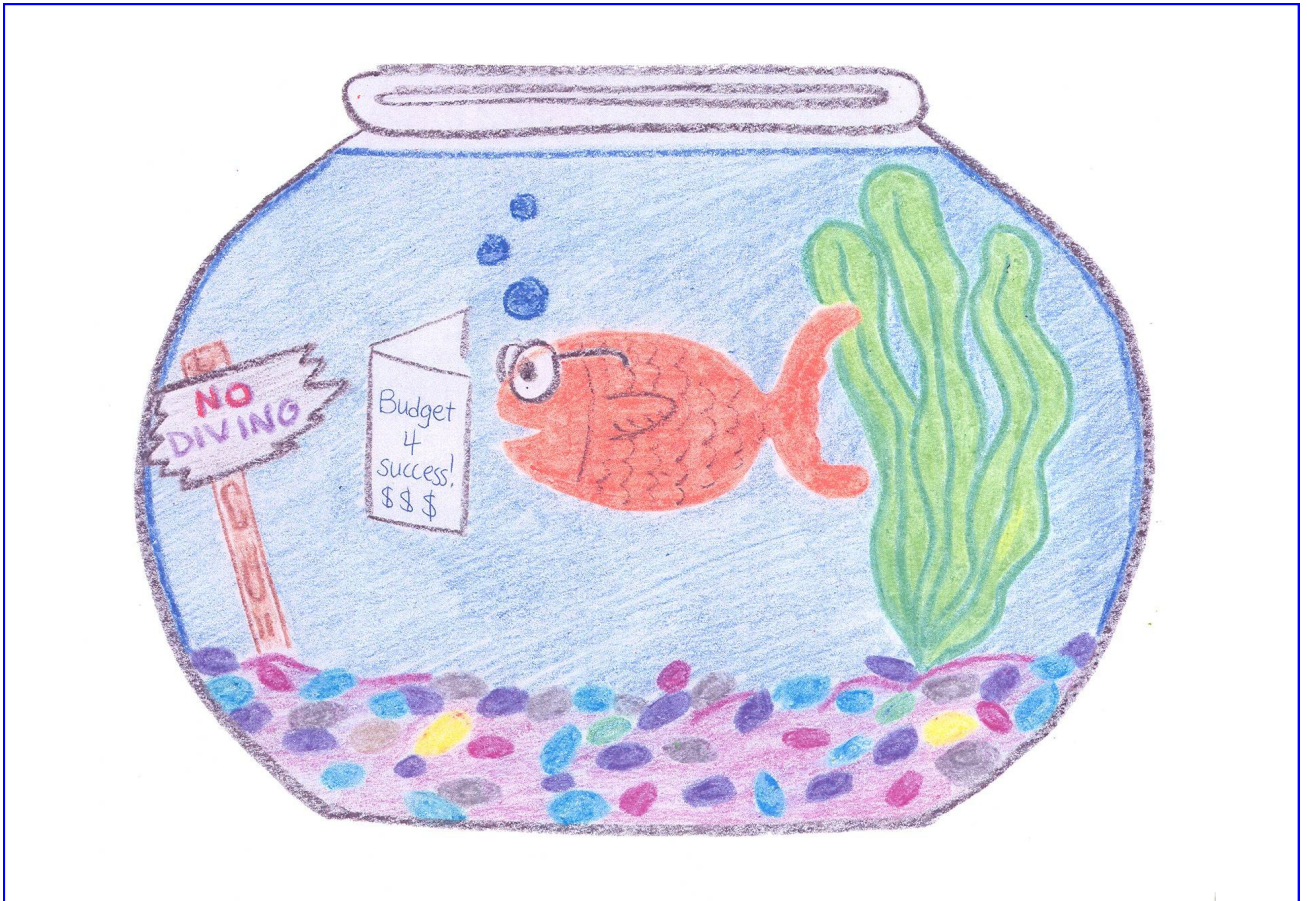


KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ANNUAL BUDGET
2007-2008**

Dr. Donna Peterson, Superintendent



**Board Approved
June 4, 2007**

Soldotna, Alaska

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2007
and Ending June 30, 2008

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas
Chief Financial Officer

Laurie Olson
Chief Accountant

**Kenai Peninsula Borough School District
2007- 2008 Budget**

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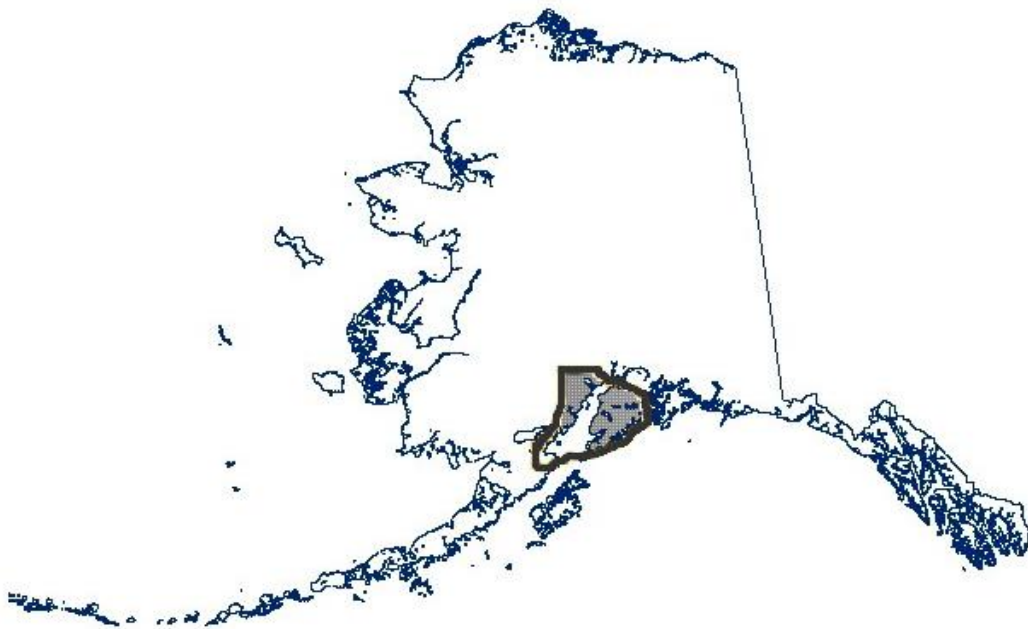
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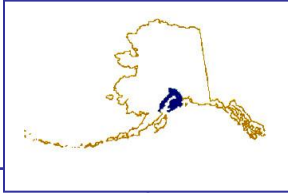
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 BUDGET**

**INTRODUCTORY
SECTION**



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
148 North Binkley Street Soldotna, Alaska 99669-7553
Phone (907) 714-8888 Fax (907) 262-5867

June 4, 2007

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2008. The District Superintendent and Chief Financial Officer assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts. This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2007. The Kenai Peninsula Borough School District is proud to be one of only 87 recipients nationally and the only Alaskan district to have won the award.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 44 schools operating in 21 communities ranging in size from less than 20 students to some with over 500. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat, and one of our schools is located in a correctional facility to provide educational resources to students adjudicated as adults and incarcerated in the prison.

Pursuant to Alaska Statutes, Title 29-35.160, the Kenai Peninsula Borough has the responsibility for establishing, maintaining, and operating a system of public schools. The Kenai Peninsula Borough has delegated the administrative responsibilities to the Kenai Peninsula Borough School District, Board of Education.

The Kenai Peninsula Borough School District is operated as a 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 also reported in the Kenai Peninsula Borough budget and Comprehensive Annual Financial Report.

The Superintendent administers the District with an Administrative Cabinet and with input from site-based councils representing the schools.

Board of Education

Mrs. Debra Mullins, President
Mrs. Sammy Crawford, Vice President
Ms. Liz Downing, Clerk
Mr. Marty Anderson, Treasurer
Ms. Lynn Hohl, Member
Mr. Bill Hatch, Member
Dr. Nels Anderson, Member
Mrs. Sunni Hilts, Member
Mrs. Debra Brown, Member
Miss Lydia Ames, Student Representative

Administrative Cabinet

Dr. Donna Peterson, Superintendent
Sam Stewart, Assistant Superintendent of Instruction
Mr. Glen Szymoniak, Assistant Superintendent of
Administrative Services
Mrs. Melody Douglas, Chief Financial Officer

Budget Process

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

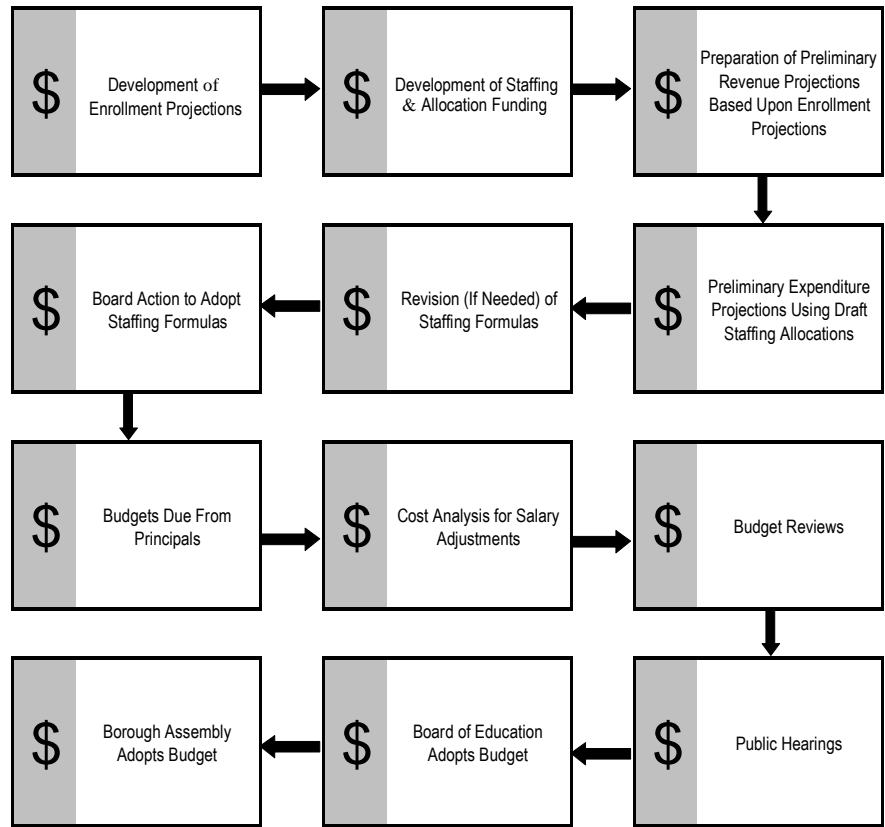
The planning phase began with building administrators submitting their enrollment forecasts for the FY08 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was considered, as well as the "cohort survival" model using statistical and historic projections of birth rates to enrollment. Based upon these estimates, an enrollment projection of 9,167 students was prepared and submitted. In November 2006, the student enrollment forecast upon which the budget is developed was presented to the School Board. It is important to note that for October 2006, the district reported 9,388 students enrolled, which was over the projection of 9,244. However, that was still a loss in enrollment from FY06 as well as a drop of over 10% from the district peak of 10,396 in FY97. Demographically, this trend in declining enrollment is expected to continue, although there are indications in some areas of the District that the decline may be leveling off. The cohorts of children in grades K-6 are projected to be smaller than the 7-12 grades. As each class graduates, the incoming kindergarten classes are progressively smaller. This is a significant factor in developing revenue projections for this and future budgets.

The preparation cycle began at the building level. After conferring with staff and representatives from site-based advisory councils, building administrators submitted their budget requests to the Central Office in December 2006.

The adoption process started in January 2007. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, and Seward. Following the public meetings, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board on January 16, 2007.

The initial budget was approved by the School Board on April 2, 2007. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District
Budget Process**



On June 4, 2007, the Board of Education approved a revised FY08 budget as a result of the Alaska Legislature’s approval of education funding late in the legislative session. Increases included an allocation of 50% of the increase in the District Cost Factor (DCF) suggested by the Institute of Social and Economic Research (ISER) and an increase in the School Improvement Grant (SIG) funding.

Implementation of the budget is effective on July 1, 2007, marking the beginning of fiscal year 2008, which will run through June 30, 2008. The evaluation phase will begin in August 2008 with the arrival of our independent auditors.

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding the School District receives from the State and it also sets the limit of the amount to be raised from local sources under an equalization section of the formula. The School District anticipates being at the local effort cap under the formula again next fiscal year for the 19th year.

Future inflationary costs will most likely need to be absorbed by budget reductions. Of significant concern is the ability of the Kenai Peninsula Borough to continue funding the District to the funding cap with reduced State municipal support.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. Enrollment is expected to decline over the next few years due in part to the aging demographic of the Kenai Peninsula. Currently, the Public School Funding Program does not provide mechanisms to deal with inflation and general price increases. There is an ongoing effort to review the adequacy of education funding and regional cost differences, but any changes would be subject to action by the State Legislature.

The Alaska Legislature authorized a Joint Legislative Education Funding Task Force to meet during the summer of 2007 to address the district cost factor and other portions of the education funding formula. Task Force recommendations will be addressed by the Legislature when it convenes in January 2008. Recommendations include phasing in recommended district cost factors, structured increases to the special needs enrollment adjustment, and structured increases to the base student allocation portions of the education funding formula.

Enrollment Projections

The process used to project the FY08 enrollment is based on a straight-line less 2% projection for most schools as of October 27, 2006. The steps involved in formulating the enrollment projection of 9,167 were:

- Grades at school sites were moved ahead one grade level (except charter schools and alternative schools).
- Each school's enrollment was reviewed for a 2% reduction; this decision was made on a case-by-case basis depending on the circumstances and history of each school.
- Charter school enrollment projections are in concert with the contractual agreement between the District and the charter school.
- AR 6183 (c) notes the enrollment for Homer Flex, Kenai Alternative, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY06 and FY07 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

Revenue Budget

The revenue budget was developed based on the enrollment projection of 9,167 students and the State of Alaska foundation funding formula incorporating a base student allocation of \$5,380.

A one-year appropriation of \$5,955,888 has been legislatively authorized to represent 50% implementation of the ISER study's district cost factor adjustment to the education funding formula. This portion of the formula addresses the cost differences encountered by school districts throughout the State. In addition a School Improvement Grant totaling \$1,517,638 was awarded to the general fund on a one year basis.

Federal funding is expected to continue at present or slightly reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the base student allocation has been received, there is no inflation-proofing component and costs of labor, retirement benefits, health care, property and liability insurance, and utilities continue to increase. In periods of declining enrollment, it becomes necessary to reduce the expenditure

budget to match available revenue, which reduces the opportunity to develop adequate fund balance.

Even though state funding for school operations has increased at the base student allocation level, state funding is expected to decrease for the District because Borough assessed valuations are currently increasing faster than the District's student enrollment. This set of circumstances results in a shift of financial responsibility for the cost of school district operations from the state to the borough. This shift occurred consistently during the mid to late 1990's, but was temporarily reversed in FY1999 and FY2000. This historical trend was re-established in FY2001 and is likely to continue unless there is a change in the basic funding formula.

The Kenai Peninsula Borough was legislatively awarded municipal assistance targeting energy relief and the incremental Public Employee Retirement System employer contribution rate increase for FY08. In addition, the Borough generally receives state funding for school debt reimbursement, fish tax and co-op distribution. This limited revenue assistance to the Kenai Peninsula Borough creates a potential challenge to the Kenai Peninsula Borough's historical practice of funding education to the maximum allowed under state law.

Expenditure Budget

The revised expenditure budget of \$117,272,948 is based on a decreased enrollment projection of 9,167 students. This budget meets the State of Alaska mandate of 70% of total general fund expenditures with 74.02% of the budget dedicated to instructional activities.

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

The FY08 budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts.
- The primary goal of the District has been to invest in classroom teaching staff by maintaining the pupil-teacher ratio at the lowest level possible. This budget is based on staffing at FY07 levels. Salary and benefit accounts have been adjusted per the enrollment projection and the collective bargaining agreements. The full amount of the PERS and TRS employer rates, of 45.44% and 54.03% respectively, set by the Alaska Management Retirement Board for FY08 have been included in this budget. The Alaska Legislature authorized 'on-behalf' payments to assist Districts with these extraordinary rates. The FY08 budget will be revised when direction on how to account for "on-behalf" payments is determined by the State of Alaska, regulatory agencies and auditors.

It has been increasingly difficult to attract substitutes willing to work for the long-standing pay rates for these employees, therefore, increased funding for substitute employees has been included in this budget.

The School Board continues to focus on making a significant and visible reduction in the Pupil-Teacher Ratio (PTR) for the primary grades. Full Time Equivalency (FTE) changes are primarily a result of a decreased PTR districtwide. FY08 staffing formulas:

Elementary Schools	K, 1:20 1-3, 1:22 4-6, 1:26
Secondary Schools	1:23
Small Schools	1:19 if ADM* <100 1:22 if ADM 100-200
Elementary Specialists	1.5 if ADM <270 2.0 if ADM 270-345 2.5 if ADM >=346
Small Schools Elem. Specialists	0 if ADM <=100 1.0 if ADM >100
Small Schools Content Specialist	.5 if 9 -12 >=24 1.0 if 9 -12 >49

*Average Daily Membership

- Consolidation of Sears and Mountain View elementary schools with recognition of occupancy of the vacated facility by one of the District's charter schools; Kaleidoscope Charter School of Arts & Sciences.
- The equivalent of seven (7) certified positions have been added to the general fund budget to address salary costs associated with reduced Title VI-B funding for mandated special education programs. (Travel, supplies, and professional technical costs have been included in this budget as a result of this federal funding. The Special Services department has been using increasing amounts of Title VI-B rollover funds for the last five years; rollover funds will be exhausted at the end of FY07.)
- Peninsula Optional High School will be implemented with operational funds to include 3.5 FTEs
- The Alaska On-Line program will no longer be available to the District after FY07 for delivery of distance education classes. Two FTE staff have been allocated in addition to acquiring the Blackboard software, server, and course development funds to continue this program.
- Budgeted health care costs increased to \$9,600 annually per employee. The Health Care Cost Committee, through the collective bargaining agreements (CBA), is tasked with overseeing cost containment of the health care program. A districtwide wellness plan will be implemented in FY08.

The collective bargaining agreements (CBA) include a provision that 10% of any increase in total operating fund support from the State of Alaska will be used to reduce total health care expenses. Funds have been set aside to address this matter once actual enrollment has been established for FY08 funding.

- Utility budgets have been increased by 10% to provide for expected increased costs in natural and bottled gas, fuel for heating and electricity. Budgeting for utilities has been challenging in recent years. Beginning in FY08, the District will be using utility management software to assist with an energy management program targeting cost containment and to assist with budgeting.

- Funds have been included to purchase adopted curriculum and materials in FY08 as determined by Board policy.
- Contingency funds of \$2.2 million, representing about 2% of the general fund budget, will be established so that funds will be available for unanticipated costs.
- Equipment budgets for FY08 include:
 1. Continued implementation of distance education services districtwide.
 2. Continued phase-in of IP phone systems to replace aging school phone systems.
 3. Equipment to support Connections program.
 4. Equipment to maintain technology infrastructure per the Technology Plan.
 5. Ongoing payments for the purchase of a replacement warehouse delivery truck.

Major Goals and Objectives

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

Guiding Principles

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

- Each person can learn and be successful
- Learning becomes a lifelong process
- Each individual is recognized as unique, valuable and is treated with respect and dignity
- Prevention of academic difficulties is preferred to intervention
- Education is the accepted responsibility of the entire community
- The educational environment is physically and psychologically safe and healthy
- Cultural diversity is recognized and respected
- High Standards and expectations are essential elements
- Positive change is embraced
- Decisions are student-centered, data-driven and made collaboratively
- High quality programs, personnel and practices supporting the mission and vision of the district are developed and nurtured
- There is recognition that all students are gifted in some way and at risk at some time
- Learning experiences/opportunities are equivalent in range and quality to all students regardless of where they live and/or their economic status

Board of Education Goals

1. Review and evaluate Board bylaws and protocols
2. Facilitate completion of long range plan
3. Improve two-way communication with the public on substantive issues
4. Evaluate the delivery of education relative to size, populations and programs of each school

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

	Actual FTE FY07	Projected FTE FY08	Difference
Regular Instruction	503.38	509.60	6.22
Special Education	152.30	157.10	4.80
Special Education - Support Services	39.62	44.64	5.02
Pupil Support	39.49	38.23	-1.26
Support Services - Instruction	29.86	26.82	-3.04
School Administration	37.00	38.40	1.40
School Administration - Support	50.31	49.31	-1.00
District Administration	4.50	4.50	0.00
District Administration - Support	31.25	31.25	0.00
Operation and Maintenance of Plant	84.07	80.07	-4.00
Student Activities	3.10	2.70	-0.40
	<u>974.88</u>	<u>982.62</u>	<u>7.74</u>

Another ongoing effort is the evolution of our district technology plan. In FY00, efforts were completed for implementation of the central peninsula fiber optic backbone that permitted increases in bandwidth for smaller schools. The District completed its plan in FY03 to reach a 5:1 ratio of students to computers in all schools while standardizing on a single PC platform and coordinating software applications. Plans are underway to continue development of this technology base for our instructional program.

Financial Component

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

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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2006, the Borough recorded \$16,764,000 in general obligation school debt.

Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation

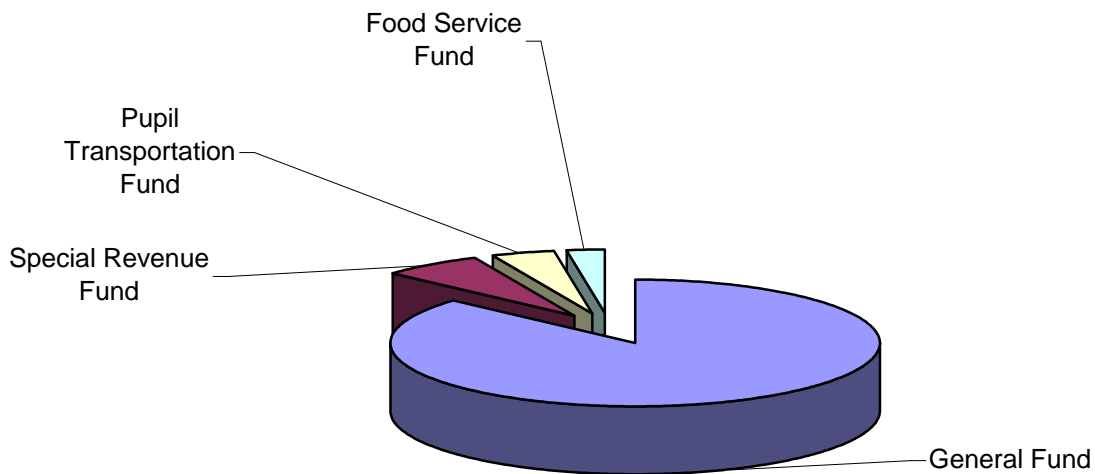
of the School District zero balance payroll and accounts payable accounts and the Food Service/Pupil Activity Fund bank account.

**All Governmental Revenues and Expenditures
Budget FY08**

Revenue	\$133,804,569
Other Financing Sources	<u>1,170,399</u>
Total Revenue and Other Financing Sources	<u>\$134,974,968</u>
Expenditures	\$133,819,459
Operating Transfers out	<u>463,692</u>
Total Expenditures and Other Financing Uses	<u>\$134,283,151</u>
Excess (Deficiency) of Revenues over Expenditures	<u>691,817</u>
Fund Balance, Beginning of Year	<u>\$8,867,267</u>
Fund Balance, End of Year	<u>\$9,559,084</u>

Total Revenue Budget for all Governmental Funds

<u>FY07</u>	Category	<u>FY08</u>
\$ 98,255,224	General Fund	\$ 117,272,948
11,203,653	Special Revenue Fund	8,899,292
4,992,862	Pupil Transportation Fund	5,308,465
<u>3,168,356</u>	Food Service Fund	<u>3,494,263</u>
\$ 117,620,095		\$ 134,974,968



General Fund Revenues and Expenditures

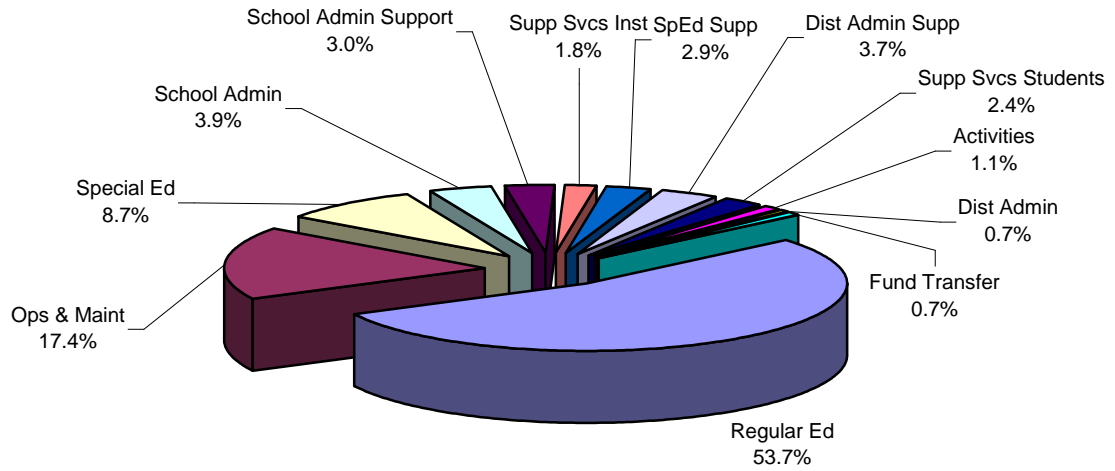
As one might expect, the reality of creating a budget based on estimated revenue against known fixed costs, known increased costs to salaries, and the implementation of programmatic change is challenging. The following table is provided to offer the reader a snapshot of some of the more significant factors impacting the development of the FY08 general fund budget.

The education funding formula includes a base student allocation of \$5,380 for FY08. The FY08 Budget was further impacted by additional State funding awarded on a one year basis to address partial implementation of the Institute of Social and Economic Research recommended district cost factor (DCF) for the District at 50% and school improvement grants (SIG).

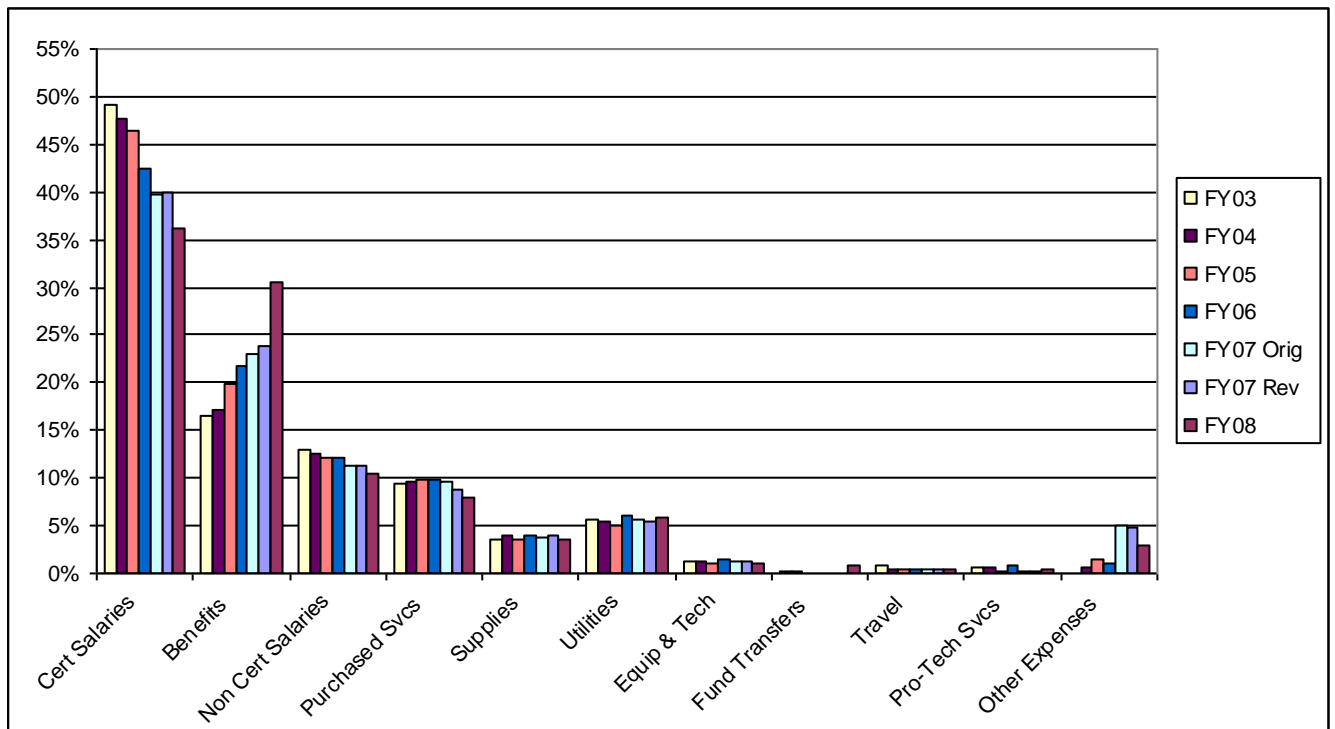
PERTINENT INFORMATION, FY08 BUDGET:

General Fund Revenue Budget – Approved April 2, 2007		<u>\$113,434,399</u>
Additional State Revenue - DCF	\$ 3,063,438	
Additional State Revenue - SIG	<u>775,111</u>	
Total additions to revenue budget	<u>\$3,838,549</u>	
Revised General Fund Revenue Budget		<u>\$117,272,948</u>
General Fund Expenditure Budget – Approved April 2, 2007		<u>\$113,434,399</u>
Reinstate Staffing Formula	\$ 4,961,440	
Increased allocation for substitutes	100,000	
Reduced TRS - to be paid by the State	(5,146,549)	
Increased Health Care costs (including CBA clause)	1,191,502	
School Consolidation	(291,321)	
Peninsula Optional High School	263,908	
Adjust In-Kind Budgets for KPB services	(127,695)	
Utility Budget Increases	543,914	
Transfer of Funds - TRS to Grants	112,345	
Contingency	<u>2,231,005</u>	
Total changes to expenditure budget	<u>\$3,838,549</u>	
Revised General Fund Expenditure Budget		<u>\$117,272,948</u>

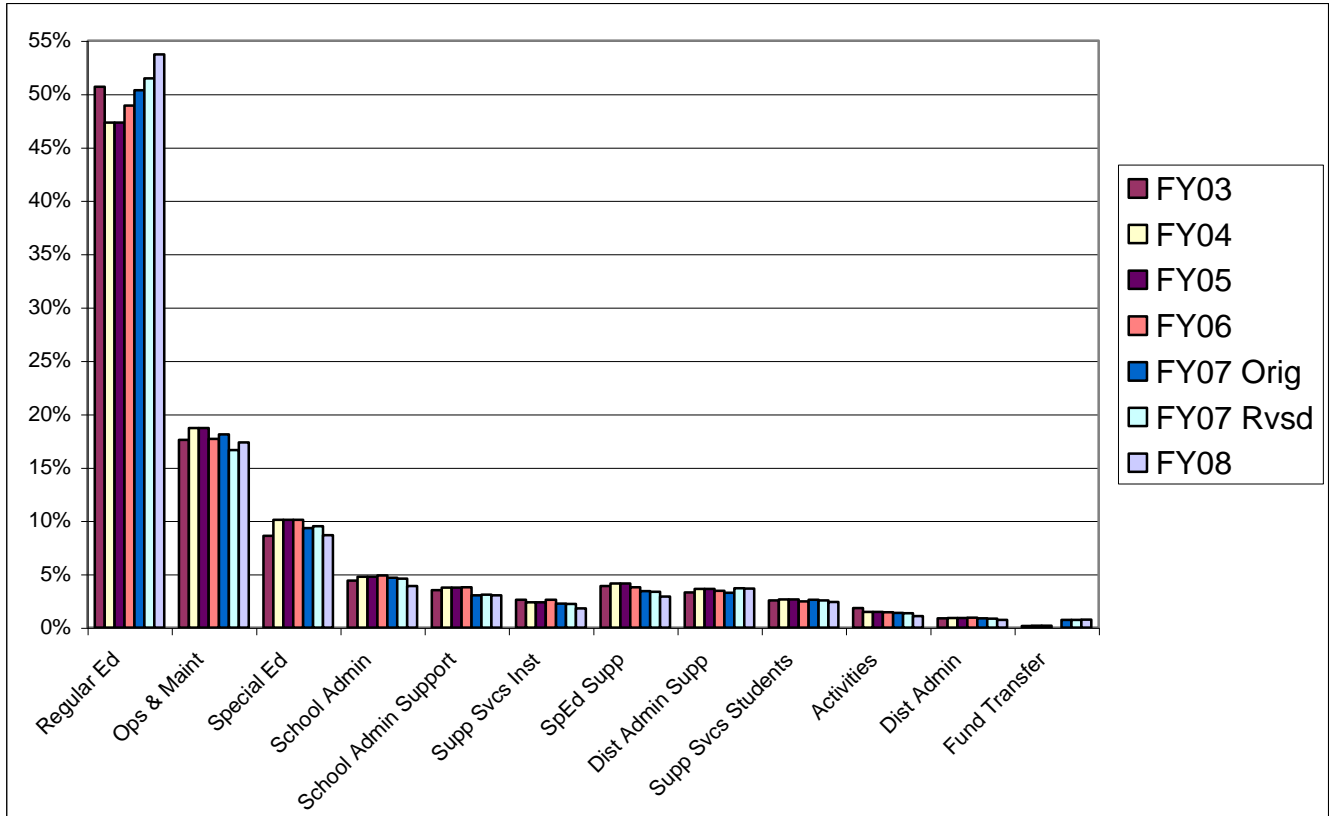
The following graph depicts the functional allocation of the FY08 general fund budget in accordance with the Alaska Chart of Accounts.



The following chart reflects audited expenditures (FY03 – FY06) by object categories and the budgets for both FY07 (Original and Revised) and FY08.



The same type of chart by functional category provides another look at the same expenditures and budgets.



FY06 Budget Pivot Table

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies Media	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	26,204,023	1,423,370	10,528,886	34,348	68,150	223,727	714,387	2,760,102	854,711	1,016,069		43,827,773
	% of Object	66.95%	13.36%	52.74%	13.85%	16.96%	4.83%	8.40%	78.70%	75.13%	73.74%		48.94%
	% of Function	59.79%	3.25%	24.02%	0.08%	0.16%	0.51%	1.63%	6.30%	1.95%	2.32%		100.00%
Special Education	Sum of Amount	4,684,935	1,489,540	2,702,397	18,875	35,018		2,833	88,598	14,750			9,036,946
	% of Object	11.97%	13.98%	13.54%	7.61%	8.72%		0.03%	2.53%	1.30%			10.09%
	% of Function	51.84%	16.48%	29.90%	0.21%	0.39%		0.03%	0.98%	0.16%			100.00%
Special Education Support Services	Sum of Amount	2,185,498	155,748	925,663	7,786	58,635	4,975	10,367	34,268	640	755		3,384,335
	% of Object	5.58%	1.46%	4.64%	3.14%	14.60%	0.11%	0.12%	0.98%	0.06%	0.05%		3.78%
	% of Function	64.58%	4.60%	27.35%	0.23%	1.73%	0.15%	0.31%	1.01%	0.02%	0.02%		100.00%
Support Services Instruction	Sum of Amount	1,068,228	892,494	801,718	6,220	53,701	8,454	91,113	92,308	10,410	155,853		3,180,499
	% of Object	2.73%	8.38%	4.02%	2.51%	13.37%	0.18%	1.07%	2.63%	0.92%	11.31%		3.55%
	% of Function	33.59%	28.06%	25.21%	0.20%	1.69%	0.27%	2.86%	2.90%	0.33%	4.90%		100.00%
Support Services Students	Sum of Amount	610,261	232,463	383,420	0	1,000	2,548	10,991	105,979	843			1,347,505
	% of Object	1.56%	2.18%	1.92%	0.00%	0.25%	0.06%	0.13%	3.02%	0.07%			1.50%
	% of Function	45.29%	17.25%	28.45%	0.00%	0.07%	0.19%	0.82%	7.86%	0.06%			100.00%
School Administration	Sum of Amount	3,019,569	123,650	1,150,896	3,350	37,917	500	903	14,481	27,175			4,378,441
	% of Object	7.72%	1.16%	5.77%	1.35%	9.44%	0.01%		0.41%	2.39%			4.89%
	% of Function	68.96%	2.82%	26.29%	0.08%	0.87%	0.01%		0.33%	0.62%			100.00%
School Administration Support	Sum of Amount		1,759,016	935,675		2,480	379,125	26,183	69,609	29,533	182,650		3,384,271
	% of Object		16.51%	4.69%		0.62%	8.19%	0.31%	1.98%	2.60%	13.26%		3.78%
	% of Function		51.98%	27.65%		0.07%	11.20%	0.77%	2.06%	0.87%	5.40%		100.00%
District Administration	Sum of Amount	224,233	128,006	172,732	121,000	65,362	19,650	27,240	16,482	47,475	2,758		824,938
	% of Object	0.57%	1.20%	0.87%	48.77%	16.27%	0.42%	0.32%	0.47%	4.17%	0.20%		0.92%
	% of Function	27.18%	15.52%	20.94%	14.67%	7.92%	2.38%	3.30%	2.00%	5.75%	0.33%		100.00%
District Administration Support	Sum of Amount	299,255	1,482,085	707,368	55,750	71,574	73,773	157,418	63,120	141,298	19,787		3,071,428
	% of Object	0.76%	13.91%	3.54%	22.47%	17.82%	1.59%	1.85%	1.80%	12.42%	1.44%		3.43%
	% of Function	9.74%	48.25%	23.03%	1.82%	2.33%	2.40%	5.13%	2.06%	4.60%	0.64%		100.00%
Operations & Maintenance	Sum of Amount		2,780,721	1,424,841		3,800	3,915,929	7,443,588	257,079	1,000			15,826,958
	% of Object		26.10%	7.14%		0.95%	84.60%	87.52%	7.33%	0.09%			17.67%
	% of Function		17.57%	9.00%		0.02%	24.74%	47.03%	1.62%	0.01%			100.00%
Student Activities	Sum of Amount	842,883	185,650	228,741	750	4,096	83	20,000	5,249	9,765			1,297,217
	% of Object	2.15%	1.74%	1.15%	0.30%	1.02%	0.00%	0.24%	0.15%	0.86%			1.45%
	% of Function	5.33%	1.17%	1.45%	0.00%	0.03%	0.00%	0.13%	0.03%	0.06%			8.00%
Fund Transfers	Sum of Amount												
	% of Object												
	% of Function												
Total Sum of Amount		39,138,885	10,652,743	19,962,337	248,079	401,733	4,628,764	8,505,023	3,507,275	1,137,600	1,377,872		89,560,311
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%
% of Total Budget		43.70%	11.89%	22.29%	0.28%	0.45%	5.17%	9.50%	3.92%	1.27%	1.54%		100.00%

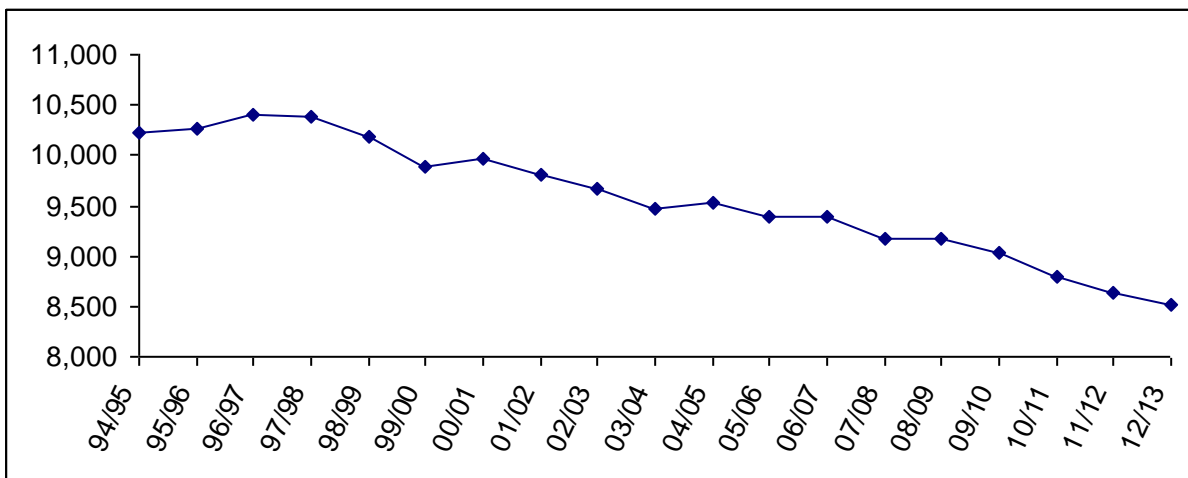
Informational Component

Enrollment History and Projections

Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	
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	9,618	-1.02%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.57%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	0	624	643	631	669	643	658	636	708	722	787	908	807	731	9,167	-2.35%
08/09	0	653	640	661	635	664	654	614	637	713	760	813	912	810	9,166	-0.01%
09/10	0	645	653	645	658	630	675	604	608	642	750	782	818	917	9,027	-1.52%
10/11	0	647	657	662	641	653	641	608	601	613	677	776	787	823	8,786	-2.67%
11/12	0	647	646	661	657	636	664	592	605	606	645	701	781	791	8,632	-1.75%
12/13	0	651	652	654	656	652	647	608	591	610	637	665	706	785	8,514	-1.37%

District annual enrollment change: FY95 through FY13



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

There are a number of factors which can be traced to the source of our enrollment shortfalls: declining birth rates, emigration, insolvency for companies in the oil industry, and correspondence programs conducted by other districts. These other district programs have

diverted almost 700 students and their revenue away from the Kenai Peninsula school system. In response to this exodus, the district fielded the Connections program. The outlook and feedback for this program is hopeful. We hope to reenroll 20% of our resident students currently enrolled in external public programs.

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.3 million in additional maintenance support for the school district for FY08.

HVAC upgrade for Homer High School	\$ 50,000
Paving and curb repair for Homer High School	10,000
HVAC upgrade for Susan B. English School	36,000
Replace siding for Soldotna Middle School gymnasium	75,000
Repair mortar joints and seal bricks at West Homer Elementary	50,000
Homer High ADA compliance	12,000
Re-roofing project at Nikolaevsk School	70,000
Areawide facilities	
Flooring replacement	100,000
Asbestos abatement	100,000
Electrical upgrades	120,000
ADA compliance	100,000
Locker replacement	150,000
HVAC upgrades	80,000
Elevator upgrades	50,000
Paving	100,000
Portable classrooms/outbuildings	<u>217,000</u>
 Total	 <u>\$1,320,000</u>

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY08 is 8.30 mills. The approved tax rate for FY08 is 5.5 mills, a decrease of 1.0 mills from FY07. The Borough has responsibility for the levy and collection of taxes supporting the subordinate entities. Historically, the Borough has been extremely accommodating by providing the maximum operating fund revenue permissible to the District. The net effect for a taxpayer with a \$100,000 home and a 5.5 mill tax rate is a \$550 annual contribution for the combined operation of the Borough government and the School District.

The Kenai Peninsula Borough Assembly enacted Ordinance 2007-07 which changes the borough sales tax rate from 2% to 3% effective January 1, 2008. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2000	26,792,683	26,212,896	97.836%	576,860	26,789,753	99.989%
2001	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2002	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2003	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2004	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2005	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2006	29,357,626	28,978,909	98.710%	334,194	29,313,103	99.710%
2007	31,768,274	31,346,983	98.674%	-	31,346,983	98.674%

Performance Results

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY07 school year.

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

Terra Nova (CAT/6) – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2006. It is a state-mandated assessment in the areas of Reading, Language Arts, and Mathematics.

