38,844</u>	<u>53,771</u>	<u>56,450</u>	3500	Fringe Benefits	<u>54,217</u>	<u>54,217</u>	<u>63,449</u>	<u>9,232</u>	17
<u>186,034</u>	<u>198,385</u>	<u>191,765</u>		Subtotal - Personnel Services	<u>203,527</u>	<u>203,527</u>	<u>210,885</u>	<u>7,358</u>	4
467	16,674	18,500	4100	Professional-Technical Service	-	-	-	-	-
434	205	74	4200	Travel	-	-	-	-	-
-	130	-	4250	Student Travel	-	-	-	-	-
818	948	962	4331	Postage	4,354	4,354	4,354	-	-
553	590	528	4332	Telephone	660	660	660	-	-
33,910	6,016	5,230	4402	Purchased Services	21,300	21,300	21,300	-	-
13,642	15,233	14,178	4501	Supplies	22,698	22,698	22,698	-	-
1,747	3,033	4,654	4901	Other Expenses	2,280	2,280	2,280	-	-
<u>1,139</u>	<u>-</u>	<u>-</u>	4950	Indirect Costs	<u>1,139</u>	<u>1,139</u>	<u>1,139</u>	<u>-</u>	<u>-</u>
<u>52,710</u>	<u>42,829</u>	<u>44,126</u>		Subtotal - Other	<u>52,431</u>	<u>52,431</u>	<u>52,431</u>	<u>-</u>	<u>-</u>

2,157	-	-	5101 Equipment	-	-	-	-	-
<u>240,901</u>	<u>241,214</u>	<u>235,891</u>	Fund Total	<u>255,958</u>	<u>255,958</u>	<u>263,316</u>	<u>7,358</u>	3
-	-	-	- 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 Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

Fund: 372 Community Theater

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description		Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 38,183	\$ 32,557	\$ 33,669	0040	User Fees	\$ 101,046	\$ 101,046	\$ 54,907	\$ (46,139)	(46)
340	525	-	0046	Rental of School Facilities	-	-	-	-	-
<u>38,523</u>	<u>33,082</u>	<u>33,669</u>		Total Revenue	<u>101,046</u>	<u>101,046</u>	<u>54,907</u>	<u>(46,139)</u>	<u>(46)</u>
<u>Other Financing Sources</u>									
12,448	28,803	15,646	0250	Transfer From Other Funds	-	-	-	-	-
<u>50,971</u>	<u>61,885</u>	<u>49,315</u>		Total Revenue & Other Financing Sources	<u>101,046</u>	<u>101,046</u>	<u>54,907</u>	<u>(46,139)</u>	<u>(46)</u>
<u>Expenditure</u>									
9,846	16,640	15,397	3294	Temp Salaries - Support	15,000	15,000	15,400	400	3
29,283	35,308	26,896	3295	Overtime - Support	17,000	17,000	27,000	10,000	59
4,830	6,067	5,059	3500	Fringe Benefits	4,546	4,546	10,497	5,951	131
<u>43,959</u>	<u>58,015</u>	<u>47,352</u>		Subtotal - Personnel Services	<u>36,546</u>	<u>36,546</u>	<u>52,897</u>	<u>16,351</u>	<u>45</u>
579	1,188	842	4200	Travel	5,500	5,500	850	(4,650)	(85)
759	227	511	4332	Telephone	-	-	550	550	-
-	-	-	4402	Purchased Services	50,000	50,000	-	(50,000)	(100)
-	-	-	4410	Rentals	1,000	1,000	-	(1,000)	(100)
523	173	75	4430	Repairs And Maintenance	1,000	1,000	75	(925)	(93)
3,913	1,114	-	4501	Supplies	2,000	2,000	-	(2,000)	(100)
638	958	535	4580	Gas And Oil	1,500	1,500	535	(965)	(64)
-	-	-	4901	Other Expenses	500	500	-	(500)	(100)
<u>6,412</u>	<u>3,660</u>	<u>1,963</u>		Subtotal - Other	<u>61,500</u>	<u>61,500</u>	<u>2,010</u>	<u>(59,490)</u>	<u>(97)</u>
600	210	-	5101	Equipment	3,000	3,000	-	(3,000)	(100)

<u>50,971</u>	<u>61,885</u>	<u>49,315</u>	Fund Total	<u>101,046</u>	<u>101,046</u>	<u>54,907</u>	<u>(46,139)</u>	(46)
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	- Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	- Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



This grant provides middle school drug and violence prevention coordinators for two large middle schools in the central peninsula area. These coordinators work with the schools and communities to set up speakers and connect at-risk youth with appropriate agencies. They also coordinate speakers for classrooms on social and emotional health topics.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 117,283	\$ 129,814	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
74,409	84,076	-	3150 Teachers	-	-	-	-	-
-	200	-	3171 Substitute - Certified	-	-	-	-	-
-	588	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
20,510	23,923	-	3500 Fringe Benefits	-	-	-	-	-
94,919	108,787	-	Subtotal - Personnel Services	-	-	-	-	-
7,082	7,414	-	4100 Professional Technical Services	-	-	-	-	-
9,926	8,604	-	4200 Travel	-	-	-	-	-
-	26	-	4331 Postage	-	-	-	-	-
32	76	-	4332 Telephone	-	-	-	-	-
232	-	-	4402 Purchased Services	-	-	-	-	-
919	396	-	4501 Supplies	-	-	-	-	-
4,086	4,511	-	4950 Indirect Costs	-	-	-	-	-
22,277	21,027	-	Subtotal - Other	-	-	-	-	-
87	-	-	5102 Equipment - Technology	-	-	-	-	-
117,283	129,814	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-

\$ - \$ - \$ - Fund Balance, End of Year

\$ - \$ - \$ - \$ -



Over eighty dedicated Student Nutrition Services employees located throughout 30 schools ensure affordable, quality, nutritious lunches are served every day to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,143,555	\$ 1,126,811	\$ 1,041,579	0020 Type A Lunch-Pupils	\$ 1,657,693	\$ 1,657,693	\$ 1,672,745	\$ 15,052	1
11,627	12,837	5,342	0040 Other Local Revenue	10,000	10,000	10,000	-	-
1,086,754	1,153,770	1,265,204	0150 Intergovernmental Federal	1,203,122	1,203,122	1,214,142	11,020	1
141,398	148,258	127,731	0162 USDA	94,448	94,448	95,254	806	1
<u>2,383,334</u>	<u>2,441,676</u>	<u>2,439,856</u>	Total Revenue	<u>2,965,263</u>	<u>2,965,263</u>	<u>2,992,141</u>	<u>26,878</u>	<u>1</u>
<u>Other Financing Sources</u>								
-	43,041	210,257	0250 Transfer From Other Funds	-	-	-	-	-
<u>2,383,334</u>	<u>2,484,717</u>	<u>2,650,113</u>	Total Revenue & Other Financing Sources	<u>2,965,263</u>	<u>2,965,263</u>	<u>2,992,141</u>	<u>26,878</u>	<u>1</u>
<u>Expenditure</u>								
51,832	49,914	50,985	3212 Director/Coordinator Support	52,992	52,992	54,911	1,919	4
110,908	97,088	92,609	3240 Support Staff	103,939	103,939	100,048	(3,891)	(4)
670,930	711,675	758,665	3260 Food Service Staff	812,430	812,430	841,923	29,493	4
25,783	27,683	27,369	3291 Substitute - Support	25,456	25,456	25,548	92	-
18,843	7,739	-	3293 Long Term Substitute - Support	-	-	-	-	-
24,806	21,824	35,620	3294 Temp Salaries - Support	11,700	11,700	11,700	-	-
3,924	739	5,297	3295 Overtime - Support	4,000	4,000	4,000	-	-
337,117	365,652	427,529	3500 Fringe Benefits	484,680	484,681	594,346	109,665	23
<u>1,244,143</u>	<u>1,282,314</u>	<u>1,398,074</u>	Subtotal - Personnel Services	<u>1,495,197</u>	<u>1,495,198</u>	<u>1,632,476</u>	<u>137,278</u>	<u>9</u>
2,361	2,892	11,118	4200 Travel	8,700	8,700	8,500	(200)	(2)
1,396	1,614	2,276	4331 Postage	2,000	2,000	2,000	-	-
2,843	3,392	2,799	4332 Telephone	2,750	2,750	2,750	-	-
14,782	14,970	14,352	4401 Freight Costs	15,615	15,615	13,965	(1,650)	(11)
4,384	4,449	5,240	4402 Purchased Services	4,100	4,100	4,100	-	-
1,098	443	469	4408 Purchased Service - Xerox	3,000	3,000	3,000	-	-

1,935	54	-	4410	Rental	-	-	-	-	-
11,036	14,892	15,835	4430	Repairs And Maintenance	25,000	25,000	24,500	(500)	(2)
72,921	78,638	79,529	4501	Supplies	95,250	95,250	94,750	(500)	(1)
(60,662)	40,385	(16,028)	4560	Inventory Adjustment	-	-	-	-	-
8,270	6,190	6,740	4580	Gas And Oil	9,050	9,050	9,050	-	-
830,464	826,536	894,193	4590	Food	956,951	956,950	952,950	(4,000)	-
184,348	183,887	184,392	4600	Milk	203,250	203,250	202,500	(750)	-
1,975	11,384	765	4901	Other Expenses	18,000	18,000	1,000	(17,000)	(94)
78	88	-	4903	Professional Dues	100	100	100	-	-
<u>1,077,229</u>	<u>1,189,814</u>	<u>1,201,680</u>	Subtotal - Other		<u>1,343,766</u>	<u>1,343,765</u>	<u>1,319,165</u>	<u>(24,600)</u>	<u>(2)</u>
33,057	35,722	41,492	5101	Equipment	124,300	124,300	-	(124,300)	(100)
1,667	4,105	-	5102	Equipment-Technology	2,000	2,000	40,500	38,500	1,925
<u>34,724</u>	<u>39,827</u>	<u>41,492</u>	Subtotal - Equipment		<u>126,300</u>	<u>126,300</u>	<u>40,500</u>	<u>(85,800)</u>	<u>(68)</u>
<u>2,356,096</u>	<u>2,511,955</u>	<u>2,641,246</u>	Fund Total		<u>2,965,263</u>	<u>2,965,263</u>	<u>2,992,141</u>	<u>26,878</u>	<u>1</u>
27,238	(27,238)	8,867	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	27,238	-	Fund Balance, Beginning of Year		8,867	8,867	8,867	-	-
<u>\$ 27,238</u>	<u>\$ -</u>	<u>\$ 8,867</u>	Fund Balance, End of Year		<u>\$ 8,867</u>	<u>\$ 8,867</u>	<u>\$ 8,867</u>	<u>\$ -</u>	<u>-</u>



The Miscellaneous grant fund is comprised of several smaller grants. These are usually one-year, state granted programs and grants from corporations or associations awarded to particular schools and teachers for specific classroom projects and goals.