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

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

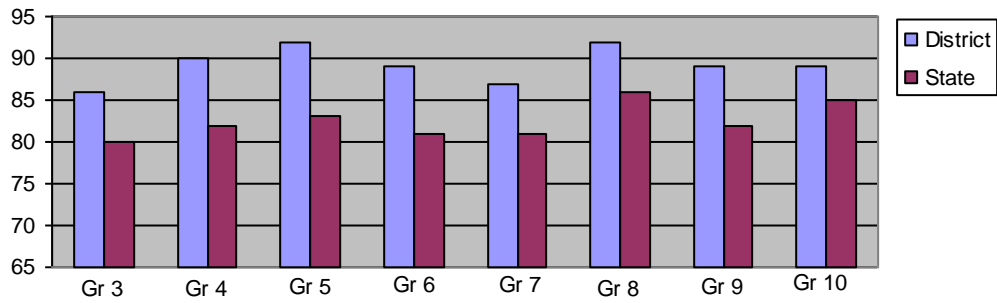
Grade	Reading	Language Arts	Math
5	63	60	58
7	64	59	60

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

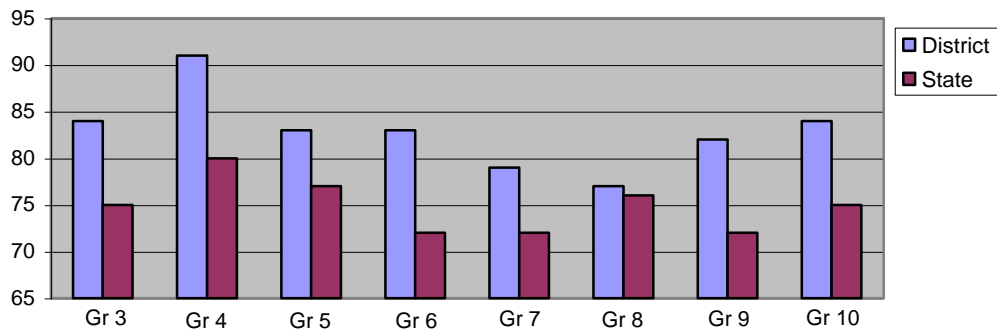
% Advanced/Proficient for Spring 2007

Grade	Reading	Writing	Math
3	86	84	85
4	90	91	86
5	92	83	83
6	89	83	83
7	87	79	74
8	92	77	73
9	89	82	70
10	89	84	75

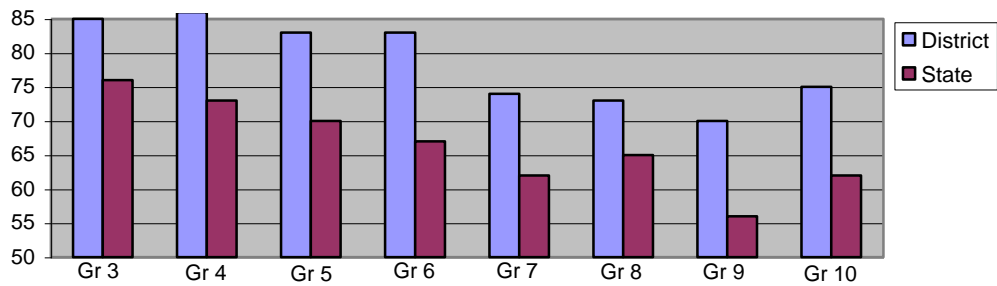
Standards Based Assessment Reading



Standards Based Assessment Writing



Standards Based Assessment Math



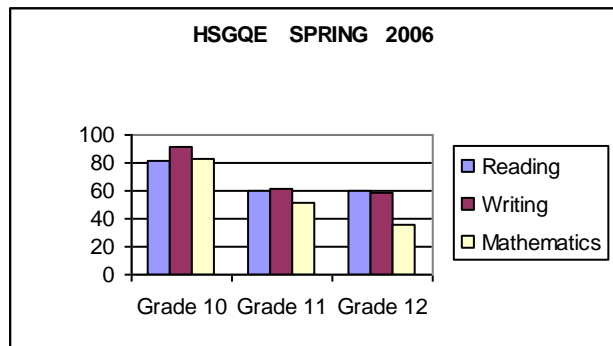
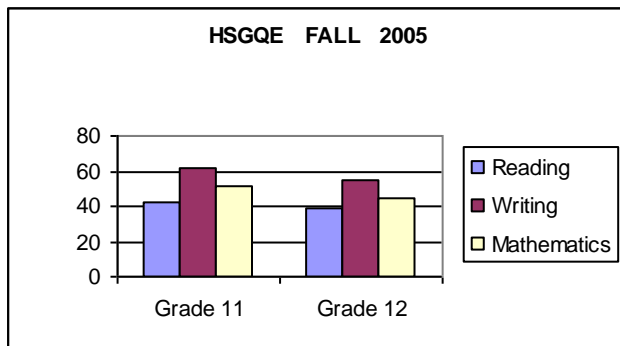
Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions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

% Proficient for Fall 2006

	Reading	Writing	Math
HSGQE Grade 11	42	62	52
HSGQE Grade 12	39	55	45

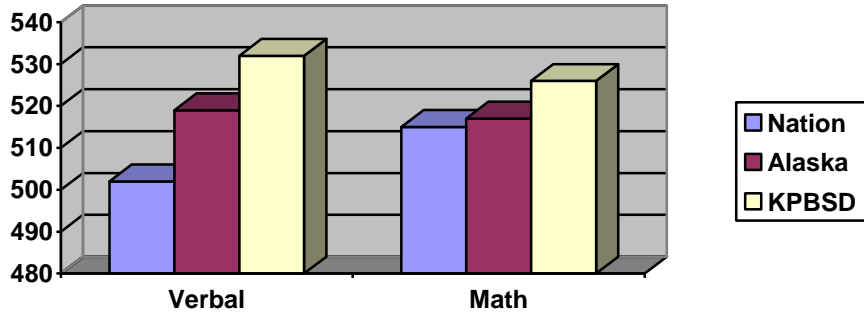
% Proficient for Spring 2007

	Reading	Writing	Math
HSGQE Grade 10	95	84	87
HSGQE Retest Grades 11 & 12	71	47	55
HSGQE Grade 12	60	58	36



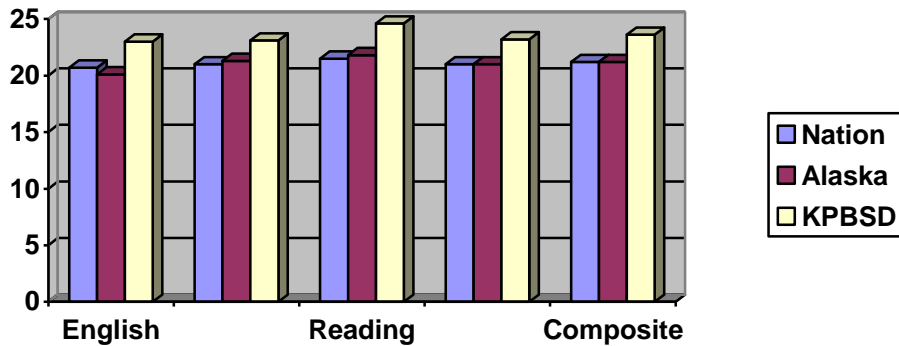
SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY2007, 289 students took the SAT test.

SAT SY 2007



American College Test (ACT) – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY07, 111 students took the ACT test.

ACT SY 2007



Future Year General Fund Projections

Forecasting the budget for future years requires the assumption of many variable factors. Some of these variables are outside the District's ability to control. The following projections were, therefore, prepared based upon current statutes with the following assumptions:

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing an approximate annual 2% decline at most schools
- 2) The Borough assessments (upon which the local contribution is calculated) will grow 2% annually
- 3) The Borough will continue to provide the general fund the maximum revenue level permitted by statute
- 4) Expenditures by Function are calculated at the same percentages applicable to the current year in order to guarantee a 70% instructional component as required by AS 14.17.520, Minimum Expenditures for Instruction.
- 5) More information about the funding formula may be found on the State of Alaska website in the section devoted to the Department of Education and Early Development.

	Projected Budget FY08	Projected Budget FY09	Projected Budget FY10	Projected Budget FY11
What is the Base Student Allocation Per Pupil? (AS 14.17.470)	\$5,380	\$5,380	\$5,380	\$5,380
How many Pupils (In Enrollment) is the KPBSD budget based upon?	9,167	8,998	8,797	8,786
How many Pupils (in adjusted ADM) is the KPBSD budget based upon?	13,952.14	14,156.01	13,910.28	13,910.28
What is the BASIC NEED?	\$75,062,513	\$76,159,334	\$74,837,306	\$74,837,306
What is the Kenai Peninsula Borough Assessed Value?	\$5,111,922,605	\$5,214,161,057	\$5,318,444,278	#####
What is the Min Req'd Local Contrib? (4 mills * Assessed Value)	\$20,447,690	\$20,652,167	\$21,065,211	\$21,486,515
What will we receive in Impact Aid?	\$0	\$0	\$0	\$0
What is the District Deduction Ratio - N/A as we do not receive Impact Aid.				
What is the Impact Aid Deduction (90%)?	\$0	\$0	\$0	\$0
What is the State Share?	\$54,614,823	\$55,507,167	\$53,772,095	\$53,350,791
What is the new Maximum Allowable Contrib?	\$37,712,068	\$38,168,814	\$38,277,791	\$38,699,095
General Fund				
Revenues				
Local Contribution	\$37,712,068	\$38,168,814	\$38,277,791	\$38,699,095
E-Rate	656,833	500,000	500,000	500,000
State Contribution	54,614,823	55,507,167	53,772,095	53,350,791
District Cost Factor (50% ISER) *	5,955,888	6,075,006	6,196,506	6,320,436
School Improvement Grant *	1,517,638	1,517,638	1,517,638	1,517,638
Quality Schools/Learning Opportunity Grant	223,234	226,496	222,564	222,564
PERS/TRS relief *	12,902,942	12,902,942	12,902,942	12,902,942
PERS/TRS relief - Charter Schools *	714,918	714,918	714,918	714,918
Interest	420,000	420,000	420,000	420,000
Federal Contribution	380,000	380,000	380,000	380,000
Other Revenues	80,000	80,000	80,000	800,000
Allocation of Fund Balance	2,094,604	-	-	-
	\$117,272,948	\$116,492,981	\$114,984,455	\$115,828,385
General Fund				
Expenditures				
Instruction	\$86,155,276	\$85,107,714	\$84,005,612	\$84,622,172
School Administration Support	3,552,346	3,528,810	3,483,113	3,508,678
District Administration	861,572	995,969	983,071	990,287
District Administration Support	4,293,225	3,758,345	3,709,676	3,736,904
Operation and Maintenance of Plant	20,268,985	20,698,891	20,430,851	20,580,803
Student Activities	1,268,326	1,580,503	1,560,037	1,571,487
Fund Transfers	873,218	822,749	812,095	818,055
	\$ 117,272,948	\$ 116,492,981	\$ 114,984,455	\$ 115,828,385
Fund Balance	\$8,668,172	\$8,668,172	\$8,668,172	\$8,668,172

* Future year revenues in these categories depend on Legislative action.

Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner. We would also like to acknowledge the student efforts, particularly Olivia Tipikin, a 12th grade student at Nikolaevsk, for designing the cover of this document.

The Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO), conduct programs to evaluate school district budgets. Receipt of the GFOA Distinguished Budget Presentation Award or the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. This budget has been submitted to ASBO for award review and consideration.

Similarly, GFOA and ASBO have programs to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of the GFOA Certificate of Achievement for Excellence and ASBO Certificate of Excellence in Financial Reporting awards consecutively since 1989.

Respectfully submitted,

Dr. Donna Peterson
Superintendent

Melody Douglas, RSBO
Chief Financial Officer

Association of School Business Officials International

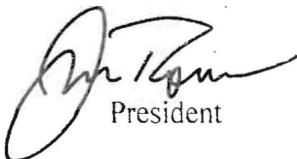



This Meritorious Budget Award is presented to

Kenai Peninsula Borough School District

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2006-2007.

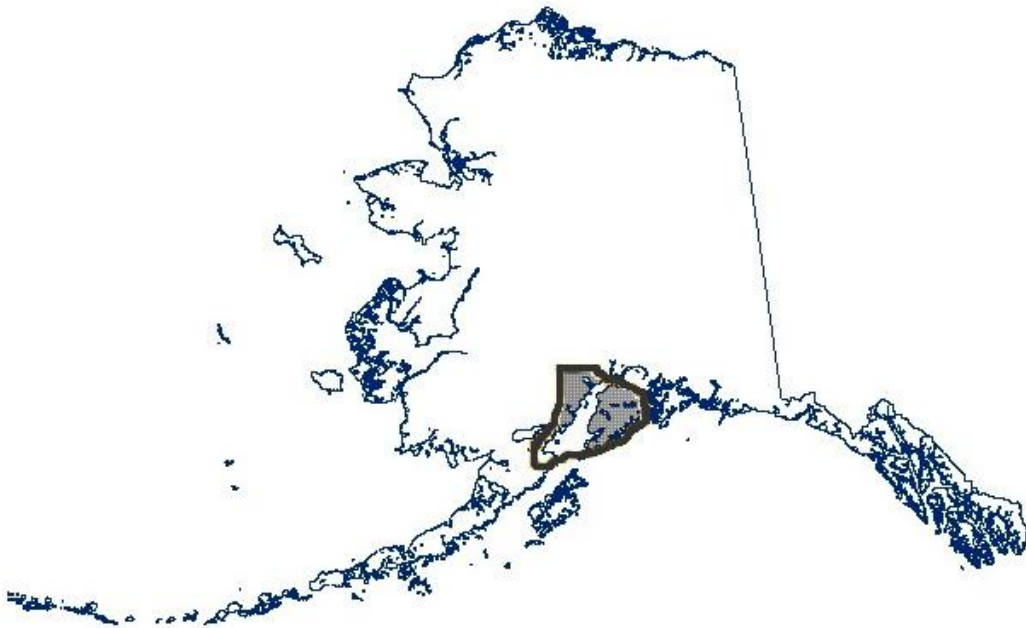
The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.


President


Executive Director

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 – 2008 BUDGET**

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools operated in 21 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 boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th 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 22 years) and finance system software (in place for 19 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. Work continues on this projection with anticipated implementation scheduled for December 2007.

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. The Board of Education defined four main priorities for FY08:

- Review and evaluate Board bylaws and protocols
- Facilitate completion of long range plan

- Improve two-way communication with the public on substantive issues
- Evaluate the delivery of education relative to size, populations and programs of each school.

In addition, the following administrative projects are slated:

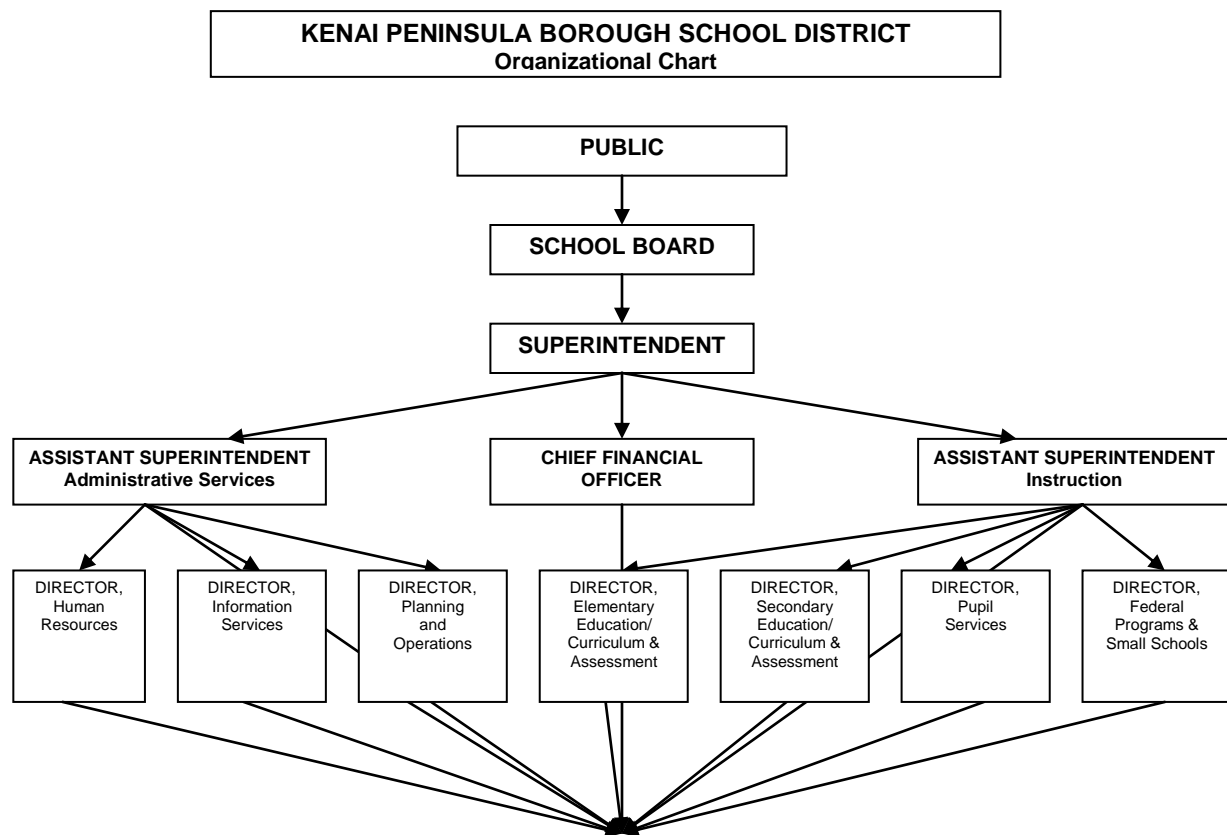
1. Distance Education
2. Energy Management Plan
3. Facilities Master Planning Guide
4. Formative Assessments
5. Graduation Rate
6. Implement Payroll/HR and Finance Systems Software
7. IP Phones
8. Job Descriptions/Work Study
9. K-12 Math Implementation
10. Long Range Plan
11. Mentoring of Principal/Teachers
12. Nanwalek Teacher Housing
13. Negotiations Preparation
14. Peninsula Optional High School
15. Professional Development Plan
16. Relocatable/Portable Study
17. Revised Budget Process
18. Science and Health Curriculum Revision
19. Special Education Compliance Monitoring
20. Special Education Recruitment/Retention of Employees
21. Standards Based Report Cards
22. Title VII Changes
23. Workforce Development Center

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

District Administration and Management

District Administration 2007 - 2008

Dr. Donna Peterson, Superintendent
Vacant, Assistant Superintendent
Mr. Glen Szymoniak, Assistant Superintendent
Ms. Melody Douglas, Chief Financial Officer
Mr. Tim Peterson, Director, Human Resources
Ms. Norma Holmgaard, Director, Federal Programs & Small Schools
Mr. Sean Dusek, Director, Secondary Education/Curriculum & Assessment
Ms. Doris Cannon, Director, Elementary Education/Curriculum & Assessment
Ms. Jamie Harper, Director, Pupil Services
Mr. Jim White, Director, Information Services
Mr. Dave Spence, Director, Planning & Operations



School Administration and Management

School Administrators 2007/2008

Aurora Borealis Charter	Mr. Larry Nauta	Nikolaevsk	Mr. Mike Sellers
Chapman	Ms. Sharon Conley	Ninilchik	Mr. Terry Martin
Connections	Mr. Lee Young	Paul Banks	Mr. Benny Abraham
Cooper Landing	Ms. Christine Ermold	Peninsula Optional	Mr. Gregg Wilbanks
Fireweed Academy Charter	Ms. Kiki Abrahamson	Port Graham	Ms. Peggy Arnold-Hoobler
Homer Flex	Ms. Karen Wessell	Razdolna	Mr. Douglas Waclawski
Homer High	Dr. Ron Keffer	Redoubt	Mr. John Pothast
Homer Middle	Mr. Dan Beck	Seward Elementary	Mr. David Kingsland
Hope	Mr. Ken Halverson	Seward High	Ms. Ginger Blackmon
K- Beach Elementary	Ms. Melissa Stavola	Seward Middle	Mr. Trevan Walker
Kachemak Selo	Mr. Randy Creamer	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Mr. Mick Wykis	Soldotna Elementary	Ms. Carolyn Cannava
Kenai Alternative	Mr. Bob Ermold	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Ms. Sharon Moock
Kenai Middle	Mr. Paul Sorenson	Soldotna Montessori Charter	Ms. Mo Sanders
Kenai Youth Facility	Ms. Norma Holmgaard	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Moose Pass	Mr. Wayne Young	Susan B. English	Ms. Sheryl Hingley
Mountain View	Mr. John Cook	Tebughna	Ms. Sheryl Kaye
Nanwalek	Ms. Megan Reinseth	Tustumena	Mr. Ken Halverson
Nikiski Middle/Senior	Mr. John O'Brien	Voznesenka	Mr. Ray Hillman
Nikiski North Star	Ms. Lori Manion	West Homer Elem.	Mr. Charlie Walsworth

Budget Administration and Management

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

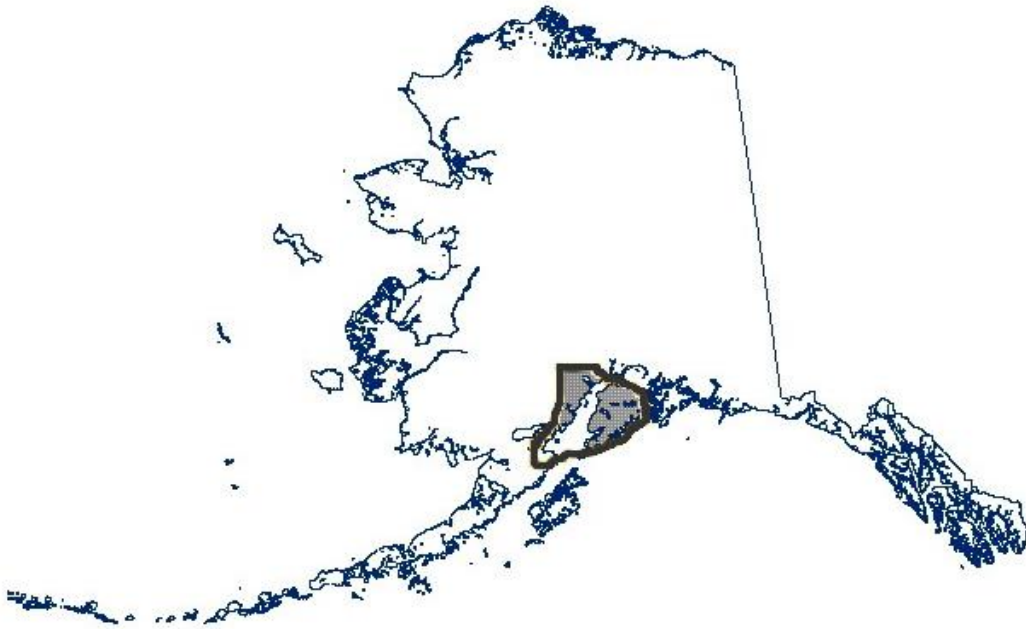
The Chief Financial Officer, with assistance from the Chief Accountant, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the CFO are site and department level administrators, who are responsible for their site and/or department budget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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 – 2008 BUDGET**



FINANCIAL SECTION

**FINANCIAL
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 – 2008 Budget**

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

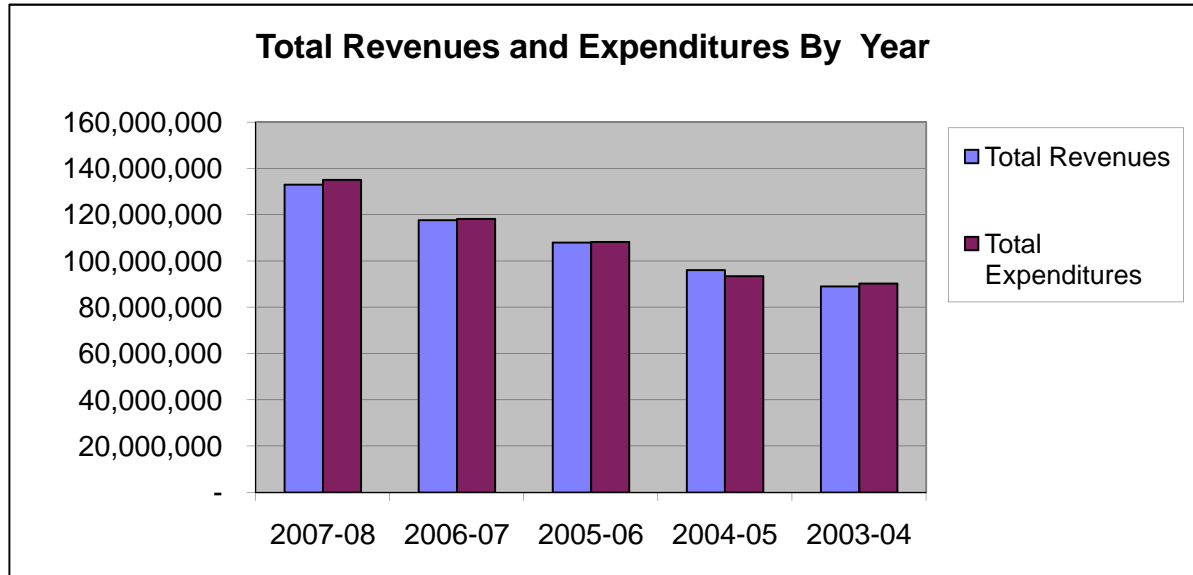
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2007-08
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2007-08	Budget 2006-07	Actual 2005-06	Actual 2004-05	Actual 2003-04
Revenues:							
Intergovernmental - Local	\$ 37,712,068	\$ -	\$ 37,712,068	\$ 36,761,137	\$ 34,973,682	\$ 33,744,607	\$ 31,635,539
Intergovernmental - State	75,929,443	4,887,229	80,816,672	64,627,328	56,012,810	51,627,911	47,401,008
Intergovernmental - Federal	380,000	9,823,932	10,203,932	12,926,040	9,685,522	8,136,842	7,985,578
Food sales	-	1,190,460	1,190,460	1,205,251	986,651	995,196	1,041,579
E-Rate	656,833	-	656,833	480,563	508,938	435,323	491,215
Earnings on Investments	420,000	-	420,000	420,000	494,410	197,556	(252,271)
Corporate Grants and User fees	-	475,000	475,000	415,834	590,718	284,106	274,741
Other revenues	80,000	155,000	235,000	90,000	212,079	335,724	167,637
Allocation of Fund Balance	2,094,604	-	2,094,604	-	-	-	-
Total Revenues	117,272,948	16,531,621	133,804,569	116,926,153	103,464,810	95,757,265	88,745,026
Other financing sources:							
Capitalized Leases	-	-	-	-	-	-	-
Operating transfers in	-	1,170,399	1,170,399	693,942	-	279,225	279,212
Total other financing sources:	-	1,170,399	1,170,399	693,942	-	279,225	279,212
Total Revenues and Other Financing Sources	117,272,948	17,702,020	134,974,968	117,620,095	103,464,810	96,036,490	89,024,238
Expenditures:							
Instruction	63,047,201	8,839,292	71,886,493	61,705,307	49,859,352	44,352,605	49,008,398
Special Education: Instruction	10,168,107	-	10,168,107	9,328,216	8,584,176	8,129,066	-
Special Education Services: Student	3,430,116	-	3,430,116	3,291,769	3,208,595	3,082,683	-
Support Services: Pupil	2,804,886	-	2,804,886	2,528,165	2,570,227	1,958,191	6,888,840
Support Services: Instruction	2,112,158	-	2,112,158	2,180,675	1,939,417	1,575,098	-
School Administration	4,592,808	-	4,592,808	4,518,997	4,447,682	4,085,433	-
School Administration: Support	3,552,346	-	3,552,346	3,030,857	3,186,117	2,895,324	3,635,245
District Administration	861,572	-	861,572	840,043	806,948	774,266	-
District Administration: Support	4,293,225	-	4,293,225	3,614,779	3,393,748	2,701,133	6,256,017
Operations and Maintenance of plant	20,268,985	-	20,268,985	16,336,034	15,517,792	15,027,828	13,853,049
Pupil activities	1,268,326	-	1,268,326	1,333,065	1,199,233	1,140,463	1,083,783
Community services	-	60,000	60,000	57,028	271,855	249,130	285,206
Pupil transportation	-	5,026,174	5,026,174	5,466,185	4,674,831	4,410,850	4,330,121
Food service	-	3,494,263	3,494,263	3,168,356	2,985,532	2,804,057	2,641,246
Total Expenditures	116,399,730	17,419,729	133,819,459	117,399,476	102,645,505	93,186,127	87,981,905
Other Financing Uses:							
Operating transfers out	873,218	(409,526)	463,692	693,942	-	279,225	2,229,029
Total Expenditures and Other Financing Uses	117,272,948	17,010,203	134,283,151	118,093,418	102,645,505	93,465,352	90,210,934
Excess (Deficiency) of Revenues Over Expenditures	-	691,817	691,817	(473,323)	819,305	2,571,138	(1,186,696)
Fund Balances, Beginning of Year	8,668,172	199,095	8,867,267	9,340,590	8,521,285	5,950,147	7,136,843
Fund Balances, End of Year	\$ 8,668,172	\$ 890,912	\$ 9,559,084	\$ 8,867,267	\$ 9,340,590	\$ 8,521,285	\$ 5,950,147

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2007-2008 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2007 - 2008

With Comparative Totals for Prior Years

	Budget 2007-08	Current 2006-07	Actual 2005-06	Actual 2004-05	Actual 2003-04
Revenues:					
Intergovernmental - Local	\$ 37,712,068	\$ 37,944,869	\$ 34,973,682	\$ 33,744,607	\$ 31,635,539
Intergovernmental - State	75,929,443	60,951,643	50,113,534	46,467,673	42,355,439
Intergovernmental - Federal	380,000	380,000	544,168	212,193	281,073
E-Rate	656,833	480,563	508,938	435,323	491,215
Earnings on Investments	420,000	420,000	494,410	197,556	(252,271)
Other Revenues	80,000	80,000	85,392	318,521	140,756
Total Revenues	115,178,344	100,257,075	86,720,124	81,375,873	74,651,751
Other Financing Sources:					
Operating Transfers in	-	-	-	-	29,440
Total Revenues and Other Financing Sources	115,178,344	100,257,075	86,720,124	81,375,873	74,681,191
Expenditures:					
Instruction	63,047,201	49,724,925	40,582,039	37,402,666	34,863,914
Special Education: Instruction	10,168,107	9,807,375	8,584,176	8,129,066	7,480,489
Special Education Services: Student	3,430,116	3,536,556	3,208,595	3,082,683	3,251,051
Support Services: Student	2,804,886	2,798,923	2,570,227	1,949,832	1,973,168
Support Services: Instruction	2,112,158	2,220,594	1,939,417	1,575,098	1,657,670
School Administration	4,592,808	4,833,559	4,447,682	4,085,433	3,635,245
School Administration: Support	3,552,346	3,311,633	3,186,117	2,895,324	2,809,623
District Administration	861,572	880,501	806,948	774,266	840,819
District Administration: Support Operations and	4,293,225	4,255,695	3,393,748	2,701,133	2,605,575
Maintenance of plant	20,268,985	16,790,819	15,517,792	15,027,828	13,853,049
Pupil activities	1,268,326	1,402,553	1,199,233	1,140,463	1,083,783
Total Expenditures	116,399,730	99,563,133	85,435,974	78,763,792	74,054,386
Other Financing Uses:					
Operating transfers out	873,218	693,942	385,948	279,225	2,199,589
Total Expenditures and Other Financing Uses	117,272,948	100,257,075	85,821,922	79,043,017	76,253,975
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,094,604)	-	898,202	2,332,856	(1,572,784)
Fund Balances, Beginning of Year	8,668,172	8,668,172	7,769,970	5,437,114	7,009,898
Fund Balances, End of Year	\$ 6,573,568	\$ 8,668,172	\$ 8,668,172	\$ 7,769,970	\$ 5,437,114

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

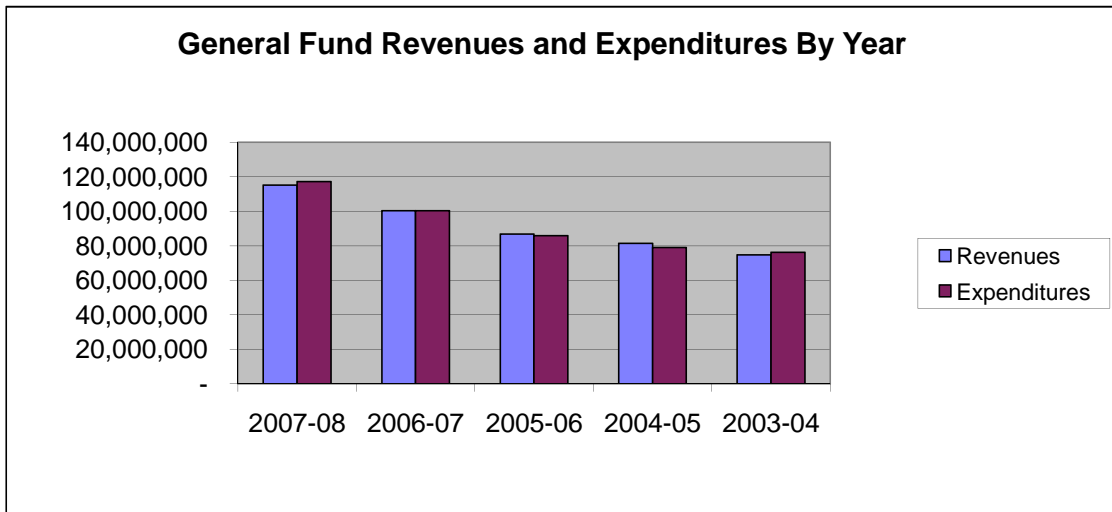
**Districtwide Budget Summary by Object for Expense Accounts
General Fund
06/04/07**

Actual Expenditures Fiscal 04	Actual Expenditures Fiscal 05	Actual Expenditures Fiscal 06	Original Appropriation Fiscal 2007	Recommended Revised Appropriation Fiscal 07	Description	Recommended Fiscal 2008	Modified Recommended Fiscal 2008	Difference Between Revised Appropriation (+/-)	PCT +/-
\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 115,500	3110 Superintendent	\$ 117,000	\$ 117,000	1,500	1
211,701	200,091	207,087	197,066	205,500	3120 Assistant Superintendent - Certified	210,500	210,500	5,000	2
2,781,071	2,918,448	3,130,100	3,171,265	3,173,458	3130 Principal/Assistant Principal	3,309,154	3,388,743	215,285	7
727,981	785,253	798,067	787,357	814,934	3140 Director/Coordinator - Certified	837,175	837,175	22,241	3
26,446,035	28,083,316	28,992,653	30,553,347	30,984,520	3150 Teachers	30,322,750	32,884,801	1,900,281	-
402,580	419,610	432,851	635,059	481,868	3161 Extra-Duty Compensation Certified	652,267	652,267	170,399	-
36,677	21,485	21,826	52,194	74,405	3162 Emolument	52,094	52,094	(22,311)	(30)
395,490	361,470	308,942	414,471	381,951	3171 Substitute Certified w/Certificate	400,485	510,973	129,022	34
26,076	25,167	36,015	6,100	28,969	3172 Temporary Certified w/Certificate	6,100	6,100	(22,869)	(79)
155,174	161,630	116,885	113,940	268,124	3173 Long Term Substitute - Certified	303,670	303,670	35,546	-
4,016,559	2,949,962	2,983,032	3,139,938	3,142,818	3180 Specialists - Certified	3,226,623	3,359,390	216,572	7
112,659	271,464	108,529	120,664	183,360	3190 Leave - Certified	166,979	166,979	(19,530)	(11)
-	63,360	-	-	-	3191 R Factor - Certified	-	-	-	-
100,985	104,140	106,223	101,083	105,500	3211 Assistant Superintendent - Support	108,000	108,000	2,500	2
93,322	96,323	98,249	93,495	97,500	3212 Director/Coordinator Support	100,000	100,000	2,500	3
613,743	663,400	675,976	720,530	762,786	3220 Specialist - Nurse	806,588	815,269	52,483	-
1,755,675	1,798,276	2,012,245	2,279,653	2,656,339	3230 Tutors/Aides	2,675,850	2,658,824	2,485	0
3,785,089	3,864,940	4,112,058	4,164,275	4,409,948	3240 Support Staff	4,640,451	4,643,239	233,291	5
2,396,167	2,377,831	2,449,294	2,625,734	2,675,282	3250 Maintenance/Custodians	2,831,052	2,801,408	126,126	5
54	-	29	-	115	3272 Activity Bus Driver	-	-	(115)	(100)
231,395	213,569	243,653	263,684	265,354	3291 Substitute - Support	260,997	260,085	(5,269)	(2)
316,394	300,606	294,684	161,199	318,834	3292 Extra-Duty Compensation Support	156,621	156,621	(162,213)	(51)
43,756	90,660	193,194	153,500	176,314	3293 Long Term Substitute - Support	30,000	30,000	(146,314)	(83)
134,005	126,646	170,741	123,699	159,472	3294 Temporary Salaries - Support	122,499	122,499	(36,973)	(23)
46,576	43,170	42,908	50,355	56,927	3295 Overtime - Support	50,355	50,355	(6,572)	(12)
252,958	328,895	384,245	237,025	312,561	3296 Substitute Certified w/o Certificate	217,754	235,607	(76,954)	(25)
-	21,300	-	-	1,200	3297 Officials, Scorekeepers	-	-	-	-
200,930	172,146	349,553	16,436	14,209	3299 R Factor - Classified	-	-	-	-
6,626,020	7,948,786	8,119,479	8,960,670	9,264,816	3300 Leave - Support	263,282	263,282	249,073	1,753
114,736	118,606	122,736	143,903	148,074	3511 Health Care Costs	8,690,126	10,429,584	1,164,768	13
179,931	183,653	51,869	150,937	155,007	3512 Life Insurance	148,345	156,561	8,487	-
384,142	400,927	431,486	555,730	571,022	3520 Unemployment Insurance	155,626	164,205	9,198	6
763,963	783,823	835,050	883,814	966,453	3541 Fica Medicare (TRS)	563,996	604,179	33,157	6
4,149,970	5,639,576	7,662,030	9,879,337	10,302,048	3542 Fica Contribution	993,767	1,000,831	34,378	4
600,750	1,060,910	1,608,009	2,201,853	2,396,643	3550 TRS Retirement	21,014,740	18,516,910	8,214,862	80
204,967	271,501	363,427	115,409	718,125	3560 PERS Retirement	5,222,285	4,179,701	1,783,058	74
26,000	26,500	26,000	26,500	196,458	4100 Workers' Comp	861,750	889,163	171,038	24
204,548	81,561	107,075	120,000	113,920	4100 Professional-Technical Service	291,005	291,005	94,547	48
201,094	2,410	1,540	5,938	2,788	4121 In Kind Professional -Technical Audi	26,500	27,500	1,000	4
350,777	334,620	382,883	412,776	485,534	4140 Professional-Technical Legal	119,354	119,354	5,434	5
21,747	38,256	45,740	41,000	47,891	4150 Professional -Technical Medical	5,938	5,938	3,150	113
139,585	166,445	192,470	221,059	211,974	4200 Travel	504,526	505,171	19,637	-
120,737	87,838	107,038	159,151	159,051	4250 Student Travel	42,000	42,000	(5,891)	(12)
79,885	69,389	81,528	73,747	80,207	4310 Water And Sewage	220,777	240,009	28,035	-
437,820	439,930	442,656	525,837	572,385	4320 Garbage	159,251	170,310	11,259	7
35,985	40,574	46,855	55,430	55,430	4331 Postage	72,197	72,197	(7,635)	-
1,992,639	2,129,941	2,431,352	2,810,455	2,722,454	4332 Telephone	631,523	629,969	57,584	10
-	471,746	689,774	664,647	885,710	4350 In Kind Utilities	55,430	63,745	8,315	15
1,057,753	859,640	1,145,861	898,183	977,648	4360 Electricity	3,277,389	3,566,093	843,639	-
6,974	9,310	7,996	6,125	7,675	4370 Natural/Bottled Gas	1,010,661	1,080,106	194,396	22
520,297	492,363	784,973	661,469	1,038,538	4380 Fuel For Heating	940,450	1,031,917	54,269	-
81,375	94,148	95,591	101,874	101,874	4401 Freight Costs	6,125	6,125	(1,550)	(20)
5,140,566	5,399,427	5,137,797	5,684,563	5,684,563	4402 Purchased Service	1,076,872	1,076,947	38,409	4
208,988	198,864	208,416	229,006	256,140	4403 In Kind Custodial	101,874	106,765	4,891	5
50,079	36,478	120	43,000	20,185	4404 In Kind Maintenance	5,684,563	5,936,415	251,852	4
118,762	126,505	365,164	360,586	433,578	4408 Purchased Service - Copier	232,334	233,112	(23,028)	(9)
141,254	113,356	159,390	182,277	168,035	4409 Purchased Service - Riso	42,800	42,800	22,615	112
1,220,446	1,532,009	-	2,011,056	1,292,931	4410 Rental	429,339	429,264	(4,314)	(1)
2,669,416	2,127,381	2,473,510	3,822,050	3,991,768	4430 Repair & Maintenance Agreement	183,634	183,634	15,599	9
110,028	109,366	114,574	131,926	128,333	4450 Liability Insurance	1,551,518	1,130,352	(162,579)	(13)
(62,394)	(33,165)	11,006	-	-	4471 In Kind Insurance	-	-	-	-
14,650	16,311	26,718	12,862	21,480	4501 Supplies	3,945,001	3,947,659	(44,109)	(1)
17,100	18,360	18,270	17,100	19,980	4502 Discretionary Material	121,476	133,576	5,243	-
65,227	49,179	43,834	708,647	632,598	4560 Inventory Adjustment	-	-	-	-
95,459	79,744	72,218	115,123	121,179	4580 Gas And Oil	12,862	12,862	(8,618)	(40)
30,411	31,884	32,037	37,285	38,442	4580 Stipends	17,100	17,100	(2,880)	(14)
21,280	24,984	19,589	35,200	35,200	4901 Other Expenses	848,712	849,475	216,877	34
-	-	-	2,999,667	1,116,088	4902 Career Development	134,599	134,599	13,420	11
(239,538)	(218,218)	(282,561)	146,983	171,668	4903 Professional Dues	37,865	38,515	73	0
255,632	256,457	303,498	255,160	194,687	4904 Physical Exam Reimbursement	35,300	35,300	100	0
503,508	566,923	812,172	912,364	1,160,305	4905 Other - Contingency	-	2,231,005	1,114,917	100
2,199,589	279,225	385,948	693,942	693,942	4950 Indirect Costs	204,633	204,633	32,965	19
\$76,253,975	\$79,043,181	\$85,821,922	\$98,372,210	\$100,257,075	5101 Equipment	33,404	33,404	(161,283)	(83)
					5102 Equipment-Technology	1,097,633	1,097,633	(62,672)	(5)
					5520 Transfer To Other	760,873	873,218	179,276	26
					Fund Total	\$ 113,434,399	\$ 117,272,948	\$ 17,017,073	17

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2007- 2008 Budget
General Fund Revenue**

2003-04 Actual	2004-05 Actual	2005-06 Actual	Revenue Source	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% of Chg
\$ 6,405,124	\$ 6,956,437	\$ 7,386,090	Borough In-Kind	\$ 7,879,423	\$ 7,879,423	\$ 7,879,423	\$ -	-
25,230,415	26,788,170	27,587,592	Borough Appropriation	28,881,714	30,065,446	29,832,645	(232,801)	(1)
(252,271)	197,556	494,410	Earnings on Investments	420,000	420,000	420,000	-	-
491,215	435,323	508,938	E-Rate	480,563	480,563	656,833	176,270	37
53,500	23,701	17,100	Rentals	30,000	30,000	30,000	-	-
87,256	294,820	68,292	Other Revenues	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	-	-	2,094,604	2,094,604	100
<u>32,015,239</u>	<u>34,696,007</u>	<u>36,062,422</u>	Total Local Revenue	<u>37,741,700</u>	<u>38,925,432</u>	<u>40,963,505</u>	<u>2,038,073</u>	<u>5</u>
42,124,335	46,240,302	49,779,053	Foundation Program	59,159,643	59,963,823	57,678,261	(2,285,562)	(4)
			1/4 ISER per Governor's Budget Proposal	-	-	2,892,450	2,892,450	100
			PERS/TRS Payment	-	-	12,902,942	12,902,942	100
			PERS/TRS Payment - Charter Schools	-	-	714,918	714,918	100
230,066	227,371	224,126	Learning Opportunity Grant/Quality Schools	222,814	236,753	223,234	(13,519)	(6)
-	-	-	School Improvement Grant	751,067	751,067	1,517,638	766,571	102
1,038	-	110,355	Tuition	-	-	-	-	-
<u>42,355,439</u>	<u>46,467,673</u>	<u>50,113,534</u>	Total State Revenue	<u>60,133,524</u>	<u>60,951,643</u>	<u>75,929,443</u>	<u>14,977,800</u>	<u>25</u>
281,073	212,193	526,918	Medicaid	380,000	380,000	380,000	-	-
-	-	17,250	Hurricane Katrina	-	-	-	-	-
<u>281,073</u>	<u>212,193</u>	<u>544,168</u>	Total Federal Revenue	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>-</u>	<u>-</u>
<u>74,651,751</u>	<u>81,375,873</u>	<u>86,720,124</u>	Total General Fund Revenue	<u>98,255,224</u>	<u>100,257,075</u>	<u>117,272,948</u>	<u>17,015,873</u>	<u>17</u>



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Districtwide Budget Summary by Location for Expense Accounts
General Fund
06/04/07**

Actual Expenditures Fiscal 04	Actual Expenditures Fiscal 05	Actual Expenditures Fiscal 06	Original Appropriation Fiscal 2007	Recommended Revised Appropriation Fiscal 07	Description	Recommended Fiscal 2008	Modified Recommended Fiscal 2008	Difference Between Fiscal 2007 and Revised Appropriation +(-)	PCT +(-)
1,024,202	1,262,456	1,492,553	1,853,685	1,691,452	65 Aurora Borealis	1,980,269	1,619,259	(72,193)	(4)
1,037,449	1,135,218	1,070,366	1,002,621	1,039,202	31 Chapman	1,133,055	967,182	(72,020)	(7)
1,864,618	2,238,911	2,660,021	2,910,586	3,558,974	80 Connections Program	3,645,786	3,354,504	(204,470)	(6)
174,210	210,657	235,158	216,505	191,230	32 Cooper Landing	222,667	186,303	(4,927)	(3)
166,123	179,314	260,512	361,795	453,521	68 Fireweed Academy	718,864	597,983	144,462	32
333,053	403,732	453,878	469,186	528,420	66 Homer Flex	615,220	465,846	(62,574)	(12)
3,233,010	3,459,522	4,051,579	3,901,075	4,338,488	06 Homer High	4,761,609	4,036,498	(301,990)	-
1,490,326	1,665,052	1,753,395	1,571,291	1,807,228	13 Homer Middle	1,973,725	1,627,180	(180,048)	(10)
176,490	194,142	225,520	240,463	242,920	35 Hope	276,511	234,126	(8,794)	(4)
529,501	585,750	662,436	689,641	717,754	56 Kachemak Selo	810,753	688,932	(28,822)	(4)
-	456,116	620,406	964,844	1,551,342	63 Kaleidoscope Charter	2,045,879	1,737,192	185,850	-
2,156,510	2,495,380	2,746,075	2,724,376	3,113,426	48 K-Beach	3,452,845	2,923,814	(189,612)	(6)
495,779	565,121	577,949	565,754	804,811	67 Kenai Alternative	756,723	581,542	(223,269)	(28)
3,279,915	3,633,367	4,005,356	3,987,475	4,353,498	07 Kenai Central	4,916,381	4,266,327	(87,171)	-
2,114,104	2,318,776	2,597,450	2,598,213	2,747,622	11 Kenai Middle	3,204,226	2,637,752	(109,870)	(4)
62,764	70,704	41,872	142,896	93,308	15 Kenai Youth	158,246	121,608	28,300	30
748,266	866,857	1,050,192	1,021,394	1,172,320	47 McNeil Canyon	1,279,464	1,081,835	(90,485)	-
416,773	519,140	803,494	1,499,722	1,566,090	64 Montessori Charter	1,704,219	1,490,522	(75,568)	(5)
329,633	295,999	301,935	298,340	298,762	37 Moose Pass	284,759	273,938	(24,824)	(8)
1,797,487	2,112,011	2,165,795	1,871,504	2,030,568	51 Mountain View	2,114,828	3,198,545	1,167,977	58
478,326	425,890	481,092	477,736	613,128	34 Nanwalek	619,227	616,228	3,100	1
1,221,160	-	-	-	-	39 Nikiski Elementary	-	-	-	-
2,965,373	2,961,362	2,987,859	3,077,641	3,248,287	10 Nikiski Jr/Sr	3,708,528	3,175,392	(72,895)	-
1,129,431	2,524,444	2,628,307	2,543,184	2,925,015	52 Nikiski North Star	3,271,403	2,737,942	(187,073)	(6)
820,634	775,514	743,538	729,337	749,275	38 Nikolaevsk	755,661	631,448	(117,827)	(16)
1,232,366	1,374,376	1,544,988	1,484,639	1,619,593	02 Ninilchik	1,764,814	1,394,326	(225,267)	(14)
1,482,637	1,825,462	1,977,833	2,038,512	2,057,755	33 Paul Banks	2,291,786	1,970,947	(86,808)	(4)
335,080	311,722	286,479	316,925	377,775	16 Peninsula Optional	-	277,568	277,568	100
215,375	292,852	328,676	295,041	362,835	40 Port Graham	449,626	376,568	(1,207)	(0)
2,056,814	2,456,365	2,685,455	2,603,601	2,796,809	46 Redoubt	3,029,608	2,483,982	(312,827)	(11)
1,695,913	1,781,591	1,746,562	1,763,868	1,931,635	41 Sears	2,128,807	-	(1,931,635)	(100)
2,143,561	2,301,697	2,385,831	2,338,516	2,586,579	42 Seward Elem	2,825,829	2,331,412	(255,167)	(10)
2,019,023	1,883,611	2,177,251	2,115,916	2,324,655	08 Seward High	2,391,375	2,163,108	(161,547)	(7)
1,000,375	1,112,495	963,571	929,161	907,428	14 Seward Middle	1,057,586	928,515	21,087	2
3,519,584	3,602,949	3,860,736	3,807,710	3,988,580	05 Skyview	4,371,874	3,757,984	(230,596)	(6)
1,584,129	2,195,249	2,074,643	2,065,535	2,237,588	43 Soldotna Elem	2,434,619	2,092,489	(145,099)	-
3,497,846	3,966,476	4,374,638	4,232,741	4,837,040	09 Soldotna High	5,563,119	4,676,406	(160,634)	(3)
3,083,224	3,289,022	3,878,257	3,691,583	4,000,894	12 Soldotna Middle	4,913,158	3,945,806	(55,088)	(1)
197,626	249,138	274,729	372,295	390,914	04 Spring Creek	477,448	294,607	(96,307)	-
1,124,703	1,286,087	1,297,769	1,347,500	1,506,430	44 Sterling	1,688,944	1,443,513	(62,917)	(4)
661,874	683,758	733,497	828,361	881,898	03 Susan B. English	923,091	843,664	(38,234)	(4)
439,091	456,731	448,694	534,003	579,213	01 Tbughna	588,577	496,852	(82,361)	(14)
1,088,314	1,195,294	1,252,275	1,281,724	1,370,198	45 Tustumena	1,520,128	1,327,779	(42,419)	-
924,242	942,147	1,030,779	1,032,383	1,148,494	53 Voznesenka	1,215,945	1,053,153	(95,341)	-
1,624,095	1,933,151	2,164,386	1,996,412	2,150,354	50 West Homer	2,359,363	1,999,640	(150,714)	(7)
360,590	248,963	271,460	296,675	303,353	70 Board of Education	316,879	305,278	1,925	1
290,584	306,276	303,352	322,521	334,335	71 Superintendent	390,949	326,109	(8,226)	(2)
210,187	197,101	949,514	437,964	917,594	72 Asst Supt Admin Services	1,031,622	836,347	(81,247)	(9)
293,814	316,136	313,466	445,899	588,452	73 Asst Supt Instruction	696,960	593,632	5,180	1
535,675	603,320	595,129	666,734	772,536	74 Director Fiscal Services	902,422	788,877	16,341	2
179,279	197,343	199,961	198,261	216,839	75 Planning and Operations	259,349	206,639	(10,200)	(5)
285,522	300,280	339,544	548,034	590,918	76 Purchasing/Warehouse	673,747	603,350	12,432	-
528,809	609,045	673,598	877,205	885,006	77 Director Human Resources	1,475,174	1,285,186	400,180	45
1,491,409	1,288,710	1,497,911	1,551,573	1,595,545	78 Director Information Services	1,822,252	1,657,747	62,202	-
105,626	348,311	308,330	480,563	447,067	79 E-Rate Program	656,833	656,833	209,766	47
3,486,712	979,877	1,114,383	1,635,052	1,560,368	81 Special Services	2,104,827	1,881,593	321,225	21
-	-	-	5,194,731	-	82 CBA Negotiations	-	-	-	-
8,761,894	7,812,663	7,416,193	10,544,398	9,833,242	83 DW - General	10,618,133	27,161,303	17,328,061	176
1,285,102	827,327	1,076,419	2,716,743	1,993,601	84 Secondary Curriculum	2,974,413	2,357,655	364,054	18
-	-	-	-	-	85 Elementary Curriculum	-	-	-	-
-	-	-	-	-	86 District Media Center	-	-	-	-
103,406	127,803	119,162	156,320	164,415	87 DW - Health Services	218,621	217,897	53,482	-
364,357	384,418	539,713	821,613	827,469	92 Grants Administration	1,073,680	851,599	24,130	3
-	-	-	682,234	1,333,027	96 Unallocated	1,425,761	4,083,386	2,750,359	206
\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 98,372,210	\$ 100,257,075	Fund Total	\$ 113,434,399	\$ 117,272,948	\$ 17,015,873	17

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Administration - Support	4500 District Administration	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ 1,299,784	\$ -	\$ -	\$ 14,674	\$ -	\$ 66,270	\$ 67,027	\$ 61,686	\$ 87,150	\$ 22,668	\$ -	\$ 1,619,259
31 Chapman Elem	509,008	67,735	84,310	21,570	15,796	56,507	62,225	-	136,048	13,983	-	967,182
32 Cooper Landing Elem/High	72,280	-	-	2,150	-	22,603	46,187	-	41,347	1,736	-	186,303
68 Fireweed Academy	470,472	-	-	25,156	-	500	44,079	22,463	35,313	-	-	597,983
66 Homer Flex	220,720	62,571	-	2,947	-	106,085	39,355	-	33,165	1,003	-	465,846
06 Homer High	1,724,703	683,032	-	221,714	60,205	240,933	156,200	-	795,896	153,815	-	4,036,498
13 Homer Middle	735,720	279,132	66,266	30,518	19,461	112,287	73,905	-	291,222	18,669	-	1,627,180
35 Hope Elem/High	87,364	-	-	2,124	-	24,148	34,791	-	84,010	1,689	-	234,126
56 Kachemak Selo Elem/High	498,457	18,144	-	13,482	-	52,858	36,976	-	67,918	1,097	-	688,932
63 Kaleidoscope Charter	1,246,661	-	-	36,840	97,268	64,716	45,816	65,099	180,792	-	-	1,737,192
48 K-Beach Elem	1,735,623	429,335	152,109	56,011	68,664	112,626	98,697	-	266,318	4,431	-	2,923,814
67 Kenai Alternative	326,840	35,390	-	12,850	-	106,102	49,024	-	50,225	1,111	-	581,542
07 Kenai Central High	2,072,828	501,247	79,172	222,861	69,611	238,700	167,506	-	750,977	163,425	-	4,266,327
11 Kenai Middle	1,301,327	336,645	62,647	167,757	64,523	228,895	96,014	-	355,127	24,817	-	2,637,752
15 Kenai Youth Facility	75,753	43,155	-	-	-	-	2,700	-	-	-	-	121,608
47 McNeil Canyon	573,836	71,237	89,842	38,687	19,050	57,995	67,601	-	161,038	2,549	-	1,081,835
37 Moose Pass Elem	101,415	25,167	-	3,043	-	27,233	47,179	-	68,137	1,764	-	273,938
51 Mountain View Elem	1,726,556	550,257	243,735	67,672	53,024	159,553	96,427	-	295,995	5,326	-	3,198,545
34 Nanwalek Elem/High	265,425	108,178	-	7,347	-	55,132	79,892	-	98,316	1,938	-	616,228
10 Nikiski Middle/Senior	1,437,459	425,133	44,343	149,566	58,417	233,671	142,734	-	535,758	148,311	-	3,175,392
52 Nikiski North Star Elem	1,578,100	397,447	164,209	67,061	67,305	114,412	92,574	-	252,562	4,272	-	2,737,942
38 Nikolaevsk Elem/High	317,736	43,526	-	13,081	1,025	56,632	40,204	-	133,499	25,745	-	631,448
02 Ninilchik Elem/High	695,448	163,987	65,746	22,191	1,000	116,959	67,917	-	207,826	53,252	-	1,394,326
33 Paul Banks	891,061	353,904	277,688	57,355	16,922	112,650	72,080	-	187,554	1,733	-	1,970,947
16 Peninsula Optional	132,108	-	-	-	-	102,001	43,459	-	-	-	-	277,568
40 Port Graham Elem/High	98,182	18,087	-	3,093	-	53,670	80,862	-	120,938	1,736	-	376,568
49 Razdolna Elem/High	197,214	23,696	-	3,307	500	52,490	37,705	-	33,427	961	-	349,300
46 Redoubt Elem	1,442,242	292,309	160,760	64,556	69,599	116,552	93,841	-	239,936	4,187	-	2,483,982
41 Sears Elem	-	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem	982,995	435,307	298,864	49,546	63,486	119,611	84,360	-	293,190	4,053	-	2,331,412
08 Seward High	914,867	266,754	520	121,976	68,920	121,040	97,728	-	486,410	84,893	-	2,163,108
14 Seward Middle	365,418	77,932	-	12,403	2,800	84,619	67,456	-	300,519	17,368	-	928,515
05 Skyview High	1,877,904	344,575	79,172	235,277	72,362	236,313	147,158	-	588,625	176,598	-	3,757,984
43 Soldotna Elem	970,113	430,924	191,097	39,618	19,602	120,872	65,981	-	250,391	3,891	-	2,092,489
09 Soldotna High	2,133,633	827,958	136,529	224,000	71,097	242,978	153,465	-	693,661	193,085	-	4,676,406
12 Soldotna Middle	1,923,877	813,364	93,841	239,212	71,994	219,307	149,092	-	394,127	40,992	-	3,945,806
64 Soldotna Montessori Charter	1,195,269	-	-	13,158	8,203	70,668	47,159	55,385	100,680	-	-	1,490,522
04 Spring Creek	163,355	3,088	-	-	-	91,988	36,176	-	-	-	-	294,607
44 Sterling Elem	702,752	116,515	247,212	30,353	16,947	95,211	57,599	-	173,699	3,225	-	1,443,513
03 Susan B English Elem/High	285,520	105,570	-	7,112	500	50,218	55,730	-	302,506	36,508	-	843,664
01 Tebughna School	178,154	30,038	-	6,476	-	51,398	60,526	-	165,674	4,586	-	496,852
45 Tustumena Elem	646,868	218,535	62,907	24,608	17,851	100,642	69,443	-	183,808	3,117	-	1,327,779
53 Voznesenka Elem/High	648,390	99,267	-	18,623	200	63,645	100,405	-	113,137	9,486	-	1,053,153
50 West Homer Elem	1,016,510	301,694	144,938	49,092	48,981	112,350	70,470	-	251,662	3,943	-	1,999,640
70 Board of Education	-	-	-	-	-	-	-	305,278	-	-	-	305,278
71 Office of Superintendent	-	-	-	-	-	-	-	326,109	-	-	-	326,109
72 Asst Supt Admin Services	-	-	-	-	-	-	-	578,441	257,906	-	-	836,347
73 Asst Supt Instruction	342,967	-	-	-	-	-	-	230,185	-	20,480	-	593,632
74 Fiscal Services	-	-	-	-	-	-	-	788,877	-	-	-	788,877
75 Planning & Operations	-	-	-	-	-	-	-	200,756	-	5,883	-	206,639
76 Purchasing & Warehouse	-	-	-	-	-	-	-	514,996	88,354	-	-	603,350
77 Human Resources	-	-	-	-	-	-	-	712,390	572,796	-	-	1,285,186
78 Information Services	764,615	-	-	-	-	-	-	893,132	-	-	-	1,657,747
79 E-Rate & Technology	417,700	-	-	-	-	-	239,133	-	-	-	-	656,833
80 Connections	3,301,207	-	-	-	53,297	-	-	-	-	-	-	3,354,504
81 Special Services	30,112	1,167,272	684,209	-	-	-	-	-	-	-	-	1,881,593
82 Interest Based Bargaining	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	17,372,505	-	-	-	2,699	-	67,488	400,000	8,557,738	-	760,873	27,161,303
84 Curriculum/Assessment	1,623,292	-	-	-	734,363	-	-	-	-	-	-	2,357,655
87 Nursing Services	-	-	-	217,897	-	-	-	-	-	-	-	217,897
92 Grants Instruction	487,191	-	-	187,922	176,486	-	-	-	-	-	-	851,599
96 Unallocated	2,867,665	-	-	-	-	119,768	-	-	983,608	-	112,345	4,083,386
Total	\$ 63,047,201	\$ 10,168,107	\$ 3,430,116	\$ 2,804,886	\$ 2,112,158	\$ 4,592,808	\$ 3,552,346	\$ 5,154,797	\$ 20,268,985	\$ 1,268,326	\$ 873,218	\$ 117,272,948

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund												
FUNCTION - 4100 Regular Instruction												
	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
<u>Location</u>	<u>Certified Salaries</u>	<u>Non-Certified Salaries</u>	<u>Employee Benefits</u>	<u>Pro-Tech Services</u>	<u>Staff Travel</u>	<u>Student Travel</u>	<u>Utility Services</u>	<u>Purchased Services</u>	<u>Supplies & Materials</u>	<u>Other Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 807,324	\$ 55,350	\$ 299,781	\$ 8,000	\$ 3,000	\$ 10,000	\$ -	\$ 13,500	\$ 52,800	\$ 50,029	\$ -	1,299,784
31 Chapman Elem.	379,414	2,338	115,915	-	-	-	-	2,627	8,714	-	-	509,008
80 Connections	691,628	269,379	361,614	2,000	4,000	-	44,472	101,624	1,258,850	1,640	566,000	3,301,207
32 Cooper Landing Elem.	53,742	275	17,154	-	-	-	-	295	814	-	-	72,280
68 Fireweed Academy	250,548	21,168	98,534	-	-	-	-	1,200	6,100	92,922	-	470,472
66 Homer Flex	166,084	825	47,525	-	100	-	-	1,528	4,658	-	-	220,720
06 Homer High	1,155,042	93,496	408,931	-	-	-	-	21,790	45,047	397	-	1,724,703
13 Homer Middle	555,553	2,300	160,247	-	-	-	-	6,701	10,919	-	-	735,720
35 Hope Elem./High	65,549	275	18,880	-	-	-	-	413	2,134	113	-	87,364
56 Kachemak Selo Elem./High	275,965	72,332	125,407	-	14,000	-	-	2,290	8,463	-	-	498,457
63 Kaleidoscope Charter	605,486	50,560	237,634	-	-	-	-	9,281	7,100	329,396	7,204	1,246,661
48 K-Beach Elem.	1,290,427	7,563	393,230	996	-	-	-	12,745	30,437	225	-	1,735,623
67 Kenai Alternative	236,819	1,375	76,466	-	-	-	-	1,512	10,668	-	-	326,840
07 Kenai Central High	1,476,672	51,610	471,954	-	-	-	-	20,628	49,988	1,976	-	2,072,828
11 Kenai Middle	973,243	4,200	286,392	-	-	-	-	10,716	26,776	-	-	1,301,327
15 Kenai Youth Facility	56,160	450	17,509	-	-	-	-	216	1,418	-	-	75,753
47 McNeil Canyon Elem.	436,494	2,269	124,252	-	-	-	-	2,549	8,272	-	-	573,836
37 Moose Pass Elem.	72,577	413	24,558	-	-	-	-	1,203	2,664	-	-	101,415
51 Mountain View Elem.	1,311,713	7,838	377,745	-	-	-	-	9,963	19,297	-	-	1,726,556
34 Nanwalek Elem/High	186,497	1,306	64,465	-	1,980	-	-	3,343	6,934	900	-	265,425
10 Nikiski Mid./Sr.	1,061,630	5,100	327,222	-	-	-	-	12,424	31,083	-	-	1,437,459
52 Nikiski North Star Elem.	1,185,998	6,738	350,059	-	-	-	-	7,690	27,220	395	-	1,578,100
38 Nikolaevsk Elem./High	204,496	31,620	75,195	-	-	-	-	1,572	4,853	-	-	317,736
02 Ninilchik Elem./High	482,074	32,256	163,122	-	-	-	-	4,582	12,988	426	-	695,448
33 Paul Banks Elem.	672,983	4,538	191,381	-	-	-	-	4,514	15,400	2,245	-	891,061
16 Peninsula Optional	92,892	600	32,180	-	-	-	-	778	5,658	-	-	132,108
40 Port Graham Elem./High	51,362	15,528	25,458	-	1,600	-	-	2,372	1,762	100	-	98,182
49 Razzdolna Elem./High	120,067	22,768	50,278	-	-	-	-	670	3,431	-	-	197,214
46 Redoubt Elem.	1,074,017	6,325	324,395	-	-	-	-	11,138	26,367	-	-	1,442,242
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	732,507	5,638	223,343	-	-	-	-	8,552	12,955	-	-	982,995
08 Seward High	605,422	61,275	222,147	-	-	500	-	8,505	17,018	-	-	914,867
14 Seward Middle	267,478	1,200	85,595	-	-	-	-	2,624	7,321	1,200	-	365,418
05 Skyview High	1,338,590	46,134	429,900	-	500	-	-	15,390	46,890	500	-	1,877,904
43 Soldotna Elem.	730,075	4,813	213,675	-	-	-	-	7,860	13,495	195	-	970,113
09 Soldotna High	1,538,629	51,910	473,570	-	750	-	-	16,845	51,504	425	-	2,133,633
12 Soldotna Middle	1,439,603	7,000	428,966	-	-	-	-	12,453	35,855	-	-	1,923,877
64 Soldotna Montessori Charter	467,268	42,200	187,131	20,000	20,000	-	-	3,300	241,799	200,571	13,000	1,195,269
04 Spring Creek	120,541	600	36,220	-	-	-	-	1,239	4,755	-	-	163,355
44 Sterling Elem.	523,126	3,575	160,173	-	-	-	-	6,050	9,828	-	-	702,752
03 Susan B English	159,491	41,639	72,670	-	1,000	-	-	4,041	5,754	925	-	285,520
01 Tebughna School	125,722	825	41,628	-	4,500	-	-	1,585	3,894	-	-	178,154
45 Tustumena Elem.	484,419	3,025	145,211	-	-	-	-	5,640	8,573	-	-	646,868
53 Voznesenka Elem./High	375,415	88,034	170,173	-	-	-	-	2,830	11,938	-	-	648,390
50 West Homer Elem.	756,299	5,088	231,462	-	-	-	-	8,251	15,160	250	-	1,016,510
73 Asst. Superint. Instruct.	94,564	3,120	32,619	18,900	6,875	-	-	38,326	40,464	108,099	-	342,967
78 Information Services	-	292,228	122,539	-	8,000	-	-	341,848	-	-	-	764,615
79 E- Rate & Technology	-	-	-	-	-	-	60,000	20,000	93,200	-	244,500	417,700
81 Special Services	4,803	-	381	3,500	8,100	1,500	-	1,328	9,000	1,500	-	30,112
82 Interest Based Bargaining	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Service	1,541,632	157,402	15,636,220	-	-	-	-	-	2,230	35,021	-	17,372,505
84 Curriculum/Assessment	378,954	2,100	120,451	65,048	7,500	-	60	38,400	986,579	24,200	-	1,623,292
92 Federal Programs - Grants	82,961	225,298	159,835	-	10,800	-	1,425	210	6,462	200	-	487,191
96 Unallocated	469,105	3,030	162,505	-	-	-	-	-	2,020	2,231,005	-	2,867,665
	<u>\$ 28,229,060</u>	<u>\$ 1,816,929</u>	<u>\$ 24,623,897</u>	<u>\$ 118,444</u>	<u>\$ 92,705</u>	<u>\$ 12,000</u>	<u>\$ 105,957</u>	<u>\$ 815,141</u>	<u>\$ 3,317,509</u>	<u>\$ 3,084,855</u>	<u>\$ 830,704</u>	<u>\$ 63,047,201</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4200 Special Education - Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
31 Chapman Elem.	50,549	-	16,686	-	-	-	-	500	-	67,735
66 Homer Flex	32,637	12,576	17,258	-	-	-	-	100	-	62,571
06 Homer High	366,976	125,128	188,723	-	-	-	-	2,205	-	683,032
13 Homer Middle	107,025	82,879	87,828	-	-	-	-	1,400	-	279,132
35 Hope Elem./High	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	13,540	-	4,304	-	-	-	-	300	-	18,144
48 K-Beach Elem.	150,160	138,991	138,384	-	-	-	-	1,800	-	429,335
67 Kenai Alternative	26,734	-	8,556	-	-	-	-	100	-	35,390
07 Kenai Central High	352,763	23,607	122,552	-	-	-	-	2,325	-	501,247
11 Kenai Middle	187,534	56,904	89,754	-	-	-	-	2,453	-	336,645
15 Kenai Youth Facility	32,637	-	9,418	-	1,000	-	-	100	-	43,155
47 McNeil Canyon Elem.	55,678	-	15,109	-	-	-	-	450	-	71,237
37 Moose Pass Elem.	-	15,763	9,354	-	-	-	-	50	-	25,167
51 Mountain View Elem.	289,970	104,683	152,704	-	-	-	-	2,900	-	550,257
34 Nanwalek Elem/High	35,346	36,957	35,425	-	-	-	-	450	-	108,178
10 Nikiski Mid./Sr.	254,571	51,701	115,361	-	-	-	-	3,500	-	425,133
52 Nikiski North Star Elem.	180,315	98,660	116,372	-	-	-	-	2,100	-	397,447
38 Nikolaevsk Elem./High	31,674	-	11,602	-	-	-	-	250	-	43,526
02 Ninilchik Elem./High	111,747	9,926	41,414	-	-	-	-	900	-	163,987
33 Paul Banks Elem.	176,794	75,292	100,718	-	-	-	-	1,100	-	353,904
40 Port Graham Elem./High	12,273	219	5,345	-	-	-	-	250	-	18,087
49 Razdolna Elem./High	18,559	-	5,037	-	-	-	-	100	-	23,696
46 Redoubt Elem.	136,291	69,809	85,009	-	-	-	-	1,200	-	292,309
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	203,427	99,545	129,836	-	-	-	99	2,400	-	435,307
08 Seward High	157,679	33,366	73,135	-	-	-	-	2,574	-	266,754
14 Seward Middle	59,709	-	18,023	-	-	-	-	200	-	77,932
05 Skyview High	193,384	51,685	97,231	-	75	-	-	2,200	-	344,575
43 Soldotna Elem.	227,423	81,977	119,324	-	-	-	-	2,200	-	430,924
09 Soldotna High	387,081	195,923	242,554	-	-	-	-	2,400	-	827,958
12 Soldotna Middle	453,926	132,178	223,260	-	-	-	-	4,000	-	813,364
04 Spring Creek	-	-	-	-	3,088	-	-	-	-	3,088
44 Sterling Elem.	53,467	28,687	33,861	-	-	-	-	500	-	116,515
03 Susan B English	36,082	34,153	34,685	-	-	-	-	650	-	105,570
01 Tebughna School	22,065	-	7,873	-	-	-	-	100	-	30,038
45 Tustumena Elem.	120,383	37,626	59,126	-	-	-	-	1,400	-	218,535
53 Voznesenka Elem./High	40,619	28,687	29,661	-	-	-	-	300	-	99,267
50 West Homer Elem.	167,832	49,211	83,451	-	-	-	-	1,200	-	301,694
81 Special Services	479,582	124,652	227,853	134,843	93,355	8,000	2,734	80,253	16,000	1,167,272
	<u>\$ 5,226,432</u>	<u>\$ 1,800,785</u>	<u>\$ 2,756,786</u>	<u>\$ 134,843</u>	<u>\$ 97,518</u>	<u>\$ 8,000</u>	<u>\$ 2,833</u>	<u>\$ 124,910</u>	<u>\$ 16,000</u>	<u>\$ 10,168,107</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
31 Chapman Elem.	65,274	-	18,836	-	-	-	-	200	-	-	84,310
13 Homer Middle	49,076	-	16,470	-	-	-	-	720	-	-	66,266
48 K-Beach Elem.	116,142	-	35,567	-	-	-	-	400	-	-	152,109
07 Kenai Central High	60,792	-	18,180	-	-	-	-	200	-	-	79,172
11 Kenai Middle	46,146	-	16,041	-	-	-	-	460	-	-	62,647
47 McNeil Canyon Elem.	70,101	-	19,541	-	-	-	-	200	-	-	89,842
51 Mountain View Elem.	147,227	28,616	66,252	-	-	-	-	1,640	-	-	243,735
10 Nikiski Mid./Sr.	-	27,530	16,513	-	-	-	-	300	-	-	44,343
52 Nikiski North Star Elem.	126,245	-	37,044	-	-	-	-	920	-	-	164,209
02 Ninilchik	49,076	-	16,470	-	-	-	-	200	-	-	65,746
33 Paul Banks Elem.	213,452	-	63,736	-	-	-	-	500	-	-	277,688
46 Redoubt Elem.	123,463	-	36,637	-	-	-	-	660	-	-	160,760
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	229,230	-	68,364	-	-	-	-	1,270	-	-	298,864
08 Seward High	-	-	-	-	-	-	-	520	-	-	520
05 Skyview High	60,792	-	18,180	-	-	-	-	200	-	-	79,172
43 Soldotna Elem.	104,195	33,763	52,219	-	-	-	-	920	-	-	191,097
09 Soldotna High	102,548	-	33,581	-	-	-	-	400	-	-	136,529
12 Soldotna Middle	69,219	-	24,062	-	-	-	-	560	-	-	93,841
44 Sterling Elem.	190,379	-	55,713	-	-	-	-	1,120	-	-	247,212
45 Tustumena Elem.	46,146	-	16,041	-	-	-	-	720	-	-	62,907
50 West Homer Elem.	109,882	-	34,656	-	-	-	-	400	-	-	144,938
81 Special Services	333,135	102,848	146,389	7,786	57,135	4,975	10,367	19,434	2,140	-	684,209
	<u>\$ 2,312,520</u>	<u>\$ 192,757</u>	<u>\$ 810,492</u>	<u>\$ 7,786</u>	<u>\$ 57,135</u>	<u>\$ 4,975</u>	<u>\$ 10,367</u>	<u>\$ 31,944</u>	<u>\$ 2,140</u>	<u>\$ -</u>	<u>\$ 3,430,116</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ 9,302	\$ 5,072	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	14,674
31 Chapman Elem.	-	14,218	7,052	-	-	-	-	300	-	-	21,570
32 Cooper Landing Elem.	-	1,420	704	-	-	-	-	26	-	-	2,150
68 Fireweed Academy	-	19,749	5,407	-	-	-	-	-	-	-	25,156
66 Homer Flex	-	1,835	1,012	-	-	-	-	100	-	-	2,947
06 Homer High	107,372	51,564	58,994	-	-	-	1,085	2,026	673	-	221,714
13 Homer Middle	-	19,602	10,516	-	-	-	-	400	-	-	30,518
35 Hope Elem./High	-	1,420	704	-	-	-	-	-	-	-	2,124
56 Kachemak Selo Elem./High	-	8,789	4,493	-	-	-	-	200	-	-	13,482
63 Kaleidoscope Charter	-	27,900	8,440	-	-	-	-	500	-	-	36,840
48 K-Beach Elem.	-	36,050	19,436	-	-	-	125	400	-	-	56,011
67 Kenai Alternative	-	8,599	4,251	-	-	-	-	-	-	-	12,850
07 Kenai Central High	102,835	57,538	60,138	-	-	-	1,350	1,000	-	-	222,861
11 Kenai Middle	70,741	50,051	45,781	-	-	-	-	1,184	-	-	167,757
47 McNeil Canyon Elem.	-	25,107	13,280	-	-	-	-	300	-	-	38,687
37 Moose Pass Elem.	-	1,945	1,048	-	-	-	-	50	-	-	3,043
51 Mountain View Elem.	-	44,914	21,658	-	-	-	-	1,100	-	-	67,672
34 Nanwalek Elem./High	-	4,725	2,622	-	-	-	-	-	-	-	7,347
10 Nikiski Mid./Sr.	71,515	35,358	39,890	-	-	-	1,700	1,103	-	-	149,566
52 Nikiski North Star Elem.	-	44,983	21,678	-	-	-	-	400	-	-	67,061
38 Nikolaevsk Elem./High	-	8,020	4,261	-	-	-	500	300	-	-	13,081
02 Ninilchik Elem./High	-	14,134	7,027	-	-	-	-	1,030	-	-	22,191
33 Paul Banks Elem.	-	37,454	19,401	-	-	-	-	500	-	-	57,355
40 Port Graham Elem./High	-	1,945	1,048	-	-	-	-	100	-	-	3,093
49 Raddolna Elem./High	-	2,111	1,096	-	-	-	-	100	-	-	3,307
46 Redoubt Elem.	-	42,983	21,073	-	-	-	-	500	-	-	64,556
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	-	32,516	16,530	-	-	-	-	500	-	-	49,546
08 Seward High	63,590	22,815	32,371	-	-	-	1,400	1,800	-	-	121,976
14 Seward Middle	-	7,500	4,103	-	-	-	600	200	-	-	12,403
05 Skyview High	109,045	61,447	62,685	-	-	-	950	1,150	-	-	235,277
43 Soldotna Elem.	-	25,936	12,982	-	-	-	-	700	-	-	39,618
09 Soldotna High	99,676	60,467	61,019	-	-	-	1,338	1,500	-	-	224,000
12 Soldotna Middle	101,255	69,727	67,080	-	-	-	-	1,150	-	-	239,212
64 Soldotna Montessori Charter	-	7,500	4,658	-	-	-	-	1,000	-	-	13,158
44 Sterling Elem.	-	20,094	9,749	-	-	-	-	510	-	-	30,353
03 Susan B English	-	4,453	2,539	-	-	-	-	120	-	-	7,112
01 Tebughna School	-	4,115	2,161	-	-	-	-	200	-	-	6,476
45 Tustumena Elem.	-	16,121	8,087	-	-	-	-	400	-	-	24,608
53 Voznesenka Elem./High	-	12,135	6,238	-	-	-	-	250	-	-	18,623
50 West Homer Elem.	-	32,653	15,839	-	-	-	-	600	-	-	49,092
87 Nursing Services	-	114,438	55,490	3,920	24,462	2,045	6,527	5,910	5,105	-	217,897
92 Federal Programs - Grants	99,225	31,026	46,871	-	9,000	500	-	1,300	-	-	187,922
	<u>\$ 825,254</u>	<u>\$ 1,094,659</u>	<u>\$ 794,484</u>	<u>\$ 3,920</u>	<u>\$ 33,462</u>	<u>\$ 2,545</u>	<u>\$ 15,575</u>	<u>\$ 29,209</u>	<u>\$ 5,778</u>	<u>\$ -</u>	<u>\$ 2,804,886</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	Equipment	Total
31 Chapman Elem.	-	8,837	6,159	-	-	-	-	-	800	-	-	15,796
80 Connections	-	28,261	17,721	-	1,000	-	2,548	3,119	-	648	-	53,297
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	24,545	10,124	15,336	-	-	-	-	1,500	8,700	-	-	60,205
13 Homer Middle	-	10,308	7,153	-	-	-	-	-	2,000	-	-	19,461
63 Kaleidoscope Charter	52,167	13,650	30,351	-	-	-	-	-	1,100	-	-	97,268
48 K-Beach Elem.	37,119	10,493	17,282	-	-	-	-	187	3,583	-	-	68,664
07 Kenai Central High	32,637	10,495	16,629	-	-	-	-	750	9,100	-	-	69,611
11 Kenai Middle	32,637	10,310	16,572	-	-	-	-	-	5,004	-	-	64,523
47 McNeil Canyon Elem.	-	10,913	6,787	-	-	-	-	150	1,200	-	-	19,050
51 Mountain View Elem.	25,275	10,188	15,461	-	-	-	-	-	2,100	-	-	53,024
10 Nikiski Mid./Sr.	22,342	12,727	15,798	-	-	-	-	-	7,550	-	-	58,417
52 Nikiski North Star Elem.	37,119	10,310	17,226	-	-	-	-	150	2,500	-	-	67,305
38 Nikolaeusk Elem./High	-	-	-	-	-	-	-	225	800	-	-	1,025
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33 Paul Banks Elem.	-	9,932	6,490	-	-	-	-	-	500	-	-	16,922
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	500	-	-	500
46 Redoubt Elem.	37,119	11,585	17,612	-	-	-	-	-	3,283	-	-	69,599
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	35,728	8,679	15,979	-	-	-	-	-	3,100	-	-	63,486
08 Seward High	35,728	10,124	16,968	-	-	-	-	247	5,853	-	-	68,920
14 Seward Middle	-	-	-	-	-	-	-	300	2,500	-	-	2,800
05 Skyview High	34,018	10,310	16,774	-	-	-	-	400	10,860	-	-	72,362
43 Soldotna Elem.	-	9,303	6,299	-	-	-	-	1,000	3,000	-	-	19,602
09 Soldotna High	30,894	12,978	17,125	-	-	-	-	1,000	9,100	-	-	71,097
12 Soldotna Middle	37,119	10,493	17,282	-	-	-	-	200	6,900	-	-	71,994
64 Soldotna Montessori	-	2,900	5,303	-	-	-	-	-	-	-	-	8,203
44 Sterling Elem.	-	9,183	6,264	-	-	-	-	-	1,500	-	-	16,947
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	9,365	6,318	-	-	-	-	-	2,168	-	-	17,851
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
50 West Homer Elem.	23,071	8,679	14,131	-	-	-	-	-	3,100	-	-	48,981
83 Districtwide Service	2,500	-	199	-	-	-	-	-	-	-	-	2,699
84 Curriculum/Assessment	242,985	176,592	128,108	2,300	23,669	-	4,692	88,958	64,254	2,805	-	734,363
92 Federal Programs - Grants	103,690	19,611	34,870	-	7,000	6,000	1,900	2,015	1,400	-	-	176,486
	<u>\$ 846,693</u>	<u>\$ 456,350</u>	<u>\$ 492,197</u>	<u>\$ 2,300</u>	<u>\$ 31,669</u>	<u>\$ 6,000</u>	<u>\$ 9,140</u>	<u>\$ 100,201</u>	<u>\$ 164,155</u>	<u>\$ 3,453</u>	<u>\$ -</u>	<u>\$ 2,112,158</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4400 School Administration

		3100	3200	3500	4100	4200	4300	4500	4900	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Supplies</u>	<u>Other</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	
65	Aurora Borealis Charter	\$ 60,000	\$ -	\$ 4,770	\$ -	\$ 1,000	\$ 500	\$ -	\$ -	66,270
31	Chapman Elem.	43,264	150	10,968	400	975	-	100	650	56,507
32	Cooper Landing Elem.	17,105	60	4,358	-	390	-	40	650	22,603
68	Fireweed Academy	-	-	-	-	500	-	-	-	500
66	Homer Flex	82,973	300	21,417	-	545	-	200	650	106,085
06	Homer High	190,457	600	46,408	-	1,768	-	400	1,300	240,933
13	Homer Middle	87,944	300	22,143	-	1,050	-	200	650	112,287
35	Hope Elem./High	17,986	60	4,488	-	924	-	40	650	24,148
56	Kachemak Selo Elem./High	41,281	150	10,677	-	-	-	100	650	52,858
63	Kaleidoscope Charter	59,950	-	4,766	-	-	-	-	-	64,716
48	K-Beach Elem.	88,663	300	22,247	-	566	-	200	650	112,626
67	Kenai Alternative	82,973	300	21,417	-	562	-	200	650	106,102
07	Kenai Central High	188,545	600	46,130	-	1,725	-	400	1,300	238,700
11	Kenai Middle	181,055	600	45,040	-	500	-	400	1,300	228,895
47	McNeil Canyon Elem.	44,967	150	11,214	-	914	-	100	650	57,995
37	Moose Pass Elem.	20,636	60	4,872	-	975	-	40	650	27,233
51	Mountain View Elem.	129,164	300	28,164	-	425	-	200	1,300	159,553
34	Nanwalek Elem./High	41,067	150	10,645	-	2,520	-	100	650	55,132
10	Nikiski Mid./Sr.	183,228	600	45,352	-	2,450	-	741	1,300	233,671
52	Nikiski North Star Elem.	90,104	300	22,458	-	700	-	200	650	114,412
38	Nikolaevsk Elem./High	43,264	150	10,968	-	1,500	-	100	650	56,632
02	Ninilichik Elem./High	92,345	300	22,784	-	680	-	200	650	116,959
33	Paul Banks Elem.	88,305	300	22,195	-	1,000	-	200	650	112,650
16	Peninsula Optional	79,579	-	20,927	-	645	-	200	650	102,001
40	Port Graham Elem./High	41,067	150	10,645	250	808	-	100	650	53,670
49	Razdolna Elem./High	40,958	150	10,630	-	652	-	100	-	52,490
46	Redoubt Elem.	91,701	300	22,691	-	500	-	710	650	116,552
41	Sears Elem.	-	-	-	-	-	-	-	-	-
42	Seward Elem.	94,096	300	23,040	-	1,325	-	200	650	119,611
08	Seward High	95,629	300	23,260	-	1,001	-	200	650	121,040
14	Seward Middle	68,605	150	14,664	-	450	-	100	650	84,619
05	Skyview High	185,612	600	45,701	-	2,200	-	900	1,300	236,313
43	Soldotna Elem.	95,919	300	23,307	-	496	-	200	650	120,872
09	Soldotna High	192,402	600	46,691	-	1,585	-	400	1,300	242,978
12	Soldotna Middle	172,798	600	43,834	-	375	-	400	1,300	219,307
64	Soldotna Montessori Charter	65,000	-	5,168	-	-	-	-	500	70,668
04	Spring Creek	72,443	240	18,016	-	1,129	-	160	-	91,988
44	Sterling Elem.	75,584	240	18,477	-	100	-	160	650	95,211
03	Susan B English	37,233	150	10,085	-	2,000	-	100	650	50,218
01	Tebughna School	37,825	150	10,173	-	2,500	-	100	650	51,398
45	Tustumena Elem.	79,973	240	19,119	-	500	-	160	650	100,642
53	Voznesenka Elem./High	49,822	150	11,923	-	1,000	-	100	650	63,645
50	West Homer Elem.	88,305	300	22,195	-	700	-	200	650	112,350
96	Unallocated	88,247	570	30,571				380		119,768
		<u>\$ 3,628,074</u>	<u>\$ 11,220</u>	<u>\$ 874,598</u>	<u>\$ 650</u>	<u>\$ 39,635</u>	<u>\$ 500</u>	<u>\$ 9,031</u>	<u>\$ 29,100</u>	<u>\$ 4,592,808</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4450 School Administration - Support

		3200	3500	4200	4300	4400	4500	4900	5100	
	<u>Location</u>	Non-Certified	Employee	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
		<u>Salaries</u>	<u>Benefits</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 40,526	\$ 19,201	\$ -	\$ 4,300	\$ 2,000	\$ 1,000	\$ -	\$ -	67,027
31	Chapman Elem.	36,354	20,168	-	3,760	226	1,252	465	-	62,225
32	Cooper Landing Elem.	21,164	13,280	-	11,443	-	300	-	-	46,187
68	Fireweed Academy	24,974	16,855	50	1,500	500	200	-	-	44,079
66	Homer Flex	22,370	13,645	-	1,814	413	350	763	-	39,355
06	Homer High	87,861	49,506	-	15,923	1,016	1,082	812	-	156,200
13	Homer Middle	38,464	20,807	-	6,386	2,498	5,000	750	-	73,905
35	Hope Elem./High	18,438	12,455	-	3,660	125	-	113	-	34,791
56	Kachemak Selo Elem./High	19,526	12,785	1,800	2,503	-	287	75	-	36,976
63	Kaleidoscope Charter	26,424	17,212	-	600	-	1,000	580	-	45,816
48	K-Beach Elem.	55,743	30,620	-	7,484	355	4,320	175	-	98,697
67	Kenai Alternative	25,864	14,702	-	8,033	-	275	150	-	49,024
07	Kenai Central High	92,833	51,010	-	13,461	747	6,537	2,918	-	167,506
11	Kenai Middle	55,936	30,678	-	6,401	1,215	784	1,000	-	96,014
15	Kenai Youth Facility	-	-	-	2,700	-	-	-	-	2,700
47	McNeil Canyon Elem.	37,017	20,369	-	8,712	300	828	375	-	67,601
37	Moose Pass Elem.	22,802	13,775	-	10,419	-	70	113	-	47,179
51	Mountain View Elem.	52,397	29,608	-	6,094	825	6,753	750	-	96,427
34	Nanwalek Elem./High	19,175	12,678	-	47,102	150	787	-	-	79,892
10	Nikiski Mid./Sr.	71,118	39,856	-	23,721	2,164	2,950	2,925	-	142,734
52	Nikiski North Star Elem.	49,674	28,783	-	11,842	595	1,200	480	-	92,574
38	Nikolaevsk Elem./High	18,438	12,455	-	7,757	75	300	1,179	-	40,204
02	Ninilchik Elem./High	37,728	20,583	-	8,976	-	500	130	-	67,917
33	Paul Banks Elem.	41,578	21,749	-	7,753	-	500	500	-	72,080
16	Peninsula Optional	27,733	12,975	-	1,638	-	350	763	-	43,459
40	Port Graham Elem./High	21,164	13,280	-	45,856	-	462	100	-	80,862
49	Razdolna Elem./High	21,775	13,280	-	2,450	-	125	75	-	37,705
46	Redoubt Elem.	55,728	30,616	-	5,607	169	1,200	521	-	93,841
41	Sears Elem.	-	-	-	-	-	-	-	-	-
42	Seward Elem.	41,578	21,749	-	16,441	582	3,635	375	-	84,360
08	Seward High	34,167	19,508	-	40,100	1,400	750	1,803	-	97,728
14	Seward Middle	21,721	13,450	-	30,900	600	-	785	-	67,456
05	Skyview High	82,887	48,001	-	13,075	1,295	1,900	-	-	147,158
43	Soldotna Elem.	37,063	20,382	-	5,770	375	2,065	326	-	65,981
09	Soldotna High	84,543	48,502	-	13,526	2,383	3,911	600	-	153,465
12	Soldotna Middle	83,442	48,169	-	10,579	954	4,804	1,144	-	149,092
64	Soldotna Montessori Charter	24,800	15,459	-	3,500	400	3,000	-	-	47,159
04	Spring Creek	19,913	12,901	-	1,062	-	2,300	-	-	36,176
44	Sterling Elem.	27,290	17,427	-	9,685	-	2,822	375	-	57,599
03	Susan B English	30,587	16,130	-	7,862	-	500	651	-	55,730
01	Tebughna School	21,937	13,515	-	23,161	-	1,363	550	-	60,526
45	Tustumena Elem.	40,782	21,509	50	4,391	845	1,499	367	-	69,443
53	Voznesenka Elem./High	30,235	18,318	-	51,677	-	175	-	-	100,405
50	West Homer Elem.	41,578	21,749	-	5,193	800	1,000	150	-	70,470
79	E- Rate & Technology	-	-	-	-	-	-	-	239,133	239,133
83	Districtwide Service	-	67,488	-	-	-	-	-	-	67,488
		<u>\$ 1,665,327</u>	<u>\$ 1,017,188</u>	<u>\$ 1,900</u>	<u>\$ 514,817</u>	<u>\$ 23,007</u>	<u>\$ 68,136</u>	<u>\$ 22,838</u>	<u>\$ 239,133</u>	<u>\$ 3,552,346</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4510 District Administration

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4800 Tuitions & Stipends</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
70 Board Of Education	-	33,282	66,090	119,354	35,017	1,500	5,250	2,500	17,100	25,185	-	305,278
71 Office Of Superintendent	124,940	66,532	55,830	9,000	21,345	13,125	19,136	11,701	-	4,500	-	326,109
73 Asst. Superint. Instruct.	111,661	47,856	48,818	-	9,000	5,025	2,854	3,281	-	1,690	-	230,185
74 Fiscal Services									-			-
75 Planning & Operations									-			-
76 Purchasing & Warehouse									-			-
77 Human Resources									-			-
78 Information Services									-			-
	<u>\$ 236,601</u>	<u>\$ 147,670</u>	<u>\$ 170,738</u>	<u>\$ 128,354</u>	<u>\$ 65,362</u>	<u>\$ 19,650</u>	<u>\$ 27,240</u>	<u>\$ 17,482</u>	<u>\$ 17,100</u>	<u>\$ 31,375</u>	<u>\$ -</u>	<u>\$ 861,572</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