Fund: Miscellaneous Grants

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 481,668	\$ -	\$ -	0010 Borough Appropriation	\$ -	\$ -	\$ -	\$ -	-
3,572	3,778	21,539	0230 Surplus Property	-	-	-	-	-
24,824	34,915	29,050	0040 Corporate Grants	18,620	23,430	24,133	703	3
110,403	94,246	3,357	0050 State Revenue	154,442	2,467	2,541	74	3
332,297	482,277	297,633	0150 Intergovernmental Federal	247,708	381,053	392,485	11,432	3
<u>952,764</u>	<u>615,216</u>	<u>351,579</u>	Total Revenue	<u>420,770</u>	<u>406,950</u>	<u>419,159</u>	<u>12,209</u>	3
<u>Expenditure</u>								
2,820	7,651	-	3130 Principals/Assist. Principals	-	-	-	-	-
1,193	3,733	-	3140 Director/Coordinator	-	-	-	-	-
120,237	109,121	40,911	3150 Teachers	43,314	136,189	140,275	4,086	3
3,090	4,500	7,700	3161 Extra Duty Comp. - Certified	11,660	-	-	-	-
19,818	46,425	20,100	3162 Emolument	16,371	12,200	12,566	366	3
14,999	1,850	1,712	3171 Substitute - Certified	2,568	6,990	7,200	210	3
-	300	-	3172 Temporary Salaries - Certified	-	9,700	9,991	291	3
5,452	-	-	3180 Specialists - Certified	-	-	-	-	-
6,888	5,483	2,250	3230 Tutors/Aides	8,238	2,285	2,354	69	3
18,675	606	-	3240 Support Staff	-	-	-	-	-
416	43	-	3272 Activity Bus Driver	-	-	-	-	-
68	24	-	3291 Substitute - Support	-	-	-	-	-
11,112	6,371	8,289	3292 Extra Duty Comp. - Support	4,815	-	-	-	-
1,639	1,805	75	3294 Temporary Salaries - Support	-	328	338	10	3
1,116	-	-	3295 Overtime - Support	-	-	-	-	-
11,569	2,699	3,173	3296 Substitutes - Certified w/o certificate	-	-	-	-	-
<u>42,855</u>	<u>38,791</u>	<u>18,991</u>	3500 Fringe Benefits	<u>18,291</u>	<u>42,512</u>	<u>43,787</u>	<u>1,275</u>	3
<u>261,947</u>	<u>229,402</u>	<u>103,201</u>	Subtotal - Personnel Services	<u>105,256</u>	<u>210,204</u>	<u>216,510</u>	<u>6,306</u>	3
72,561	94,573	100,078	4100 Professional-Technical Service	48,413	81,603	84,051	2,448	3
93,746	61,086	25,776	4200 Travel	11,107	17,219	17,736	517	3
17,882	85,478	7,505	4250 Student Travel	5,998	7,482	7,706	224	3

37	80	20	4331 Postage	-	-	-	-	-
744	841	-	4332 Telephone	-	-	-	-	-
26,654	5,971	10,841	4402 Purchased Services	11,449	4,440	4,573	133	3
760	158	-	4410 Rentals	-	-	-	-	-
60,723	63,288	126,401	4501 Supplies	132,697	13,944	14,362	418	3
400	200	200	4502 Discretionary Materials	-	-	-	-	-
6,569	18,318	7,534	4901 Other Expenses	59,472	26,597	27,395	798	3
9,808	11,233	8,125	4950 Indirect Costs	7,923	6,779	6,982	203	3
<u>289,884</u>	<u>341,226</u>	<u>286,480</u>	Subtotal - Other	<u>277,059</u>	<u>158,064</u>	<u>162,806</u>	<u>4,743</u>	3
6,309	7,890	339	5101 Equipment	-	-	-	-	-
17,245	52,850	13,014	5102 Equipment - Technology	38,455	38,682	39,842	1,160	3
<u>23,554</u>	<u>60,740</u>	<u>13,353</u>	Subtotal - Equipment	<u>38,455</u>	<u>38,682</u>	<u>39,842</u>	<u>1,160</u>	3
<u>575,385</u>	<u>631,368</u>	<u>403,034</u>	Fund Total	<u>420,770</u>	<u>406,950</u>	<u>419,159</u>	<u>12,210</u>	3
Other Financing Uses:								
675,973	102,994	29,440	Operating transfers out - General Funds					
(298,594)	(119,146)	(80,895)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
519,067	220,473	101,327	Fund Balance, Beginning of Year	20,432	20,432	20,432	-	-
<u>\$ 220,473</u>	<u>\$ 101,327</u>	<u>\$ 20,432</u>	Fund Balance, End of Year	<u>\$ 20,432</u>	<u>\$ 20,432</u>	<u>\$ 20,432</u>	<u>\$ -</u>	



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

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

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

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

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

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

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

Date: 01/05/05

				-06			% Of	
				Net	Change		Change	
<u>\$2,232,844</u>	<u>\$3,526,381</u>	<u>\$3,816,351</u>	0150 Intergovernmental - Federal	<u>\$ 4,680,335</u>	<u>\$ 3,559,803</u>	<u>\$ 3,808,989</u>	<u>\$ 249,186</u>	7
<u>Expenditure</u>								
-	4,945	-	3130 Principal/Assistant Principal	-	20,890	22,352	1,462	7
70,597	79,624	83,806	3140 Director/Coordinator Certified	94,547	93,822	100,390	6,568	7
627,335	1,538,809	1,876,262	3150 Teachers	1,992,393	1,006,978	1,077,466	70,488	7
-	4,548	3,197	3161 Extra Duty Comp. - Certified	10,071	-	-	-	-
34,925	23,356	5,913	3162 Emolument	71,466	15,000	16,050	1,050	7
18,290	21,297	26,255	3171 Substitute Certified w/Certificate	51,311	54,940	58,786	3,846	7
15,310	4,399	29,840	3172 Temp. Certified w/Certificate	16,875	5,000	5,350	350	7
-	-	23,842	3173 Long Term Substitute - Certified	-	-	-	-	-
35,862	27,153	29,237	3180 Specialist - Certificated	13,650	-	-	-	-
-	-	1,439	3220 Specialist - Nurse	-	-	-	-	-
409,711	354,711	276,526	3230 Tutors/Aides	286,628	211,119	225,897	14,778	7
71,907	99,680	122,404	3240 Support Staff	134,791	153,000	163,710	10,710	7
-	-	-	3250 Maintenance/Custodian	12,653	16,000	17,120	1,120	7
430	119	-	3272 Activity Bus Driver	-	-	-	-	-
6,016	5,584	3,984	3291 Substitute - Support	6,676	17,828	19,076	1,248	7
612	4,261	39,145	3292 Extra Duty Comp. - Support	37,800	-	-	-	-
3,068	15,783	17,734	3294 Temporary Salaries - Support	8,123	2,200	2,354	154	7
422	1,042	1,333	3295 Overtime - Support	210	8,000	8,560	560	7
16,044	20,076	15,597	3296 Substitute Certified w/o Certificate	-	-	-	-	-
<u>410,428</u>	<u>661,842</u>	<u>761,982</u>	3500 Fringe Benefits	<u>822,452</u>	<u>544,606</u>	<u>582,728</u>	<u>38,122</u>	7
<u>1,720,957</u>	<u>2,867,229</u>	<u>3,318,496</u>	Subtotal - Personnel Services	<u>3,559,645</u>	<u>2,149,383</u>	<u>2,299,840</u>	<u>150,457</u>	7
60,399	106,639	62,704	4100 Professional - Technical Service	166,054	502,431	537,601	35,170	7
73,960	80,613	56,337	4200 Travel	115,133	221,949	237,485	15,536	7
1,126	1,328	110	4250 Student Travel	9,450	270,000	288,900	18,900	7
1,312	1,767	1,723	4331 Postage	7,875	5,000	5,350	350	7
3,389	3,790	7,088	4332 Telephone	6,720	13,450	14,392	942	7

4,664	76,617	5,475	4402	Purchased Services	91,350	860	920	60	7
858	-	1,410	4408	Purchased Services - Copiers	3,885	8,500	9,095	595	7
1,625	360	193	4410	Rentals	9,690	9,000	9,630	630	7
76	-	-	4430	Repairs And Maintenance	-	3,500	3,745	245	7
229,087	191,710	154,471	4501	Supplies	331,119	206,634	221,098	14,464	7
3,418	7,034	6,710	4502	Discretionary Material	8,628	4,038	4,321	283	7
7,359	7,995	3,933	4901	Other Expenses	164,396	7,583	8,114	531	7
77,798	121,053	140,377	4950	Indirect Costs	167,667	114,975	123,023	8,048	7
<u>465,071</u>	<u>598,906</u>	<u>440,531</u>	Subtotal - Other		<u>1,081,967</u>	<u>1,367,920</u>	<u>1,463,674</u>	<u>95,755</u>	7
5,531	5,079	15,198	5101	Equipment	10,835	38,500	41,195	2,695	7
41,285	55,167	42,126	5102	Equipment - Technology	27,888	4,000	4,280	280	7
<u>46,816</u>	<u>60,246</u>	<u>57,324</u>	Subtotal - Equipment		<u>38,723</u>	<u>42,500</u>	<u>45,475</u>	<u>2,976</u>	7
<u>2,232,844</u>	<u>3,526,381</u>	<u>3,816,351</u>	Fund Total		<u>4,680,335</u>	<u>3,559,803</u>	<u>3,808,989</u>	<u>249,188</u>	7
-	-	-	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>	



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The Preschool Disabled grant provides funds for overall improvement of service for children in Special Education preschool programs to better prepare them for the school environment.