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

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4250 Student Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>4950 Indirect Costs</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,686	\$ -	61,686
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	22,463	-	22,463
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	65,099	-	65,099
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	55,385	-	55,385
72 Asst. Superint. Admin. Serv.	105,975	27,526	37,686	-	9,602	-	5,700	389,254	1,170	1,528	-	-	578,441
74 Fiscal Services	-	496,492	227,481	27,500	6,750	-	14,150	3,889	11,300	1,315	-	-	788,877
75 Planning & Operations	103,390	42,527	46,431	-	4,227	-	811	350	1,500	1,520	-	-	200,756
76 Purchasing & Warehouse	-	306,578	151,794	-	3,090	-	4,103	23,964	16,517	250	-	8,700	514,996
77 Human Resources	112,840	288,288	155,848	7,250	44,905	-	8,649	31,862	21,183	34,065	-	7,500	712,390
78 Information Services	-	489,873	205,357	12,000	10,000	-	11,634	148,728	14,650	890	-	-	893,132
83 District Wide								327,978		42,022		30,000	400,000
	<u>\$ 322,205</u>	<u>\$ 1,651,284</u>	<u>\$ 824,597</u>	<u>\$ 46,750</u>	<u>\$ 78,574</u>	<u>\$ -</u>	<u>\$ 45,047</u>	<u>\$ 926,025</u>	<u>\$ 66,320</u>	<u>\$ 81,590</u>	<u>\$ 204,633</u>	<u>\$ 46,200</u>	<u>\$ 4,293,225</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other		
Location	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 27,576	\$ 17,514	\$ -	\$ 1,500	\$ 35,000	\$ 1,560	\$ -	\$ 4,000	\$ -	\$ -	87,150
31 Chapman Elem.	32,820	19,101	-	8,873	72,125	675	-	2,454	-	-	136,048
32 Cooper Landing Elem.	5,784	4,042	-	2,559	27,671	291	-	1,000	-	-	41,347
68 Fireweed Academy	13,161	13,239	-	1,150	6,863	-	-	900	-	-	35,313
66 Homer Flex	16,142	9,470	-	2,832	3,621	100	-	1,000	-	-	33,165
06 Homer High	195,607	109,612	325	35,446	430,440	900	-	23,566	-	-	795,896
13 Homer Middle	73,136	40,466	-	16,576	153,833	-	-	7,211	-	-	291,222
35 Hope Elem./High	13,197	8,579	-	226	60,408	385	-	1,215	-	-	84,010
56 Kachemak Selo Elem./High	13,899	8,790	-	1,714	4,002	38,513	-	1,000	-	-	67,918
63 Kaleidoscope Charter	51,578	24,854	-	-	33,680	54,180	-	1,500	-	-	165,792
48 K-Beach Elem.	106,630	64,356	-	14,245	76,134	470	-	4,483	-	15,000	281,318
67 Kenai Alternative	14,667	9,022	-	2,931	22,146	188	-	1,271	-	-	50,225
07 Kenai Central High	220,303	126,252	-	27,633	346,717	378	-	29,694	-	-	750,977
11 Kenai Middle	115,209	66,951	150	6,857	152,452	4,000	-	9,508	-	-	355,127
47 McNeil Canyon Elem.	49,371	28,694	50	6,057	72,831	1,087	-	2,948	-	-	161,038
37 Moose Pass Elem.	15,295	9,213	-	2,374	40,055	200	-	1,000	-	-	68,137
51 Mountain View Elem.	110,141	60,832	100	6,217	107,297	3,459	-	7,949	-	-	295,995
34 Nanwalek Elem./High	14,164	8,872	-	2,112	71,608	150	-	1,410	-	-	98,316
10 Nikiski Mid./Sr.	141,200	79,395	-	12,333	286,475	218	-	16,137	-	-	535,758
52 Nikiski North Star Elem.	96,198	56,613	550	4,337	88,489	1,875	-	4,500	-	-	252,562
38 Nikolaevsk Elem./High	36,121	20,099	-	7,385	66,517	506	-	2,671	200	-	133,499
02 Ninilchik Elem./High	67,483	38,756	50	2,484	89,778	2,089	-	7,186	-	-	207,826
33 Paul Banks Elem.	54,571	30,266	-	11,766	86,071	1,700	-	3,180	-	-	187,554
40 Port Graham Elem./High	12,362	8,325	-	980	97,048	1,017	-	1,206	-	-	120,938
49 Razdolna Elem./High	6,072	4,129	-	1,029	6,785	14,412	-	1,000	-	-	33,427
46 Redoubt Elem.	97,699	57,069	-	8,189	71,270	1,425	-	4,284	-	-	239,936
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	84,893	48,608	-	8,040	146,201	750	-	4,698	-	-	293,190
08 Seward High	92,104	50,785	525	26,147	304,651	400	-	11,798	-	-	486,410
14 Seward Middle	50,236	28,954	225	22,119	194,688	172	-	4,125	-	-	300,519
05 Skyview High	165,141	91,223	165	11,115	303,817	1,816	-	15,348	-	-	588,625
43 Soldotna Elem.	87,951	49,534	-	5,791	102,114	125	-	4,876	-	-	250,391
09 Soldotna High	205,403	112,574	50	21,283	327,611	1,637	-	25,103	-	-	693,661
12 Soldotna Middle	129,604	75,891	300	12,142	161,612	4,516	-	10,062	-	-	394,127
64 Soldotna Montessori Charter	40,210	23,763	-	1,018	33,740	96	-	1,853	-	-	100,680
44 Sterling Elem.	47,805	28,219	75	7,198	86,058	1,125	-	3,219	-	-	173,699
03 Susan B English	55,593	35,159	-	18,015	185,787	180	-	7,772	-	-	302,506
01 Tebughna School	32,820	19,101	-	973	104,330	5,362	-	3,088	-	-	165,674
45 Tustumena Elem.	59,319	36,288	50	3,766	79,179	1,005	-	4,201	-	-	183,808
53 Voznesenka Elem./High	24,546	16,597	-	1,780	20,464	48,750	-	1,000	-	-	113,137
50 West Homer Elem.	85,825	48,890	-	14,726	97,296	200	-	4,725	-	-	251,662
72 Asst. Superint. Admin. Serv.	259	79	500	-	20,018	223,750	-	12,500	800	-	257,906
76 Purchasing & Warehouse	-	-	-	3,068	82,786	-	-	2,500	-	-	88,354
77 Human Resources	457,762	115,034	-	-	-	-	-	-	-	-	572,796
83 Districtwide Service	-	1,709,374	-	-	63,745	6,043,180	741,439	-	-	-	8,557,738
84 Curriculum/Assessment	-	-	-	-	-	-	-	-	-	-	-
96 Unallocated	-	-	-	65,160	918,448	-	-	-	-	-	983,608
	<u>\$ 3,219,857</u>	<u>\$ 3,414,584</u>	<u>\$ 3,115</u>	<u>\$ 410,146</u>	<u>\$ 5,741,861</u>	<u>\$ 6,462,842</u>	<u>\$ 741,439</u>	<u>\$ 259,141</u>	<u>\$ 1,000</u>	<u>\$ 15,000</u>	<u>\$ 20,268,985</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Pupil Activity

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 564	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 1,000	\$ 1,000	22,668
31 Chapman Elem.	11,068	1,243	1,672	-	-	-	-	-	-	-	13,983
32 Cooper Landing Elem.	1,497	25	214	-	-	-	-	-	-	-	1,736
66 Homer Flex	811	75	117	-	-	-	-	-	-	-	1,003
06 Homer High	98,942	29,473	21,050	-	-	-	-	4,250	100	-	153,815
13 Homer Middle	14,333	2,182	2,154	-	-	-	-	-	-	-	18,669
35 Hope Elem./High	761	761	167	-	-	-	-	-	-	-	1,689
56 Kachemak Selo Elem./High	855	119	123	-	-	-	-	-	-	-	1,097
48 K-Beach Elem.	3,264	688	479	-	-	-	-	-	-	-	4,431
67 Kenai Alternative	861	125	125	-	-	-	-	-	-	-	1,111
07 Kenai Central High	105,078	30,011	21,013	-	-	-	-	4,994	80	2,249	163,425
11 Kenai Middle	18,503	3,518	2,796	-	-	-	-	-	-	-	24,817
47 McNeil Canyon Elem.	2,046	206	297	-	-	-	-	-	-	-	2,549
37 Moose Pass Elem.	1,510	38	216	-	-	-	-	-	-	-	1,764
51 Mountain View Elem.	4,025	713	588	-	-	-	-	-	-	-	5,326
34 Nanwalek Elem/High	1,591	119	228	-	-	-	-	-	-	-	1,938
10 Nikiski Mid./Sr.	106,310	16,997	21,116	-	688	-	-	2,500	700	-	148,311
52 Nikiski North Star Elem.	3,192	613	467	-	-	-	-	-	-	-	4,272
38 Nikolaevsk Elem./High	18,988	3,766	2,991	-	-	-	-	-	-	-	25,745
02 Ninilchik Elem./High	36,781	9,351	5,934	-	400	-	-	-	170	616	53,252
33 Paul Banks Elem.	1,149	413	171	-	-	-	-	-	-	-	1,733
40 Port Graham Elem./High	1,497	25	214	-	-	-	-	-	-	-	1,736
49 Razdolna Elem./High	792	56	113	-	-	-	-	-	-	-	961
46 Redoubt Elem.	3,151	575	461	-	-	-	-	-	-	-	4,187
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	3,089	513	451	-	-	-	-	-	-	-	4,053
08 Seward High	52,503	23,135	9,255	-	-	-	-	-	-	-	84,893
14 Seward Middle	11,979	3,436	1,953	-	-	-	-	-	-	-	17,368
05 Skyview High	132,459	10,375	25,294	-	-	-	-	4,250	820	3,400	176,598
43 Soldotna Elem.	3,014	438	439	-	-	-	-	-	-	-	3,891
09 Soldotna High	130,478	25,844	27,165	-	2,008	-	-	4,250	140	3,200	193,085
12 Soldotna Middle	31,930	4,369	4,693	-	-	-	-	-	-	-	40,992
44 Sterling Elem.	2,533	325	367	-	-	-	-	-	-	-	3,225
03 Susan B English	16,808	16,031	3,669	-	-	-	-	-	-	-	36,508
01 Tebughna School	3,945	75	566	-	-	-	-	-	-	-	4,586
45 Tustumena Elem.	2,483	275	359	-	-	-	-	-	-	-	3,117
53 Voznesenka Elem./High	6,787	1,612	1,087	-	-	-	-	-	-	-	9,486
50 West Homer Elem.	3,039	463	441	-	-	-	-	-	-	-	3,943
73 Asst. Superint. Instruct.	17,916	-	2,564	-	-	-	-	-	-	-	20,480
75 Planning & Operations	-	-	-	750	1,000	-	83	500	3,250	300	5,883
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 859,704	\$ 188,351	\$ 161,573	\$ 750	\$ 4,096	\$ 16,000	\$ 83	\$ 20,744	\$ 6,260	\$ 10,765	\$ 1,268,326

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Summary Of Object Codes By Fund/Function/Location

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

<u>Location</u>		5500 Transfer To <u>Other</u>	<u>Total</u>
83	Districtwide Services	760,873	760,873
96	Unallocated	<u>112,345</u>	<u>112,345</u>
		<u>\$ 873,218</u>	<u>\$ 873,218</u>

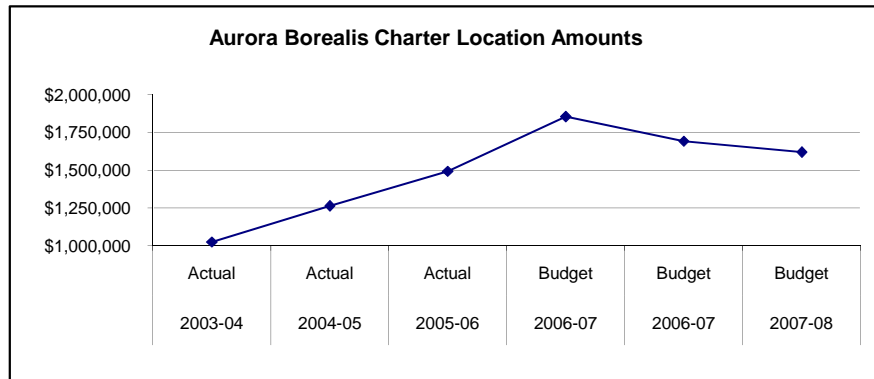
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 65 Aurora Borealis Charter School

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 522,886	\$ 616,764	\$ 663,950	3100 Certified Salaries	\$ 681,900	\$ 718,988	\$ 871,060	\$ 152,072	21
127,782	157,958	175,607	3200 Non-Certified Salaries	201,472	207,096	133,122	(73,974)	(36)
184,524	271,896	322,088	3500 Employee Benefits	357,085	375,085	346,902	(28,183)	(8)
<u>835,192</u>	<u>1,046,618</u>	<u>1,161,645</u>	Subtotal - Personnel Services	<u>1,240,457</u>	<u>1,301,169</u>	<u>1,351,084</u>	<u>49,915</u>	<u>4</u>
722	8,570	12,227	4100 Professional-Technical Svc	3,400	15,010	8,000	(7,010)	-
3,869	2,915	7,468	4200 Travel	5,000	5,000	4,000	(1,000)	(20)
11,761	31,465	32,280	4250 Student Travel	26,000	38,691	26,000	(12,691)	(33)
5,411	5,005	4,459	4300 Utility Services	6,400	6,762	6,300	(462)	(7)
25,581	21,424	31,619	4350 Energy	30,000	30,000	35,000	5,000	17
12,225	24,162	30,808	4400 Purchased Services	15,160	38,256	17,060	(21,196)	(55)
54,313	57,137	65,895	4500 Supplies and Materials	62,050	66,479	59,100	(7,379)	(11)
50	1,000	220	4900 Other Expenses	215,628	22,918	51,029	28,111	123
38,395	42,809	52,699	4950 Indirect Costs	49,259	60,373	61,686	1,313	2
<u>152,327</u>	<u>194,487</u>	<u>237,675</u>	Subtotal - Other	<u>412,897</u>	<u>283,489</u>	<u>268,175</u>	<u>(15,314)</u>	<u>(5)</u>
36,683	21,351	93,233	5100 Equipment	200,331	106,794	-	(106,794)	(100)
<u>\$ 1,024,202</u>	<u>\$ 1,262,456</u>	<u>\$ 1,492,553</u>	Location Totals	<u>\$ 1,853,685</u>	<u>\$ 1,691,452</u>	<u>\$ 1,619,259</u>	<u>\$ (72,193)</u>	<u>(4)</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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 65 Aurora Borealis Charter School

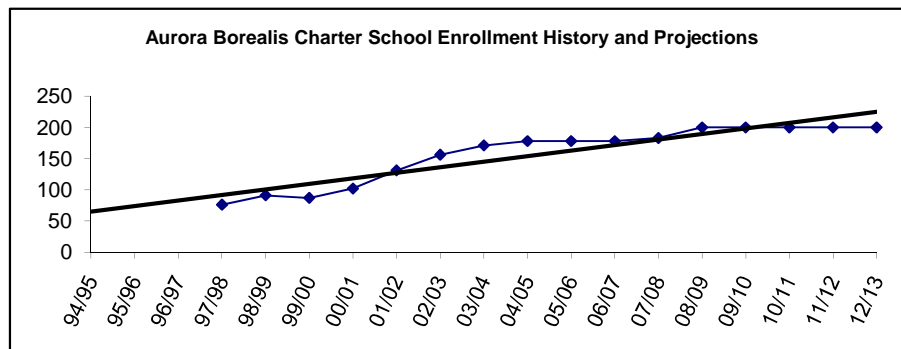
2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
171.00	178.00	178.00	Enrollment in ADM (K-8)	200.00	178.00	183.00
<u>FTE's Included In Current Budget</u>						
-	-	0.49	Administrator	0.49	0.49	0.49
10.50	11.00	11.50	Teacher (Includes Quest)	11.50	11.50	11.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>10.50</u>	<u>11.00</u>	<u>11.99</u>	Certified Subtotal	<u>11.99</u>	<u>11.99</u>	<u>11.99</u>
1.38	2.00	1.94	Aide	2.16	2.72	2.72
0.25	0.25	-	Nurse***	-	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.63	0.63	1.00	Custodian	1.00	1.00	1.00
<u>3.26</u>	<u>3.88</u>	<u>3.94</u>	Classified Subtotal	<u>4.16</u>	<u>5.12</u>	<u>5.12</u>
<u><u>13.76</u></u>	<u><u>14.88</u></u>	<u><u>15.93</u></u>	Total	<u><u>16.15</u></u>	<u><u>17.11</u></u>	<u><u>17.11</u></u>

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

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

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

Charter school staffing is not determined by district staffing formulae

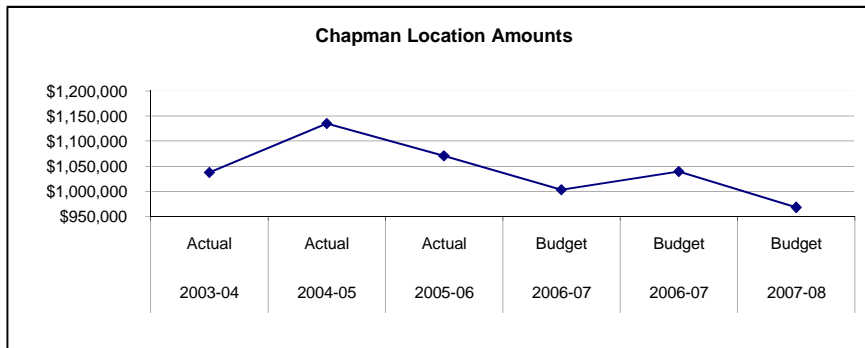


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 646,720	\$ 675,742	\$ 579,963	3100 Certified Salaries	\$ 559,104	\$ 532,760	\$ 549,569	\$ 16,809	3
90,618	95,856	104,497	3200 Non-Certified Salaries	87,837	95,536	95,960	424	0
212,401	260,223	262,077	3500 Employee Benefits	252,909	282,860	216,557	(66,303)	(23)
<u>949,739</u>	<u>1,031,821</u>	<u>946,537</u>	Subtotal - Personnel Services	<u>899,850</u>	<u>911,156</u>	<u>862,086</u>	<u>(49,070)</u>	<u>(5)</u>
-	-	88	4100 Professional-Technical Svc	400	-	400	400	-
1,908	1,201	1,538	4200 Travel	975	790	975	185	23
-	-	-	4250 Student Travel	-	-	-	-	-
8,704	7,057	10,775	4300 Utility Services	12,633	17,563	12,633	(4,930)	(28)
52,110	72,279	86,771	4350 Energy	67,261	86,546	72,125	(14,421)	(17)
5,720	4,930	4,168	4400 Purchased Services	3,528	3,968	3,528	(440)	(11)
15,931	14,501	16,910	4500 Supplies and Materials	14,090	16,862	14,320	(2,542)	(15)
660	660	417	4900 Other Expenses	1,115	807	1,115	308	38
<u>85,033</u>	<u>100,628</u>	<u>120,667</u>	Subtotal - Other	<u>100,002</u>	<u>126,536</u>	<u>105,096</u>	<u>(21,440)</u>	<u>(17)</u>
<u>2,677</u>	<u>2,769</u>	<u>3,162</u>	5100 Equipment	<u>2,769</u>	<u>1,510</u>	<u>-</u>	<u>(1,510)</u>	<u>(100)</u>
<u>\$ 1,037,449</u>	<u>\$ 1,135,218</u>	<u>\$ 1,070,366</u>	Location Totals	<u>\$ 1,002,621</u>	<u>\$ 1,039,202</u>	<u>\$ 967,182</u>	<u>\$ (72,020)</u>	<u>(7)</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, 16 miles northwest of Homer

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
144.00	144.00	114.00	Enrollment in ADM (K-8)	117.00	119.00	122.00

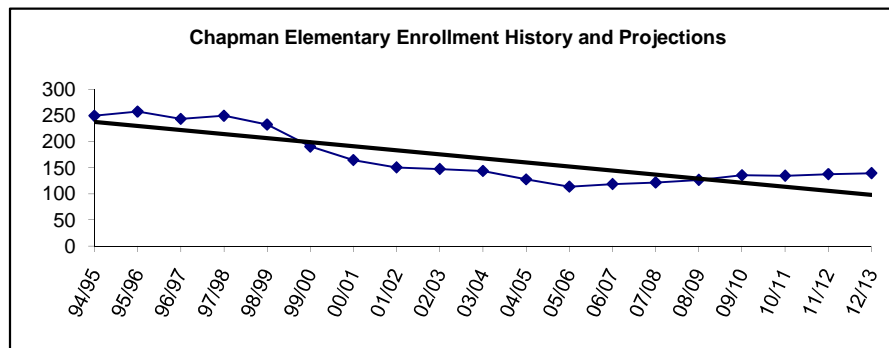
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
8.00	7.50	7.00	Teacher (Includes Quest)	6.50	6.50	6.50
-	1	1.00	Specialist*	1.00	1.00	1.00
2.00	2.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.00</u>	<u>11.00</u>	<u>9.50</u>	Certified Subtotal	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
-	-	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.30	Nurse***	0.30	0.30	0.30
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.00	1.00	1.00
<u>2.85</u>	<u>2.85</u>	<u>3.18</u>	Classified Subtotal	<u>2.68</u>	<u>2.68</u>	<u>2.68</u>
<u><u>13.85</u></u>	<u><u>13.85</u></u>	<u><u>12.68</u></u>	Total	<u><u>11.68</u></u>	<u><u>11.68</u></u>	<u><u>11.68</u></u>

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

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

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

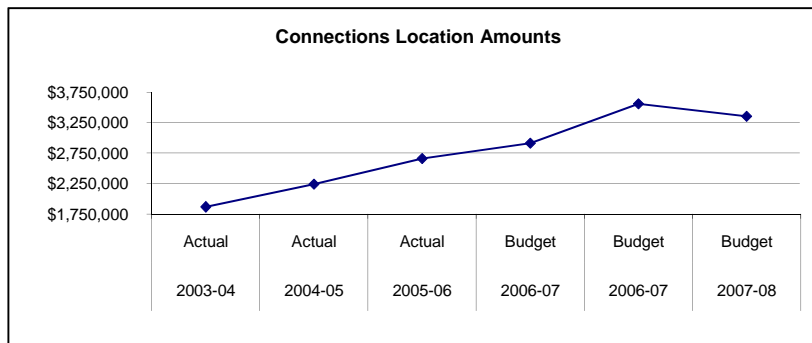


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 427,001	\$ 512,669	\$ 577,161	3100 Certified Salaries	\$ 608,959	\$ 609,151	\$ 691,628	\$ 82,477	14
163,092	176,418	203,171	3200 Non-Certified Salaries	205,626	259,690	297,640	37,950	15
192,121	252,724	314,525	3500 Employee Benefits	336,137	415,269	379,335	(35,934)	(9)
<u>782,214</u>	<u>941,811</u>	<u>1,094,857</u>	Subtotal - Personnel Services	<u>1,150,722</u>	<u>1,284,110</u>	<u>1,368,603</u>	<u>84,493</u>	<u>7</u>
19,310	21,950	17,519	4100 Professional-Technical Svc	2,000	28,560	2,000	(26,560)	(93)
5,199	5,195	5,309	4200 Travel	5,000	5,000	5,000	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
37,469	34,188	33,117	4300 Utility Services	47,020	47,105	47,020	(85)	(0)
24,251	35,284	67,515	4400 Purchased Services	86,523	163,520	104,743	(58,777)	(36)
694,177	821,440	998,982	4500 Supplies and Materials	1,105,000	1,366,634	1,258,850	(107,784)	(8)
1,861	2,412	2,531	4900 Other Expenses	2,288	3,683	2,288	(1,395)	(38)
<u>782,267</u>	<u>920,469</u>	<u>1,124,973</u>	Subtotal - Other	<u>1,247,831</u>	<u>1,614,502</u>	<u>1,419,901</u>	<u>(194,601)</u>	<u>(12)</u>
<u>300,137</u>	<u>376,631</u>	<u>440,191</u>	5100 Equipment	<u>512,033</u>	<u>660,362</u>	<u>566,000</u>	<u>(94,362)</u>	<u>(14)</u>
<u>\$ 1,864,618</u>	<u>\$ 2,238,911</u>	<u>\$ 2,660,021</u>	Location Totals	<u>\$ 2,910,586</u>	<u>\$ 3,558,974</u>	<u>\$ 3,354,504</u>	<u>\$ (204,470)</u>	<u>(6)</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. 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: 80 Connections

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
506.00	736.00	777.00	Enrollment in ADM (9-12)	768.00	877.00	857.00

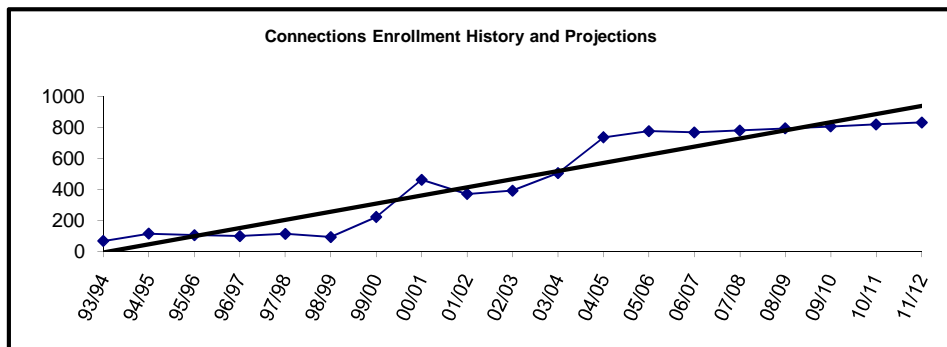
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
5.50	8.00	9.00	Teacher (Includes Quest)	9.00	9.00	10.25
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>6.50</u>	<u>9.00</u>	<u>10.00</u>	Certified Subtotal	<u>10.00</u>	<u>10.00</u>	<u>11.25</u>
-	-	-	Special Ed Aide	-	0.25	0.25
-	-	-	Aide	-	-	-
5.00	6.20	6.50	Nurse***	6.50	8.00	9.00
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>5.00</u>	<u>6.20</u>	<u>6.50</u>	Classified Subtotal	<u>6.50</u>	<u>8.25</u>	<u>9.25</u>
<u>11.50</u>	<u>15.20</u>	<u>16.50</u>	Total	<u>16.50</u>	<u>18.25</u>	<u>20.50</u>

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

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

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

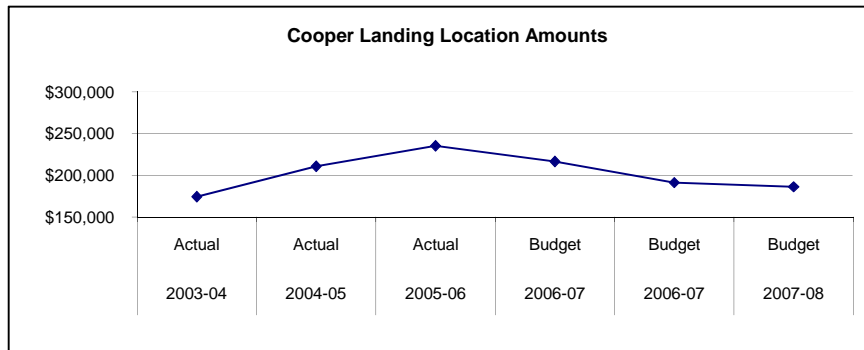


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 66,846	\$ 92,475	\$ 99,688	3100 Certified Salaries	\$ 97,328	\$ 68,095	\$ 72,344	\$ 4,249	6
31,170	28,472	33,386	3200 Non-Certified Salaries	27,013	28,912	28,728	(184)	(1)
37,587	51,056	58,478	3500 Employee Benefits	49,592	48,279	39,752	(8,527)	(18)
<u>135,603</u>	<u>172,003</u>	<u>191,552</u>	Subtotal - Personnel Services	<u>173,933</u>	<u>145,286</u>	<u>140,824</u>	<u>(4,462)</u>	(3)
86	946	1,216	4200 Travel	390	390	390	-	-
13,183	13,833	13,120	4300 Utility Services	14,002	14,201	14,002	(199)	(1)
19,794	20,592	24,453	4350 Energy	23,574	26,671	27,671	1,000	4
481	297	464	4400 Purchased Services	586	640	586	(54)	(8)
3,157	2,372	3,060	4500 Supplies and Materials	2,418	2,440	2,180	(260)	(11)
-	-	220	4900 Other Expenses	650	650	650	-	-
<u>36,701</u>	<u>38,040</u>	<u>42,533</u>	Subtotal - Other	<u>41,620</u>	<u>44,992</u>	<u>45,479</u>	<u>487</u>	1
1,906	614	1,073	5100 Equipment	952	952	-	(952)	(100)
<u>\$ 174,210</u>	<u>\$ 210,657</u>	<u>\$ 235,158</u>	Location Totals	<u>\$ 216,505</u>	<u>\$ 191,230</u>	<u>\$ 186,303</u>	<u>\$ (4,927)</u>	(3)



Cooper Landing Elementary School (CLES) is a small K-8 school in Cooper Landing, Alaska. While the school is located on the main road system, it still has a rural flavor as a result of its relative isolation from the larger cities of Soldotna and Seward. The school was originally constructed in 1972 to serve 50 students. Renovations over the years enlarged the school from a one-room schoolhouse to a three-classroom building with a gym and locker rooms. The original schoolhouse was recently donated by the Borough to the Cooper Landing Historical Society who has transformed it into a local museum housing a variety of artifacts and a brown bear skeleton articulated by the students. The staff and parents of CLES strive to provide the children here with well-rounded experiences in academic, artistic, and physical arenas to prepare them for life beyond the school doors. Ranging from ongoing scientific studies, to musical and dramatic performances, to cross country skiing on the school trails, children at CLES enjoy an educational environment that is both challenging and nurturing.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
13.00	12.00	11.00	Enrollment in ADM (K-8)	12.00	10.00	10.00

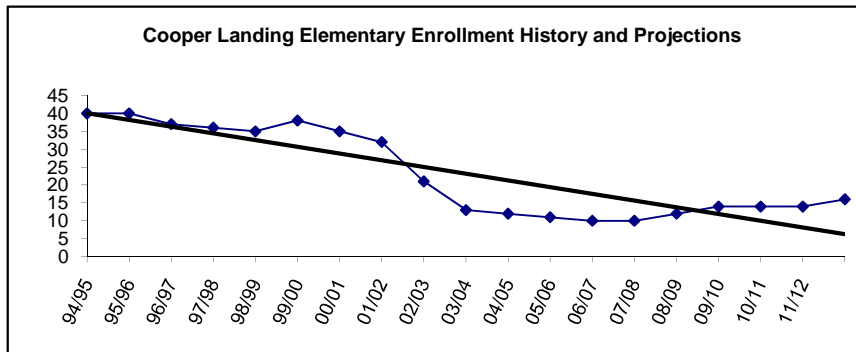
FTE's Included In Current Budget

-	0.30	0.30	Administrator	0.30	0.20	0.20
1.90	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.90</u>	<u>1.30</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.20</u>	<u>1.20</u>
0.25	-	-	Special Ed Aide	-	-	-
0.05	0.02	0.03	Nurse***	0.03	0.03	0.03
0.50	0.63	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.25	0.25	0.25
<u>1.30</u>	<u>1.15</u>	<u>1.28</u>	Classified Subtotal	<u>1.03</u>	<u>1.03</u>	<u>1.03</u>
<u>3.20</u>	<u>2.45</u>	<u>2.58</u>	Total	<u>2.33</u>	<u>2.23</u>	<u>2.23</u>

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

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

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

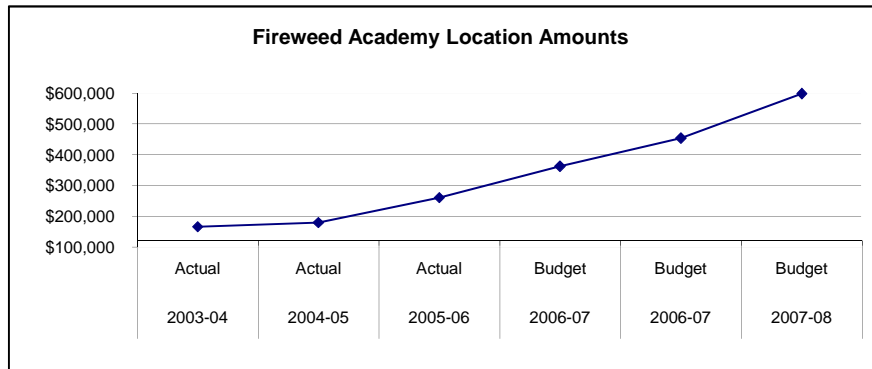


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 84,812	\$ 90,387	\$ 141,618	3100 Certified Salaries	\$ 143,141	\$ 194,529	\$ 250,548	\$ 56,019	29
27,289	27,192	26,033	3200 Non-Certified Salaries	36,200	81,492	79,052	(2,440)	(3)
38,045	43,421	67,763	3500 Employee Benefits	72,180	140,547	134,035	(6,512)	(5)
<u>150,146</u>	<u>161,000</u>	<u>235,414</u>	Subtotal - Personnel Services	<u>251,521</u>	<u>416,568</u>	<u>463,635</u>	<u>47,067</u>	11
		80	4100 Professional - Technical					
-	1,245	664	4200 Travel	550	550	550	-	-
1,608	1,756	1,785	4300 Utility Services	2,650	2,650	2,650	-	-
4,186	4,186	1	4350 Energy	6,750	6,750	6,863	113	2
1,050	1,388	1,782	4400 Purchased Services	1,700	2,028	1,700	(328)	(16)
2,311	3,053	9,073	4500 Supplies and Materials	6,800	12,453	7,200	(5,253)	(42)
-	77	50	4900 Other Expenses	77,884	6,070	92,922	86,852	1,431
6,234	6,081	9,198	4950 Indirect Costs	12,488	-	22,463	22,463	-
<u>15,389</u>	<u>17,786</u>	<u>22,633</u>	Subtotal - Other	<u>108,822</u>	<u>30,501</u>	<u>134,348</u>	<u>103,847</u>	340
<u>588</u>	<u>528</u>	<u>2,465</u>	5100 Equipment	<u>1,452</u>	<u>6,452</u>	<u>-</u>	<u>(6,452)</u>	(100)
<u>\$ 166,123</u>	<u>\$ 179,314</u>	<u>\$ 260,512</u>	Location Totals	<u>\$ 361,795</u>	<u>\$ 453,521</u>	<u>\$ 597,983</u>	<u>\$ 144,462</u>	32



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

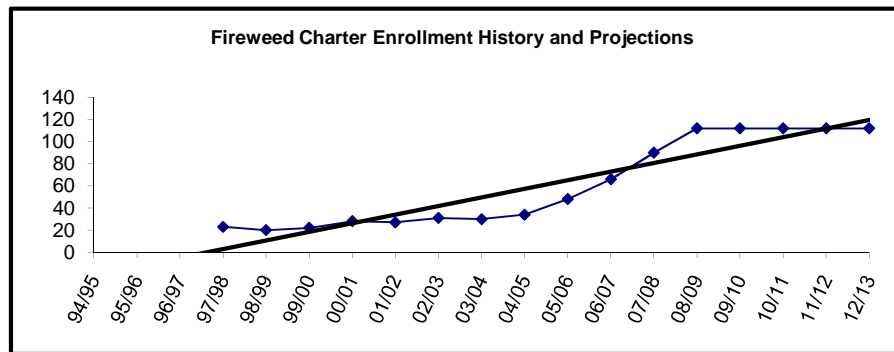
2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
30.00	34.00	48.00	Enrollment in ADM (3-8)	51.00	66.00	90.00
<u>FTE's Included In Current Budget</u>						
2.00	2.00	3.00	Teacher (Includes Quest)	3.00	4.00	4.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	Certified Subtotal	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
0.44	0.44	0.44	Aide	0.44	1.23	0.88
-	-	-	Nurse***	0.05	-	0.35
0.50	0.50	0.50	Support	0.50	1.00	1.00
0.25	0.25	0.44	Custodian	0.44	0.44	0.44
<u>1.19</u>	<u>1.19</u>	<u>1.38</u>	Classified Subtotal	<u>1.43</u>	<u>2.67</u>	<u>2.67</u>
<u>3.19</u>	<u>3.19</u>	<u>4.38</u>	Total	<u>4.43</u>	<u>6.67</u>	<u>6.67</u>

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

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

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

Charter school staffing is not determined by district staffing formulae

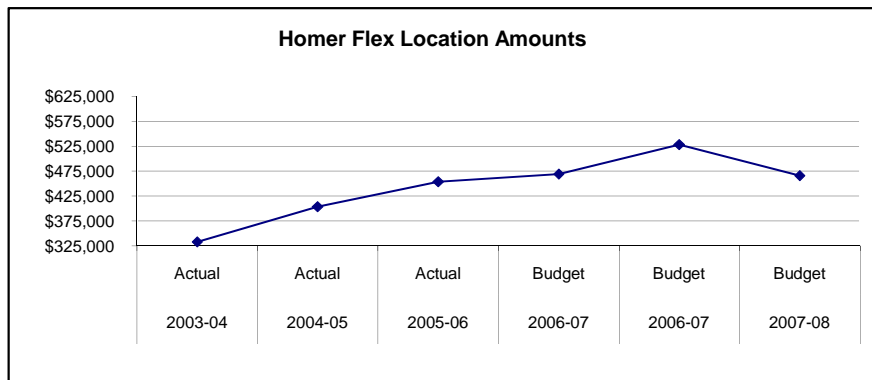


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 198,946	\$ 238,392	\$ 261,859	3100 Certified Salaries	\$ 271,502	\$ 298,246	\$ 282,505	\$ (15,741)	(5)
40,098	41,649	49,981	3200 Non-Certified Salaries	49,617	52,420	54,123	1,703	3
76,292	102,641	117,988	3500 Employee Benefits	127,437	154,067	110,444	(43,623)	(28)
<u>315,336</u>	<u>382,682</u>	<u>429,828</u>	Subtotal - Personnel Services	<u>448,556</u>	<u>504,733</u>	<u>447,072</u>	<u>(57,661)</u>	(11)
393	445	187	4200 Travel	645	205	645	440	215
3,551	3,481	3,434	4300 Utility Services	4,646	4,646	4,646	-	-
3,892	4,820	6,047	4350 Energy	3,382	6,229	3,621	(2,608)	(42)
1,293	1,974	1,373	4400 Purchased Services	2,041	1,483	2,041	558	38
6,911	8,536	10,217	4500 Supplies and Materials	6,458	9,241	6,408	(2,833)	(31)
1,020	994	747	4900 Other Expenses	1,413	860	1,413	553	64
<u>17,060</u>	<u>20,250</u>	<u>22,005</u>	Subtotal - Other	<u>18,585</u>	<u>22,664</u>	<u>18,774</u>	<u>(3,890)</u>	(17)
657	800	2,045	5100 Equipment	2,045	1,023	-	(1,023)	(100)
<u>\$ 333,053</u>	<u>\$ 403,732</u>	<u>\$ 453,878</u>	Location Totals	<u>\$ 469,186</u>	<u>\$ 528,420</u>	<u>\$ 465,846</u>	<u>\$ (62,574)</u>	(12)



Homer Flex Alternative High School was started in 1990 to serve the needs of young people who had not been able to find success in the traditional high school setting. Students come to us in several ways; they are recovered from being out of school or transitioned from Homer High because they are at risk of failure to graduate. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. To this end, we partner with social service and mental health agencies and community employers. Located in Homer, Alaska, Homer Flex is housed in a building purchased in 1999. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Homer Flex School enrolls students in grades 9-12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
38.00	43.00	36.00	Enrollment in ADM (9-12)	36.00	39.00	36.00

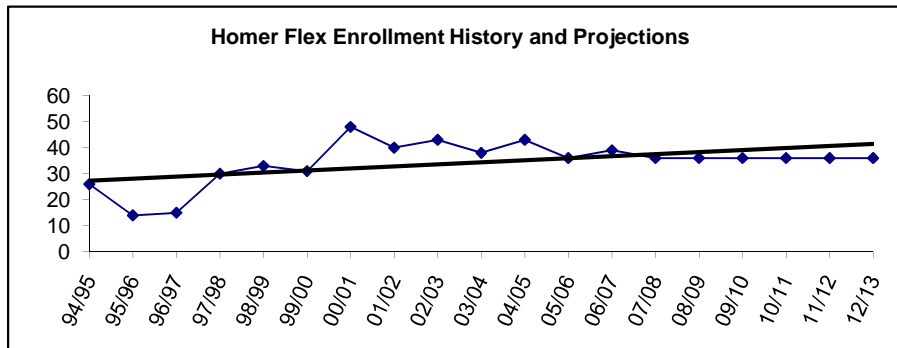
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
3.00	2.50	2.50	Teacher (Includes Quest)	2.75	2.75	2.50
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.50</u>	<u>4.00</u>	<u>4.00</u>	Certified Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.00</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.49</u>	<u>1.49</u>	<u>1.74</u>	Classified Subtotal	<u>1.74</u>	<u>1.74</u>	<u>1.74</u>
<u>4.99</u>	<u>5.49</u>	<u>5.74</u>	Total	<u>5.99</u>	<u>5.99</u>	<u>5.74</u>

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

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

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

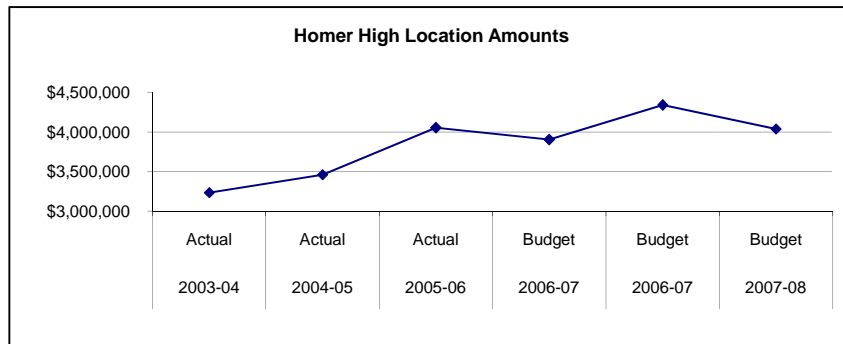


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,615,315	\$ 1,645,953	\$ 1,871,666	3100 Certified Salaries	\$ 1,839,905	\$ 1,911,488	\$ 1,943,334	\$ 31,846	2
521,912	521,126	586,717	3200 Non-Certified Salaries	509,011	598,741	593,853	(4,888)	(1)
651,622	755,575	974,156	3500 Employee Benefits	966,668	1,153,233	898,560	(254,673)	(22)
<u>2,788,849</u>	<u>2,922,654</u>	<u>3,432,539</u>	Subtotal - Personnel Services	<u>3,315,584</u>	<u>3,663,462</u>	<u>3,435,747</u>	<u>(227,715)</u>	(6)
3,094	3,608	2,165	4200 Travel	2,093	3,681	2,093	(1,588)	(43)
180	111	-	4250 Student Travel	-	107	-	(107)	-
44,398	49,990	86,995	4300 Utility Services	51,369	61,942	51,369	(10,573)	(17)
272,878	354,691	402,019	4350 Energy	401,461	432,146	430,440	(1,706)	(0)
22,795	20,689	26,229	4400 Purchased Services	30,241	27,663	30,541	2,878	10
84,998	90,915	88,828	4500 Supplies and Materials	88,486	130,945	83,126	(47,819)	(37)
4,275	4,980	1,956	4900 Other Expenses	5,880	6,270	3,182	(3,088)	(49)
<u>432,618</u>	<u>524,984</u>	<u>608,192</u>	Subtotal - Other	<u>579,530</u>	<u>662,754</u>	<u>600,751</u>	<u>(62,003)</u>	(9)
<u>11,543</u>	<u>11,884</u>	<u>10,848</u>	5100 Equipment	<u>5,961</u>	<u>12,272</u>	<u>-</u>	<u>(12,272)</u>	(100)
<u>\$ 3,233,010</u>	<u>\$ 3,459,522</u>	<u>\$ 4,051,579</u>	Location Totals	<u>\$ 3,901,075</u>	<u>\$ 4,338,488</u>	<u>\$ 4,036,498</u>	<u>\$ (301,990)</u>	(7)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
461.00	473.00	492.00	Enrollment in ADM (9-12)	508.00	470.00	464.00

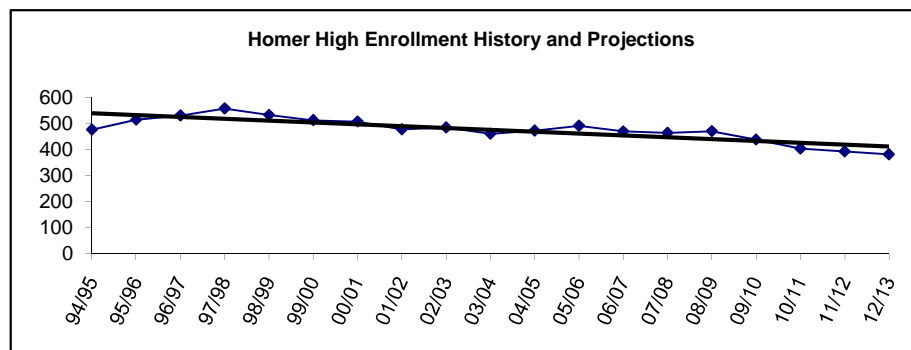
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.00	22.15	23.00	Teacher (Includes Quest)	21.50	22.50	21.00
2.00	1.00	2.50	Specialist*	2.00	2.50	2.00
4.00	4.00	6.00	Special Ed Teacher**	7.00	6.00	6.00
<u>30.00</u>	<u>29.15</u>	<u>33.50</u>	Certified Subtotal	<u>32.50</u>	<u>33.00</u>	<u>31.00</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	4.52
2.00	0.94	1.94	Aide	1.44	1.94	1.94
0.44	0.50	0.50	Nurse***	0.50	0.50	0.50
3.50	4.00	4.50	Support	4.50	4.50	4.50
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>14.96</u>	<u>14.46</u>	<u>15.96</u>	Classified Subtotal	<u>15.46</u>	<u>15.96</u>	<u>16.96</u>
<u>44.96</u>	<u>43.61</u>	<u>49.46</u>	Total	<u>47.96</u>	<u>48.96</u>	<u>47.96</u>

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

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

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

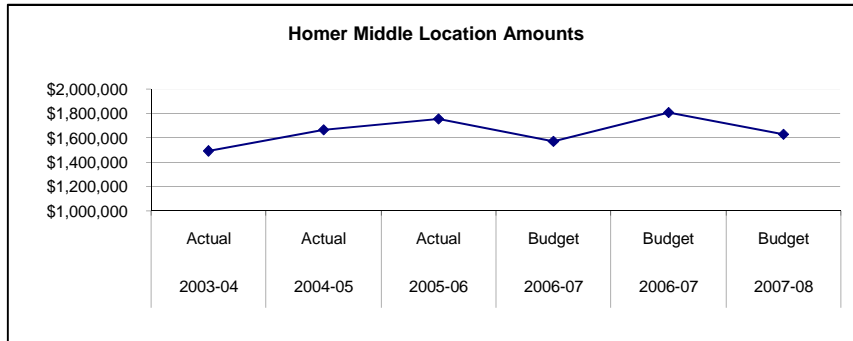


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 856,407	\$ 924,434	\$ 895,242	3100 Certified Salaries	\$ 769,371	\$ 886,684	\$ 813,931	\$ (72,753)	(8)
181,262	206,131	226,819	3200 Non-Certified Salaries	198,235	237,157	229,171	(7,986)	(3)
304,914	387,992	444,283	3500 Employee Benefits	394,214	514,138	367,784	(146,354)	(28)
<u>1,342,583</u>	<u>1,518,557</u>	<u>1,566,344</u>	Subtotal - Personnel Services	<u>1,361,820</u>	<u>1,637,979</u>	<u>1,410,886</u>	<u>(227,093)</u>	(14)
-	500	-	4100 Professional-Technical Svc	-	-	-	-	-
1,641	1,288	929	4200 Travel	1,050	1,050	1,050	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
22,943	22,220	20,580	4300 Utility Services	22,962	20,950	22,962	2,012	10
78,435	82,770	119,344	4350 Energy	143,431	104,295	153,833	49,538	47
9,407	8,633	7,608	4400 Purchased Services	9,199	10,149	9,199	(950)	(9)
28,934	24,305	29,687	4500 Supplies and Materials	28,238	29,535	27,850	(1,685)	(6)
744	699	650	4900 Other Expenses	1,400	1,400	1,400	-	-
<u>142,104</u>	<u>140,415</u>	<u>178,798</u>	Subtotal - Other	<u>206,280</u>	<u>167,379</u>	<u>216,294</u>	<u>48,915</u>	29
<u>5,639</u>	<u>6,080</u>	<u>8,253</u>	5100 Equipment	<u>3,191</u>	<u>1,870</u>	<u>-</u>	<u>(1,870)</u>	(100)
<u>\$ 1,490,326</u>	<u>\$ 1,665,052</u>	<u>\$ 1,753,395</u>	Location Totals	<u>\$ 1,571,291</u>	<u>\$ 1,807,228</u>	<u>\$ 1,627,180</u>	<u>\$ (180,048)</u>	(10)



Homer Middle School, located in Homer, Alaska, was originally constructed in 1970, with additional renovations completed in 1978. The facility was built to accommodate a 7th-8th grade student population of 375. Serving the Standards Based educational process and consistent with the tenets of "No Child Left Behind" (NCLB), the staff of HMS are committed to maximizing learning opportunities for all students as demonstrated in yearly student performance assessments. With a district commitment towards maintaining low student/teacher ratios and via a process of Continuous Improvement, the predominately veteran teaching staff strives for excellence in all aspects of their given assignment(s). Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System (AMHS).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
229.00	242.00	215.00	Enrollment in ADM (7-8)	191.00	211.00	187.00

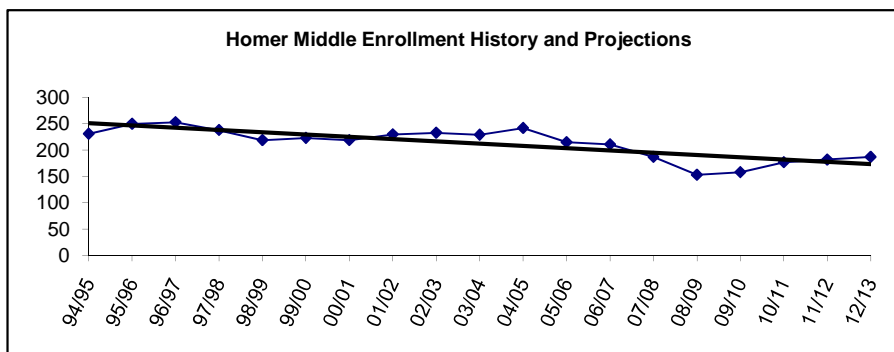
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.00	9.50	Teacher (Includes Quest)	8.50	9.00	8.50
1.00	2.00	2.50	Specialist*	1.00	2.00	1.00
2.00	3.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.50</u>	<u>16.00</u>	<u>15.00</u>	Certified Subtotal	<u>12.50</u>	<u>14.00</u>	<u>12.50</u>
0.55	0.55	0.63	Nurse***	0.63	0.50	0.50
1.32	1.32	2.55	Special Ed Aide	2.55	2.64	3.11
-	-	0.44	Aide	0.44	0.88	0.44
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.00	2.50	2.00
<u>5.87</u>	<u>5.87</u>	<u>7.62</u>	Classified Subtotal	<u>6.62</u>	<u>7.52</u>	<u>7.05</u>
<u>20.37</u>	<u>21.87</u>	<u>22.62</u>	Total	<u>19.12</u>	<u>21.52</u>	<u>19.55</u>

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

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

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

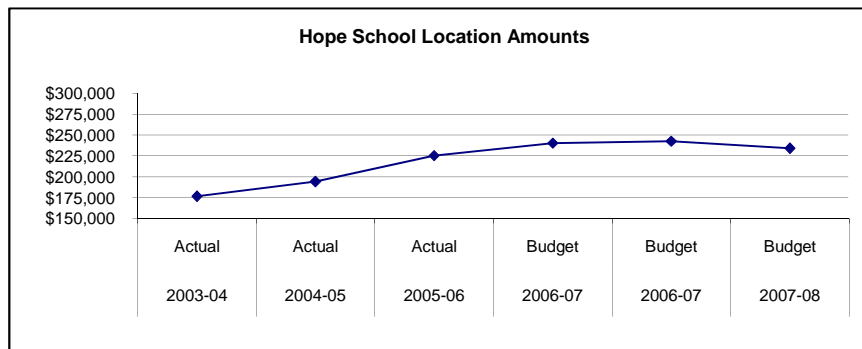


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 68,068	\$ 82,687	\$ 89,797	3100 Certified Salaries	\$ 85,141	\$ 81,424	\$ 84,296	\$ 2,872	4
32,079	25,839	37,261	3200 Non-Certified Salaries	40,760	44,788	34,151	(10,637)	(24)
38,697	43,711	55,678	3500 Employee Benefits	55,619	63,336	45,273	(18,063)	(29)
<u>138,844</u>	<u>152,237</u>	<u>182,736</u>	Subtotal - Personnel Services	<u>181,520</u>	<u>189,548</u>	<u>163,720</u>	<u>(25,828)</u>	<u>(14)</u>
1,303	2,056	1,990	4200 Travel	924	924	924	-	-
3,117	4,950	2,846	4300 Utility Services	3,886	3,886	3,886	-	-
29,939	31,517	33,934	4350 Energy	48,688	42,597	60,408	17,811	42
314	338	219	4400 Purchased Services	923	923	923	-	-
2,604	2,825	2,309	4500 Supplies and Materials	2,694	2,924	3,389	465	16
150	-	220	4900 Other Expenses	876	1,166	876	(290)	(25)
<u>37,427</u>	<u>41,686</u>	<u>41,518</u>	Subtotal - Other	<u>57,991</u>	<u>52,420</u>	<u>70,406</u>	<u>17,986</u>	<u>34</u>
219	219	1,266	5100 Equipment	952	952	-	(952)	(100)
<u>\$ 176,490</u>	<u>\$ 194,142</u>	<u>\$ 225,520</u>	Location Totals	<u>\$ 240,463</u>	<u>\$ 242,920</u>	<u>\$ 234,126</u>	<u>\$ (8,794)</u>	<u>(4)</u>



Hope is the home of the Hope Huskies! Our School is located approximately 18 miles from the Seward Highway. The students at Hope School benefit from the small school atmosphere which is supported by many parent and non-parent volunteers. The school of Hope itself is a tremendous multimillion dollar facility. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well rounded education to students in all grade levels. Hope School prides itself on the unique learning environment it provides to the students. Individual attention and educational programs are developed for each of our students. Our PTA currently has over 50 members and is very active in sponsoring activities for the students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
20.00	14.00	11.00	Enrollment in ADM (K-12)	11.00	16.00	17.00

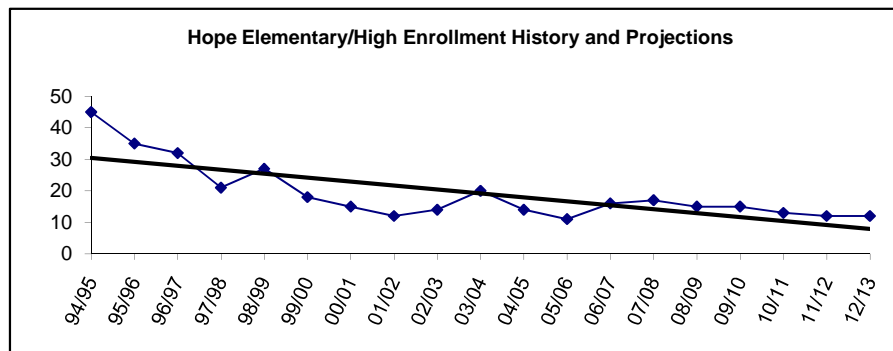
FTE's Included In Current Budget

-	0.30	0.30	Administrator	0.30	0.20	0.20
1.20	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.30</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.20</u>	<u>1.20</u>
-	-	0.38	Special Ed Aide	0.38	-	-
0.05	0.03	0.03	Nurse***	0.03	0.03	0.03
0.44	-	-	Aide	-	0.50	-
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.49</u>	<u>1.03</u>	<u>1.66</u>	Classified Subtotal	<u>1.66</u>	<u>1.78</u>	<u>1.28</u>
<u><u>2.69</u></u>	<u><u>2.33</u></u>	<u><u>2.96</u></u>	Total	<u><u>2.96</u></u>	<u><u>2.98</u></u>	<u><u>2.48</u></u>

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

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



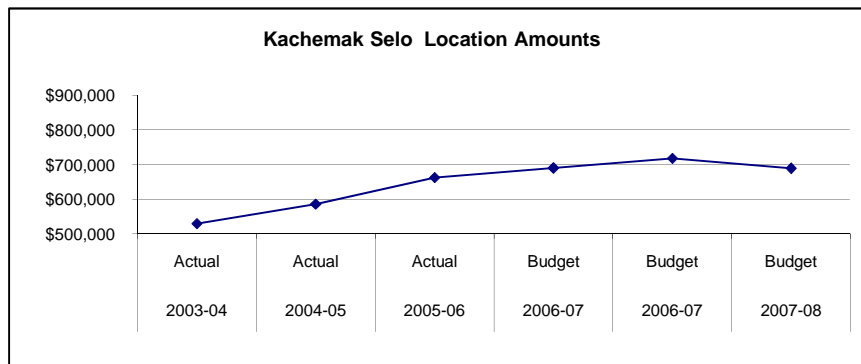
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 56 Kachemak Selo Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 340,593	\$ 292,427	\$ 289,040	3100 Certified Salaries	\$ 316,314	\$ 312,764	\$ 331,641	\$ 18,877	6
796	82,738	113,170	3200 Non-Certified Salaries	110,327	110,659	114,815	4,156	4
128,625	152,895	178,021	3500 Employee Benefits	184,836	203,855	166,579	(37,276)	(18)
470,014	528,060	580,231	Subtotal - Personnel Services	611,477	627,278	613,035	(14,243)	(2)
15,875	14,265	16,360	4200 Travel	15,800	16,060	15,800	(260)	(2)
3,105	4,034	4,382	4300 Utility Services	4,217	4,312	4,217	(95)	(2)
3,409	6,049	10,941	4350 Energy	3,740	12,174	4,002	(8,172)	(67)
24,303	24,609	36,673	4400 Purchased Services	40,803	41,169	40,803	(366)	(1)
7,719	7,127	9,741	4500 Supplies and Materials	11,201	14,724	10,350	(4,374)	(30)
656	660	660	4900 Other Expenses	725	725	725	-	-
55,067	56,744	78,757	Subtotal - Other	76,486	89,164	75,897	(13,267)	(15)
4,420	946	3,448	5100 Equipment	1,678	1,312	-	(1,312)	(100)
<u>\$ 529,501</u>	<u>\$ 585,750</u>	<u>\$ 662,436</u>	Location Totals	<u>\$ 689,641</u>	<u>\$ 717,754</u>	<u>\$ 688,932</u>	<u>\$ (28,822)</u>	(4)



Kachemak Selo School is located in a remote location at the head of Kachemak Bay near Homer, Alaska. The school is housed in three small leased buildings 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 12th grade. The student body tends to be extremely gifted at working with their hands, and have won numerous art contests in the past. They are also well represented in the "Battle of the Books" each year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 56 Kachemak Selo Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
83.00	90.00	88.00	Enrollment in ADM (K-12)	95.00	89.00	86.00

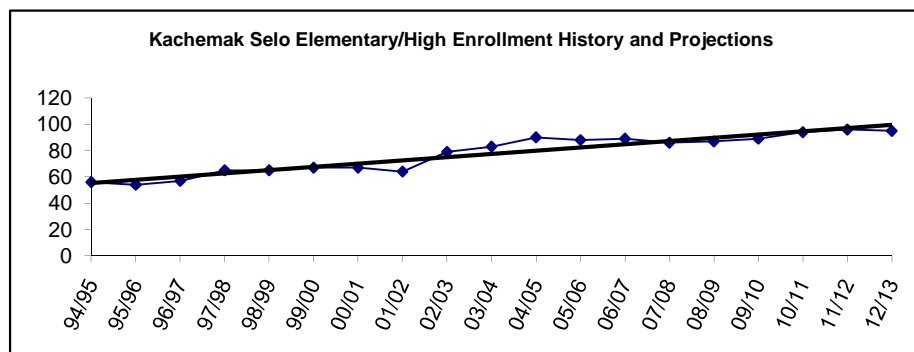
FTE's Included In Current Budget

-	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	4.50	4.50	Teacher (Includes Quest)	5.00	4.50	4.50
-	-	-	Specialist*	-	-	-
-	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>5.50</u>	<u>5.25</u>	<u>5.25</u>	Certified Subtotal	<u>5.75</u>	<u>5.25</u>	<u>5.25</u>
0.07	0.07	-	Special Ed Aide	-	-	-
1.89	1.89	2.43	Aide	2.43	2.37	2.37
0.14	0.15	0.20	Nurse***	0.20	0.20	0.20
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.10</u>	<u>3.11</u>	<u>3.88</u>	Classified Subtotal	<u>3.88</u>	<u>3.82</u>	<u>3.82</u>
<u>8.60</u>	<u>8.36</u>	<u>9.13</u>	Total	<u>9.63</u>	<u>9.07</u>	<u>9.07</u>

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

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

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

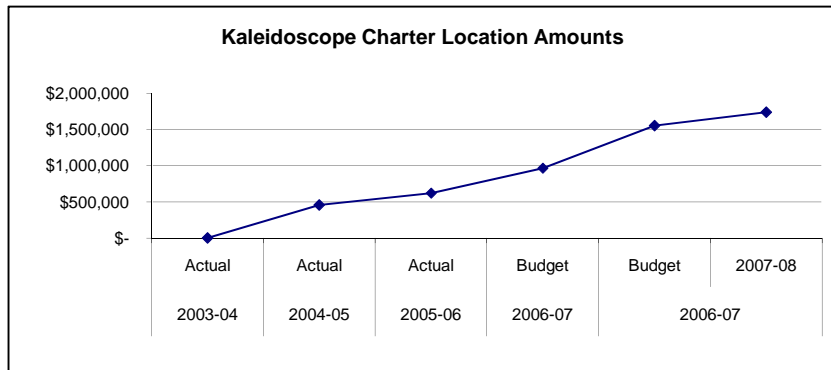


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ 267,083	\$ 312,691	3100 Certified Salaries	\$ 475,107	\$ 586,775	\$ 717,603	\$ 130,828	22
-	54,907	109,911	3200 Non-Certified Salaries	73,643	141,289	170,112	28,823	20
-	105,508	152,365	3500 Employee Benefits	243,551	339,059	323,257	(15,802)	(5)
-	427,498	574,967	Subtotal - Personnel Services	792,301	1,067,123	1,210,972	143,849	13
		1,756	4100 Professional - Technical		10,728			
-	70	252	4200 Travel	-	150	-	(150)	-
-	500	2,059	4300 Utility Services	100	5,830	600	(5,230)	(90)
-	9,500	9,511	4350 Energy	15,000	15,000	33,680	18,680	125
-	2,224	3,994	4400 Purchased Services	3,328	59,414	63,461	4,047	7
-	853	5,322	4500 Supplies and Materials	8,520	21,240	11,200	(10,040)	(47)
-	4	-	4900 Other Expenses	109,940	301,585	329,976	28,391	9
-	15,467	21,905	4950 Indirect Costs	33,303	55,385	65,099	9,714	18
-	28,618	44,799	Subtotal - Other	170,191	469,332	504,016	45,412	10
-	-	640	5100 Equipment	2,352	14,887	22,204	7,317	49
<u>\$ -</u>	<u>\$ 456,116</u>	<u>\$ 620,406</u>	Location Totals	<u>\$ 964,844</u>	<u>\$ 1,551,342</u>	<u>\$ 1,737,192</u>	<u>\$ 185,850</u>	12



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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 63 Kaleidoscope Charter School

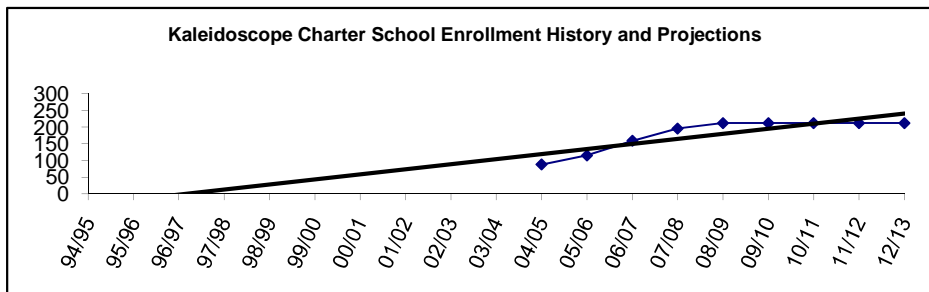
2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
-	88.00	115.00	Enrollment in ADM (1 - 3)	136.00	159.00	196.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
-	0.30	0.30	Administrator	0.30	1.00	1.00
-	4.60	5.68	Teacher (Includes Quest)	5.71	8.00	9.00
-	0.50	0.50	Specialist*	0.50	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
-	5.40	6.48	Certified Subtotal	6.51	10.00	11.00
-	0.25	1.14	Aide	1.14	2.02	2.02
-	0.25	0.25	Nurse***	0.25	0.36	0.36
-	0.63	0.88	Support	0.88	1.31	1.31
-	0.38	0.63	Custodian	0.63	0.63	0.63
-	1.51	2.90	Classified Subtotal	2.90	4.32	4.32
-	6.91	9.38	Total	9.41	14.32	15.32

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

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

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

Charter school staffing is not determined by district staffing formulae

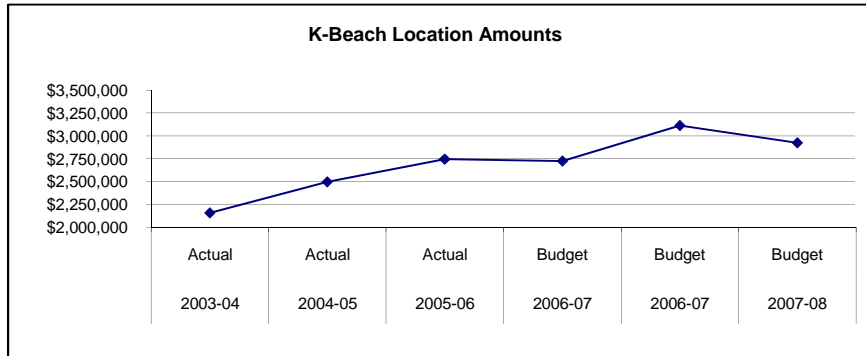


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,269,684	\$ 1,453,604	\$ 1,523,911	3100 Certified Salaries	\$ 1,492,579	\$ 1,663,516	\$ 1,685,775	\$ 22,259	1
276,833	285,935	320,321	3200 Non-Certified Salaries	319,068	345,566	356,458	10,892	3
483,734	627,011	742,623	3500 Employee Benefits	758,960	944,711	721,601	(223,110)	(24)
<u>2,030,251</u>	<u>2,366,550</u>	<u>2,586,855</u>	Subtotal - Personnel Services	<u>2,570,607</u>	<u>2,953,793</u>	<u>2,763,834</u>	<u>(189,959)</u>	(6)
-	110	-	4100 Professional-Technical Svc	-	700	996	296	100
605	-	646	4200 Travel	566	566	566	-	-
60	244	-	4250 Student Travel	-	-	-	-	-
12,702	8,850	11,823	4300 Utility Services	21,729	12,083	21,729	9,646	80
51,741	62,996	72,137	4350 Energy	67,782	80,692	76,134	(4,558)	(6)
10,316	8,934	7,955	4400 Purchased Services	14,678	13,024	13,882	858	7
42,254	38,132	55,751	4500 Supplies and Materials	44,767	49,731	45,623	(4,108)	(8)
660	660	680	4900 Other Expenses	1,250	850	1,050	200	24
<u>118,338</u>	<u>119,926</u>	<u>148,992</u>	Subtotal - Other	<u>150,772</u>	<u>157,646</u>	<u>159,980</u>	<u>2,334</u>	1
<u>7,921</u>	<u>8,904</u>	<u>10,228</u>	5100 Equipment	<u>2,997</u>	<u>1,987</u>	<u>-</u>	<u>(1,987)</u>	(100)
<u>\$ 2,156,510</u>	<u>\$ 2,495,380</u>	<u>\$ 2,746,075</u>	Location Totals	<u>\$ 2,724,376</u>	<u>\$ 3,113,426</u>	<u>\$ 2,923,814</u>	<u>\$ (189,612)</u>	(6)



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, healthy choices, self-esteem, communication skills, positive relationships, responsible decision making, and an enthusiasm for learning. Real world learning takes place at K-Beach. The students have worked on a corridor for caribou migration, adopted Slikok Creek, a flourishing salmon spawning bed where students hike a mile in all seasons to perform water quality tests, collect aquatic insects and trap salmon fry to monitor populations. K-Beach also has a Title I program, an Indian Education tutor, and the 21st Century Grant. These programs facilitate the success for all students. Our 21st Century Grant addresses student needs before and after school. K-Beach also has many teachers nominated for awards; this dedication to teaching has shown in the progress of our students, with the school having met Adequate Yearly Progress each year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
440.00	443.00	446.00	Enrollment in ADM (K-6)	433.00	446.00	443.00

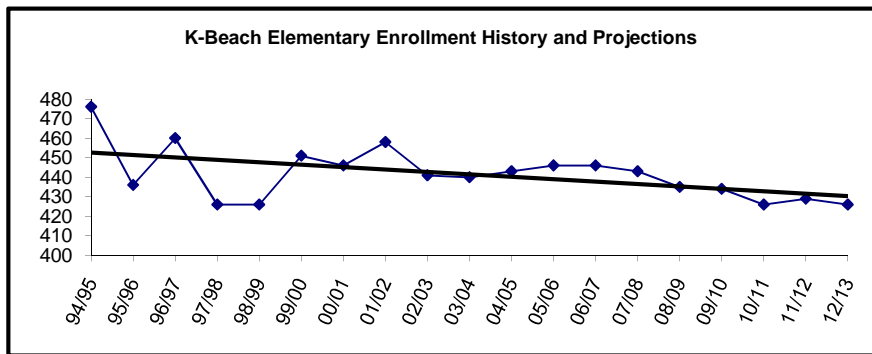
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.50	20.00	22.00	Teacher (Includes Quest)	22.00	23.00	22.00
1.00	2.00	1.50	Specialist*	1.50	2.50	2.50
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>23.50</u>	<u>26.00</u>	<u>27.50</u>	Certified Subtotal	<u>27.50</u>	<u>29.50</u>	<u>28.50</u>
3.52	4.40	4.40	Special Ed Aide	4.40	5.07	5.07
-	-	0.44	Aide	0.44	0.57	0.44
1.06	0.93	0.93	Nurse***	0.93	0.93	0.93
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.50	3.00	3.50	Custodian	3.50	3.50	3.50
<u>9.58</u>	<u>9.83</u>	<u>10.77</u>	Classified Subtotal	<u>10.77</u>	<u>11.57</u>	<u>11.44</u>
<u><u>33.08</u></u>	<u><u>35.83</u></u>	<u><u>38.27</u></u>	Total	<u><u>38.27</u></u>	<u><u>41.07</u></u>	<u><u>39.94</u></u>

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

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

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

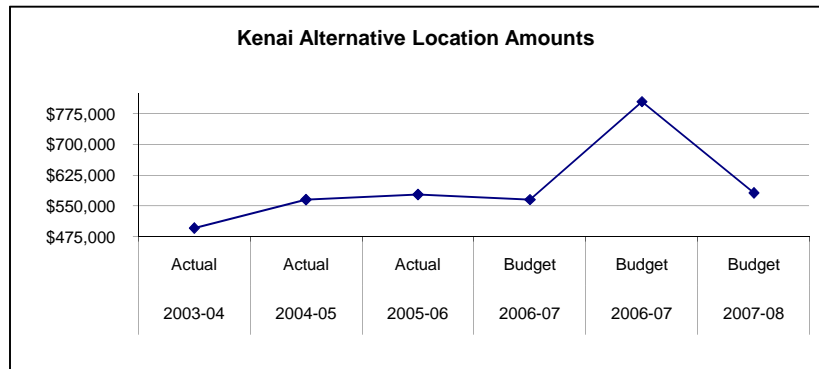


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 67 Kenai Alternative High School

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 297,684	\$ 330,258	\$ 312,414	3100 Certified Salaries	\$ 319,404	\$ 456,547	\$ 347,387	\$ (109,160)	(24)
48,866	52,205	57,339	3200 Non-Certified Salaries	46,515	48,362	50,930	2,568	5
110,336	137,199	146,509	3500 Employee Benefits	152,492	236,090	134,539	(101,551)	(43)
<u>456,886</u>	<u>519,662</u>	<u>516,262</u>	Subtotal - Personnel Services	<u>518,411</u>	<u>740,999</u>	<u>532,856</u>	<u>(208,143)</u>	<u>(28)</u>
759	334	415	4200 Travel	562	562	562	-	-
10,650	9,789	10,795	4300 Utility Services	10,964	10,964	10,964	-	-
13,951	24,465	27,073	4350 Energy	20,648	36,102	22,146	(13,956)	(39)
1,498	1,021	1,039	4400 Purchased Services	1,700	1,700	1,700	-	-
10,235	8,067	10,059	4500 Supplies and Materials	10,991	11,491	12,514	1,023	9
1,010	895	650	4900 Other Expenses	800	1,315	800	(515)	(39)
<u>38,103</u>	<u>44,571</u>	<u>50,031</u>	Subtotal - Other	<u>45,665</u>	<u>62,134</u>	<u>48,686</u>	<u>(13,448)</u>	<u>(22)</u>
790	888	11,656	5100 Equipment	1,678	1,678	-	(1,678)	(100)
<u>\$ 495,779</u>	<u>\$ 565,121</u>	<u>\$ 577,949</u>	Location Totals	<u>\$ 565,754</u>	<u>\$ 804,811</u>	<u>\$ 581,542</u>	<u>\$ (223,269)</u>	<u>(28)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 67 Kenai Alternative High School

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
77.00	59.00	70.00	Enrollment in ADM (9-12)	70.00	87.00	83.00

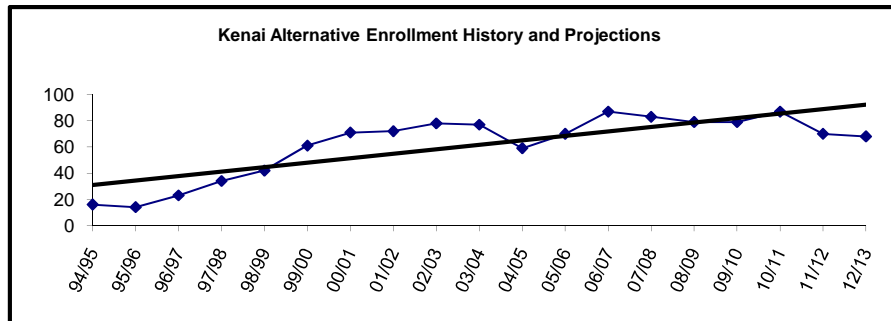
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
5.50	4.50	4.50	Teacher (Includes Quest)	4.75	7.25	4.50
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	Certified Subtotal	<u>6.25</u>	<u>8.75</u>	<u>6.00</u>
0.17	0.17	0.18	Nurse***	0.18	0.18	0.18
0.50	0.50	0.75	Support	0.75	0.75	0.75
1.00	1.00	0.50	Custodian	0.50	0.50	0.50
<u>1.67</u>	<u>1.67</u>	<u>1.43</u>	Classified Subtotal	<u>1.43</u>	<u>1.43</u>	<u>1.43</u>
<u><u>7.67</u></u>	<u><u>7.67</u></u>	<u><u>7.43</u></u>	Total	<u><u>7.68</u></u>	<u><u>10.18</u></u>	<u><u>7.43</u></u>

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

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

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

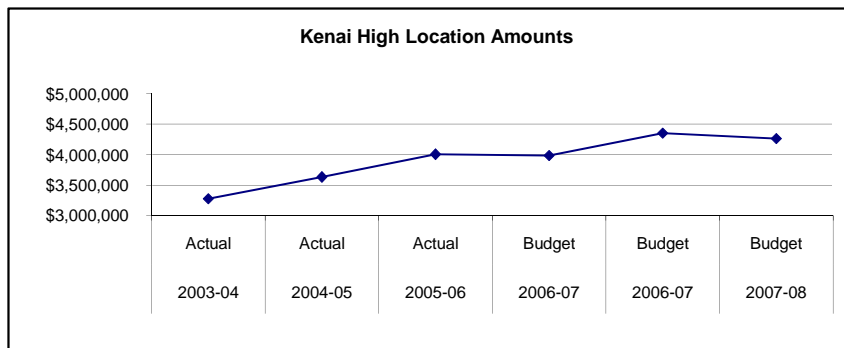


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,724,312	\$ 1,957,339	\$ 2,093,091	3100 Certified Salaries	\$ 2,065,685	\$ 2,113,818	\$ 2,319,322	\$ 205,504	10
489,398	437,928	478,579	3200 Non-Certified Salaries	443,165	485,810	486,997	1,187	0
667,288	817,543	971,231	3500 Employee Benefits	992,241	1,158,828	933,858	(224,970)	(19)
<u>2,880,998</u>	<u>3,212,810</u>	<u>3,542,901</u>	Subtotal - Personnel Services	<u>3,501,091</u>	<u>3,758,456</u>	<u>3,740,177</u>	<u>(18,279)</u>	<u>(0)</u>
2,744	3,682	2,859	4200 Travel	1,725	4,019	1,725	(2,294)	(57)
1,362	-	-	4250 Student Travel	-	-	-	-	-
40,247	42,914	44,629	4300 Utility Services	41,094	43,069	41,094	(1,975)	(5)
212,601	245,294	304,092	4350 Energy	302,467	364,979	346,717	(18,262)	(5)
25,814	25,417	21,889	4400 Purchased Services	28,847	27,431	28,847	1,416	5
99,226	85,435	73,434	4500 Supplies and Materials	96,322	131,628	99,324	(32,304)	(25)
4,815	5,552	1,964	4900 Other Expenses	8,443	6,286	8,443	2,157	34
<u>386,809</u>	<u>408,294</u>	<u>448,867</u>	Subtotal - Other	<u>478,898</u>	<u>577,412</u>	<u>526,150</u>	<u>(51,262)</u>	<u>(9)</u>
<u>12,108</u>	<u>12,263</u>	<u>13,588</u>	5100 Equipment	<u>7,486</u>	<u>17,630</u>	<u>-</u>	<u>(17,630)</u>	<u>(100)</u>
<u>\$ 3,279,915</u>	<u>\$ 3,633,367</u>	<u>\$ 4,005,356</u>	Location Totals	<u>\$ 3,987,475</u>	<u>\$ 4,353,498</u>	<u>\$ 4,266,327</u>	<u>\$ (87,171)</u>	<u>(2)</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 PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
502.00	517.00	510.00	Enrollment in ADM (9-12)	516.00	518.00	542.00

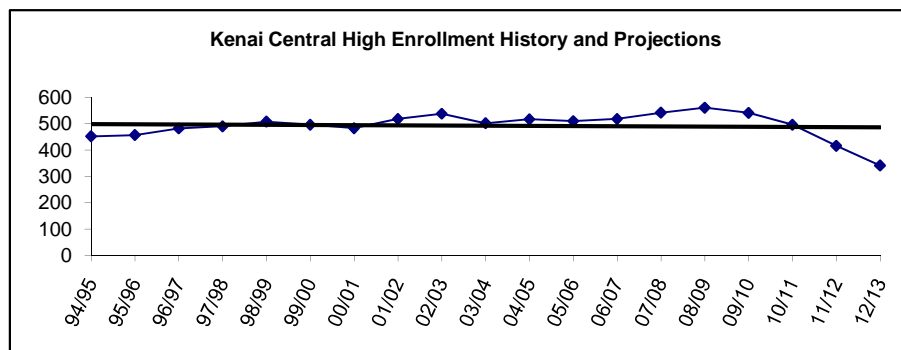
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.95	22.70	23.50	Teacher (Includes Quest)	23.00	22.60	25.50
2.10	2.80	3.00	Specialist*	3.00	3.40	3.00
4.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>31.05</u>	<u>33.50</u>	<u>34.50</u>	Certified Subtotal	<u>34.00</u>	<u>34.00</u>	<u>36.50</u>
2.26	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.44	-	0.44	Aide	0.44	0.44	0.44
0.50	0.50	0.50	Nurse***	0.50	0.50	0.50
4.00	4.50	4.50	Support	4.50	4.50	4.50
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>14.70</u>	<u>12.38</u>	<u>12.82</u>	Classified Subtotal	<u>12.82</u>	<u>12.82</u>	<u>12.82</u>
<u>45.75</u>	<u>45.88</u>	<u>47.32</u>	Total	<u>46.82</u>	<u>46.82</u>	<u>49.32</u>

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

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

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

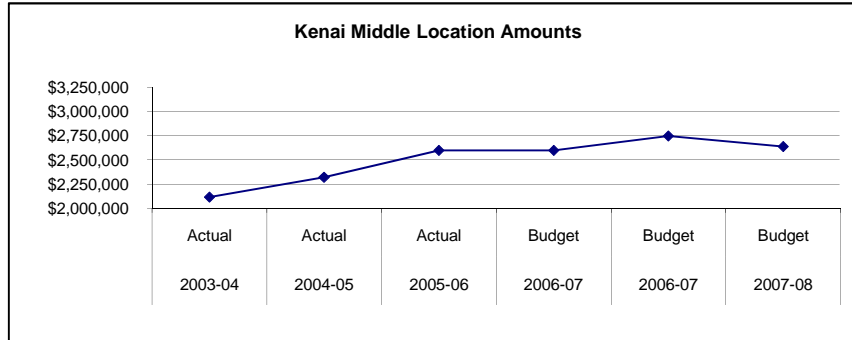


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,288,520	\$ 1,372,102	\$ 1,426,303	3100 Certified Salaries	\$ 1,424,884	\$ 1,464,579	\$ 1,509,859	\$ 45,280	3
228,165	235,888	286,279	3200 Non-Certified Salaries	269,116	276,944	296,728	19,784	7
432,709	539,282	666,673	3500 Employee Benefits	683,945	782,164	600,005	(182,159)	(23)
<u>1,949,394</u>	<u>2,147,272</u>	<u>2,379,255</u>	Subtotal - Personnel Services	<u>2,377,945</u>	<u>2,523,687</u>	<u>2,406,592</u>	<u>(117,095)</u>	(5)
103	183	278	4200 Travel	650	1,600	650	(950)	(59)
-	1,240	-	4250 Student Travel	-	-	-	-	-
13,269	10,473	11,818	4300 Utility Services	13,258	12,644	13,258	614	5
84,972	98,272	133,476	4350 Energy	134,828	139,095	152,452	13,357	10
10,810	9,718	10,573	4400 Purchased Services	15,931	11,365	15,931	4,566	40
42,767	44,339	42,858	4500 Supplies and Materials	49,713	55,060	46,569	(8,491)	(15)
1,240	1,300	2,018	4900 Other Expenses	2,300	1,429	2,300	871	61
<u>153,161</u>	<u>165,525</u>	<u>201,021</u>	Subtotal - Other	<u>216,680</u>	<u>221,193</u>	<u>231,160</u>	<u>9,967</u>	5
<u>11,549</u>	<u>5,979</u>	<u>17,174</u>	5100 Equipment	<u>3,588</u>	<u>2,742</u>	<u>-</u>	<u>(2,742)</u>	(100)
<u>\$ 2,114,104</u>	<u>\$ 2,318,776</u>	<u>\$ 2,597,450</u>	Location Totals	<u>\$ 2,598,213</u>	<u>\$ 2,747,622</u>	<u>\$ 2,637,752</u>	<u>\$ (109,870)</u>	(4)



Kenai Middle School, located in Kenai, Alaska, was constructed in 1972. The facility was originally built to house 550 students in grades 6-8. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006 - 2007 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
376.00	366.00	391.00	Enrollment in ADM (6-8)	385.00	390.00	352.00

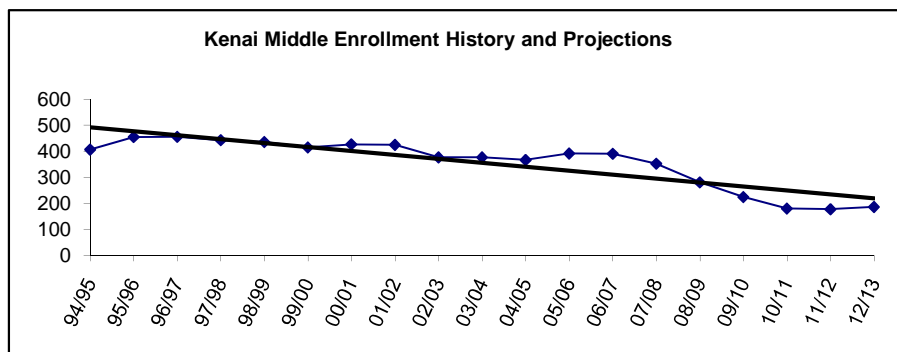
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
15.70	15.50	17.00	Teacher (Includes Quest)	17.00	17.00	15.50
1.30	2.00	2.50	Specialist*	2.50	1.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>22.00</u>	<u>22.50</u>	<u>24.50</u>	Certified Subtotal	<u>24.50</u>	<u>23.50</u>	<u>23.00</u>
1.32	1.32	1.76	Special Ed Aide	1.32	0.88	1.88
-	-	-	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.63	0.63	0.70	Nurse***	0.70	0.70	0.70
2.00	2.00	2.50	Support	2.50	2.50	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>7.45</u>	<u>7.45</u>	<u>8.46</u>	Classified Subtotal	<u>8.46</u>	<u>8.02</u>	<u>8.52</u>
<u>29.45</u>	<u>29.95</u>	<u>32.96</u>	Total	<u>32.96</u>	<u>31.52</u>	<u>31.52</u>

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

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

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

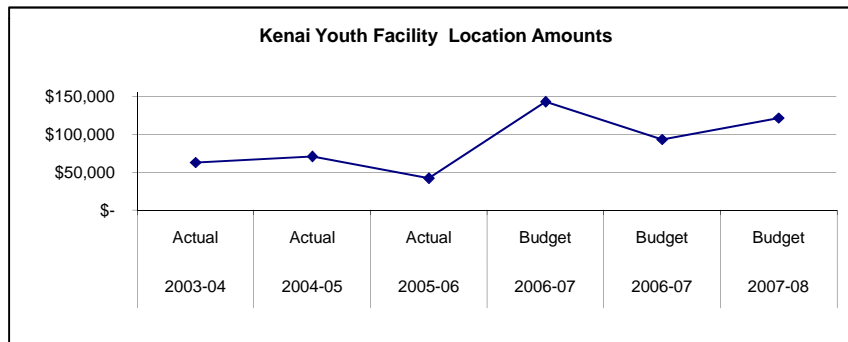


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 47,221	\$ 50,715	\$ 29,201	3100 Certified Salaries	\$ 98,003	\$ 62,366	\$ 88,797	\$ 26,431	79
-	84	252	3200 Non-Certified Salaries	600	252	450	198	0
14,062	17,667	10,218	3500 Employee Benefits	40,247	26,844	26,927	83	0
<u>61,283</u>	<u>68,466</u>	<u>39,671</u>	Subtotal - Personnel Services	<u>138,850</u>	<u>89,462</u>	<u>116,174</u>	<u>26,712</u>	<u>30</u>
-	-	-	4200 Travel	1,000	1,000	1,000	-	-
553	897	865	4300 Utility Services	650	698	2,700	2,002	287
405	91	59	4400 Purchased Services	216	216	216	-	-
523	1,250	1,277	4500 Supplies and Materials	2,180	1,932	1,518	(414)	(21)
<u>1,481</u>	<u>2,238</u>	<u>2,201</u>	Subtotal - Other	<u>4,046</u>	<u>3,846</u>	<u>5,434</u>	<u>1,588</u>	<u>41</u>
<u>\$ 62,764</u>	<u>\$ 70,704</u>	<u>\$ 41,872</u>	Location Totals	<u>\$ 142,896</u>	<u>\$ 93,308</u>	<u>\$ 121,608</u>	<u>\$ 28,300</u>	<u>30</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
10.00	6.00	12.00	Enrollment in ADM (7-12)	10.00	13.00	10.00

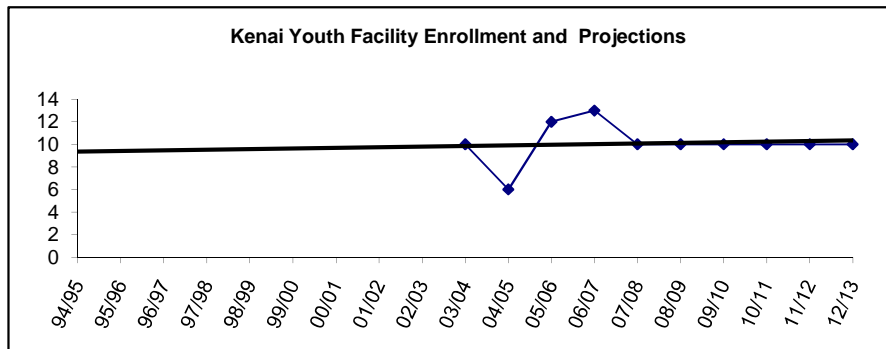
FTE's Included In Current Budget

-	-	-	Teacher (Includes Quest)	-	0.50	1.00
1.00	1.00	1.00	Special Ed Teacher**	2.00	0.50	0.50
1.00	1.00	1.00	Certified Subtotal	2.00	1.00	1.50
-	-	-	Nurse***	-	-	-
-	-	-	Classified Subtotal	-	-	-
1.00	1.00	1.00	Totals	2.00	1.00	1.50

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

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

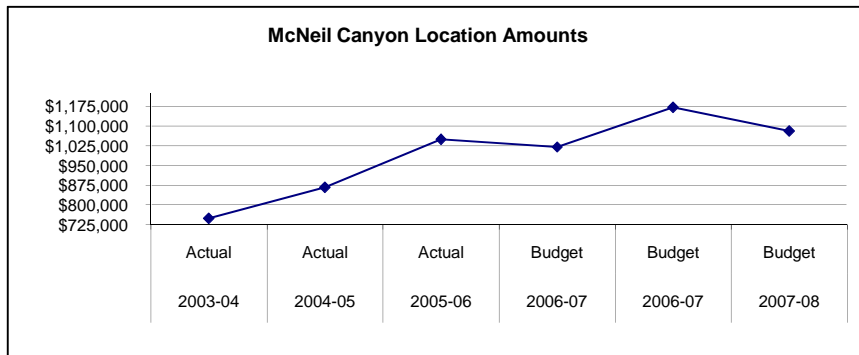


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 434,077	\$ 486,941	\$ 562,885	3100 Certified Salaries	\$ 556,837	\$ 599,197	\$ 609,286	\$ 10,089	2
89,617	92,313	118,658	3200 Non-Certified Salaries	101,084	125,236	125,033	(203)	(0)
150,723	198,486	255,667	3500 Employee Benefits	257,920	314,910	239,543	(75,367)	(24)
<u>674,417</u>	<u>777,740</u>	<u>937,210</u>	Subtotal - Personnel Services	<u>915,841</u>	<u>1,039,343</u>	<u>973,862</u>	<u>(65,481)</u>	<u>(6)</u>
596	2,469	808	4200 Travel	784	788	964	176	22
12,166	11,779	10,434	4300 Utility Services	14,769	14,165	14,769	604	4
41,122	55,687	76,648	4350 Energy	67,934	95,483	72,831	(22,652)	(24)
3,264	4,044	3,991	4400 Purchased Services	4,086	5,471	4,086	(1,385)	(25)
13,842	12,317	17,395	4500 Supplies and Materials	14,138	14,473	14,298	(175)	(1)
680	202	709	4900 Other Expenses	1,025	1,098	1,025	(73)	(7)
<u>71,670</u>	<u>86,498</u>	<u>109,985</u>	Subtotal - Others	<u>102,736</u>	<u>131,478</u>	<u>107,973</u>	<u>(23,505)</u>	<u>(18)</u>
<u>2,179</u>	<u>2,619</u>	<u>2,997</u>	5100 Equipment	<u>2,817</u>	<u>1,499</u>	<u>-</u>	<u>(1,499)</u>	<u>(100)</u>
<u>\$ 748,266</u>	<u>\$ 866,857</u>	<u>\$ 1,050,192</u>	Location Totals	<u>\$ 1,021,394</u>	<u>\$ 1,172,320</u>	<u>\$ 1,081,835</u>	<u>\$ (90,485)</u>	<u>(8)</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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
113.00	119.00	116.00	Enrollment in ADM (K-6)	118.00	121.00	120.00