Fund: 262 Preschool Disabled

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 74,193	\$ 67,022	\$ 79,476	0150 Intergovernmental Federal	\$ 75,312	\$ 65,315	\$ 65,968	\$ 653	1
<u>Expenditure</u>								
56,094	52,642	54,842	3150 Teachers	52,479	48,206	48,688	482	1
12,445	11,851	13,579	3500 Fringe Benefits	11,155	14,742	14,889	147	1
68,539	64,493	68,421	Subtotal - Personnel Services	63,634	62,948	63,577	629	1
2,924	-	-	4402 Purchased Services	-	-	-	-	-
-	-	6,017	4501 Supplies	151	-	-	-	-
144	200	180	4502 Discretionary Material	-	152	154	2	1
-	-	-	4901 Other Expenses	8,700	-	-	-	-
2,585	2,329	2,983	4950 Indirect Costs	2,827	2,215	2,237	22	1
5,653	2,529	9,180	Subtotal - Other	11,677	2,367	2,391	24	1
-	-	1,875	5101	-	-	-	-	-
74,192	67,022	79,476	Fund Total	75,312	65,315	65,968	653	1
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	- Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-



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

**2005-2006 Budget**

Fund: 205 Pupil Transportation

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,590,257	\$ 4,681,170	\$ 4,798,177	0050 Intergovernmental - State	\$ 4,598,032	\$ 4,598,032	\$ 4,671,558	\$ 73,526	2
<u>Other Financing Sources</u>								
-	-	-	0012 In-Kind Revenue	-	-	-	-	-
91,639	86,397	-	0250 Transfer From Other Funds	-	-	-	-	-
91,639	86,397	-	Total Other Financing Sources	-	-	-	-	-
4,681,896	4,767,567	4,798,177	Total Revenue & Other Financing Sources	4,598,032	4,598,032	4,671,558	73,526	2
<u>Expenditure</u>								
59,008	61,444	49,410	3212 Director/Coordinator-Support	50,471	50,471	51,470	999	2
20,627	21,855	-	3230 Tutors/Aide	-	-	-	-	-
-	-	-	3240 Support Staff	-	-	30,700	30,700	-
79,836	73,201	-	3271 Bus Driver	-	-	-	-	-
-	57	86	3272 Activity Bus Driver	-	-	-	-	-
6,539	3,042	-	3291 Substitute - Support	-	-	-	-	-
7,619	15,517	802	3294 Temporary Salaries - Support	5,000	5,000	2,500	(2,500)	(50)
1,638	1,609	43	3295 Overtime - Support	500	500	1,000	500	100
57,815	57,854	25,712	3500 Fringe Benefits	18,250	18,250	21,038	2,788	15
233,082	234,579	76,053	Subtotal - Personnel Services	74,221	74,221	106,708	32,487	44
3,526	1,542	1,952	4200 Travel	5,700	5,200	3,200	(2,000)	(38)
-	16	-	4250 Student Travel	-	-	-	-	-
-	38	100	4331 Postage	200	200	200	-	-
1,073	1,606	1,824	4332 Telephone	500	500	1,000	500	100
3,892,124	3,981,750	3,935,478	4402 Purchased Services	4,027,851	4,027,851	4,312,207	284,356	7

294,688	302,919	308,180	4407	Purchased Services-Bus Aides	424,248	424,248	450,384	26,136	6
6,000	6,500	1,000	4410	Rentals	-	-	-	-	-
38,334	16,885	(1,375)	4430	Repairs And Maintenance	2,500	2,500	2,000	(500)	(20)
8,484	16,269	1,128	4501	Supplies	2,900	3,400	2,200	(1,200)	(35)
14,552	18,558	715	4580	Gas And Oil	-	-	200	200	-
566	2,062	394	4901	Other Expenses	58,412	58,412	1,900	(56,512)	(97)
1,737	2,096	835	4904	Physical Exam Reimbursement	1,500	1,500	1,200	(300)	(20)
<u>4,261,084</u>	<u>4,350,241</u>	<u>4,250,231</u>		Subtotal - Other	<u>4,523,811</u>	<u>4,523,811</u>	<u>4,774,491</u>	<u>250,680</u>	<u>6</u>
74,748	295,693	-	5101	Equipment	-	-	-	-	-
-	-	3,837	5102	Equipment-Technology	-	-	-	-	-
<u>74,748</u>	<u>295,693</u>	<u>3,837</u>		Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,568,914</u>	<u>4,880,513</u>	<u>4,330,121</u>		Fund Total	<u>4,598,032</u>	<u>4,598,032</u>	<u>4,881,199</u>	<u>283,167</u>	<u>6</u>
112,982	(112,946)	468,056		Excess (Deficiency) of Revenues over Expenditures	-	-	(209,641)	(209,641)	-
-	112,982	36		Fund Balance, Beginning of Year	468,092	468,092	468,092	-	-
<u>\$ 112,982</u>	<u>\$ 36</u>	<u>\$ 468,092</u>		Fund Balance, End of Year	<u>\$ 468,092</u>	<u>\$ 468,092</u>	<u>\$ 258,451</u>	<u>\$ -</u>	



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

Fund: 214 Statewide Mentorship

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0150 Intergovernmental Federal	\$ -	\$ 242,133	\$ 242,133	\$ -	-
<u>Expenditure</u>								
-	-	-	3150 Teachers	-	183,975	183,975	-	-
-	-	-	3500 Fringe Benefits	-	57,996	57,996	-	-
-	-	-	Subtotal - Personnel Services	-	241,971	241,971	-	-
-	-	-	4502 Discretionary Material	-	162	162	-	-
-	-	-	Fund Total	-	242,133	242,133	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-



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

Fund 266 Title VI-B

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$1,009,748	\$1,184,250	\$1,348,399	0150 Intergovernmental - Federal	\$ 2,513,489	\$ 3,058,408	\$ 3,364,249	\$ 305,841	10
<u>Expenditure</u>								
2,386	2,489	-	3140 Director/Coordinator - Certified	-	-	-	-	-
78,205	120,009	59,699	3150 Teachers	-	659,341	725,275	65,934	10
-	11,881	10,440	3161 Extra-Duty Comp. - Certified	-	-	-	-	-
2,000	11,104	9,300	3162 Emolument	21,000	20,000	22,000	2,000	10
3,950	6,370	6,505	3171 Substitute Certified w/Certificate	42,000	40,000	44,000	4,000	10
1,763	1,052	1,000	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	2,039	3173 Long Term Sustitute - Certified	-	-	-	-	-
122,637	138,728	119,844	3180 Specialists - Certificated	231,196	-	-	-	-
13,670	42,708	45,164	3220 Specialist- Nurse	56,876	50,180	55,198	5,018	10
267,564	385,487	532,760	3230 Tutors/Aides	542,722	857,882	943,670	85,788	10
-	530	-	3240 Support Staff	-	-	-	-	-
1,804	2,605	13,725	3291 Substitute - Support	10,500	20,000	22,000	2,000	10
-	6,198	-	3293 Long Term Sustitute - Support	-	-	-	-	-
4,919	16,960	3,868	3294 Temporary Salaries - Support	10,500	30,000	33,000	3,000	10
5,002	917	455	3295 Overtime - Support	-	-	-	-	-
5,720	3,890	3,020	3296 Substitute Certified w/o Certificate	-	-	-	-	-
158,439	257,360	338,416	3500 Fringe Benefits	345,351	756,093	831,702	75,609	10
668,059	1,008,288	1,146,235	Subtotal - Personnel Services	1,260,146	2,433,496	2,676,846	243,350	10
29,337	-	17,315	4100 Professional -Technical Service	42,000	-	-	-	-
27,641	35,383	16,852	4200 Travel	61,118	150,000	165,000	15,000	10
-	-	-	4250 Student Travel	-	1,000	1,100	100	10
12	-	-	4331 Postage	-	500	550	50	10
175	151	-	4360 Electricity	-	-	-	-	-
7,355	6,011	1,738	4402 Purchased Services	-	8,000	8,800	800	10
4,903	1,355	1,238	4410 Rental	1,418	3,500	3,850	350	10
128,532	58,619	68,002	4501 Supplies	50,780	226,402	249,042	22,640	10

370	1,254	858	4502 Discretionary Material	-	1,800	1,980	180	10
1,042	580	2,426	4901 Other Expenses	1,003,680	10,000	11,000	1,000	10
35,182	41,151	50,614	4950 Indirect Costs	94,347	103,710	114,081	10,371	10
<u>234,549</u>	<u>144,504</u>	<u>159,043</u>	Subtotal - Other	<u>1,253,343</u>	<u>504,912</u>	<u>555,403</u>	<u>50,491</u>	10
3,925	4,341	3,439	5101 Equipment	-	50,000	55,000	5,000	10
103,215	27,117	39,682	5102 Equipment - Technology	-	70,000	77,000	7,000	10
<u>107,140</u>	<u>31,458</u>	<u>43,121</u>	Subtotal - Equipment	<u>-</u>	<u>120,000</u>	<u>132,000</u>	<u>12,000</u>	10
<u>1,009,748</u>	<u>1,184,250</u>	<u>1,348,399</u>	Fund Total	<u>2,513,489</u>	<u>3,058,408</u>	<u>3,364,249</u>	<u>305,841</u>	10
-	-	-	- 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 Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

Fund: 350 Title VII, Indian Education

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 306,848	\$ 322,741	\$ 304,370	0150 Intergovernmental - Federal	\$ 337,545	\$ 334,278	\$ 364,363	\$ 30,085	9
<u>Expenditure</u>								
8,573	-	-	3150 Teachers	-	-	-	-	-
500	-	-	3171 Substitute Certified w/Certificate	-	-	-	-	-
-	400	-	3172 Temp Certified w/Certificate	-	-	-	-	-
128,532	172,812	168,024	3230 Tutors/Aides	186,822	174,242	189,924	15,682	9
25,758	26,178	29,325	3240 Support Staff	32,240	30,049	32,753	2,704	9
3,598	1,080	3,106	3291 Substitute - Support	3,300	3,000	3,270	270	9
1,075	1,848	55	3294 Temporary Salaries - Support	-	-	-	-	-
388	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
63,743	82,478	84,917	3500 Fringe Benefits	95,524	103,551	112,871	9,320	9
<u>232,167</u>	<u>284,796</u>	<u>285,427</u>	Subtotal - Personnel Services	<u>317,886</u>	<u>310,842</u>	<u>338,818</u>	<u>27,976</u>	9
3,000	3,000	305	4100 Professional - Technical Service	1,100	1,000	1,090	90	9
11,418	7,841	1,808	4200 Travel	2,200	2,000	2,180	180	9
9,909	6,835	140	4250 Student Travel	-	-	-	-	-
443	622	698	4331 Postage	770	500	545	45	9
4	-	17	4332 Telephone	-	-	-	-	-
1,019	589	502	4402 Purchased Services	550	700	763	63	9
6	-	-	4408 Purchased Services - Copiers	-	-	-	-	-
30,949	7,843	3,748	4501 Supplies	1,819	1,987	2,166	179	9
-	-	300	4502 Discretionary Material	-	800	872	72	9
-	-	-	4901 Other Expenses	-	4,114	4,484	370	9
10,691	11,215	11,425	4950 Indirect Costs	12,670	11,335	12,355	1,020	9
<u>67,439</u>	<u>37,945</u>	<u>18,943</u>	Subtotal - Other	<u>19,109</u>	<u>22,436</u>	<u>24,455</u>	<u>2,019</u>	9
124	-	-	5101 Equipment	-	1,000	1,090	90	9
7,118	-	-	5102 Equipment - Technology	550	-	-	-	-

7,242	-	-	Subtotal - Equipment	550	1,000	1,090	90	9
306,848	322,741	304,370	Fund Total	337,545	334,278	364,363	30,085	9
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	- Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	- Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	



The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to eighteen months, within which period graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Department of Corrections procedures.

Date: 01/05/05

2001-02 Actual	2002-03 Actual	2003-04 Actual	Account Description	Original 2004-05 Budget	Current 2004-05 Budget	2005-06 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 39,598	\$ 78,461	\$ 211,758	0050 Intergovernmental - State	\$ 220,228	\$ 206,573	\$ 208,639	\$ 2,066	1
<u>Expenditure</u>								
18,618	16,971	96,173	3150 Teachers	98,296	89,079	89,970	891	1
-	-	-	3171 Substitute - Certified	1,664	2,600	2,626	26	1
753	3,062	15,368	3230 Tutors/Aides	22,090	27,359	27,633	274	1
-	966	-	3240 Support Staff	520	2,300	2,323	23	1
-	-	556	3291 Substitute - Support	-	-	-	-	-
-	-	311	3294 Temporary Salaries - Support	-	-	-	-	-
5,191	2,382	35,606	3500 Fringe Benefits	38,291	36,228	36,590	362	1
24,562	23,381	148,014	Subtotal - Personnel Services	160,860	157,566	159,142	1,576	1
3,885	9,132	-	4100 Professional Technical Services	-	2,000	2,020	20	1
1,120	-	1,928	4200 Travel	-	3,300	3,333	33	1
51	-	37	4331 Postage	-	-	-	-	-
-	463	518	4402 Purchased Services	-	-	-	-	-
8,600	20,728	48,792	4501 Supplies	50,722	22,702	22,929	227	1
-	-	493	4502 Discretionary Materials	416	-	-	-	-
1,380	2,726	7,914	4950 Indirect Costs	8,231	7,005	7,075	70	1
15,036	33,049	59,682	Subtotal - Other	59,368	35,007	35,357	350	1
-	6,876	992	5101 Equipment	-	-	-	-	-
-	15,155	3,070	5102 Equipment - Technology	-	14,000	14,140	140	1
-	22,031	4,062	Subtotal - Equipment	-	14,000	14,140	140	1
39,598	78,461	211,758	Fund Total	220,228	206,573	208,639	2,066	1

-	-	-	- 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>



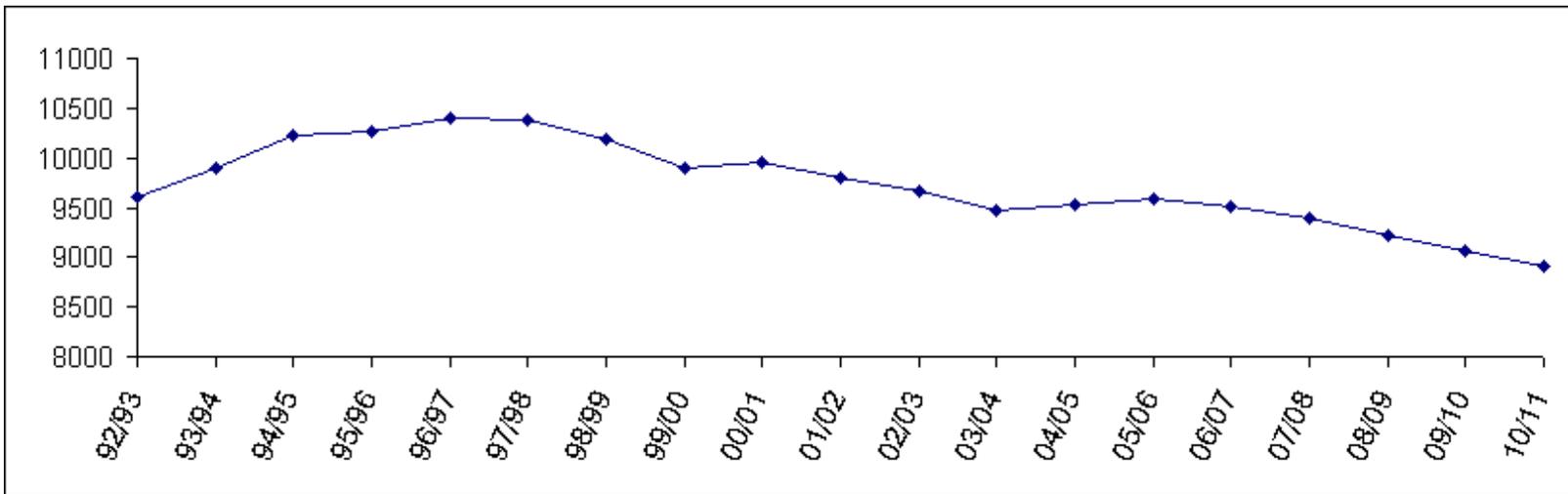
**Kenai Peninsula Borough School District  
2005 - 2006 Budget  
Enrollment History and Projections**

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
92/93	76	711	796	818	787	772	833	756	786	712	741	651	573	586	9,598	
93/94	72	725	751	791	837	833	802	845	769	796	728	731	624	602	9,906	3.21%
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	3.23%
95/96	44	750	790	776	771	792	865	840	848	852	810	791	696	645	10,270	0.43%
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	1.23%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	64	663	717	619	659	582	696	690	740	802	867	873	866	753	9,591	0.60%
06/07	43	630	707	701	639	634	610	680	694	753	855	834	879	852	9,511	-0.83%
07/08	43	652	687	691	721	614	662	594	676	707	816	823	841	866	9,393	-1.24%
08/09	44	648	709	671	711	652	642	646	592	689	759	787	833	831	9,214	-1.91%
09/10	44	658	693	693	691	654	680	626	633	605	740	725	795	820	9,057	-1.70%
10/11	44	664	714	677	713	622	682	664	605	646	647	710	735	782	8,905	-1.68%



## Kenai Peninsula Borough School District 2005-2006 Budget Review Committee

District Administration:

Dr. Donna Peterson, Superintendent  
Melody Douglas, Chief Financial Officer  
Sam Stewart, Assistant Superintendent  
Guy Fisher, Assistant Superintendent  
Tim Peterson, Director Human Resources  
Laurie Olson, Accountant

School Board:

Marty Anderson  
Debbie Brown  
Margaret Gilman

KPAA:

Mark Norgren  
Mick Wykis

KPEA:

John Szajkowski  
John Wensley

KPESA:

Buck George  
Patty Rich

Borough Assembly:

Dan Chay  
Milli Martin

Kenai Chamber of Commerce;