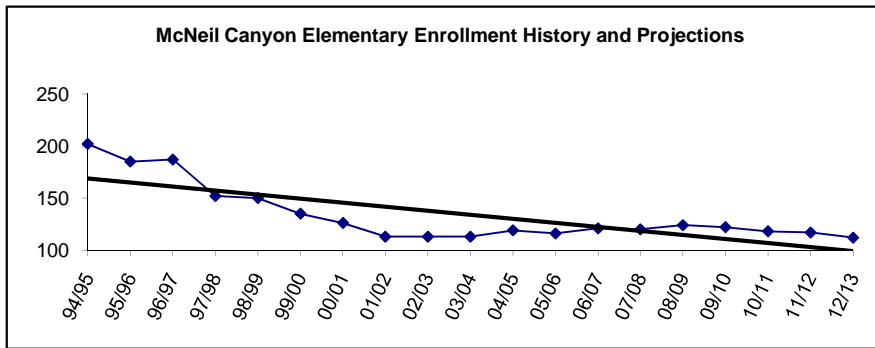
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
5.00	5.50	6.00	Teacher (Includes Quest)	6.00	6.50	6.50
0.50	1.50	1.50	Specialist*	1.50	0.75	1.00
1.00	0.75	0.75	Special Ed Teacher**	0.75	1.00	0.75
<u>7.50</u>	<u>8.25</u>	<u>8.75</u>	Certified Subtotal	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>
0.44	-	0.38	Aide	0.38	0.38	0.38
0.23	0.24	0.28	Nurse***	0.28	0.62	0.62
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.17</u>	<u>2.74</u>	<u>3.16</u>	Classified Subtotal	<u>3.16</u>	<u>3.50</u>	<u>3.50</u>
<u>10.67</u>	<u>10.99</u>	<u>11.91</u>	Total	<u>11.91</u>	<u>12.25</u>	<u>12.25</u>

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

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

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

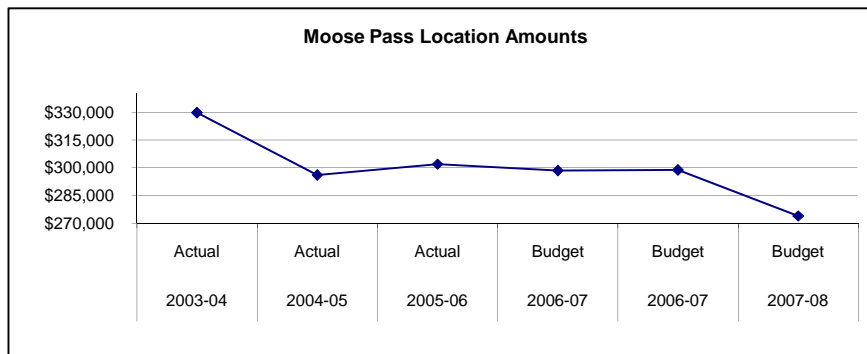


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 168,467	\$ 125,219	\$ 119,364	3100 Certified Salaries	\$ 115,646	\$ 106,103	\$ 94,723	\$ (11,380)	(11)
41,438	49,279	52,270	3200 Non-Certified Salaries	51,559	55,092	56,316	1,224	2
78,153	76,352	83,449	3500 Employee Benefits	76,332	83,072	63,036	(20,036)	(24)
<u>288,058</u>	<u>250,850</u>	<u>255,083</u>	Subtotal - Personnel Services	<u>243,537</u>	<u>244,267</u>	<u>214,075</u>	<u>(30,192)</u>	<u>(12)</u>
902	1,388	1,499	4200 Travel	975	975	975	-	-
12,776	13,106	8,725	4300 Utility Services	12,793	12,107	12,793	686	6
21,159	22,239	27,610	4350 Energy	33,230	33,403	40,055	6,652	20
991	1,053	1,035	4400 Purchased Services	1,403	1,572	1,403	(169)	(11)
4,195	5,700	6,266	4500 Supplies and Materials	4,687	4,707	3,874	(833)	(18)
660	771	299	4900 Other Expenses	763	779	763	(16)	(2)
<u>40,683</u>	<u>44,257</u>	<u>45,434</u>	Subtotal - Other	<u>53,851</u>	<u>53,543</u>	<u>59,863</u>	<u>6,320</u>	<u>12</u>
892	892	1,418	5100 Equipment	952	952	-	(952)	(100)
<u>\$ 329,633</u>	<u>\$ 295,999</u>	<u>\$ 301,935</u>	Location Totals	<u>\$ 298,340</u>	<u>\$ 298,762</u>	<u>\$ 273,938</u>	<u>\$ (24,824)</u>	<u>(8)</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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
33.00	33.00	31.00	Enrollment in ADM (K-8)	33.00	27.00	26.00

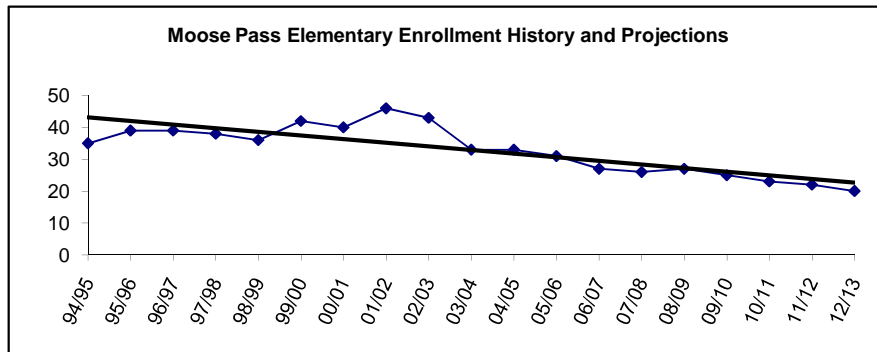
FTE's Included In Current Budget

-	0.40	0.40	Administrator	0.40	0.20	0.20
3.40	2.00	2.00	Teachers (includes Quest)	2.00	2.00	1.50
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	-	-
<u>3.40</u>	<u>2.40</u>	<u>2.40</u>	Certified Subtotal	<u>2.40</u>	<u>2.20</u>	<u>1.70</u>
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.55</u>	<u>1.55</u>	<u>1.80</u>	Classified Subtotal	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
<u><u>4.95</u></u>	<u><u>3.95</u></u>	<u><u>4.20</u></u>	Total	<u><u>4.20</u></u>	<u><u>4.00</u></u>	<u><u>3.50</u></u>

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

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

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

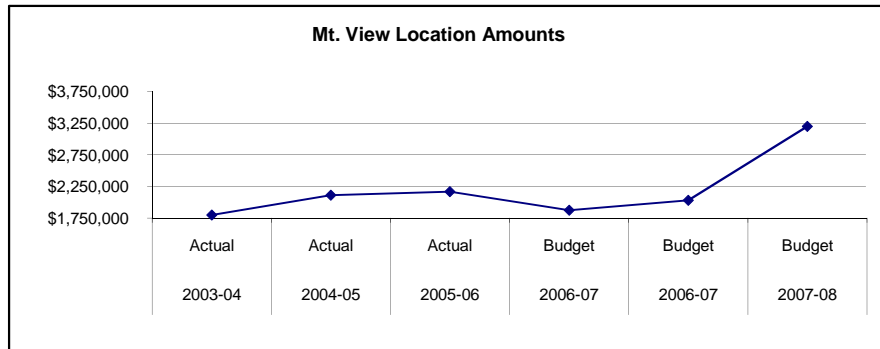


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,121,585	\$ 1,268,825	\$ 1,256,936	3100 Certified Salaries	\$ 1,056,416	\$ 1,095,825	\$ 1,907,374	\$ 811,549	74
180,896	215,023	203,403	3200 Non-Certified Salaries	190,861	213,759	359,790	146,031	68
360,966	492,627	550,059	3500 Employee Benefits	480,208	578,832	753,012	174,180	30
<u>1,663,447</u>	<u>1,976,475</u>	<u>2,010,398</u>	Subtotal - Personnel Services	<u>1,727,485</u>	<u>1,888,416</u>	<u>3,020,176</u>	<u>1,131,760</u>	60
112	155	129	4200 Travel	300	350	525	175	50
-	39	-	4250 Student Travel	-	-	-	-	-
10,530	9,544	9,230	4300 Utility Services	11,413	11,661	12,311	650	6
71,382	77,228	93,921	4350 Energy	94,301	90,337	107,297	16,960	19
9,634	9,365	9,161	4400 Purchased Services	6,668	8,723	14,247	5,524	63
36,299	33,395	29,383	4500 Supplies and Materials	26,000	27,899	41,939	14,040	50
762	739	856	4900 Other Expenses	1,025	1,025	2,050	1,025	100
<u>128,719</u>	<u>130,465</u>	<u>142,680</u>	Subtotal - Other	<u>139,707</u>	<u>139,995</u>	<u>178,369</u>	<u>38,374</u>	27
<u>5,321</u>	<u>5,071</u>	<u>12,717</u>	5100 Equipment	<u>4,312</u>	<u>2,157</u>	<u>-</u>	<u>(2,157)</u>	(100)
<u>\$ 1,797,487</u>	<u>\$ 2,112,011</u>	<u>\$ 2,165,795</u>	Location Totals	<u>\$ 1,871,504</u>	<u>\$ 2,030,568</u>	<u>\$ 3,198,545</u>	<u>\$ 1,167,977</u>	58



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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
337.00	323.00	286.00	Enrollment in ADM (3-5)	230.00	236.00	388.00

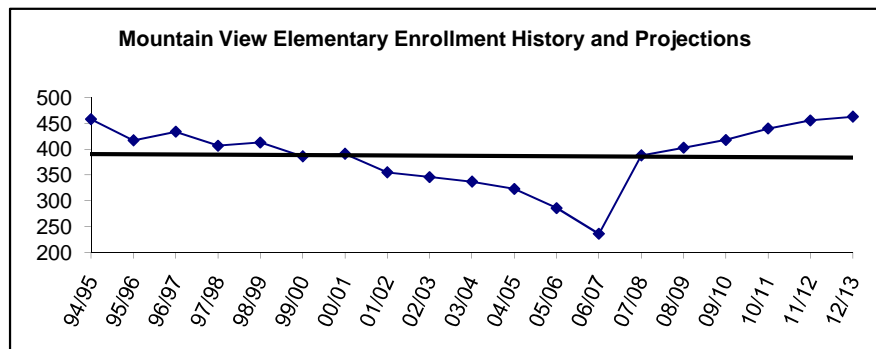
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.50	15.00	14.00	Teacher (Includes Quest)	11.00	12.50	20.00
-	2.00	1.50	Specialist *	1.50	1.00	3.50
3.00	2.00	2.00	Special Ed Teacher **	2.00	2.00	5.00
<u>18.50</u>	<u>20.00</u>	<u>18.50</u>	Certified Subtotal	<u>15.50</u>	<u>16.50</u>	<u>29.50</u>
0.88	1.76	1.76	Special Ed Aide	1.76	1.76	4.40
0.44	-	-	Aide	0.38	0.76	0.44
0.75	0.88	0.44	Nurse ***	0.44	0.50	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.50
3.00	3.00	2.50	Custodian	2.50	2.50	3.00
<u>6.07</u>	<u>6.64</u>	<u>5.70</u>	Classified Subtotal	<u>6.08</u>	<u>6.52</u>	<u>10.22</u>
<u>24.57</u>	<u>26.64</u>	<u>24.20</u>	Total	<u>21.58</u>	<u>23.02</u>	<u>39.72</u>

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

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

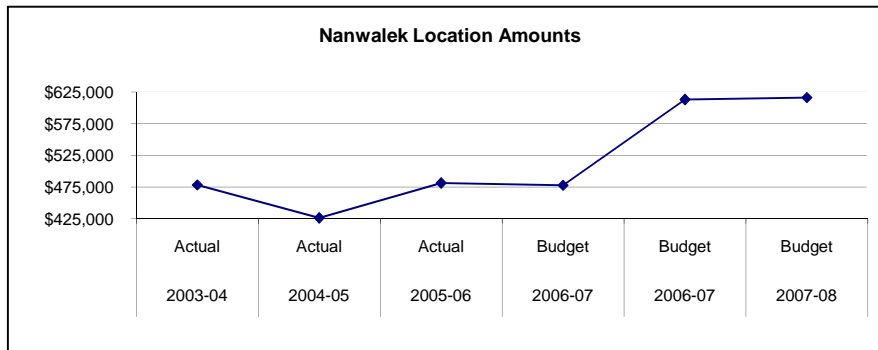


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 220,585	\$ 188,112	\$ 170,249	3100 Certified Salaries	\$ 174,113	\$ 226,489	\$ 264,501	\$ 38,012	17
81,054	79,358	72,734	3200 Non-Certified Salaries	90,210	72,942	76,596	3,654	5
106,590	116,553	118,277	3500 Employee Benefits	126,274	154,072	134,935	(19,137)	(12)
<u>408,229</u>	<u>384,023</u>	<u>361,260</u>	Subtotal - Personnel Services	<u>390,597</u>	<u>453,503</u>	<u>476,032</u>	<u>22,529</u>	<u>5</u>
4,574	3,893	4,983	4200 Travel	4,500	7,430	4,500	(2,930)	(39)
-	-	-	4250 Student Travel	-	-	-	-	-
4,943	7,445	9,462	4300 Utility Services	8,298	48,280	49,214	934	2
47,499	18,554	89,606	4350 Energy	58,443	69,897	71,608	1,711	2
6,185	4,281	9,010	4400 Purchased Services	3,643	13,420	3,643	(9,777)	(73)
4,817	6,316	4,418	4500 Supplies and Materials	9,027	17,775	9,681	(8,094)	(46)
1,225	400	675	4900 Other Expenses	1,550	1,550	1,550	-	-
<u>69,243</u>	<u>40,889</u>	<u>118,154</u>	Subtotal - Other	<u>85,461</u>	<u>158,352</u>	<u>140,196</u>	<u>(18,156)</u>	<u>(11)</u>
<u>854</u>	<u>978</u>	<u>1,678</u>	5100 Equipment	<u>1,678</u>	<u>1,273</u>	<u>-</u>	<u>(1,273)</u>	<u>(100)</u>
<u>\$ 478,326</u>	<u>\$ 425,890</u>	<u>\$ 481,092</u>	Location Totals	<u>\$ 477,736</u>	<u>\$ 613,128</u>	<u>\$ 616,228</u>	<u>\$ 3,100</u>	<u>1</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
63.00	63.00	58.00	Enrollment in ADM (K-12)	61.00	64.00	64.00

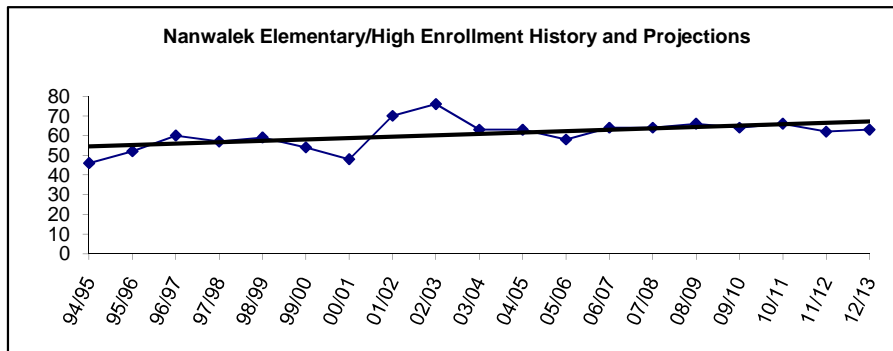
FTE's Included In Current Budget

-	0.50	0.50	Adminstrator	0.50	0.50	0.50
4.00	3.75	3.00	Teacher (Includes Quest)	3.00	4.00	4.00
-	-	-	Specialist*	-	-	-
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.75
<u>4.25</u>	<u>4.50</u>	<u>3.75</u>	Certified Subtotal	<u>3.75</u>	<u>4.75</u>	<u>5.25</u>
1.32	1.32	1.32	Special Ed Aide	1.32	1.32	1.32
0.13	0.15	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.81	Aide	0.81	-	-
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.33</u>	<u>3.35</u>	<u>3.51</u>	Classified Subtotal	<u>3.51</u>	<u>2.70</u>	<u>2.70</u>
<u>7.58</u>	<u>7.85</u>	<u>7.26</u>	Total	<u>7.26</u>	<u>7.45</u>	<u>7.95</u>

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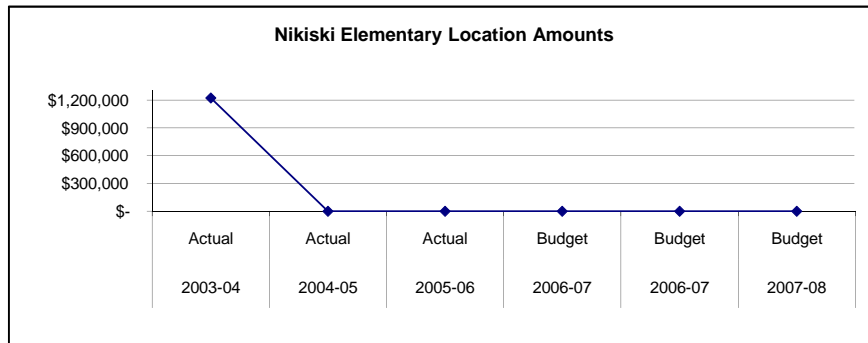


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 39 Nikiski Elementary

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 696,444	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
176,392	-	-	3200 Non-Certified Salaries	-	-	-	-	-
258,876	-	-	3500 Employee Benefits	-	-	-	-	-
1,131,712	-	-	Subtotal - Personnel Services	-	-	-	-	-
765	-	-	4200 Travel	-	-	-	-	-
13,419	-	-	4300 Utility Services	-	-	-	-	-
47,338	-	-	4350 Energy	-	-	-	-	-
4,609	-	-	4400 Purchased Services	-	-	-	-	-
19,943	-	-	4500 Supplies and Materials	-	-	-	-	-
680	-	-	4900 Other Expenses	-	-	-	-	-
86,754	-	-	Subtotal - Other	-	-	-	-	-
2,694	-	-	5100 Equipment	-	-	-	-	-
\$ 1,221,160	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-



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
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 39 Nikiski Elementary

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
179.00	-	-	Enrollment in ADM (K-6)	-	-	-

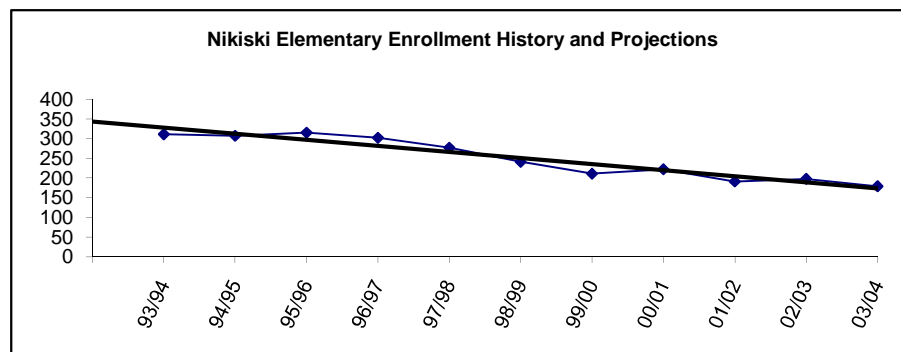
FTE's Included In Current Budget

1.00	-	-	Administrator	-	-	-
8.25	-	-	Teacher (Includes Quest)	-	-	-
0.25	-	-	Specialist*	-	-	-
2.00	-	-	Special Ed Teacher**	-	-	-
<u>11.50</u>	<u>-</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
2.45	-	-	Special Ed Aide	-	-	-
0.38	-	-	Aide	-	-	-
0.40	-	-	Nurse***	-	-	-
1.00	-	-	Support	-	-	-
2.00	-	-	Custodian	-	-	-
<u>6.23</u>	<u>-</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>17.73</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

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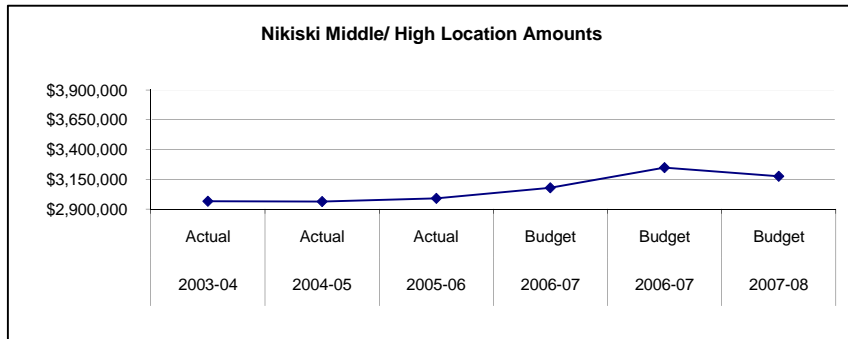
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 10 Nikiski Middle / Senior High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,725,154	\$ 1,615,787	\$ 1,564,087	3100 Certified Salaries	\$ 1,595,156	\$ 1,543,724	\$ 1,699,596	\$ 155,872	10
337,767	352,880	371,579	3200 Non-Certified Salaries	323,011	405,340	362,331	(43,009)	(11)
593,205	663,426	727,864	3500 Employee Benefits	768,434	891,923	700,503	(191,420)	(21)
<u>2,656,126</u>	<u>2,632,093</u>	<u>2,663,530</u>	Subtotal - Personnel Services	<u>2,686,601</u>	<u>2,840,987</u>	<u>2,762,430</u>	<u>(78,557)</u>	(3)
5,662	4,412	2,503	4200 Travel	3,138	3,138	3,138	-	-
-	-	18	4250 Student Travel	-	-	-	-	-
37,500	35,491	28,579	4300 Utility Services	36,054	36,754	36,054	(700)	(2)
164,620	181,617	204,238	4350 Energy	260,222	243,040	286,475	43,435	18
16,548	14,130	10,904	4400 Purchased Services	19,006	21,470	19,006	(2,464)	(11)
68,958	66,023	56,714	4500 Supplies and Materials	63,526	90,594	64,064	(26,530)	(29)
3,530	4,165	2,535	4900 Other Expenses	4,225	5,570	4,225	(1,345)	(24)
<u>296,818</u>	<u>305,838</u>	<u>305,491</u>	Subtotal - Other	<u>386,171</u>	<u>400,566</u>	<u>412,962</u>	<u>12,396</u>	3
<u>12,429</u>	<u>23,431</u>	<u>18,838</u>	5100 Equipment	<u>4,869</u>	<u>6,734</u>	<u>-</u>	<u>(6,734)</u>	(100)
<u>\$ 2,965,373</u>	<u>\$ 2,961,362</u>	<u>\$ 2,987,859</u>	Location Totals	<u>\$ 3,077,641</u>	<u>\$ 3,248,287</u>	<u>\$ 3,175,392</u>	<u>\$ (72,895)</u>	(2)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 10 Nikiski Middle / Senior High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2006-07 Budget
476.00	417.00	387.00	Enrollment in ADM (7-12)	385.00	376.00	391.00

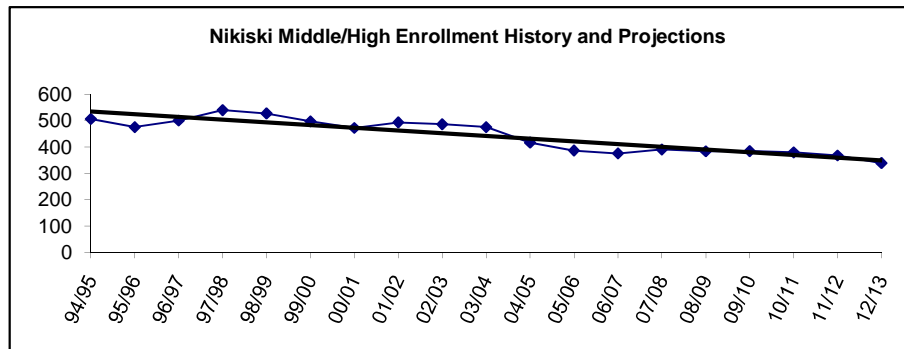
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.75	18.50	17.25	Teacher (Includes Quest)	18.25	18.00	19.00
2.00	2.00	1.75	Specialist*	1.75	2.00	1.50
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	5.00
<u>30.75</u>	<u>27.50</u>	<u>26.00</u>	Certified Subtotal	<u>27.00</u>	<u>26.00</u>	<u>27.50</u>
0.40	0.50	0.88	Nurse***	0.88	0.53	0.53
1.76	1.76	1.76	Special Ed Aide	1.76	4.02	2.64
-	-	0	Aide	0.44	0.44	0.44
3.50	2.50	2.50	Support	2.50	2.50	2.50
4.50	4.50	4.00	Custodian	4.00	4.00	4.00
<u>10.16</u>	<u>9.26</u>	<u>9.58</u>	Classified Subtotal	<u>9.58</u>	<u>11.49</u>	<u>10.11</u>
<u>40.91</u>	<u>36.76</u>	<u>35.58</u>	Total	<u>36.58</u>	<u>37.49</u>	<u>37.61</u>

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

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

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



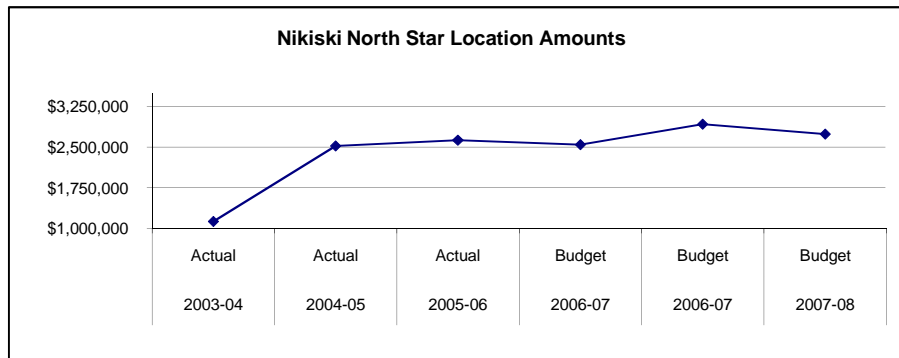
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 52 Nikiski North Star Elementary

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 622,777	\$ 1,490,408	\$ 1,488,747	3100 Certified Salaries	\$ 1,434,186	\$ 1,594,092	\$ 1,622,973	\$ 28,881	2
157,456	272,642	294,334	3200 Non-Certified Salaries	270,890	305,942	307,476	1,534	1
240,474	614,734	701,395	3500 Employee Benefits	690,272	856,712	650,700	(206,012)	(24)
<u>1,020,707</u>	<u>2,377,784</u>	<u>2,484,476</u>	Subtotal - Personnel Services	<u>2,395,348</u>	<u>2,756,746</u>	<u>2,581,149</u>	<u>(175,597)</u>	(6)
891	782	777	4200 Travel	1,250	595	1,250	655	110
-	150	-	4250 Student Travel	-	-	-	-	-
14,738	14,508	15,156	4300 Utility Services	16,179	16,179	16,179	-	-
59,323	79,522	78,434	4350 Energy	77,395	96,358	88,489	(7,869)	(8)
7,514	9,593	9,312	4400 Purchased Services	10,310	10,305	10,310	5	0
21,525	29,772	39,574	4500 Supplies and Materials	38,180	42,157	39,040	(3,117)	(7)
680	760	809	4900 Other Expenses	1,525	1,075	1,525	450	42
<u>104,671</u>	<u>135,087</u>	<u>144,062</u>	Subtotal - Other	<u>144,839</u>	<u>166,669</u>	<u>156,793</u>	<u>(9,876)</u>	(6)
<u>4,053</u>	<u>11,573</u>	<u>(231)</u>	5100 Equipment	<u>2,997</u>	<u>1,600</u>	<u>-</u>	<u>(1,600)</u>	(100)
<u>\$ 1,129,431</u>	<u>\$ 2,524,444</u>	<u>\$ 2,628,307</u>	Location Totals	<u>\$ 2,543,184</u>	<u>\$ 2,925,015</u>	<u>\$ 2,737,942</u>	<u>\$ (187,073)</u>	(6)



Nikiski North Star Elementary School, constructed in 1987, is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary. The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. In 2005, NNS partnered with NASA Explorer Schools to provide a 3-year partnership with NASA. Astronaut visits, distance learning, space outreaches, technology improvements and professional development are just some of the perks. Academics, specifically reading comprehension and mathematics, continues to be the main focus of the school. 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 Salamatoff Native Corporation. In addition, NNS is piloting a pre-kindergarten program for community four year olds. NNS still maintains an active parent run pre-school program that is open to the public on Friday mornings.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 52 Nikiski North Star Elementary

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
224.00	388.00	395.00	Enrollment in ADM (K-6)	356.00	408.00	368.00

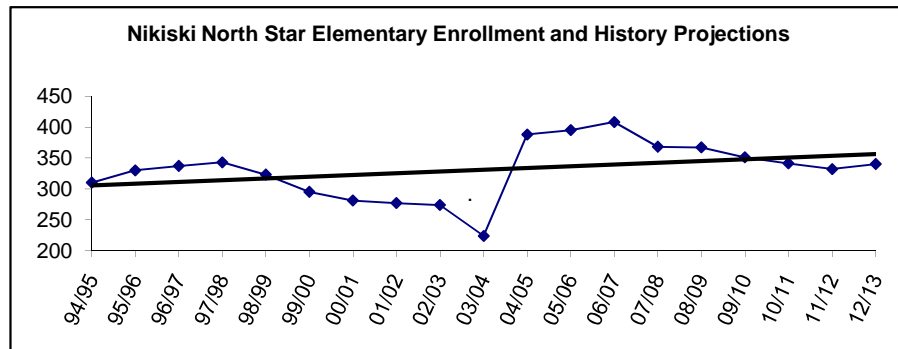
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.75	19.00	19.00	Teacher (Includes Quest)	18.00	19.39	19.00
0.25	2.50	2.50	Specialist*	2.50	2.50	2.50
1.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>11.00</u>	<u>25.50</u>	<u>25.50</u>	Certified Subtotal	<u>24.50</u>	<u>25.89</u>	<u>25.50</u>
0.88	3.33	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	-	0.44	Aide	0.44	0.44	0.44
0.48	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.50	1.50	Support	1.00	1.50	1.50
2.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>5.24</u>	<u>8.71</u>	<u>9.34</u>	Classified Subtotal	<u>8.84</u>	<u>9.34</u>	<u>9.34</u>
<u><u>16.24</u></u>	<u><u>34.21</u></u>	<u><u>34.84</u></u>	Total	<u><u>33.34</u></u>	<u><u>35.23</u></u>	<u><u>34.84</u></u>

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

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

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



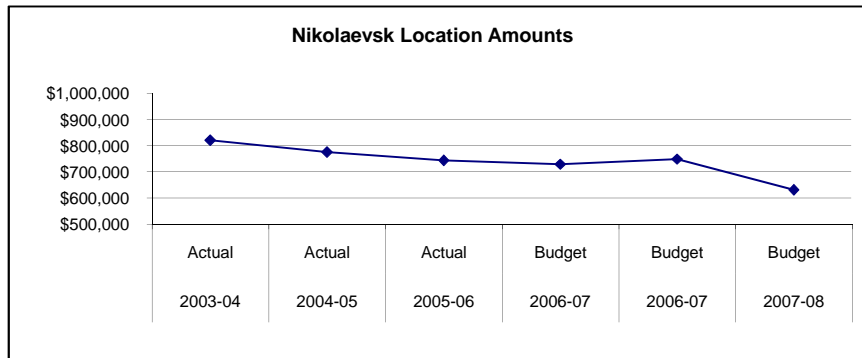
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 38 Nikolaevsk Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 421,839	\$ 388,526	\$ 355,859	3100 Certified Salaries	\$ 343,135	\$ 341,443	\$ 298,422	\$ (43,021)	(13)
149,821	131,562	112,934	3200 Non-Certified Salaries	106,913	100,440	98,115	(2,325)	(2)
174,863	182,463	187,588	3500 Employee Benefits	182,797	200,779	137,571	(63,208)	(31)
<u>746,523</u>	<u>702,551</u>	<u>656,381</u>	Subtotal - Personnel Services	<u>632,845</u>	<u>642,662</u>	<u>534,108</u>	<u>(108,554)</u>	-
-	-	88	4100 Professional-Technical Svc	-	-	-	-	-
1,666	832	392	4200 Travel	1,500	1,551	1,500	(51)	(3)
-	-	-	4250 Student Travel	-	-	-	-	-
11,179	10,116	8,627	4300 Utility Services	15,142	11,742	15,142	3,400	29
41,834	47,007	61,239	4350 Energy	62,028	66,926	66,517	(409)	(1)
2,089	2,699	2,487	4400 Purchased Services	2,878	3,451	2,878	(573)	(17)
13,431	8,958	11,954	4500 Supplies and Materials	10,870	19,211	9,274	(9,937)	(52)
1,191	1,164	325	4900 Other Expenses	2,029	2,419	2,029	(390)	(16)
<u>71,390</u>	<u>70,776</u>	<u>85,112</u>	Subtotal - Other	<u>94,447</u>	<u>105,300</u>	<u>97,340</u>	<u>(7,960)</u>	(8)
<u>2,721</u>	<u>2,187</u>	<u>2,045</u>	5100 Equipment	<u>2,045</u>	<u>1,313</u>	<u>-</u>	<u>(1,313)</u>	(100)
<u>\$ 820,634</u>	<u>\$ 775,514</u>	<u>\$ 743,538</u>	Location Totals	<u>\$ 729,337</u>	<u>\$ 749,275</u>	<u>\$ 631,448</u>	<u>\$ (117,827)</u>	(16)



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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 38 Nikolaevsk Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
89.00	73.00	69.00	Enrollment in ADM (K-12)	72.00	60.00	59.00

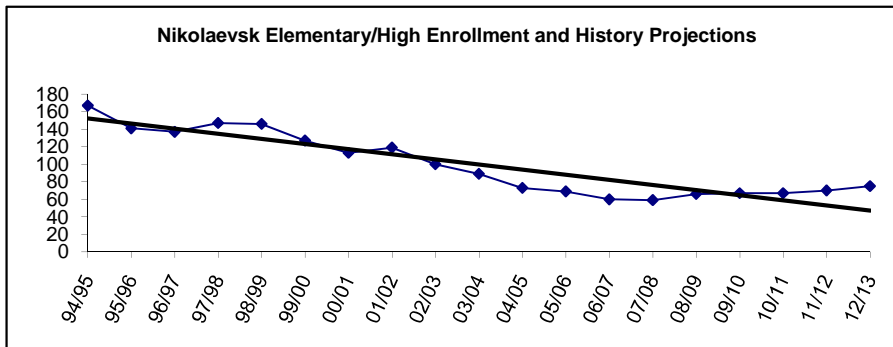
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
5.75	5.25	4.50	Teacher (Includes Quest)	4.00	4.00	3.00
-	-	-	Specialist*	-	-	-
0.75	0.75	1.00	Special Ed Teacher**	1.00	1.00	0.75
<u>7.50</u>	<u>6.50</u>	<u>6.00</u>	Certified Subtotal	<u>5.50</u>	<u>5.50</u>	<u>4.25</u>
0.88	0.88	0.53	Special Ed Aide	0.53	-	-
1.76	0.88	0.88	Aide	0.88	0.88	0.88
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	0.75	0.75	Support	0.75	0.75	0.75
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>4.84</u>	<u>3.71</u>	<u>3.36</u>	Classified Subtotal	<u>3.36</u>	<u>2.83</u>	<u>2.83</u>
<u><u>12.34</u></u>	<u><u>10.21</u></u>	<u><u>9.36</u></u>	Total	<u><u>8.86</u></u>	<u><u>8.33</u></u>	<u><u>7.08</u></u>

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

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



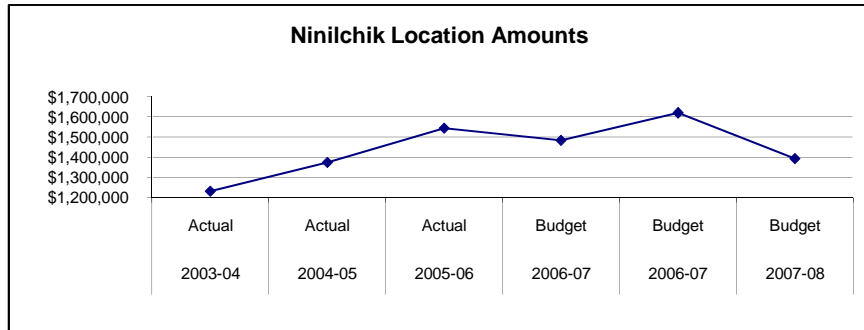
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 02 Ninilchik Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 699,562	\$ 721,211	\$ 777,785	3100 Certified Salaries	\$ 742,762	\$ 812,912	\$ 772,023	\$ (40,889)	(5)
150,887	182,056	197,302	3200 Non-Certified Salaries	190,219	190,160	171,178	(18,982)	(10)
249,433	310,498	371,635	3500 Employee Benefits	375,954	447,618	316,090	(131,528)	(29)
<u>1,099,882</u>	<u>1,213,765</u>	<u>1,346,722</u>	Subtotal - Personnel Services	<u>1,308,935</u>	<u>1,450,690</u>	<u>1,259,291</u>	<u>(191,399)</u>	(13)
929	1,718	804	4200 Travel	1,130	1,130	1,130	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
12,247	10,887	9,024	4300 Utility Services	11,460	11,395	11,460	65	1
85,034	114,339	148,462	4350 Energy	125,058	104,596	89,778	(14,818)	(14)
3,996	3,932	4,904	4400 Purchased Services	6,671	6,820	6,671	(149)	(2)
25,552	24,465	27,287	4500 Supplies and Materials	25,841	40,804	24,174	(16,630)	(41)
1,355	1,723	1,085	4900 Other Expenses	1,822	2,107	1,822	(285)	(14)
<u>129,113</u>	<u>157,064</u>	<u>191,566</u>	Subtotal - Other	<u>171,982</u>	<u>166,852</u>	<u>135,035</u>	<u>(31,817)</u>	(19)
<u>3,371</u>	<u>3,547</u>	<u>6,700</u>	5100 Equipment	<u>3,722</u>	<u>2,051</u>	<u>-</u>	<u>(2,051)</u>	(100)
<u>\$ 1,232,366</u>	<u>\$ 1,374,376</u>	<u>\$ 1,544,988</u>	Location Totals	<u>\$ 1,484,639</u>	<u>\$ 1,619,593</u>	<u>\$ 1,394,326</u>	<u>\$ (225,267)</u>	(14)



Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations completed in 1997. Students travel as much as 30 miles each way to attend school. Students at Ninilchik have received both academic and athletic recognition. Ninilchik School is now a Project GRAD school. Students in K-6 are placed in reading groups according to their achievement level, and receive 90 minutes of instruction daily in the Success for All reading program. In mathematics, all students K-6 receive 90 minutes of math instruction daily with the Move-It-Math program. Next year will mark our first graduating class of Project GRAD scholars, with qualified students receiving a \$4,000.00 scholarship for completing high school, maintaining a 2.5 GPA, and attending two summer institutes. Our students continue to score at the top of the district and state on standardized tests. Due to the dedicated staff and community support, Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
181.00	194.00	168.00	Enrollment in ADM (K-12)	166.00	159.00	151.00

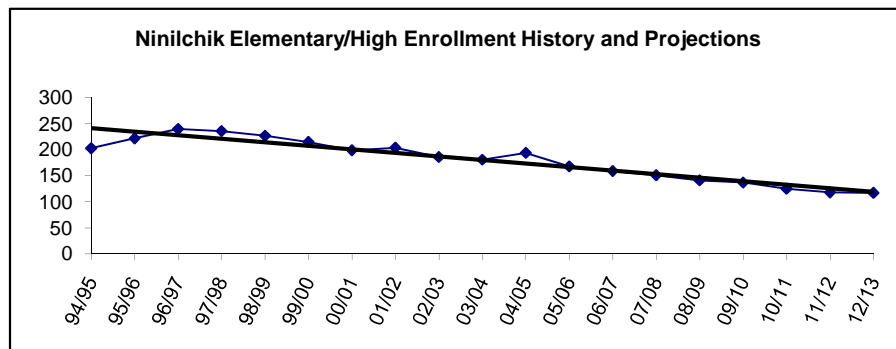
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.50	10.50	Teacher (Includes Quest)	9.50	9.50	8.00
-	-	-	Specialist*	-	1.00	1.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.50</u>	<u>12.50</u>	<u>13.50</u>	Certified Subtotal	<u>12.50</u>	<u>13.50</u>	<u>12.00</u>
-	0.82	0.82	Special Ed Aide	0.82	0.38	0.38
0.50	-	-	Aide	-	-	-
0.30	0.25	0.30	Nurse***	0.30	0.30	0.30
1.00	1.75	1.75	Support	2.00	1.75	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>4.30</u>	<u>5.32</u>	<u>5.37</u>	Classified Subtotal	<u>5.62</u>	<u>4.93</u>	<u>4.68</u>
<u><u>16.80</u></u>	<u><u>17.82</u></u>	<u><u>18.87</u></u>	Total	<u><u>18.12</u></u>	<u><u>18.43</u></u>	<u><u>16.68</u></u>

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

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

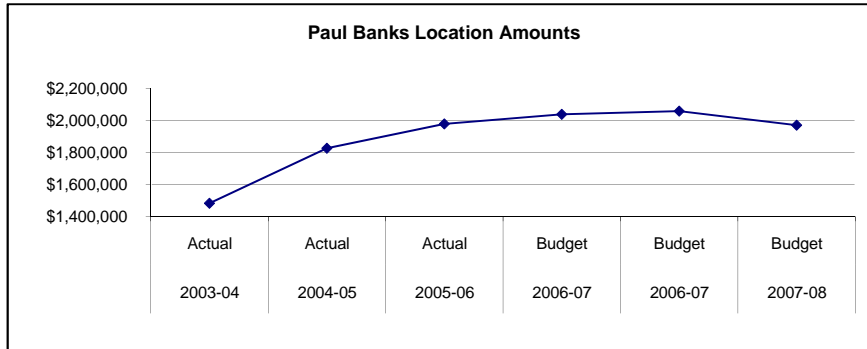


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 888,031	\$ 1,073,603	\$ 1,116,237	3100 Certified Salaries	\$ 1,146,710	\$ 1,098,637	\$ 1,152,683	\$ 54,046	5
187,338	205,116	222,541	3200 Non-Certified Salaries	218,017	222,047	224,078	2,031	1
302,818	429,785	499,270	3500 Employee Benefits	536,893	593,316	456,107	(137,209)	(23)
<u>1,378,187</u>	<u>1,708,504</u>	<u>1,838,048</u>	Subtotal - Personnel Services	<u>1,901,620</u>	<u>1,914,000</u>	<u>1,832,868</u>	<u>(81,132)</u>	<u>(4)</u>
463	292	225	4200 Travel	1,000	1,000	1,000	-	-
17,353	15,647	18,223	4300 Utility Services	19,519	18,558	19,519	961	5
51,709	64,783	84,519	4350 Energy	80,267	86,973	86,071	(902)	(1)
5,254	5,986	5,444	4400 Purchased Services	6,214	5,392	6,214	822	15
24,219	26,509	27,578	4500 Supplies and Materials	23,500	26,924	21,880	(5,044)	(19)
760	660	660	4900 Other Expenses	3,395	1,250	3,395	2,145	172
<u>99,758</u>	<u>113,877</u>	<u>136,649</u>	Subtotal - Other	<u>133,895</u>	<u>140,097</u>	<u>138,079</u>	<u>(2,018)</u>	<u>(1)</u>
<u>4,692</u>	<u>3,081</u>	<u>3,136</u>	5100 Equipment	<u>2,997</u>	<u>3,658</u>	<u>-</u>	<u>(3,658)</u>	<u>(100)</u>
<u>\$ 1,482,637</u>	<u>\$ 1,825,462</u>	<u>\$ 1,977,833</u>	Location Totals	<u>\$ 2,038,512</u>	<u>\$ 2,057,755</u>	<u>\$ 1,970,947</u>	<u>\$ (86,808)</u>	<u>(4)</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. Asbestos abatement and new carpet installation was completed in the summer of 2000. The Paul Banks Program includes an invitational, quality learning environment where staff collaborates to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
214.00	226.00	214.00	Enrollment in ADM (PS-2)	209.00	201.00	190.00