Scott Cunningham  
Casey Reynolds

Student Representative:

Jaime Miller

Community Members:

Joe Arness  
Barbara Blakeley  
Christine Carlson  
John W. Clonan, Jr.  
Michael Dammeyer  
Gene Dyson  
Connie Ferguson  
Dee Gaddis  
Lisa Groleske  
Jennie Hammond

Brad Hibberd  
Nitza D. Hollinger  
Tony Lewis  
Sheila D. Lovett  
Susan Mathews  
Leona Oberts  
Rebecca Schomacker  
Patricia Thiele  
Scott Walden  
Carrie Williams



School

School	AREA SQ. FEET	Custodian Formula	CUSTODIAN Allocation	Secretary Formula	SECRETARY Allocation	COUNSELING Assistant	LIBRARY AIDES	NURSES (Hrs/Day)	FTE	POOL MANAGERS	THEATER TECHS
<b>HIGH SCHOOLS</b>											
	Average of cust/22,000 sqft and 1 cust/125 ADM	1 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 150 ADM	FTE	1.00/SCHOOL WITH POOL	
Homer HS	158200	5.69	5.50	2.62	2.50	1.00	0.44	3.49	0.44	1.00	0.50
KCHS	189917	6.46	6.50	2.73	2.50	1.00	0.44	3.57	0.45	1.00	N/A
NIHI	119344	4.36	4.50	2.06	2.00	1.00	0.44	2.74	0.34	N/A	1.00
Seward HS	74941	2.76	2.50	1.32	1.50	0.50	0.44	1.75	0.22	1.00	0.50
SKYVIEW	118021	4.87	5.00	2.73	2.50	1.00	0.44	3.64	0.46	1.00	1.00
SOHI	154637	5.75	5.50	2.80	3.00	1.00	0.44	3.73	0.47	1.00	1.00
<b>MIDDLE SCHOOLS</b>											
	Average of cust/22,000 sqft and 1 cust/125 ADM	1 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	87316	3.47	3.50	1.86	2.00	0.50	0.44	4.13	0.52		
Seward Middle	47820	1.48	1.50	0.50	0.50	0.00	0.44	1.10	0.14		
Sold Middle	92115	4.27	4.00	2.72	2.50	1.00	0.44	6.04	0.76		
<b>ELEMENTARY SCHOOLS K-8</b>											
	Average of cust/20,000 sqft and 1 cust/100 ADM	1 ROUNDED		ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED	N/A	.38 IF K-6 <=275 .44 IF K-6 276-400	1 HR/DAY PER 60 ADM	FTE	N/A	
Chapman	28108	1.35	1.50	1.00	1.00		0.38	2.15	0.27		
K-Beach	49695	3.38	3.50	1.56	1.50		0.00	7.13	0.89		
McNeil Can	32750	1.44	1.50	1.00	1.00		0.38	2.07	0.26		
Mt. View	50000	2.49	2.50	1.00	1.00		0.38	4.13	0.52		
Nikiski El/North Star	50000	3.06	3.00	1.32	1.50		0.44	6.03	0.75		
Paul Banks	34334	1.87	2.00	1.00	1.00		0.38	3.38	0.42		
Redoubt	47559	3.17	3.00	1.44	1.50		0.44	6.62	0.83		
Sears	38200	2.27	2.00	1.00	1.00		0.38	4.37	0.55		
Seward El.	52199	2.78	2.50	1.10	1.00		0.44	4.93	0.62		
Sold. El.	54177	2.62	2.50	1.01	1.00		0.38	4.23	0.53		
Sterling	34724	1.77	1.50	1.00	1.00		0.38	3.00	0.38		
Tustumena	46679	1.91	2.00	1.00	1.00		0.38	2.48	0.31		
West Homer El	52500	2.63	2.50	1.00	1.00		0.38	4.40	0.55		
<b>SMALL SCHOOLS &lt; 100</b>											
	Average of cust/18,000 sqft and 1 cust/100 ADM minimum	1 ROUNDED minimum	.25	.75 FTE PER SCHOOL		N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL	
Cooper L	10204	0.35	0.50	0.75	0.75			0.80	0.10		
Homer Flex	5405	0.35	0.50	0.75	0.75			0.80	0.10		
Hope	13500	0.45	0.50	0.75	0.75			0.80	0.10		
Kenai Alt	14122	0.75	0.50	0.75	0.75			0.80	0.10		
K. Selo	3168	0.53	0.50	0.75	0.75			0.80	0.10		
Moose Pass	8989	0.41	0.50	0.75	0.75			0.80	0.10		
Nanwalek	14832	0.72	0.50	0.75	0.75			0.80	0.10		
Nikolaevsk	24282	1.03	1.00	0.75	0.75			0.80	0.10		
Pt. Graham	12568	0.49	0.50	0.75	0.75			0.80	0.10		
Razdolna	2940	0.28	0.25	0.75	0.75			0.80	0.10		
Spring Creek	0	n/a	n/a	0.75	0.75			n/a	n/a		
S.B. Engl.	59208	1.95	2.00	0.75	0.75			0.80	0.10		1.00
Tebughna	25976	0.96	1.00	0.75	0.75			0.80	0.10		
<b>SMALL SCHOOLS &gt; 100 With High School</b>											
	Average of cust/18,000 sqft and 1 cust/100 ADM	1 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	54317	2.46	2.50	1.00	1.00			2.39	0.30	1.00	
Voznesenka	8060	0.88	1.00	1.00	1.00			1.64	0.20		
TOTALS	1936363	83.80	82.75	46.53	46.25	7.50	9.14	101.07	12.63	7.00	4.00

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



School	PRIN	AP	TEACHERS	TEACHERS	COUNS	LIB	EL SPEC.	EL SPEC.	A.D.	CONTENT SPECIALIST	Staff With Admin.	Staff W/O Admin.		
HIGH SCHOOL/ MIDDLE SCHOOL > 100	1/SCHOOL	.5 IF 300-350 1.0 IF >350	1:24	ROUNDED	1.0 IF ADM 200-400 1.5 IF ADM 401-600 2.0 IF ADM>600	.5 IF ADM >=200 1.0 IF ADM >=600	N/A	ROUNDED	HIGH SCHL ONLY IF>250	.5	N/A			
Homer High	1.00	1.00		21.83	22.00	1.50			0.50		26.50	24.50		
Homer Middle	1.00	0.00		8.67	8.50	1.00			0.50		11.00	10.00		
Kenai Central High	1.00	1.00		22.29	22.00	1.50			0.50		26.50	24.50		
Kenai Middle	1.00	1.00		15.50	15.50	1.00			0.50		19.00	17.00		
Nikiski Middle/Sr.	1.00	1.00		17.13	17.00	1.50			0.50		21.50	19.50		
Seward High	1.00	0.00		10.96	11.00	1.00			0.50		14.00	13.00		
Seward Middle	1.00	0.00		4.13	4.00	0.00			0.50		5.00	4.00		
Skyview High	1.00	1.00		22.75	22.50	1.50			0.50		27.00	25.00		
Soldotna High	1.00	1.00		23.29	23.00	1.50			0.50		27.50	25.50		
Sold Middle	1.00	1.00		22.67	22.50	1.50			0.50		26.50	24.50		
ELEMENTARY SCHOOLS K-6 >200	1/SCHOOL	N/A	1:20 1-3 1:22	K 4-6 1:26	ROUNDED	N/A	N/A	.5 PER 75 ADM Minimum 1.5	ROUNDED	N/A	N/A			
K-Beach	1.00			18.46	18.50				2.85	3.00	22.50	21.50		
Mt. View	1.00			9.88	10.00				1.65	1.50	12.50	11.50		
Nikiski North Star	1.00			15.45	15.50				2.41	2.50	19.00	18.00		
Paul Banks	1.00			9.54	9.50				1.35	1.50	12.00	11.00		
Redoubt	1.00			17.14	17.00				2.65	2.50	20.50	19.50		
Sears	1.00			12.41	12.50				1.75	1.50	15.00	14.00		
Seward El.	1.00			12.74	12.50				1.97	2.00	15.50	14.50		
Sold. El.	1.00			10.89	11.00				1.69	1.50	13.50	12.50		
West Homer El	1.00			10.71	10.50				1.76	1.50	13.00	12.00		
SMALL SCHOOLS <200	TEACHING OR REGIONAL	N/A	1:19 IF ADM <100 200	1:24 IF ADM 100- 1.0 minimum	ROUNDED	N/A	N/A	0 IF ADM <=100 1.0 IF ADM >100	ROUNDED	N/A	.5 IF 9-12 > 24 1.0 IF 9-12 > 49			
Chapman	0.50			5.38	5.50				1.00	1.00	0.00	7.00	6.50	
Cooper L	0.30			1.00	1.00				0.00	0.00	0.00	1.30	1.00	
Hope	0.30			1.00	1.00				0.00	0.00	0.00	1.30	1.00	
K. Selo	0.50			4.63	4.50				0.00	0.00	0.00	5.00	4.50	
McNeil Can	0.50			5.17	5.00				1.00	1.00	0.00	6.50	6.00	
Moose Pass	0.40			1.74	1.50				0.00	0.00	0.00	1.90	1.50	
Nanwalek	0.50			3.21	3.00				0.00	0.00	0.00	3.50	3.00	
Nikolaevsk	0.50			3.79	3.50				0.00	0.00	0.00	4.00	3.50	
Ninilchik	1.00			7.96	8.00				1.00	1.00	1.00	11.00	10.00	
Pt. Graham	0.50			1.47	1.50				0.00	0.00	0.00	2.00	1.50	
Razdolna	0.40			2.11	2.00				0.00	0.00	0.00	2.40	2.00	
Sterling	0.50			7.50	7.50				1.00	1.00	0.00	9.00	8.50	
S.B. Engl.	0.50			3.26	3.00				0.00	0.00	0.50	4.00	3.50	
Tebughna	0.50			2.53	2.50				0.00	0.00	0.00	3.00	2.50	
Tustumena	0.50			6.21	6.00				1.00	1.00	0.00	7.50	7.00	
Voznesenka	0.60			5.46	5.50				1.00	1.00	0.50	7.60	7.00	
PROGRAMS	TEACHING OR REGIONAL	N/A			ALLOCATION	N/A	N/A	N/A		N/A	N/A			
Homer Flex	1.00				2.75							3.75	2.75	
Kenai Alt	1.00				4.75							5.75	4.75	
Kenai Youth Facility	0.00				1.00							1.00	1.00	
Spring Creek	1.00				3.00							4.00	3.00	
Connections	TEACHING OR REGIONAL	N/A	1:85		ROUNDED	N/A	N/A	N/A		N/A	N/A			
	1.00			8.71	8.50							9.50	8.50	
TOTALS	31.00	7.00		357.54	366.00	12.00	4.50		24.09	23.50	3.00	2.00	449.00	411.00

IF .3 OR < = .00  
 IF BETWEEN .31 AND .79 = .50  
 IF .80 OR > = 1.00



**Kenai Peninsula Borough School District  
General Fund - Staffing in FTE's**

Loc	School or Department	FY99	FY00	FY01	FY02	FY03	FY04	Current	Projected	Change
		Actual	Actual	Actual	Actual	Actual	Actual	FY05 Budget	FY06 Budget	FY05 Actual To FY06
65	Aurora Borealis Charter School	6.13	6.00	7.51	9.13	11.38	13.76	14.88	15.19	0.31
69	Bayview Charter School	1.88	-	-	-	-	-	-	-	-
31	Chapman Elementary School	19.48	17.05	15.75	15.60	14.60	13.85	13.85	13.23	(0.62)
80	Connections/Alternative Programs	1.00	2.00	11.50	11.40	11.40	11.50	15.20	16.50	1.30
32	Cooper Landing School	4.53	4.66	4.12	4.42	3.99	3.20	2.45	2.57	0.12
68	Fireweed Academy Charter School	2.44	3.51	3.68	3.69	3.19	3.19	3.19	3.19	-
66	Homer Flex School	2.75	3.05	5.00	5.30	5.49	4.99	5.49	5.99	0.50
06	Homer High School	52.60	50.39	49.69	49.29	49.17	44.96	43.61	45.46	1.85
13	Homer Middle School	22.50	22.38	20.99	21.10	20.55	20.37	21.87	21.31	(0.56)
35	Hope Elementary/High School	3.98	3.98	3.63	3.73	2.84	2.69	2.33	2.58	0.25
56	Kachemak Selo Elementary/High School	7.27	7.30	7.02	7.12	8.12	8.60	8.36	8.61	0.25
63	Kaleidoscope Charter School	-	-	-	-	-	-	6.91	6.91	-
48	K-Beach Elementary School	34.28	36.16	35.88	36.16	33.90	33.08	35.83	37.83	2.00
67	Kenai Alternative School	3.75	4.90	8.00	7.62	7.68	7.67	7.67	7.67	-
07	Kenai Central High School	48.39	47.51	49.15	48.40	47.93	45.75	45.88	46.32	0.44
11	Kenai Middle School	43.21	42.40	37.39	36.64	33.08	29.45	29.95	31.39	1.44
15	Kenai Youth Facility	-	-	-	-	-	1.00	1.00	2.00	1.00
47	McNeil Canyon Elementary School	13.64	13.69	13.19	11.86	11.14	10.67	10.99	11.37	0.38
64	Montessori Charter School	-	-	-	-	2.50	6.41	7.46	8.66	1.20
37	Moose Pass Elementary School	5.00	5.50	5.25	5.29	5.30	4.95	3.95	3.70	(0.25)
51	Mountain View Elementary School	31.78	30.90	31.62	29.90	27.01	24.57	26.64	24.02	(2.62)
34	Nanwalek Elementary/High School	8.26	8.64	7.64	8.75	9.03	7.58	7.85	7.35	(0.50)
39	Nikiski Elementary School	22.50	18.88	19.64	17.91	18.35	17.73	-	-	-
10	Nikiski Middle/Senior High School	48.76	49.76	45.39	45.24	44.36	40.91	36.76	36.70	(0.06)
52	Nikiski North Star Elementary School	22.89	22.02	19.94	18.91	19.55	16.24	34.21	34.15	(0.06)
38	Nikolaevsk Elementary/High School	19.15	18.15	17.65	16.90	16.02	12.34	10.21	8.46	(1.75)
02	Ninilchik Elementary/High School	22.25	21.75	19.75	19.75	19.55	16.80	17.82	18.57	0.75
33	Paul Banks Elementary School	21.76	22.14	21.64	22.47	22.09	21.02	24.02	24.40	0.38
40	Port Graham Elementary/High School	6.01	6.25	5.50	5.55	5.52	5.11	4.68	4.43	(0.25)
49	Razdolna Elementary/High School	4.76	3.81	4.26	4.71	4.71	3.72	4.30	4.61	0.31
46	Redoubt Elementary School	33.14	31.38	31.88	31.60	32.14	31.14	34.14	35.58	1.44
41	Sears Elementary School	29.64	28.71	27.77	28.77	25.64	24.90	24.40	27.28	2.88
42	Seward Elementary School	28.88	29.38	29.51	31.18	30.15	29.50	29.18	30.12	0.94
08	Seward High School	45.81	44.48	41.72	31.00	28.03	25.53	22.83	24.27	1.44
14	Seward Middle	-	-	-	12.35	15.57	13.63	13.76	10.70	(3.06)
05	Skyview High School	55.71	53.34	51.91	52.69	53.63	48.53	45.08	44.92	(0.16)
43	Soldotna Elementary School	33.75	32.56	27.05	26.77	25.64	24.22	31.18	31.06	(0.12)

09	Soldotna High School	56.01	55.41	55.16	54.53	54.70	48.11	49.81	50.60	0.79
12	Soldotna Middle School	54.78	54.40	50.78	49.35	47.52	43.40	43.02	43.96	0.94
04	Spring Creek High School	-	-	5.09	6.25	5.94	3.00	3.50	4.75	1.25
44	Sterling Elementary School	25.70	23.76	21.83	19.82	17.32	15.66	17.11	16.11	(1.00)
03	Susan B. English School	12.00	10.50	10.70	10.75	10.13	9.45	9.22	9.22	-
01	Tebughna School	6.16	6.13	6.13	6.05	6.30	6.30	6.30	5.55	(0.75)
45	Tustumena Elementary School	22.09	20.95	20.83	19.99	18.97	16.26	16.71	15.21	(1.50)
53	Voznesenka Elementary/High School	10.76	11.64	14.64	14.72	15.22	16.13	14.47	14.47	-
50	West Homer Elementary School	25.53	25.62	25.64	25.71	25.64	23.14	25.64	26.52	0.88
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	3.00	2.00	3.00	3.00	2.00	2.00	2.00	2.00	-
72	Assistant Superintendent Admin Svcs	1.92	1.92	1.92	1.50	1.50	2.00	1.50	1.50	-
73	Assistant Superintendent Instruction	2.25	2.25	2.25	2.00	2.00	1.50	2.00	2.00	-
74	Fiscal Services	6.00	6.00	6.00	7.50	7.50	7.50	7.50	7.50	-
75	Planning and Operations	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-
76	Purchasing and Warehouse	11.15	11.15	8.65	8.15	8.15	7.50	6.50	6.50	-
77	Human Resources	8.15	5.50	4.50	5.00	6.00	6.00	6.00	6.00	-
78	Information Services	6.00	7.00	9.75	10.00	11.75	11.75	11.75	11.75	-
79	E-Rate	-	-	-	-	-	-	-	-	-
80	Alternative Programs/Correspondence	4.00	5.30	-	-	-	-	-	-	-
80	Alternative Programs/Bilingual Instruction	7.62	7.65	-	-	-	-	-	-	-
81	Special Services Instruction	7.26	8.76	7.00	7.38	7.76	10.16	-	-	-
81	Special Services Support Services	35.21	36.01	35.01	34.01	40.50	34.98	8.63	6.70	(1.93)
81	Special Services - Quest	6.12	6.50	10.64	10.52	6.00	6.00	6.67	9.67	3.00
82	Director Technology	2.00	2.00	-	-	-	-	-	-	-
83	Districtwide Instruction	7.45	5.95	6.95	5.95	10.45	6.45	6.00	6.00	-
84	Curriculum/Assessment*	2.00	3.00	4.00	5.90	2.00	5.50	5.50	7.50	2.00
85	Director Assessment	2.00	3.00	3.00	4.25	4.00	-	-	-	-
86	Media Center	3.00	2.50	2.50	3.00	3.00	2.00	2.06	2.06	-
87	Nursing Services	2.38	1.38	1.38	1.38	1.75	1.86	9.46	9.46	-
92	Grants - Instruction	0.25	0.50	7.65	7.53	7.22	7.27	-	8.00	8.00
96	Unallocated	1.62	3.63	5.70	7.49	5.98	14.55	-	-	-
<b>TOTALS</b>		<u>1,040.79</u>	<u>1,023.54</u>	<u>1,013.82</u>	<u>1,015.43</u>	<u>1,001.05</u>	<u>940.53</u>	<u>911.78</u>	<u>932.63</u>	<u>20.85</u>