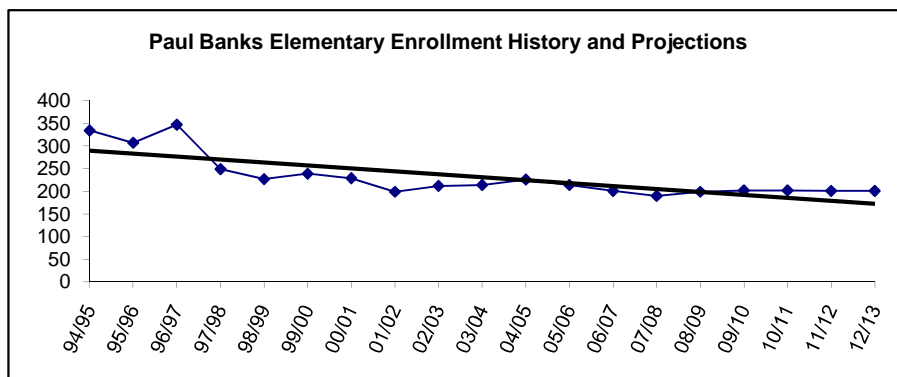
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	11.00	11.00	Teacher (Includes Quest)	11.00	10.50	10.00
-	2.50	2.50	Specialist*	3.00	2.50	3.50
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.50</u>	<u>17.50</u>	<u>17.50</u>	Certified Subtotal	<u>18.00</u>	<u>17.00</u>	<u>17.50</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
-	-	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	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
2.00	2.00	2.00	Custodian	2.00	2.00	1.50
<u>6.52</u>	<u>6.52</u>	<u>6.90</u>	Classified Subtotal	<u>6.90</u>	<u>6.90</u>	<u>6.40</u>
<u>21.02</u>	<u>24.02</u>	<u>24.40</u>	Total	<u>24.90</u>	<u>23.90</u>	<u>23.90</u>

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

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

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

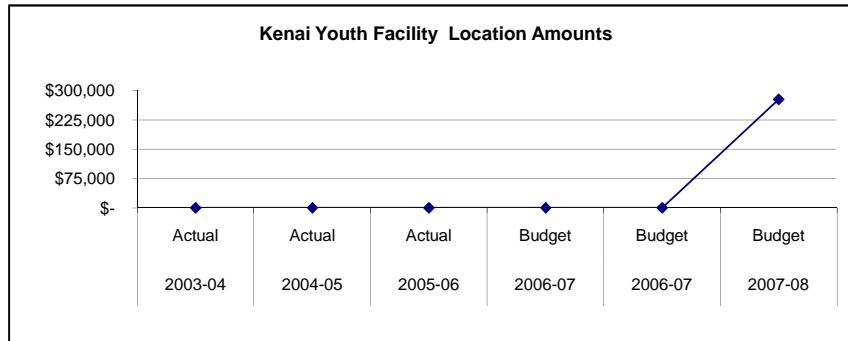


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 16 Peninsula Optional

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ 172,471	\$ 172,471	-
-	-	-	3200 Non-Certified Salaries	-	-	28,333	28,333	-
-	-	-	3500 Employee Benefits	-	-	66,082	66,082	-
-	-	-	Subtotal - Personnel Services	-	-	266,886	266,886	-
-	-	-	4200 Travel	-	-	645	645	-
-	-	-	4300 Utility Services	-	-	1,638	1,638	-
-	-	-	4400 Purchased Services	-	-	778	778	-
-	-	-	4500 Supplies and Materials	-	-	6,208	6,208	-
-	-	-	4900 Other Expenses	-	-	1,413	1,413	-
-	-	-	Subtotal - Other	-	-	10,682	10,682	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,568</u>	<u>\$ 277,568</u>	-



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 16 Peninsula Optional

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
-	-	-	Enrollment in ADM (9-12) ****	-	-	-

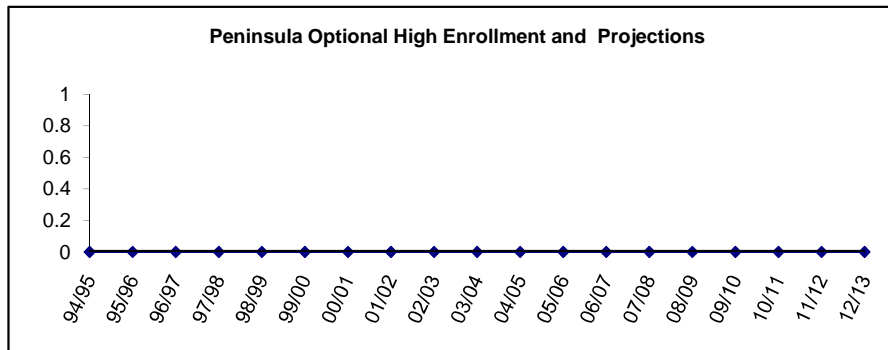
FTE's Included In Current Budget

-	-	-	Teacher (Includes Quest)	-	-	1.00
-	-	-	Special Ed Teacher**	-	-	2.00
-	-	-	Certified Subtotal	-	-	3.00
-	-	-	Support	-	-	0.50
-	-	-	Classified Subtotal	-	-	0.50
-	-	-	Totals	-	-	3.50

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

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

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

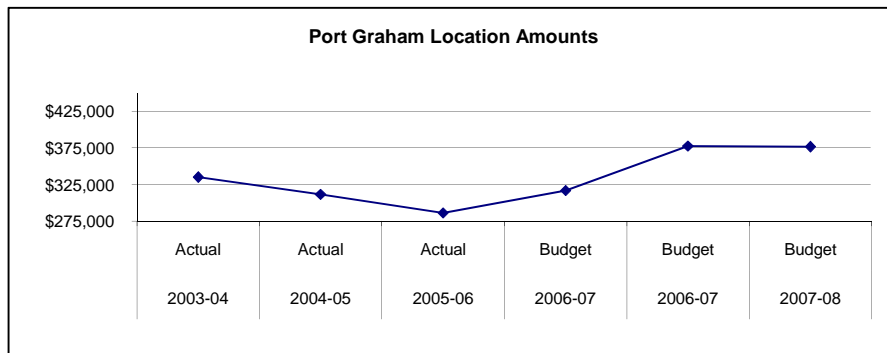


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 40 Port Graham Elementary / High

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 151,205	\$ 126,647	\$ 92,784	3100 Certified Salaries	\$ 95,705	\$ 101,525	\$ 106,199	\$ 4,674	5
44,167	43,159	38,847	3200 Non-Certified Salaries	54,379	62,971	51,393	(11,578)	(18)
68,538	71,406	62,002	3500 Employee Benefits	69,552	82,306	64,315	(17,991)	(22)
<u>263,910</u>	<u>241,212</u>	<u>193,633</u>	Subtotal - Personnel Services	<u>219,636</u>	<u>246,802</u>	<u>221,907</u>	<u>(24,895)</u>	<u>(10)</u>
-	-	-	4100 Professional-Technical Svc	250	250	250	-	-
3,570	4,895	3,495	4200 Travel	2,408	2,408	2,408	-	-
4,367	7,642	6,892	4300 Utility Services	6,696	46,956	46,836	(120)	(0)
53,601	47,697	75,884	4350 Energy	77,816	66,373	97,048	30,675	46
1,920	2,095	1,720	4400 Purchased Services	3,389	4,069	3,389	(680)	(17)
3,482	4,728	2,902	4500 Supplies and Materials	4,202	9,228	3,880	(5,348)	(58)
1,410	877	275	4900 Other Expenses	850	850	850	-	-
<u>68,350</u>	<u>67,934</u>	<u>91,168</u>	Subtotal - Other	<u>95,611</u>	<u>130,134</u>	<u>154,661</u>	<u>24,527</u>	<u>19</u>
<u>2,820</u>	<u>2,576</u>	<u>1,678</u>	5100 Equipment	<u>1,678</u>	<u>839</u>	<u>-</u>	<u>(839)</u>	<u>(100)</u>
<u>\$ 335,080</u>	<u>\$ 311,722</u>	<u>\$ 286,479</u>	Location Totals	<u>\$ 316,925</u>	<u>\$ 377,775</u>	<u>\$ 376,568</u>	<u>\$ (1,207)</u>	<u>(0)</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. It is adjacent to Nanwalek, and 7.5 miles southwest of Seldovia.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 40 Port Graham Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
30.00	28.00	21.00	Enrollment in ADM (K-12)	23.00	20.00	21.00

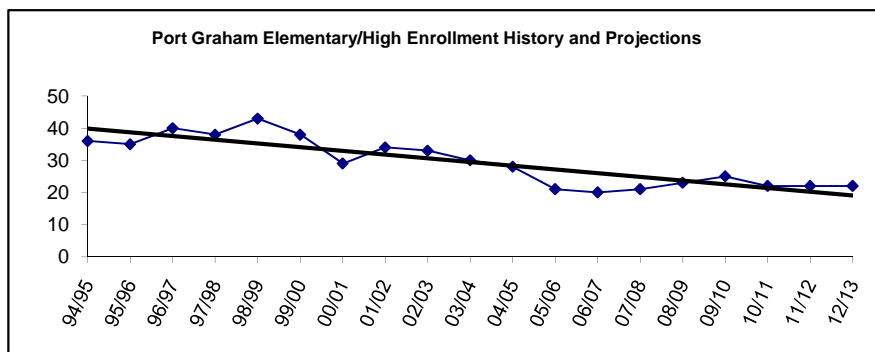
FTE's Included In Current Budget

-	0.50	0.50	Administrator	0.50	0.50	0.50
2.84	2.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	-
<u>3.09</u>	<u>2.75</u>	<u>1.75</u>	Certified Subtotal	<u>1.75</u>	<u>1.75</u>	<u>1.50</u>
0.38	0.38	0.38	Special Ed Aide	0.38	0.38	0.38
0.50	0.50	0.50	Aide	0.44	0.44	0.44
0.14	0.05	0.05	Nurse***	0.05	0.05	0.05
0.50	0.50	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.02</u>	<u>1.93</u>	<u>2.18</u>	Classified Subtotal	<u>2.12</u>	<u>2.12</u>	<u>2.12</u>
<u>5.11</u>	<u>4.68</u>	<u>3.93</u>	Total	<u>3.87</u>	<u>3.87</u>	<u>3.62</u>

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

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

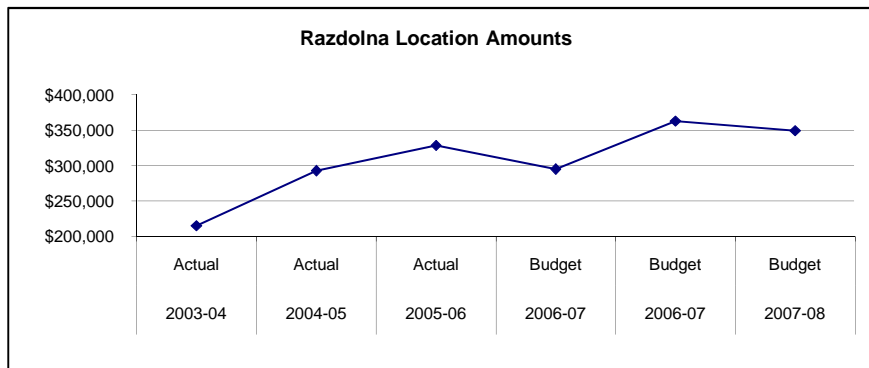


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 100,282	\$ 153,738	\$ 159,752	3100 Certified Salaries	\$ 136,631	\$ 171,147	\$ 180,376	\$ 9,229	5
38,138	41,252	51,352	3200 Non-Certified Salaries	48,598	49,982	52,932	2,950	6
47,455	67,038	85,505	3500 Employee Benefits	78,623	104,362	84,563	(19,799)	(19)
<u>185,875</u>	<u>262,028</u>	<u>296,609</u>	Subtotal - Personnel Services	<u>263,852</u>	<u>325,491</u>	<u>317,871</u>	<u>(7,620)</u>	<u>(2)</u>
22	137	-	4200 Travel	652	602	652	50	8
3,234	3,806	3,209	4300 Utility Services	3,479	3,593	3,479	(114)	(3)
5,432	6,179	7,483	4350 Energy	6,330	8,420	6,785	(1,635)	(19)
15,028	15,042	13,716	4400 Purchased Services	15,082	14,992	15,082	90	1
5,333	4,747	6,707	4500 Supplies and Materials	4,619	9,260	5,356	(3,904)	(42)
105	667	-	4900 Other Expenses	75	-	75	75	-
<u>29,154</u>	<u>30,578</u>	<u>31,115</u>	Subtotal - Other	<u>30,237</u>	<u>36,867</u>	<u>31,429</u>	<u>(5,438)</u>	<u>(15)</u>
346	246	952	5100 Equipment	952	477	-	(477)	(100)
<u>\$ 215,375</u>	<u>\$ 292,852</u>	<u>\$ 328,676</u>	Location Totals	<u>\$ 295,041</u>	<u>\$ 362,835</u>	<u>\$ 349,300</u>	<u>\$ (13,535)</u>	<u>(4)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
36.00	37.00	29.00	Enrollment in ADM (K-12)	31.00	36.00	37.00

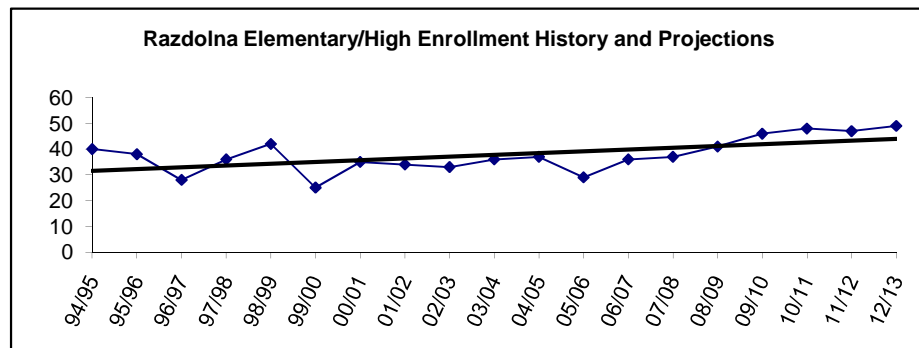
FTE's Included In Current Budget

-	0.40	0.40	Administrator	0.40	0.40	0.50
2.00	2.00	2.00	Teacher (Includes Quest)	1.50	2.00	2.00
-	-	-	Specialist*	-	-	-
-	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>2.00</u>	<u>2.65</u>	<u>2.65</u>	Certified Subtotal	<u>2.15</u>	<u>2.65</u>	<u>2.75</u>
0.88	0.88	0.81	Aide	0.81	0.81	0.81
-	0.08	0.05	Nurse***	0.05	0.05	0.05
0.50	0.44	0.75	Support	0.75	0.75	0.75
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>1.63</u>	<u>1.65</u>	<u>1.86</u>	Classified Subtotal	<u>1.86</u>	<u>1.86</u>	<u>1.86</u>
<u><u>3.63</u></u>	<u><u>4.30</u></u>	<u><u>4.51</u></u>	Total	<u><u>4.01</u></u>	<u><u>4.51</u></u>	<u><u>4.61</u></u>

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

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

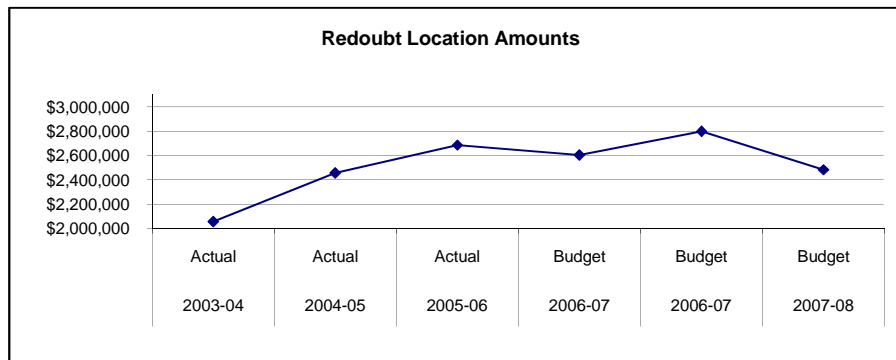


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,228,123	\$ 1,460,812	\$ 1,583,732	3100 Certified Salaries	\$ 1,504,544	\$ 1,517,500	\$ 1,465,742	\$ (51,758)	(3)
241,695	266,679	252,035	3200 Non-Certified Salaries	251,958	303,658	285,004	(18,654)	(6)
474,144	604,420	724,943	3500 Employee Benefits	712,602	837,041	595,563	(241,478)	(29)
<u>1,943,962</u>	<u>2,331,911</u>	<u>2,560,710</u>	Subtotal - Personnel Services	<u>2,469,104</u>	<u>2,658,199</u>	<u>2,346,309</u>	<u>(311,890)</u>	(12)
537	417	-	4200 Travel	500	640	500	(140)	(22)
289	-	-	4250 Student Travel	-	-	-	-	-
11,073	12,180	11,416	4300 Utility Services	13,796	13,029	13,796	767	6
43,215	50,278	60,597	4350 Energy	62,546	66,788	71,270	4,482	7
11,359	11,571	8,805	4400 Purchased Services	12,732	11,560	12,732	1,172	10
35,461	42,947	35,819	4500 Supplies and Materials	40,164	43,465	38,204	(5,261)	(12)
1,155	1,134	885	4900 Other Expenses	1,171	666	1,171	505	76
<u>103,089</u>	<u>118,527</u>	<u>117,522</u>	Subtotal - Other	<u>130,909</u>	<u>136,148</u>	<u>137,673</u>	<u>1,525</u>	1
<u>9,763</u>	<u>5,927</u>	<u>7,223</u>	5100 Equipment	<u>3,588</u>	<u>2,462</u>	<u>-</u>	<u>(2,462)</u>	(100)
<u>\$ 2,056,814</u>	<u>\$ 2,456,365</u>	<u>\$ 2,685,455</u>	Location Totals	<u>\$ 2,603,601</u>	<u>\$ 2,796,809</u>	<u>\$ 2,483,982</u>	<u>\$ (312,827)</u>	(11)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
407.00	404.00	403.00	Enrollment in ADM (K-6)	381.00	380.00	364.00

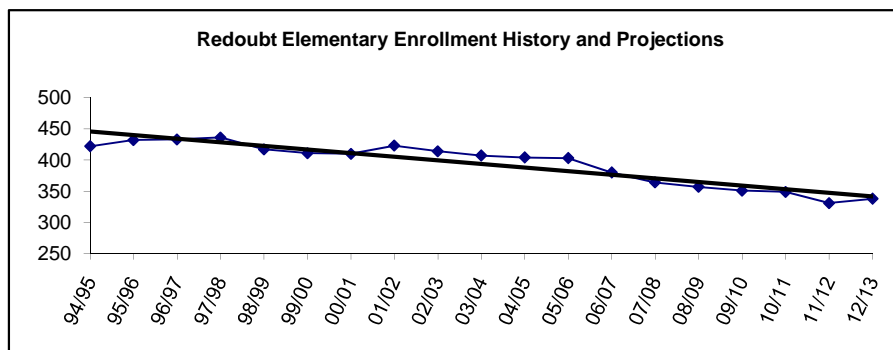
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	19.00	21.00	Teacher (Includes Quest)	19.50	20.00	18.00
0.50	3.50	3.50	Specialist*	3.50	2.50	2.50
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	2.50
<u>23.50</u>	<u>26.50</u>	<u>28.50</u>	Certified Subtotal	<u>27.00</u>	<u>26.50</u>	<u>24.00</u>
2.26	2.26	1.76	Special Ed Aide	1.76	2.26	2.26
-	-	0.44	Aide	0.44	1.20	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>7.64</u>	<u>7.64</u>	<u>7.58</u>	Classified Subtotal	<u>7.58</u>	<u>8.84</u>	<u>8.08</u>
<u>31.14</u>	<u>34.14</u>	<u>36.08</u>	Total	<u>34.58</u>	<u>35.34</u>	<u>32.08</u>

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

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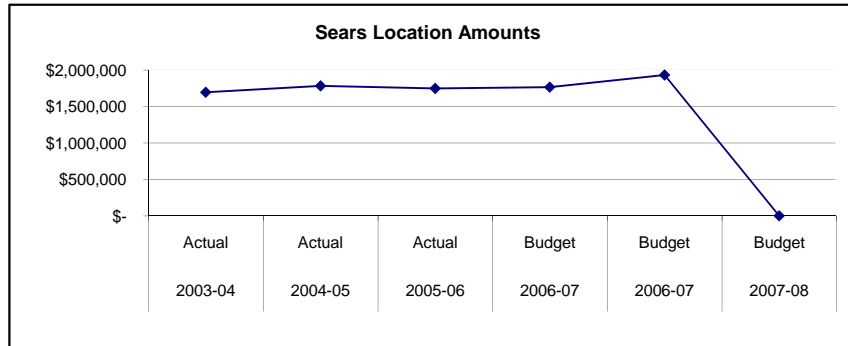


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,037,697	\$ 1,044,718	\$ 966,589	3100 Certified Salaries	\$ 969,862	\$ 1,000,758	\$ -	\$ (1,000,758)	(100)
211,179	220,986	221,153	3200 Non-Certified Salaries	212,871	231,784	-	(231,784)	(100)
354,358	430,160	468,862	3500 Employee Benefits	484,947	582,912	-	(582,912)	(100)
<u>1,603,234</u>	<u>1,695,864</u>	<u>1,656,604</u>	Subtotal - Personnel Services	<u>1,667,680</u>	<u>1,815,454</u>	<u>-</u>	<u>(1,815,454)</u>	(100)
150	-	164	4200 Travel	225	225	-	(225)	(100)
7,685	7,170	7,867	4300 Utility Services	10,456	10,456	-	(10,456)	(100)
42,367	39,382	48,880	4350 Energy	48,706	68,339	-	(68,339)	(100)
7,845	7,519	6,327	4400 Purchased Services	7,579	9,036	-	(9,036)	(100)
26,416	23,882	22,313	4500 Supplies and Materials	24,609	23,173	-	(23,173)	(100)
849	851	819	4900 Other Expenses	1,025	1,364	-	(1,364)	(100)
<u>85,312</u>	<u>78,804</u>	<u>86,370</u>	Subtotal - Other	<u>92,600</u>	<u>112,593</u>	<u>-</u>	<u>(112,593)</u>	(100)
<u>7,367</u>	<u>6,923</u>	<u>3,588</u>	5100 Equipment	<u>3,588</u>	<u>3,588</u>	<u>-</u>	<u>(3,588)</u>	(100)
<u>\$ 1,695,913</u>	<u>\$ 1,781,591</u>	<u>\$ 1,746,562</u>	Location Totals	<u>\$ 1,763,868</u>	<u>\$ 1,931,635</u>	<u>\$ -</u>	<u>\$ (1,931,635)</u>	(100)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
302.00	239.00	208.00	Enrollment in ADM (PS-2)	222.00	206.00	-

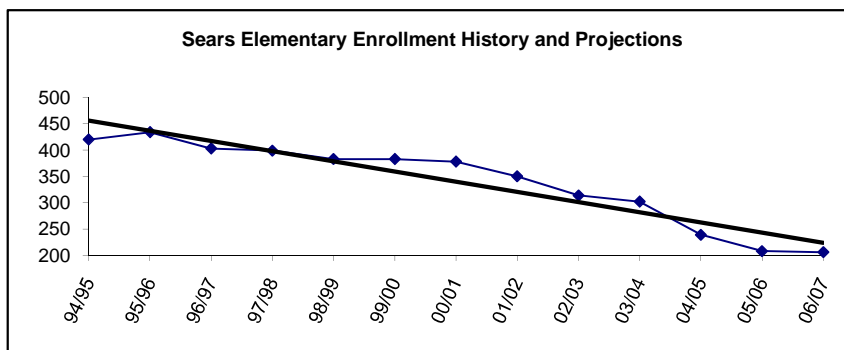
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	-
12.50	11.00	11.00	Teacher (Includes Quest)	11.50	11.00	-
1.00	3.50	2.50	Specialist*	2.50	1.50	-
3.00	2.00	2.00	Special Ed Teacher**	2.00	4.00	-
<u>17.50</u>	<u>17.50</u>	<u>16.50</u>	Certified Subtotal	<u>17.00</u>	<u>17.50</u>	-
3.02	3.02	2.64	Special Ed Aide	2.64	3.52	-
-	-	0.38	Aide	0.38	0.76	-
0.88	0.88	0.75	Nurse***	0.75	0.64	-
1.00	1.00	1.00	Support	1.00	1.00	-
2.50	2.00	2.00	Custodian	2.00	2.00	-
<u>7.40</u>	<u>6.90</u>	<u>6.77</u>	Classified Subtotal	<u>6.77</u>	<u>7.92</u>	-
<u>24.90</u>	<u>24.40</u>	<u>23.27</u>	Total	<u>23.77</u>	<u>25.42</u>	-

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

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

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

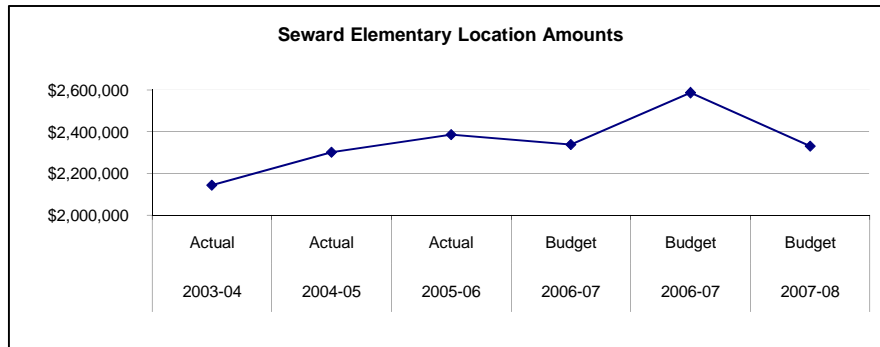


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,304,775	\$ 1,369,531	\$ 1,336,397	3100 Certified Salaries	\$ 1,308,570	\$ 1,353,506	\$ 1,298,077	\$ (55,429)	(4)
218,266	205,648	242,549	3200 Non-Certified Salaries	212,866	268,550	273,662	5,112	2
439,214	541,398	607,291	3500 Employee Benefits	609,317	755,196	547,900	(207,296)	(27)
<u>1,962,255</u>	<u>2,116,577</u>	<u>2,186,237</u>	Subtotal - Personnel Services	<u>2,130,753</u>	<u>2,377,252</u>	<u>2,119,639</u>	<u>(257,613)</u>	<u>(11)</u>
1,724	1,462	936	4200 Travel	1,325	1,325	1,325	-	-
21,081	22,356	21,972	4300 Utility Services	24,481	24,481	24,481	-	-
101,248	113,004	127,337	4350 Energy	136,373	135,552	146,201	10,649	8
10,038	9,029	8,659	4400 Purchased Services	9,983	9,758	9,983	225	2
40,720	31,274	36,392	4500 Supplies and Materials	30,988	33,513	28,758	(4,755)	(14)
660	660	710	4900 Other Expenses	1,025	1,025	1,025	-	-
<u>175,471</u>	<u>177,785</u>	<u>196,006</u>	Subtotal - Other	<u>204,175</u>	<u>205,654</u>	<u>211,773</u>	<u>6,119</u>	<u>3</u>
<u>5,835</u>	<u>7,335</u>	<u>3,588</u>	5100 Equipment	<u>3,588</u>	<u>3,673</u>	<u>-</u>	<u>(3,673)</u>	<u>(100)</u>
<u>\$ 2,143,561</u>	<u>\$ 2,301,697</u>	<u>\$ 2,385,831</u>	Location Totals	<u>\$ 2,338,516</u>	<u>\$ 2,586,579</u>	<u>\$ 2,331,412</u>	<u>\$ (255,167)</u>	<u>(10)</u>



Seward Elementary School, located in Seward, Alaska, was constructed in 1990. Our student population includes Special Needs Pre-School - 6th Grade. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
323.00	308.00	289.00	Enrollment in ADM (PS-6)	273.00	268.00	247.00

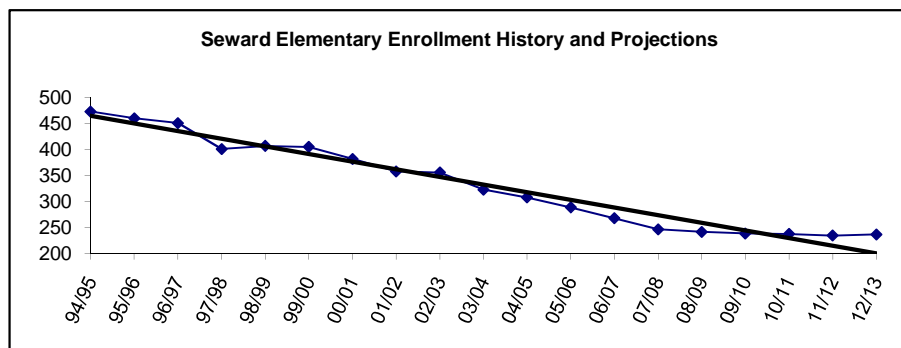
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.00	13.50	15.50	Teacher (Includes Quest)	14.00	14.50	12.50
1.00	4.00	3.50	Specialist*	3.50	3.50	4.25
4.75	3.75	3.75	Special Ed Teacher**	3.75	4.75	3.75
<u>21.75</u>	<u>22.25</u>	<u>23.75</u>	Certified Subtotal	<u>22.25</u>	<u>23.75</u>	<u>21.50</u>
3.02	2.20	2.20	Special Ed Aide	2.20	3.83	3.83
-	-	0.44	Aide	0.38	0.38	0.38
0.73	0.73	0.73	Nurse***	0.73	0.73	0.73
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	2.50	Custodian	2.50	2.50	2.50
<u>7.75</u>	<u>6.93</u>	<u>6.87</u>	Classified Subtotal	<u>6.81</u>	<u>8.44</u>	<u>8.44</u>
<u>29.50</u>	<u>29.18</u>	<u>30.62</u>	Total	<u>29.06</u>	<u>32.19</u>	<u>29.94</u>

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

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

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

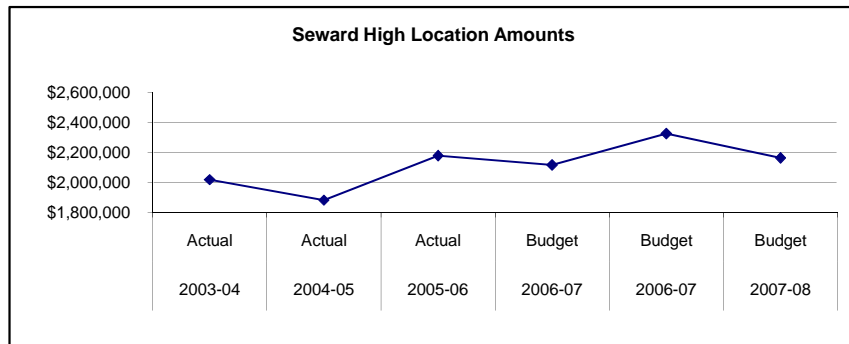


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 996,802	\$ 922,365	\$ 984,504	3100 Certified Salaries	\$ 941,110	\$ 981,192	\$ 1,010,551	\$ 29,359	3
260,945	263,677	276,515	3200 Non-Certified Salaries	267,036	289,375	277,286	(12,089)	(4)
381,860	412,404	499,295	3500 Employee Benefits	494,528	581,472	447,429	(134,043)	(23)
<u>1,639,607</u>	<u>1,598,446</u>	<u>1,760,314</u>	Subtotal - Personnel Services	<u>1,702,674</u>	<u>1,852,039</u>	<u>1,735,266</u>	<u>(116,773)</u>	(6)
-	-	-	4100 Professional-Technical Svc	-	-	-	-	-
1,006	1,172	879	4200 Travel	1,526	3,021	1,526	(1,495)	(49)
-	107	179	4250 Student Travel	500	142	500	358	252
68,954	57,817	70,785	4300 Utility Services	66,247	85,691	66,247	(19,444)	(23)
249,843	160,075	290,528	4350 Energy	284,095	296,693	304,651	7,958	3
7,533	5,361	6,118	4400 Purchased Services	11,952	8,082	11,952	3,870	48
43,971	44,020	40,056	4500 Supplies and Materials	43,948	72,013	40,513	(31,500)	(44)
3,535	3,105	1,269	4900 Other Expenses	2,453	4,318	2,453	(1,865)	(43)
<u>374,842</u>	<u>271,657</u>	<u>409,814</u>	Subtotal - Other	<u>410,721</u>	<u>469,960</u>	<u>427,842</u>	<u>(42,118)</u>	(9)
<u>4,574</u>	<u>13,508</u>	<u>7,123</u>	5100 Equipment	<u>2,521</u>	<u>2,656</u>	<u>-</u>	<u>(2,656)</u>	(100)
<u>\$ 2,019,023</u>	<u>\$ 1,883,611</u>	<u>\$ 2,177,251</u>	Location Totals	<u>\$ 2,115,916</u>	<u>\$ 2,324,655</u>	<u>\$ 2,163,108</u>	<u>\$ (161,547)</u>	(7)



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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
274.00	259.00	235.00	Enrollment in ADM (9-12)	250.00	233.00	221.00

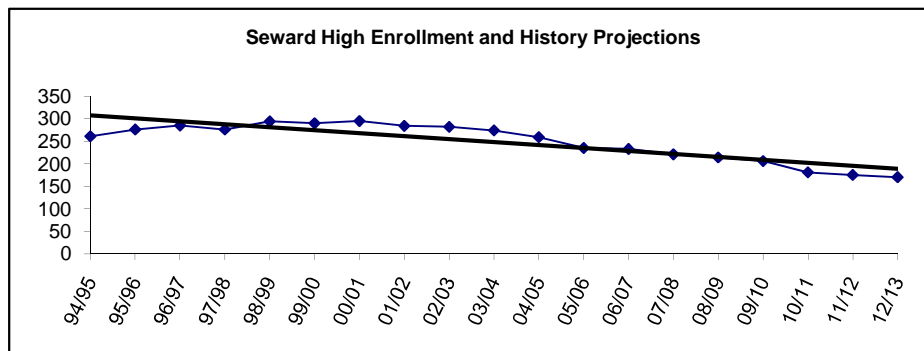
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	12.00	12.00	Teacher (Includes Quest)	11.50	11.25	11.00
1.75	0.50	1.50	Specialist*	1.50	1.90	1.50
2.50	2.50	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.75</u>	<u>16.00</u>	<u>17.50</u>	Certified Subtotal	<u>17.00</u>	<u>17.15</u>	<u>16.50</u>
0.88	0.88	1.32	Special Ed Aide	1.32	1.32	1.32
1.50	-	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.94	0.44
0.40	0.45	0.25	Nurse***	0.25	0.25	0.25
2.00	3.00	3.50	Support	3.00	2.50	3.00
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.78</u>	<u>6.83</u>	<u>8.01</u>	Classified Subtotal	<u>7.51</u>	<u>7.51</u>	<u>7.51</u>
<u>25.53</u>	<u>22.83</u>	<u>25.51</u>	Total	<u>24.51</u>	<u>24.66</u>	<u>24.01</u>

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

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

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

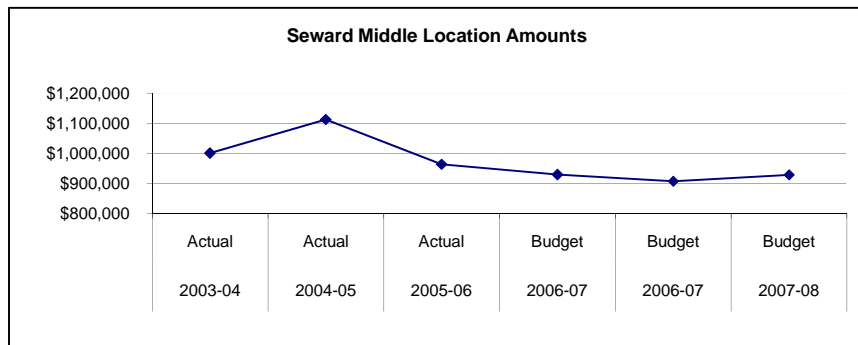


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 541,521	\$ 487,131	\$ 400,574	3100 Certified Salaries	\$ 374,460	\$ 400,474	\$ 407,771	\$ 7,297	2
124,911	145,673	108,652	3200 Non-Certified Salaries	99,446	84,578	84,243	(335)	(0)
201,816	234,421	215,684	3500 Employee Benefits	196,748	220,701	166,742	(53,959)	(24)
<u>868,248</u>	<u>867,225</u>	<u>724,910</u>	Subtotal - Personnel Services	<u>670,654</u>	<u>705,753</u>	<u>658,756</u>	<u>(46,997)</u>	<u>(7)</u>
233	399	113	4200 Travel	675	800	675	(125)	(16)
-	-	-	4250 Student Travel	-	-	-	-	-
30,348	55,414	61,164	4300 Utility Services	53,019	36,945	53,019	16,074	44
81,327	160,074	152,041	4350 Energy	181,594	141,139	194,688	53,549	38
4,258	3,728	2,533	4400 Purchased Services	4,296	2,998	4,296	1,298	43
13,554	22,407	19,843	4500 Supplies and Materials	13,767	17,791	14,446	(3,345)	(19)
620	887	684	4900 Other Expenses	2,635	966	2,635	1,669	173
<u>130,340</u>	<u>242,909</u>	<u>236,378</u>	Subtotal - Other	<u>255,986</u>	<u>200,639</u>	<u>269,759</u>	<u>69,120</u>	<u>34</u>
<u>1,787</u>	<u>2,361</u>	<u>2,283</u>	5100 Equipment	<u>2,521</u>	<u>1,036</u>	<u>-</u>	<u>(1,036)</u>	<u>(100)</u>
<u>\$ 1,000,375</u>	<u>\$ 1,112,495</u>	<u>\$ 963,571</u>	Location Totals	<u>\$ 929,161</u>	<u>\$ 907,428</u>	<u>\$ 928,515</u>	<u>\$ 21,087</u>	<u>2</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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
116.00	116.00	108.00	Enrollment in ADM (7-12)	86.00	93.00	93.00

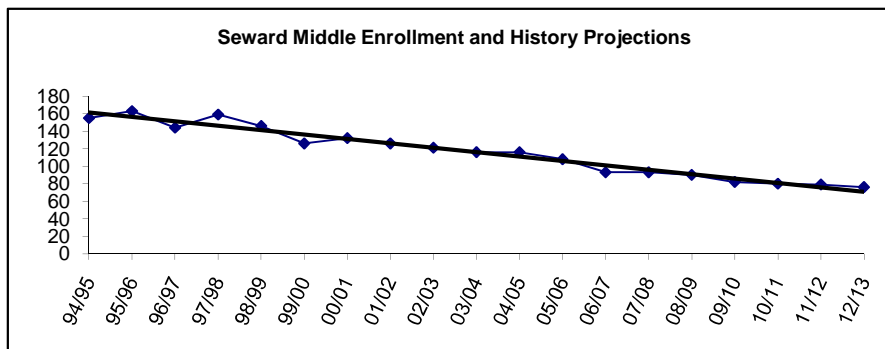
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.80	0.50
6.00	5.25	5.25	Teacher (Includes Quest)	4.50	4.85	5.00
1.25	1.25	-	Specialist*	-	-	-
1.50	1.50	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.75</u>	<u>9.00</u>	<u>7.25</u>	Certified Subtotal	<u>6.50</u>	<u>6.65</u>	<u>6.50</u>
0.88	1.76	0.88	Special Ed Aide	0.88	-	-
-	-	-	Aide	-	-	-
-	-	0.20	Nurse***	0.20	0.20	0.20
1.50	1.50	0.75	Support	0.75	0.75	0.75
1.50	1.50	2.00	Custodian	1.50	1.50	1.50
<u>3.88</u>	<u>4.76</u>	<u>3.83</u>	Classified Subtotal	<u>3.33</u>	<u>2.45</u>	<u>2.45</u>
<u>13.63</u>	<u>13.76</u>	<u>11.08</u>	Totals	<u>9.83</u>	<u>9.10</u>	<u>8.95</u>

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

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

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

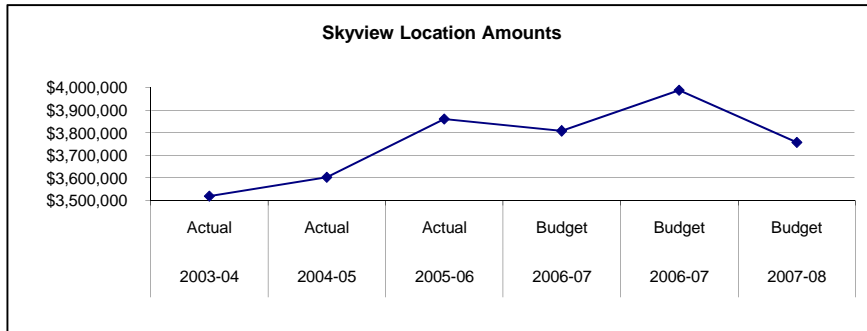


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 2,046,116	\$ 1,997,308	\$ 2,049,682	3100 Certified Salaries	\$ 2,022,043	\$ 1,955,632	\$ 2,053,900	\$ 98,268	5
421,361	421,070	446,052	3200 Non-Certified Salaries	397,868	469,383	428,579	(40,804)	(9)
715,965	822,193	950,696	3500 Employee Benefits	964,933	1,097,926	834,989	(262,937)	(24)
<u>3,183,442</u>	<u>3,240,571</u>	<u>3,446,430</u>	Subtotal - Personnel Services	<u>3,384,844</u>	<u>3,522,941</u>	<u>3,317,468</u>	<u>(205,473)</u>	(6)
-	438	-	4100 Professional-Technical Svc	-	-	-	-	-
1,421	1,686	3,904	4200 Travel	2,700	4,394	2,940	(1,454)	(33)
-	-	141	4250 Student Travel	-	-	-	-	-
24,496	23,650	25,580	4300 Utility Services	24,190	24,284	24,190	(94)	(0)
187,096	220,987	268,475	4350 Energy	273,666	280,277	303,817	23,540	8
16,037	17,497	17,759	4400 Purchased Services	24,061	19,589	24,101	4,512	23
84,853	78,693	83,457	4500 Supplies and Materials	87,953	117,689	80,268	(37,421)	(32)
5,758	5,658	2,099	4900 Other Expenses	5,200	5,680	5,200	(480)	(8)
<u>319,661</u>	<u>348,609</u>	<u>401,415</u>	Subtotal - Other	<u>417,770</u>	<u>451,913</u>	<u>440,516</u>	<u>(11,397)</u>	(3)
16,481	13,769	12,891	5100 Equipment	5,096	13,726	-	(13,726)	(100)
<u>\$ 3,519,584</u>	<u>\$ 3,602,949</u>	<u>\$ 3,860,736</u>	Location Totals	<u>\$ 3,807,710</u>	<u>\$ 3,988,580</u>	<u>\$ 3,757,984</u>	<u>\$ (230,596)</u>	(6)



Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways, lies ten miles inland from Cook Inlet and borders the Kenai River. Skyview High School is located three miles south of Soldotna on the Sterling Highway. The school is a leader in technology and is on the forefront of 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-based Student Aspirations Mentor Program is one of the key components in the school's development of students' overall well-being.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
556.00	526.00	521.00	Enrollment in ADM (9-12)	544.00	486.00	508.00

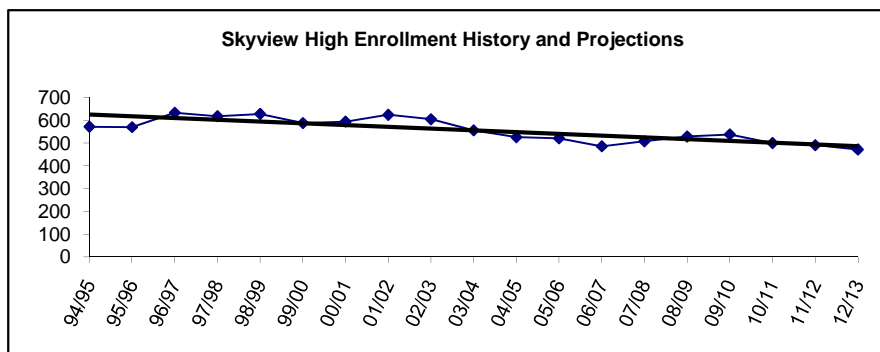
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.55	24.10	24.50	Teacher (Includes Quest)	24.00	23.25	24.50
3.50	2.50	3.00	Specialist*	3.00	3.60	2.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>36.05</u>	<u>33.60</u>	<u>34.50</u>	Certified Subtotal	<u>34.00</u>	<u>32.85</u>	<u>32.50</u>
1.38	1.38	1.38	Special Ed Aide	1.38	1.76	1.76
1.00	-	0.44	Aide	0.44	0.44	0.44
0.60	0.60	0.55	Nurse***	0.55	0.55	0.55
4.50	4.50	4.50	Support	4.50	4.50	4.50
5.00	5.00	5.00	Custodians	5.00	5.00	4.50
<u>12.48</u>	<u>11.48</u>	<u>11.87</u>	Classified Subtotal	<u>11.87</u>	<u>12.25</u>	<u>11.75</u>
<u><u>48.53</u></u>	<u><u>45.08</u></u>	<u><u>46.37</u></u>	Total	<u><u>45.87</u></u>	<u><u>45.10</u></u>	<u><u>44.25</u></u>