\* Curriculum and Assessment combined in FY04



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

											<b>Budget</b>	
	<b>FY95</b>	<b>FY96</b>	<b>FY97</b>	<b>FY98</b>	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>
<b>Support Staff</b>												
C/O Administrators	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Aides	104.18	114.65	114.94	107.12	124.55	125.27	126.24	128.26	127.83	127.95	130.02	146.87
Secretaries	94.35	91.51	92.00	95.44	97.78	96.94	94.63	90.69	88.94	88.00	83.08	90.13
Custodians	113.53	110.28	98.71	99.77	99.29	100.29	103.61	103.10	102.73	88.75	85.51	84.88
Food Service	39.34	47.36	46.19	46.06	41.04	42.12	41.07	42.07	41.88	42.01	40.92	42.19
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
Data Processing	4.00	4.00	4.00	4.00	5.00	6.00	8.00	10.75	12.75	12.75	12.75	12.75
Other Support	29.46	20.31	31.21	31.09	34.69	44.15	39.16	41.16	41.58	37.73	37.01	38.03
<b>Total Support Staff</b>	<b>393.86</b>	<b>397.11</b>	<b>396.05</b>	<b>392.48</b>	<b>411.35</b>	<b>423.77</b>	<b>421.71</b>	<b>425.03</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>421.85</b>
<b>Certificated Staff</b>												
C/O Administrators	10.02	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	7.80	8.80
Principals/Asst Principals	35.50	37.00	35.50	35.00	35.00	35.00	34.00	34.00	34.00	34.35	38.65	38.65
Classroom Teachers	524.90	523.50	522.47	534.44	525.25	518.92	507.28	518.49	513.59	462.57	435.55	450.90
Special Education Teachers	131.54	129.86	129.70	131.31	131.41	130.83	134.47	133.58	139.02	141.27	137.50	138.50
Other Certified Staff	44.79	44.25	41.18	42.75	44.49	47.99	49.42	39.96	41.75	39.75	35.70	28.20
<b>Total Certificated Staff</b>	<b>746.75</b>	<b>744.61</b>	<b>738.85</b>	<b>753.50</b>	<b>746.15</b>	<b>741.74</b>	<b>734.17</b>	<b>735.03</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>665.05</b>
<b>Total Staff</b>	<b>1,140.61</b>	<b>1,141.72</b>	<b>1,134.90</b>	<b>1,145.98</b>	<b>1,157.50</b>	<b>1,165.51</b>	<b>1,155.88</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,086.90</b>



## Glossary of Terms

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

**Budgetary Control**

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**Budget Document**

The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

**Budget Process**

The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.

**CAFR**

Comprehensive Annual Financial Report

**Capital Improvements**

A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

**Capital Outlay**

Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.

**Career Development**

These are expenses related to negotiated agreements with employee groups.

**Categorical Aid**

Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)

**Component Unit**

A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

**Comprehensive Annual  
Financial Report**

The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

**Discretionary Material**

Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.

**Emolument**

Stipends for certificated employees for services outside the instructional day.

**Employee Benefits**

Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.

<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.
<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KPAA</b>	Kenai Peninsula Administrators Association
<b>KPBSD</b>	Kenai Peninsula Borough School District
<b>KPEA</b>	Kenai Peninsula Education Association
<b>KPESA</b>	Kenai Peninsula Education Support Employees
<b>LOG</b>	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
<b>Maintenance Contracts</b>	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
<b>Millage Rate</b>	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
<b>Operating Transfers</b>	All interfund transfers other than residual equity transfers.
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
<b>Other Expenses</b>	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.

<b>Oversight Responsibility</b>	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Purchased Services</b>	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.
<b>School Administration</b>	A portion of the overall Borough budget is under the control of the KPB School District The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
<b>Revenue</b>	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
<b>RIP</b>	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
<b>Single Audit</b>	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Specialists</b>	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
<b>Support Staff</b>	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).



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School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
Aurora Borealis Charter *	158	33	-	191	\$ -	\$ -	\$ -	\$ -
Chapman	103	26	-	129	8,240	2,522	-	10,762
Connections **	405	108	227	740	-	-	-	-
Cooper Landing	8	5	-	13	752	545	-	1,297
Fireweed Academy Charter *	34	-	-	34	-	-	-	-
Homer Flex ***	-	-	50	50	-	-	6,400	6,400
Homer High	-	-	524	524	-	-	60,260	60,260
Homer Middle	-	208	-	208	-	20,176	-	20,176
Hope	6	5	4	15	564	545	512	1,621
Kachemak Selo	65	12	20	97	5,590	1,236	2,420	9,246
Kaleidoscope Charter*	120	-	-	120	-	-	-	-
K-Beach Elementary	428	-	-	428	34,240	-	-	34,240
Kenai Alternative ***	-	-	85	85	-	-	10,285	10,285
Kenai Central	-	-	535	535	-	-	61,525	61,525
Kenai Middle	124	248	-	372	9,920	24,056	-	33,976
Kenai Youth Facility	-	-	10	10	-	-	1,280	1,280
McNeil Canyon	124	-	-	124	9,920	-	-	9,920
Montesorri Charter *	126	-	-	126	-	-	-	-
Moose Pass	24	9	-	33	2,256	981	-	3,237
Mountain View	248	-	-	248	19,840	-	-	19,840
Nanwalek	31	13	17	61	3,007	1,508	2,329	6,844
Nikiski Middle/Sr High	-	124	287	411	-	12,028	33,005	45,033
Nikiski North Star	362	-	-	362	28,960	-	-	28,960
Nikolaevsk	38	10	24	72	3,268	1,030	2,904	7,202
Ninilchik	73	40	80	193	5,840	3,880	9,200	18,920
Paul Banks	214	-	-	214	17,120	-	-	17,120
Port Graham	14	3	11	28	1,358	348	1,507	3,213
Razdolna	23	9	8	40	2,162	981	1,024	4,167
Redoubt Elementary	397	-	-	397	31,760	-	-	31,760
Sears Elementary	273	-	-	273	21,840	-	-	21,840
Seward Elementary	302	-	-	302	24,160	-	-	24,160
Seward High	-	-	263	263	-	-	30,245	30,245
Seward Middle	-	99	-	99	-	9,603	-	9,603
Skyview High	-	-	546	546	-	-	62,790	62,790
Soldotna Elementary	277	-	-	277	22,160	-	-	22,160
Soldotna High	-	-	559	559	-	-	64,285	64,285
Soldotna Middle	-	544	-	544	-	52,768	-	52,768
Spring Creek	-	-	55	55	-	-	6,655	6,655
Sterling Elementary	180	-	-	180	14,400	-	-	14,400
Susan B. English	25	11	28	64	2,425	1,276	3,836	7,537
Tebughna	31	10	7	48	3,007	1,160	959	5,126
Tustumena	149	-	-	149	11,920	-	-	11,920
Voznesenka	64	21	46	131	5,120	2,037	5,290	12,447
West Homer	264	-	-	264	21,120	-	-	21,120
<b>TOTAL</b>	<b>4,690</b>	<b>1,538</b>	<b>3,386</b>	<b>9,614</b>	<b>\$ 310,949</b>	<b>\$ 136,680</b>	<b>\$ 366,711</b>	<b>\$ 814,340</b>

\* Charter schools 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.

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



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	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-			-		0.09	\$ -
Chapman	25,348	2	1,840	27,188		0.09	2,447
Connections	-		-	-		-	-
Cooper Landing	8,324	1	920	9,244		0.09	832
Fireweed Academy Charter *	-	1	920	920		0.09	-
Homer Flex	5,405		-	5,405		0.09	486
Homer High	158,200		-	158,200	Intermediate	0.13	23,566
Homer Middle	65,556		-	65,556		0.11	7,211
Hope	13,500		-	13,500		0.09	1,215
Kachemak Selo	3,168		-	3,168		0.09	285
Kaleidoscope Charter*	-		-	-		-	-
K-Beach	46,935	3	2,760	49,695		0.09	4,473
Kenai Alternative	14,122		-	14,122		0.09	1,271
Kenai Central	188,997	1	920	189,917	Large	0.13	29,689
Kenai Elem	-		-	-		-	-
Kenai Middle	85,476	1	920	86,396		0.11	9,504
Kenai Youth Facility	-		-	-		-	-
McNeil Canyon	32,750		-	32,750		0.09	2,948
Montessori Charter *	-		-	-		-	-
Moose Pass	8,989		-	8,989		0.09	809
Mountain View	50,000		-	50,000		0.09	4,500
Nanwalek	14,832		-	14,832		0.09	1,335
Nikiski Middle/Sr	117,504	2	1,840	119,344	Intermediate	0.11	16,128
Nikiski North Star	50,000		-	50,000		0.09	4,500
Nikolaevsk	24,282		-	24,282		0.11	2,671
Ninilchik	55,277		-	55,277		0.13	7,186
Paul Banks	33,414	2	1,840	35,254		0.09	3,173
Port Graham	12,568		-	12,568		0.09	1,131
Razdolna	2,940		-	2,940		0.09	265
Redoubt	46,639	1	920	47,559		0.09	4,280
Sears	35,440	3	2,760	38,200		0.09	3,438
Seward Elem	52,199		-	52,199		0.09	4,698
Seward High	75,373		-	75,373	Small	0.13	11,798
Seward Middle	47,388		-	47,388		0.11	5,213
Skyview	117,101	1	920	118,021		0.13	15,343
Soldotna Elem	54,177		-	54,177		0.09	4,876
Soldotna High	154,637		-	154,637	Large	0.13	25,103
Soldotna Middle	84,755	7	6,440	91,195		0.11	10,031
Spring Creek	-		-	-		-	-
Sterling	33,844	2	1,840	35,684		0.09	3,212
Susan B English	59,208		-	59,208		0.13	7,697
Tebughna	25,976		-	25,976		0.09	2,338
Tustumena	46,679		-	46,679		0.09	4,201
Voznesenka	5,200	3	2,760	7,960		0.09	716
West Homer	52,500		-	52,500		0.09	4,725
	<u>1,908,703</u>	<u>30</u>	<u>27,600</u>	<u>1,936,303</u>			<u>\$ 233,294</u>

\* Charter Schools receive a composite student allocation in lieu of a categorical appropriation for custodial supplies.

Note: Aurora Borealis Charter School uses 18,705 sq ft, Fireweed Academy Charter School uses 920 sq ft, Montessori Charter School uses 6,843 square feet and Kaleidoscope Charter School uses 6,250 sq ft.

\*\* The Connections Program receives a composite allocation in lieu of a categorical appropriation for custodial supplies.



100-XX-4100-0000-XXXX

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.012 per copy Budget	-5101 Object Copier Purchase	Total Budget by Location
65	Aurora Borealis Charter *	191	-	-	-	-	-
31	Chapman	129	19,350	232,200	2,786	2,677	5,463
81	Connections	740	111,000	1,332,000	15,984	1,253	17,237
32	Cooper Landing	13	1,950	23,400	281	614	895
68	Fireweed Academy Charter *	34	-	-	-	-	-
66	Homer Flex **	50	7,500	90,000	1,080	607	1,687
06	Homer High	524	78,600	943,200	11,318	9,892	21,210
13	Homer Middle	208	31,200	374,400	4,493	4,215	8,708
35	Hope	15	2,250	27,000	324	219	543
56	Kachemak Selo	97	14,550	174,600	2,095	946	3,041
63	Kaleidoscope Charter*	120	-	-	-	-	-
48	K-Beach	428	64,200	770,400	9,245	4,822	14,067
67	Kenai Alternative **	85	12,750	153,000	1,836	888	2,724
07	Kenai Central	535	80,250	963,000	11,556	9,539	21,095
11	Kenai Middle	372	55,800	669,600	8,035	5,443	13,478
15	Kenai Youth Facility	10	1,500	18,000	216	-	216
47	McNeil Canyon	124	18,600	223,200	2,678	2,179	4,857
64	Montessori Charter *	126	-	-	-	-	-
38	Moose Pass	33	4,950	59,400	713	892	1,605
51	Mountain View	248	37,200	446,400	5,357	5,071	10,428
34	Nanwalek	61	9,150	109,800	1,318	754	2,072
10	Nikiski Middle/Sr	411	61,650	739,800	8,878	7,048	15,926
52	Nikiski North Star	362	54,300	651,600	7,819	3,502	11,321
38	Nikolaevsk	72	10,800	129,600	1,555	1,217	2,772
02	Ninilchik	193	28,950	347,400	4,169	2,579	6,748
33	Paul Banks	214	32,100	385,200	4,622	2,961	7,583
40	Port Graham	28	4,200	50,400	605	978	1,583
49	Razdolna	40	6,000	72,000	864	246	1,110
46	Redoubt	397	59,550	714,600	8,575	5,742	14,317
41	Sears	273	40,950	491,400	5,897	5,718	11,615
42	Seward Elem	302	45,300	543,600	6,523	4,745	11,268
08	Seward High	263	39,450	473,400	5,681	2,927	8,608
14	Seward Middle	99	14,850	178,200	2,138	2,160	4,298
05	Skyview	546	81,900	982,800	11,794	8,765	20,559
43	Soldotna Elem	277	41,550	498,600	5,983	5,262	11,245
09	Soldotna High	559	83,850	1,006,200	12,074	4,361	16,435
12	Soldotna Middle	544	81,600	979,200	11,750	6,392	18,142
04	Spring Creek	55	8,250	99,000	1,188	444	1,632
44	Sterling	180	27,000	324,000	3,888	4,653	8,541
03	Susan B English	64	9,600	115,200	1,382	898	2,280
01	Tebughna	48	7,200	86,400	1,037	494	1,531
45	Tustumena	149	22,350	268,200	3,218	3,293	6,511
53	Voznesenka	131	19,650	235,800	2,830	1,801	4,631
50	West Homer	264	39,600	475,200	5,702	2,514	8,216
Total		9,614	1,371,450	16,457,400	197,489	128,711	326,200

- \* Charter schools budgets are not tied to the copy allocation formulas.
- \*\* Homer Flex and Kenai Alternative enrollment projected with board approved number.



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15	Kenai Youth Facility	56	Kachemak Selo	90	Community Theater
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**Kenai Peninsula Borough School District  
Account Structure Components**

<b><u>CODE STRUCTURE:</u></b>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
	XXX	XX	XXXX	XXXX	
XXXX					

**FUNCTION CODES**

**FUNCTION** describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

4100	Regular Instruction	4511	Board of Education
4120	Bilingual/Bicultural Instruction	4512	Office of the Superintendent
4130	Gifted/Talented Instruction	4513	Asst Supt Instruction
4140	Alternative Instruction	4515	Public Relations
4160	Vocational Instruction	4551	Fiscal Services
4200	Special Education Instruction	4552	Internal Services
4220	Special Ed Support Services-Students	4553	Asst Supt Human Resources
4320	Guidance Services	4555	Data Processing Services
4330	Health Services	4556	Asst Supt Operations & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services
		4886	Construction

**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.



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**Kenai Peninsula Borough School District  
Account Structure Components**

**OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

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

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

**0011                    CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

**0012                    SERVICES PERFORMED BY CITY/BOROUGH**

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

**0020                    FOOD SERVICES**

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

**0021                    TYPE A STUDENT MEAL SALES**

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

**0025                    OTHER FOOD SALES**

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

**0040                    OTHER LOCAL REVENUE**

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

**0041                    TUITION FROM STUDENTS**

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

**0046                    RENTAL**

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

**0050                    REVENUE FROM STATE SOURCES**

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

**0051                    FOUNDATION PROGRAM**

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

**0100                    REVENUE FROM FEDERAL SOURCES - DIRECT**

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

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

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

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

Value of USDA donated commodities received. (Optional)

**0210                    PUPIL ACTIVITY REVENUE**

**0211                    PUPIL ACTIVITY GATE RECEIPTS**

**0212                    PUPIL ACTIVITY PICTURE RECEIPTS**

**0214                    PUPIL ACTIVITY PARTICIPATION FEES**

**0215                    PUPIL ACTIVITY FUND RAISING REVENUE**

**0216                    PUPIL ACTIVITY FEE**

**0220                    PUPIL ACTIVITY DONATIONS**

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

**0250                    TRANSFERS FROM OTHER FUNDS**

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



**Kenai Peninsula Borough School District  
Account Structure Components**

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

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

**OBJECT CODES AND DESCRIPTIONS**

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

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110 SUPERINTENDENT**

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

**3120 ASSISTANT SUPERINTENDENT - Certified**

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

**3130 PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief

administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

**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>FY05</u>	<u>FY06</u>
<b>3511</b>	Health Care Costs	\$8,007/employee	\$8,850/employee

		<u>FY05</u>	<u>FY06</u>
	<b><u>CERTIFIED</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>16.00 %</u>	<u>21.00 %</u>
		18.05 %	23.05 %

**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>11.81 %</u>	<u>16.81 %</u>
		20.06 %	25.06 %

**3190 LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300 LEAVE – PERS**

Cash in leave according to negotiated agreements.

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

**4100                    PROFESSIONAL AND TECHNICAL SERVICES**

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

**4140                    PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

**4150                    PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

**4200                    TRAVEL**

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

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

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

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

**4320                    GARBAGE** - for building.

**4331                    POSTAGE**

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

**4332                    TELEPHONE**

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

**4360                    ELECTRICITY** - for building.

**4380                    FUEL** - for building

**4401                    FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

**4402**                    **PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, **computer site licenses**, umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

**4408**                    **COPY SERVICES**

Per copy costs are recorded under this object code.

**4409**                    **RISO SERVICES**

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

**4410**                    **RENTALS**

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

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

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

**4501**                    **SUPPLIES**

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

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

**4502**                    **DISCRETIONAL MATERIAL**

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

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

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

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

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

**4850**                    **STIPENDS**

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

**4901                    OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; 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.



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# Alaska Facts

Did you know that Alaska . . . . .

- ✓ Is the farthest north, west, and east of all the United States
- ✓ Cut in half would be the first and second largest states
- ✓ Has more land mass between low and high tides than all the New England states combined
- ✓ Is the home of the tallest mountain in North America – Mount McKinley, at 20,320 feet; of the nation’s 20 highest mountains, 17 are in Alaska
- ✓ Has more miles of shoreline than the United States – twice the length of the lower 48
- ✓ Is the world’s largest producer of zinc
- ✓ Has the world’s largest concentration of bald eagles – along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter
- ✓ Consumes nearly six times the national average of seafood a year
- ✓ Has the highest consumption per capita of ice cream
- ✓ Has North America’s longest night and day – in Barrow the sun sets on November 18<sup>th</sup> and won’t return until January 22<sup>nd</sup>, more than two months later – and from May 10<sup>th</sup> through August 2<sup>nd</sup>, Barrow will have 84 days of continuous light
- ✓ Has elbow room – with more than a square mile of territory for each of its residents
- ✓ Has 166,000+ moose that individually produce approximately 400 ‘moose nuggets’ per day; the price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$17,995,230 per year
- ✓ Maintains a Permanent Fund, with a current value of \$27,400,000,000, which

would rank in the top 5% if it were a Fortune 500 Company . . . and which is the only such fund that pays dividends to state residents -- \$1,107 each in 2003

✓ That the North Slope Borough School District is the nation's largest school district, covering more than 88,000 square miles

✓ And did you know that real Alaskan accountants don't capitalize ice roads!