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

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

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

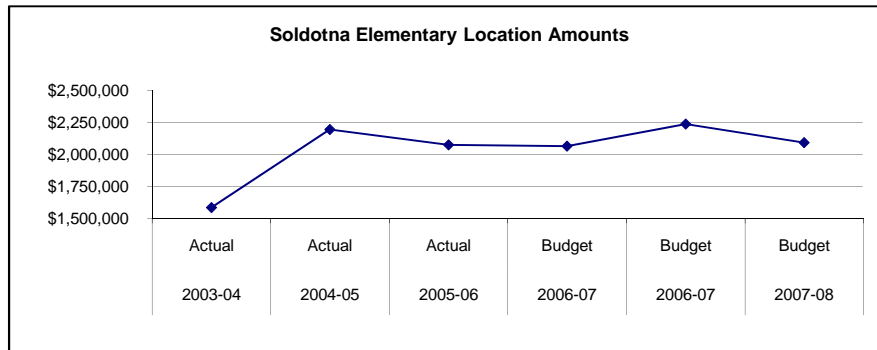


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 880,714	\$ 1,286,640	\$ 1,108,915	3100 Certified Salaries	\$ 1,100,789	\$ 1,121,190	\$ 1,160,626	\$ 39,436	4
240,284	251,847	292,720	3200 Non-Certified Salaries	263,361	293,016	281,544	(11,472)	(4)
348,598	542,713	545,884	3500 Employee Benefits	557,007	663,804	498,161	(165,643)	(25)
<u>1,469,596</u>	<u>2,081,200</u>	<u>1,947,519</u>	Subtotal - Personnel Services	<u>1,921,157</u>	<u>2,078,010</u>	<u>1,940,331</u>	<u>(137,679)</u>	(7)
-	417	532	4200 Travel	496	623	496	(127)	(20)
12,072	10,080	10,685	4300 Utility Services	11,561	15,549	11,561	(3,988)	(26)
55,140	58,898	66,462	4350 Energy	88,790	99,040	102,114	3,074	3
10,564	8,754	8,663	4400 Purchased Services	9,360	10,071	9,360	(711)	(7)
30,835	26,992	31,310	4500 Supplies and Materials	28,688	29,393	27,456	(1,937)	(7)
660	961	935	4900 Other Expenses	1,171	1,486	1,171	(315)	(21)
<u>109,271</u>	<u>106,102</u>	<u>118,587</u>	Subtotal - Other	<u>140,066</u>	<u>156,162</u>	<u>152,158</u>	<u>(4,004)</u>	(3)
<u>5,262</u>	<u>7,947</u>	<u>8,537</u>	5100 Equipment	<u>4,312</u>	<u>3,416</u>	<u>-</u>	<u>(3,416)</u>	(100)
<u>\$ 1,584,129</u>	<u>\$ 2,195,249</u>	<u>\$ 2,074,643</u>	Location Totals	<u>\$ 2,065,535</u>	<u>\$ 2,237,588</u>	<u>\$ 2,092,489</u>	<u>\$ (145,099)</u>	(6)



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 pre-schoolers. 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" after-school program, a remedial Title I school program, a huge cadre of parent volunteers, numerous Foster Grandparents, and many dedicated educators. Soldotna is on the Kenai Peninsula. Because of the school's proximity to Cook Inlet and the Kenai River, 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
292.00	291.00	282.00	Enrollment in ADM (PS-6)	250.00	276.00	236.00

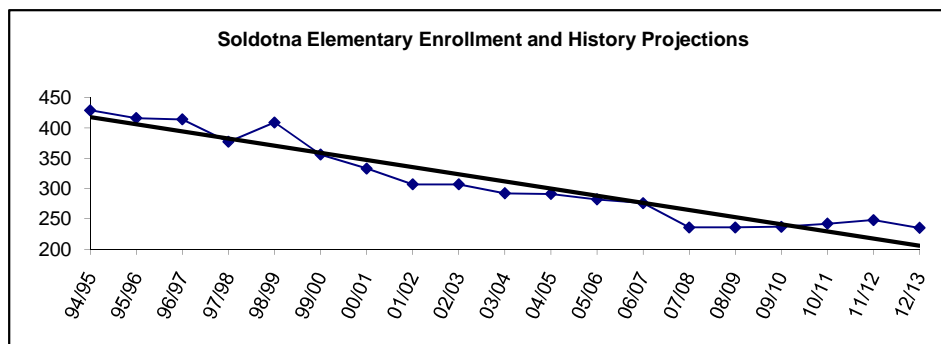
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	14.00	12.50	Teacher (Includes Quest)	12.50	13.00	11.50
-	2.56	2.56	Specialist*	2.56	1.56	2.00
4.00	6.00	3.00	Special Ed Teacher**	3.00	3.00	4.00
<u>16.50</u>	<u>23.56</u>	<u>19.06</u>	Certified Subtotal	<u>19.06</u>	<u>18.56</u>	<u>18.50</u>
3.52	3.52	3.52	Special Ed Aide	3.52	4.40	3.52
-	-	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.63	0.38
0.70	0.60	0.65	Nurse***	0.65	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	3.50	2.50
<u>7.72</u>	<u>7.62</u>	<u>8.05</u>	Classified Subtotal	<u>8.05</u>	<u>10.09</u>	<u>7.96</u>
<u>24.22</u>	<u>31.18</u>	<u>27.11</u>	Total	<u>27.11</u>	<u>28.65</u>	<u>26.46</u>

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

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

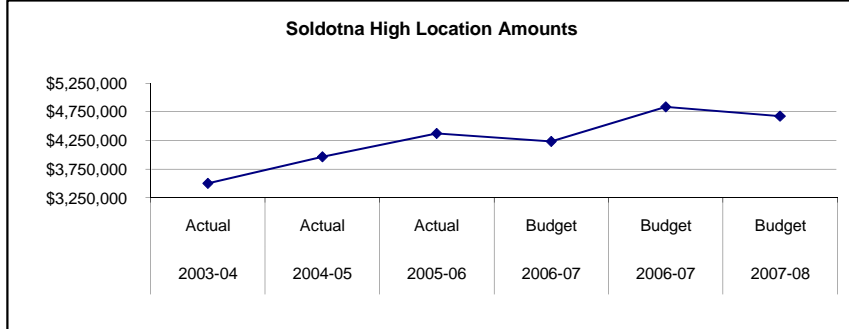


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,884,256	\$ 2,093,790	\$ 2,216,764	3100 Certified Salaries	\$ 2,141,067	\$ 2,341,581	\$ 2,481,708	\$ 140,127	6
542,519	556,396	641,072	3200 Non-Certified Salaries	551,327	645,920	637,668	(8,252)	(1)
716,639	901,762	1,082,908	3500 Employee Benefits	1,079,821	1,342,008	1,062,781	(279,227)	(21)
<u>3,143,414</u>	<u>3,551,948</u>	<u>3,940,744</u>	Subtotal - Personnel services	<u>3,772,215</u>	<u>4,329,509</u>	<u>4,182,157</u>	<u>(147,352)</u>	(3)
-	-	-	4100 Professional-Technical Svc	-	-	-	-	-
2,025	4,481	1,819	4200 Travel	4,393	6,761	4,393	(2,368)	(35)
49	-	-	4250 Student Travel	-	-	-	-	-
31,983	31,312	31,175	4300 Utility Services	34,809	35,221	34,809	(412)	(1)
205,207	244,740	279,499	4350 Energy	288,315	277,371	327,611	50,240	18
22,806	20,436	20,517	4400 Purchased Services	27,453	29,253	27,453	(1,800)	(6)
75,725	94,577	82,890	4500 Supplies and Materials	93,858	146,927	94,458	(52,469)	(36)
5,359	5,610	2,160	4900 Other Expenses	5,375	5,980	5,525	(455)	(8)
<u>343,154</u>	<u>401,156</u>	<u>418,060</u>	Subtotal - Other	<u>454,203</u>	<u>501,513</u>	<u>494,249</u>	<u>(7,264)</u>	(1)
<u>11,278</u>	<u>13,372</u>	<u>15,834</u>	5100 Equipment	<u>6,323</u>	<u>6,018</u>	<u>-</u>	<u>(6,018)</u>	(100)
<u>\$ 3,497,846</u>	<u>\$ 3,966,476</u>	<u>\$ 4,374,638</u>	Location Totals	<u>\$ 4,232,741</u>	<u>\$ 4,837,040</u>	<u>\$ 4,676,406</u>	<u>\$ (160,634)</u>	(3)



Soldotna High School, home of the Stars, is located in the heart of the City of Soldotna, on the Kenai Peninsula, 150 miles south of Anchorage. The facility was built in 1980, and currently houses students in grades 9-12. SoHi prides itself on being on the leading edge of an extensive variety of academic, activity and athletic programs. SoHi has received national and state technology recognition. SoHi Highly Qualified instructional staff has received many awards including Golden Apple Awards from the School Board, BP Teacher of Excellence awards and state/national awards such as the Milken award. SoHi was also the first school in the district to broadcast a live video stream over the Internet. Academically, SoHi students have received top acknowledgement in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy and Caring for the Kenai, among others. A number of athletic teams have also garnered top GPA accolades, as well as regional and state top finishes. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
516.00	530.00	531.00	Enrollment in ADM (9-12)	537.00	565.00	537.00

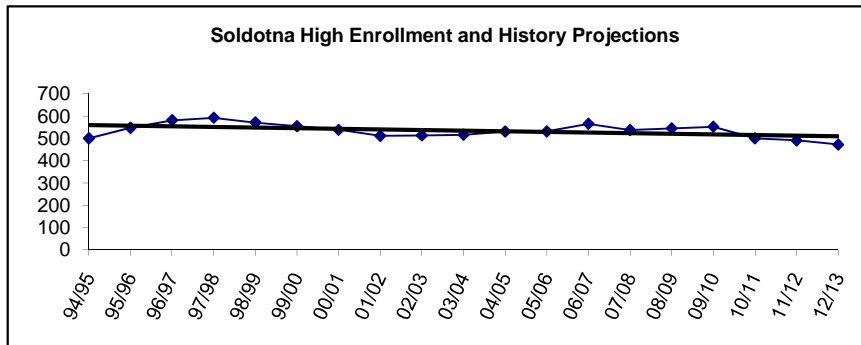
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.95	22.65	24.50	Teacher (Includes Quest)	24.00	25.45	25.00
3.00	4.00	4.00	Specialist*	4.00	3.70	4.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.63	7.00
<u>31.95</u>	<u>33.65</u>	<u>35.50</u>	Certified Subtotal	<u>35.00</u>	<u>36.78</u>	<u>38.00</u>
5.72	5.72	5.72	Special Ed Aide	5.72	6.60	6.72
1.00	-	0.44	Aide	0.44	0.44	0.44
0.44	0.44	0.53	Nurse***	0.53	0.55	0.55
3.50	4.50	4.50	Support	4.50	5.00	4.50
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>16.16</u>	<u>16.16</u>	<u>16.69</u>	Classified Subtotal	<u>16.69</u>	<u>18.09</u>	<u>17.71</u>
<u>48.11</u>	<u>49.81</u>	<u>52.19</u>	Total	<u>51.69</u>	<u>54.87</u>	<u>55.71</u>

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

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

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

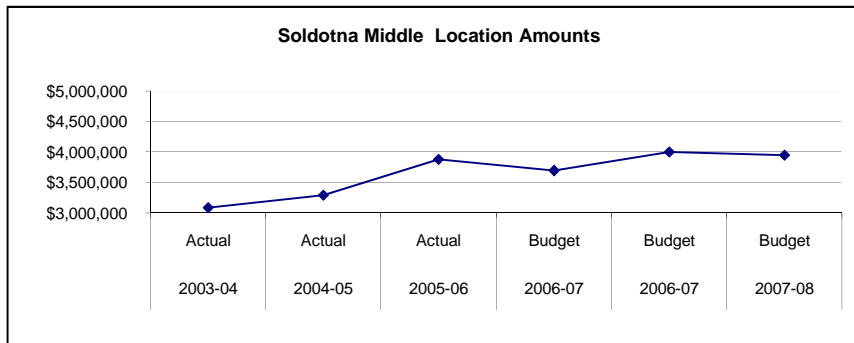


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 1,886,303	\$ 1,930,225	\$ 2,217,549	3100 Certified Salaries	\$ 2,105,447	\$ 2,209,687	\$ 2,305,850	\$ 96,163	4
333,385	326,191	392,110	3200 Non-Certified Salaries	346,363	359,390	437,413	78,023	22
640,792	780,837	1,018,950	3500 Employee Benefits	985,192	1,163,953	933,237	(230,716)	(20)
<u>2,860,480</u>	<u>3,037,253</u>	<u>3,628,609</u>	Subtotal - Personnel Services	<u>3,437,002</u>	<u>3,733,030</u>	<u>3,676,500</u>	<u>(56,530)</u>	(2)
-	-	375	4100 Professional-Technical Svc	-	-	-	-	-
835	1,284	56	4200 Travel	675	826	675	(151)	(18)
-	-	-	4250 Student Travel	-	-	-	-	-
21,305	20,234	23,871	4300 Utility Services	22,721	24,366	22,721	(1,645)	(7)
94,570	110,978	137,871	4350 Energy	142,206	153,107	161,612	8,505	6
14,263	15,370	15,242	4400 Purchased Services	18,123	19,590	18,123	(1,467)	(7)
48,947	68,965	63,360	4500 Supplies and Materials	63,767	63,067	63,731	664	1
1,703	1,321	1,549	4900 Other Expenses	2,444	2,263	2,444	181	8
<u>181,623</u>	<u>218,152</u>	<u>242,324</u>	Subtotal - Other	<u>249,936</u>	<u>263,219</u>	<u>269,306</u>	<u>6,087</u>	2
41,121	33,617	7,324	5100 Equipment	4,645	4,645	-	(4,645)	(100)
<u>\$ 3,083,224</u>	<u>\$ 3,289,022</u>	<u>\$ 3,878,257</u>	Location Totals	<u>\$ 3,691,583</u>	<u>\$ 4,000,894</u>	<u>\$ 3,945,806</u>	<u>\$ (55,088)</u>	(1)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
536.00	538.00	540.00	Enrollment in ADM (7-8)	465.00	481.00	477.00

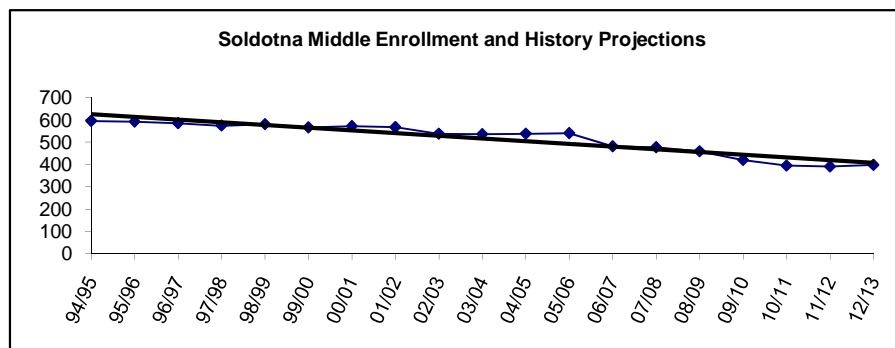
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.64	23.14	24.50	Teacher (Includes Quest)	22.00	23.00	23.50
1.86	1.86	3.00	Specialist*	3.00	3.00	3.50
6.00	6.00	9.00	Special Ed Teacher**	9.00	9.00	8.00
<u>32.50</u>	<u>33.00</u>	<u>38.50</u>	Certified Subtotal	<u>36.00</u>	<u>37.00</u>	<u>37.00</u>
3.52	2.64	2.64	Special Ed Aide	2.64	2.64	4.64
-	-	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	3.50	Support	3.50	3.50	3.50
4.00	4.00	4.00	Custodian	3.50	3.50	4.00
<u>10.90</u>	<u>10.02</u>	<u>11.46</u>	Classified Subtotal	<u>10.96</u>	<u>10.96</u>	<u>13.46</u>
<u>43.40</u>	<u>43.02</u>	<u>49.96</u>	Total	<u>46.96</u>	<u>47.96</u>	<u>50.46</u>

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

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



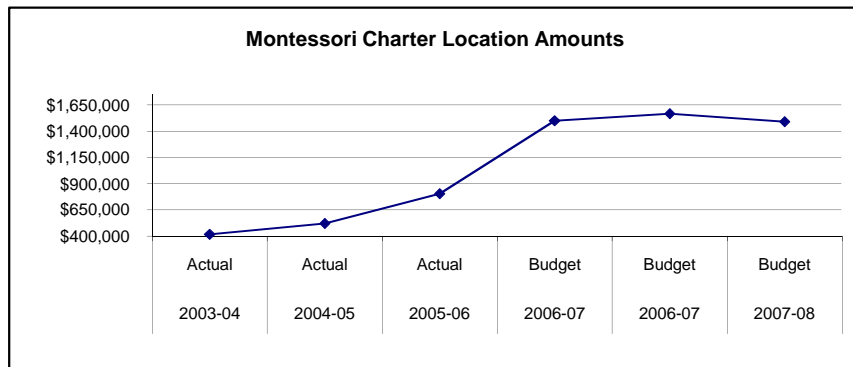
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 64 Soldotna Montessori Charter School

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 246,906	\$ 316,957	\$ 374,531	3100 Certified Salaries	\$ 455,431	\$ 507,871	\$ 532,268	\$ 24,397	5
40,876	44,989	147,828	3200 Non-Certified Salaries	182,900	183,782	117,610	(66,172)	(36)
79,262	114,448	197,890	3500 Employee Benefits	262,119	262,119	241,482	(20,637)	(8)
<u>367,044</u>	<u>476,394</u>	<u>720,249</u>	Subtotal - Personnel Services	<u>900,450</u>	<u>953,772</u>	<u>891,360</u>	<u>(62,412)</u>	(7)
16,395	974	11,523	4100 Professional-Technical Svc	20,000	20,432	20,000	(432)	(2)
1,013	551	5,891	4200 Travel	20,000	27,222	20,000	(7,222)	(27)
1,315	200	1,558	4250 Student Travel	-	988	-	(988)	(100)
1,237	2,622	2,383	4300 Utility Services	4,800	4,800	4,518	(282)	(6)
9,600	14,550	14,349	4350 Energy	15,000	15,000	33,740	18,740	125
1,652	3,082	3,116	4400 Purchased Services	3,700	5,318	3,796	(1,522)	(29)
1,936	2,470	13,895	4500 Supplies and Materials	300,489	301,485	247,652	(53,833)	(18)
940	693	560	4900 Other Expenses	170,350	168,163	201,071	32,908	20
15,641	17,604	28,350	4950 Indirect Costs	51,933	55,910	55,385	(525)	(1)
<u>49,729</u>	<u>42,746</u>	<u>81,625</u>	Subtotal - Other	<u>586,272</u>	<u>599,318</u>	<u>586,162</u>	<u>(13,156)</u>	(2)
-	-	1,620	5100 Equipment	13,000	13,000	13,000	-	100
<u>\$ 416,773</u>	<u>\$ 519,140</u>	<u>\$ 803,494</u>	Location Totals	<u>\$ 1,499,722</u>	<u>\$ 1,566,090</u>	<u>\$ 1,490,522</u>	<u>\$ (75,568)</u>	(5)



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the Soldotna city limits. Soldotna Montessori Charter School has 6 teachers, 9 part-time support staff, a half-time custodian and a one-third time consulting administrator.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 64 Soldotna Montessori Charter School

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
89.00	100.00	124.00	Enrollment in ADM (K-8)	152.00	161.00	159.00

FTE's Included In Current Budget

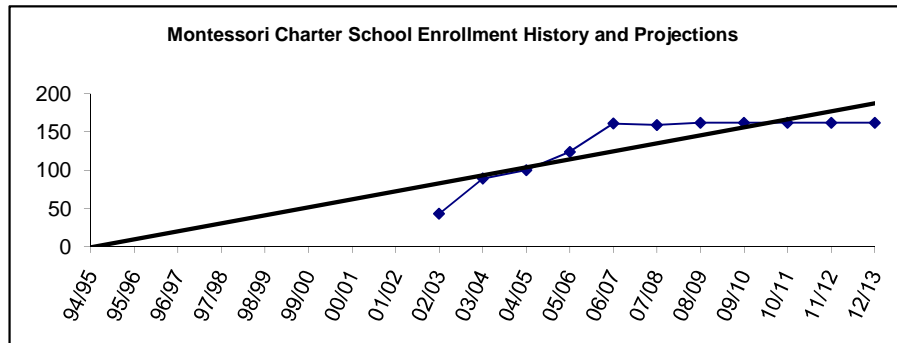
0.35	0.35	0.35	Administrator	0.35	0.35	0.35
4.25	5.40	8.01	Teacher (Includes Quest)	8.01	9.00	10.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.60</u>	<u>5.75</u>	<u>8.36</u>	Certified Subtotal	<u>8.36</u>	<u>9.35</u>	<u>10.85</u>
0.31	-	-	Special Ed Aide	-	-	-
-	0.31	2.89	Aide	2.92	6.16	6.16
0.25	0.15	0.23	Nurse***	0.23	0.32	0.32
0.75	0.75	0.88	Support	0.88	1.00	1.00
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Custodian	<u>0.50</u>	<u>-</u>	<u>-</u>
<u>1.81</u>	<u>1.71</u>	<u>4.50</u>	Classified Subtotal	<u>4.53</u>	<u>7.48</u>	<u>7.48</u>
<u><u>6.41</u></u>	<u><u>7.46</u></u>	<u><u>12.86</u></u>	Total	<u><u>12.89</u></u>	<u><u>16.83</u></u>	<u><u>18.33</u></u>

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Charter school staffing is not determined by district staffing formulae

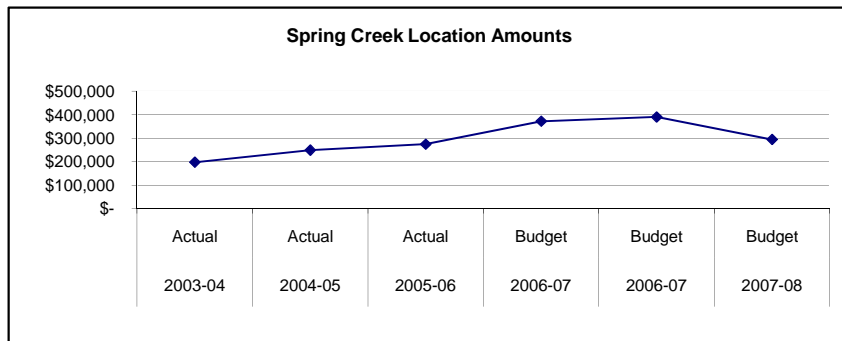


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 105,347	\$ 158,055	\$ 164,680	3100 Certified Salaries	\$ 233,282	\$ 237,964	\$ 192,984	\$ (44,980)	(19)
21,115	11,209	18,482	3200 Non-Certified Salaries	21,202	19,058	20,753	1,695	9
43,047	64,550	76,018	3500 Employee Benefits	100,660	116,741	67,137	(49,604)	(42)
<u>169,509</u>	<u>233,814</u>	<u>259,180</u>	Subtotal - Personnel Services	<u>355,144</u>	<u>373,763</u>	<u>280,874</u>	<u>(92,889)</u>	<u>(25)</u>
-	-	-	4100 Professional-Technical Svc	-	-	-	-	-
1,857	791	446	4200 Travel	5,717	3,220	4,217	997	31
1,008	1,652	1,146	4300 Utility Services	1,062	1,162	1,062	(100)	(9)
767	719	494	4400 Purchased Services	1,239	1,319	1,239	(80)	(6)
21,953	11,068	10,805	4500 Supplies and Materials	7,455	10,376	7,215	(3,161)	(30)
620	650	650	4900 Other Expenses	-	-	-	-	-
<u>26,205</u>	<u>14,880</u>	<u>13,541</u>	Subtotal - Other	<u>15,473</u>	<u>16,077</u>	<u>13,733</u>	<u>(2,344)</u>	<u>(15)</u>
<u>1,912</u>	<u>444</u>	<u>2,008</u>	5100 Equipment	<u>1,678</u>	<u>1,074</u>	<u>-</u>	<u>(1,074)</u>	<u>(100)</u>
<u>\$ 197,626</u>	<u>\$ 249,138</u>	<u>\$ 274,729</u>	Location Totals	<u>\$ 372,295</u>	<u>\$ 390,914</u>	<u>\$ 294,607</u>	<u>\$ (96,307)</u>	<u>(25)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
37.00	43.00	38.00	Enrollment in ADM (K-12)	55.00	34.00	55.00

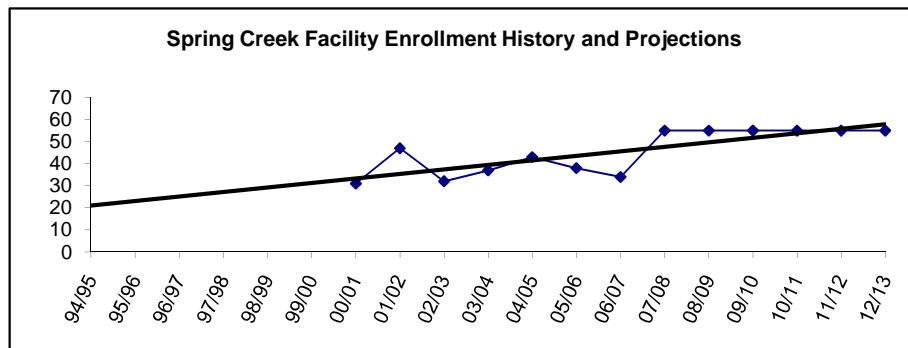
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	0.80
2.00	2.00	2.00	Teacher (Includes Quest)	3.00	3.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	Certified Subtotal	<u>4.00</u>	<u>4.00</u>	<u>2.80</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
<u>1.00</u>	<u>0.50</u>	<u>0.75</u>	Support	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<u>1.00</u>	<u>0.50</u>	<u>0.75</u>	Classified Subtotal	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<u><u>3.00</u></u>	<u><u>3.50</u></u>	<u><u>3.75</u></u>	Total	<u><u>4.75</u></u>	<u><u>4.75</u></u>	<u><u>3.55</u></u>

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

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

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

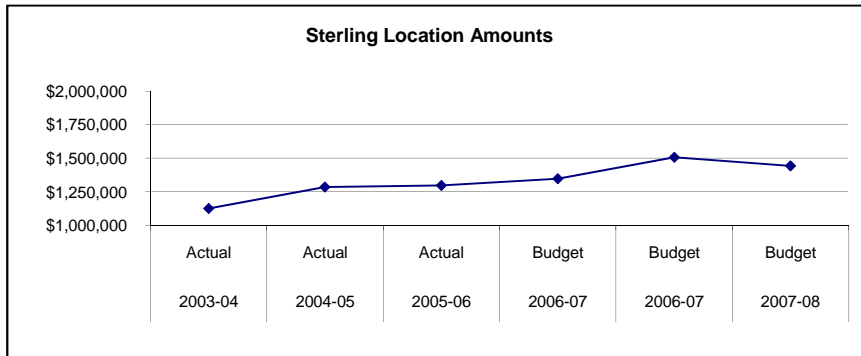


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 662,745	\$ 756,505	\$ 736,416	3100 Certified Salaries	\$ 749,183	\$ 809,438	\$ 845,089	\$ 35,651	4
136,107	136,849	131,923	3200 Non-Certified Salaries	127,356	140,877	137,199	(3,678)	(3)
236,014	305,979	332,708	3500 Employee Benefits	350,413	429,653	330,250	(99,403)	(23)
<u>1,034,866</u>	<u>1,199,333</u>	<u>1,201,047</u>	Subtotal - Personnel Services	<u>1,226,952</u>	<u>1,379,968</u>	<u>1,312,538</u>	<u>(67,430)</u>	<u>(5)</u>
716	103	-	4200 Travel	175	175	175	-	-
12,021	10,660	15,697	4300 Utility Services	16,883	17,133	16,883	(250)	(1)
40,941	45,442	51,449	4350 Energy	73,054	78,041	86,058	8,017	10
8,369	6,764	5,128	4400 Purchased Services	7,175	6,645	7,175	530	8
21,416	18,287	20,494	4500 Supplies and Materials	19,239	20,446	19,659	(787)	(4)
660	660	790	4900 Other Expenses	1,025	1,025	1,025	-	-
<u>84,123</u>	<u>81,916</u>	<u>93,558</u>	Subtotal - Other	<u>117,551</u>	<u>123,465</u>	<u>130,975</u>	<u>7,510</u>	<u>6</u>
<u>5,714</u>	<u>4,838</u>	<u>3,164</u>	5100 Equipment	<u>2,997</u>	<u>2,997</u>	<u>-</u>	<u>(2,997)</u>	<u>(100)</u>
<u>\$ 1,124,703</u>	<u>\$ 1,286,087</u>	<u>\$ 1,297,769</u>	Location Totals	<u>\$ 1,347,500</u>	<u>\$ 1,506,430</u>	<u>\$ 1,443,513</u>	<u>\$ (62,917)</u>	<u>(4)</u>



Sterling Elementary School is located in Sterling, Alaska, 12 miles east of Soldotna. The building was constructed in 1958, renovated in 1983, and currently serves students in grades K-6. In 2005 a Title I program was implemented and all teachers and teacher's aides met the highly qualified requirements, in accordance with federal regulations under No Child Left Behind. Also in 2005, Sterling Elementary was chosen as a NASA Explorer School. This designation allows Sterling students and staff to benefit from many NASA resources which enhance the classroom delivery of science, math and technology instruction. The school continues to benefit from its participation in Rural CAP's AmeriCorps program, allowing the school to be open four nights a week for healthy adult activities including sewing, hallwalking, volleyball, basketball, and computer time. Students in the Sterling community benefit from a variety of children's activities including band, vocal music, physical education, student council, Battle of the Books, forensics, 4-H, Girl Scouts, Boy Scouts and Boys & Girls Club sports.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
203.00	197.00	175.00	Enrollment in ADM (K-6)	169.00	182.00	171.00

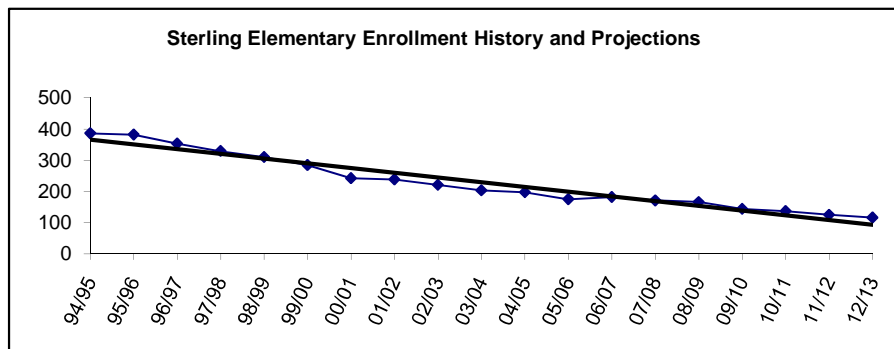
FTE's Included In Current Budget

1.00	0.50	1.00	Administrator	1.00	0.80	0.80
8.75	9.50	9.00	Teacher (Includes Quest)	8.50	9.00	9.00
0.25	2.00	2.00	Specialist*	2.00	2.67	3.00
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.00</u>	<u>13.00</u>	<u>13.00</u>	Certified Subtotal	<u>12.50</u>	<u>13.47</u>	<u>13.80</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.38	0.38	0.38	Aide	0.38	0.76	0.38
0.40	0.35	0.40	Nurse***	0.40	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.66</u>	<u>4.11</u>	<u>4.16</u>	Classified Subtotal	<u>4.16</u>	<u>4.54</u>	<u>4.16</u>
<u><u>15.66</u></u>	<u><u>17.11</u></u>	<u><u>17.16</u></u>	Total	<u><u>16.66</u></u>	<u><u>18.01</u></u>	<u><u>17.96</u></u>

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

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

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

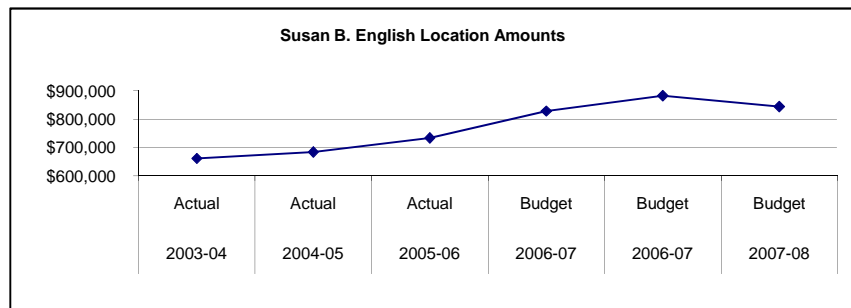


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 254,252	\$ 244,019	\$ 213,440	3100 Certified Salaries	\$ 250,559	\$ 272,452	\$ 249,614	\$ (22,838)	(8)
132,931	117,140	143,017	3200 Non-Certified Salaries	167,687	159,764	182,606	22,842	14
124,029	136,501	145,177	3500 Employee Benefits	182,416	211,062	174,937	(36,125)	(17)
<u>511,212</u>	<u>497,660</u>	<u>501,634</u>	Subtotal - Personnel Services	<u>600,662</u>	<u>643,278</u>	<u>607,157</u>	<u>(36,121)</u>	(6)
2,924	3,840	4,071	4200 Travel	3,000	4,394	3,000	(1,394)	(32)
-	-	-	4250 Student Travel	-	-	-	-	-
23,811	18,156	26,558	4300 Utility Services	25,877	23,969	25,877	1,908	8
107,129	138,902	176,004	4350 Energy	173,217	179,677	185,787	6,110	3
3,258	4,105	4,821	4400 Purchased Services	4,221	5,217	4,221	(996)	(19)
11,388	12,201	12,725	4500 Supplies and Materials	16,528	21,372	15,396	(5,976)	(28)
1,254	1,359	863	4900 Other Expenses	2,226	1,361	2,226	865	64
<u>149,764</u>	<u>178,563</u>	<u>225,042</u>	Subtotal - Other	<u>225,069</u>	<u>235,990</u>	<u>236,507</u>	<u>517</u>	0
<u>898</u>	<u>7,535</u>	<u>6,821</u>	5100 Equipment	<u>2,630</u>	<u>2,630</u>	<u>-</u>	<u>(2,630)</u>	(100)
<u>\$ 661,874</u>	<u>\$ 683,758</u>	<u>\$ 733,497</u>	Location Totals	<u>\$ 828,361</u>	<u>\$ 881,898</u>	<u>\$ 843,664</u>	<u>\$ (38,234)</u>	(4)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 03 Susan B. English

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
73.00	62.00	71.00	Enrollment in ADM (K-12)	67.00	65.00	60.00

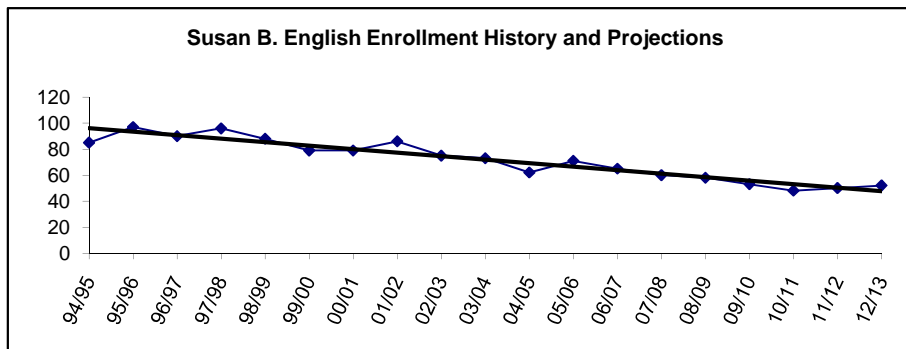
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
4.00	4.25	3.50	Teacher (Includes Quest)	4.00	4.10	3.00
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.75
<u>5.50</u>	<u>5.25</u>	<u>4.50</u>	Certified Subtotal	<u>5.00</u>	<u>5.10</u>	<u>4.25</u>
0.82	0.82	0.88	Special Ed Aide	0.88	1.32	1.32
-	-	-	Aide	-	-	-
0.13	0.15	0.13	Nurse***	0.13	0.13	0.13
1.00	1.00	1.25	Support	1.75	1.25	1.75
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>3.95</u>	<u>3.97</u>	<u>4.26</u>	Classified Subtotal	<u>4.76</u>	<u>4.70</u>	<u>5.20</u>
<u>9.45</u>	<u>9.22</u>	<u>8.76</u>	Total	<u>9.76</u>	<u>9.80</u>	<u>9.45</u>

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

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

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

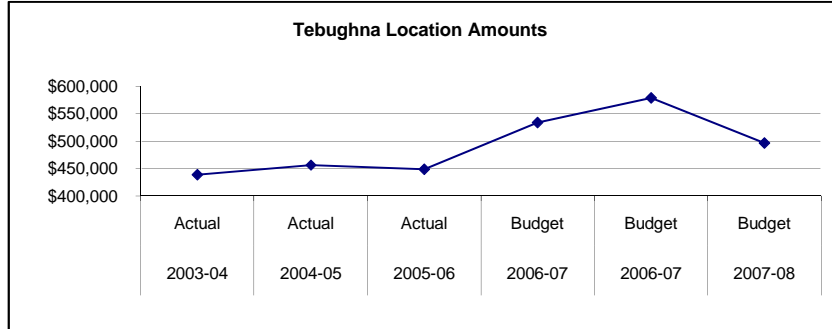


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 181,957	\$ 157,610	\$ 166,500	3100 Certified Salaries	\$ 215,164	\$ 229,519	\$ 189,557	\$ (39,962)	(17)
64,155	78,878	52,252	3200 Non-Certified Salaries	52,350	58,044	59,922	1,878	3
87,556	94,899	94,679	3500 Employee Benefits	118,279	140,719	95,017	(45,702)	(32)
<u>333,668</u>	<u>331,387</u>	<u>313,431</u>	Subtotal - Personnel Services	<u>385,793</u>	<u>428,282</u>	<u>344,496</u>	<u>(83,786)</u>	(20)
6,947	6,663	12,049	4200 Travel	7,000	10,729	7,000	(3,729)	(35)
1,640	-	-	4250 Student Travel	-	-	-	-	-
11,986	28,154	29,761	4300 Utility Services	24,134	27,007	24,134	(2,873)	7
69,594	70,932	76,595	4350 Energy	97,359	91,167	104,330	13,163	14
3,972	9,538	7,760	4400 Purchased Services	6,947	7,274	6,947	(327)	(4)
9,487	7,896	7,420	4500 Supplies and Materials	9,892	12,870	8,745	(4,125)	(32)
898	650	-	4900 Other Expenses	1,200	1,045	1,200	155	15
<u>104,524</u>	<u>123,833</u>	<u>133,585</u>	Subtotal - Other	<u>146,532</u>	<u>150,092</u>	<u>152,356</u>	<u>2,264</u>	2
834	1,511	1,678	5100 Equipment	1,678	839	-	(839)	(100)
<u>\$ 439,026</u>	<u>\$ 456,731</u>	<u>\$ 448,694</u>	Location Totals	<u>\$ 534,003</u>	<u>\$ 579,213</u>	<u>\$ 496,852</u>	<u>\$ (82,361)</u>	(14)



Tebughna School, located in Tyonek, Alaska, was originally constructed in 1967 with the most recent renovations being completed in 1977. The facility was originally built to house 125 students in grades K-12. Tyonek lies on a bluff on the northwest shore of Cook Inlet. It is the only community in the Kenai Peninsula Borough that is not located directly on the Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
40.00	43.00	50.00	Enrollment in ADM (K-12)	56.00	45.00	46.00

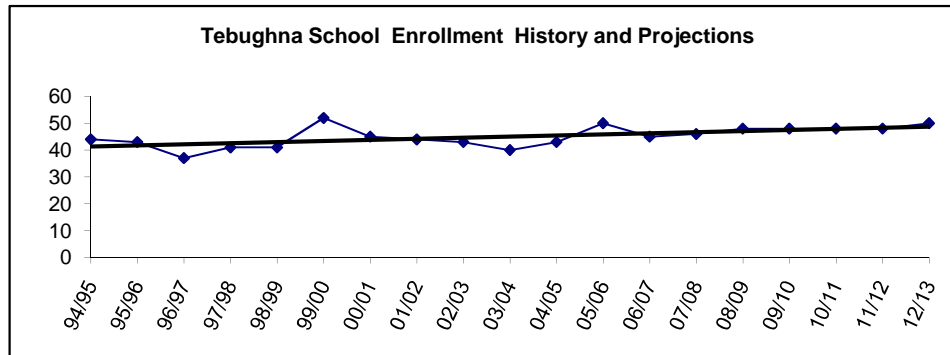
FTE's Included In Current Budget

-	0.50	0.50	Administrator	0.50	0.50	0.50
4.00	3.50	3.00	Teacher (Includes Quest)	3.00	3.00	2.50
-	-	-	Specialist *	-	-	-
-	-	-	Special Ed Teacher**	1.00	1.00	0.50
<u>4.00</u>	<u>4.00</u>	<u>3.50</u>	Certified Subtotal	<u>4.50</u>	<u>4.50</u>	<u>3.50</u>
0.75	0.75	0.88	Special Ed Aide	-	-	-
0.05	0.05	0.10	Nurse ***	0.10	0.10	0.10
0.50	0.50	0.75	Support	0.75	0.75	0.75
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.30</u>	<u>2.30</u>	<u>2.73</u>	Classified Subtotal	<u>1.85</u>	<u>1.85</u>	<u>1.85</u>
<u><u>6.30</u></u>	<u><u>6.30</u></u>	<u><u>6.23</u></u>	Total	<u><u>6.35</u></u>	<u><u>6.35</u></u>	<u><u>5.35</u></u>

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

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

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

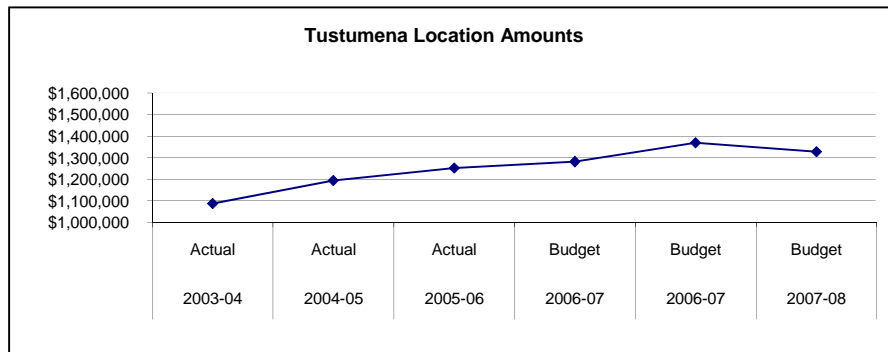


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 622,766	\$ 669,218	\$ 623,868	3100 Certified Salaries	\$ 669,145	\$ 697,577	\$ 733,404	\$ 35,827	5
136,903	127,463	199,838	3200 Non-Certified Salaries	143,402	160,691	166,753	6,062	4
225,067	281,172	315,396	3500 Employee Benefits	335,458	384,240	312,058	(72,182)	(19)
<u>984,736</u>	<u>1,077,853</u>	<u>1,139,102</u>	Subtotal - Personnel Services	<u>1,148,005</u>	<u>1,242,508</u>	<u>1,212,215</u>	<u>(30,293)</u>	-
1,404	845	338	4200 Travel	600	121	600	479	396
6,485	3,412	6,292	4300 Utility Services	8,157	10,702	8,157	(2,545)	(24)
63,429	80,404	72,762	4350 Energy	93,821	84,477	79,179	(5,298)	(6)
7,238	4,294	3,263	4400 Purchased Services	7,490	6,833	7,490	657	-
19,574	22,975	23,643	4500 Supplies and Materials	19,081	20,646	19,121	(1,525)	(7)
660	660	660	4900 Other Expenses	1,017	419	1,017	598	143
<u>98,790</u>	<u>112,590</u>	<u>106,958</u>	Subtotal - Other	<u>130,166</u>	<u>123,198</u>	<u>115,564</u>	<u>(7,634)</u>	(6)
<u>4,788</u>	<u>4,851</u>	<u>6,215</u>	5100 Equipment	<u>3,553</u>	<u>4,492</u>	<u>-</u>	<u>(4,492)</u>	(100)
<u>\$ 1,088,314</u>	<u>\$ 1,195,294</u>	<u>\$ 1,252,275</u>	Location Totals	<u>\$ 1,281,724</u>	<u>\$ 1,370,198</u>	<u>\$ 1,327,779</u>	<u>\$ (42,419)</u>	(3)



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 "Twin Cities" of Kenai and Soldotna.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
205.00	161.00	160.00	Enrollment in ADM (K-6)	150.00	168.00	157.00

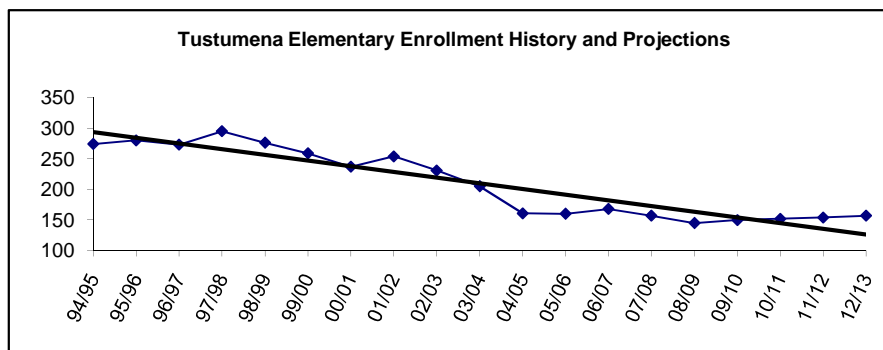
FTE's Included In Current Budget

1.00	0.50	1.00	Administrator	1.00	0.80	0.80
8.25	8.50	8.00	Teacher (Includes Quest)	8.00	8.00	8.00
0.25	1.00	1.00	Specialist*	1.00	1.00	1.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	1.00	2.00
<u>11.50</u>	<u>12.00</u>	<u>12.00</u>	Certified Subtotal	<u>12.00</u>	<u>10.80</u>	<u>11.80</u>
0.98	0.98	0.88	Special Ed Aide	0.88	1.26	1.26
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.40	0.35	0.34	Nurse***	0.34	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.76</u>	<u>4.71</u>	<u>4.60</u>	Classified Subtotal	<u>4.60</u>	<u>4.99</u>	<u>4.99</u>
<u>16.26</u>	<u>16.71</u>	<u>16.60</u>	Total	<u>16.60</u>	<u>15.79</u>	<u>16.79</u>

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

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

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



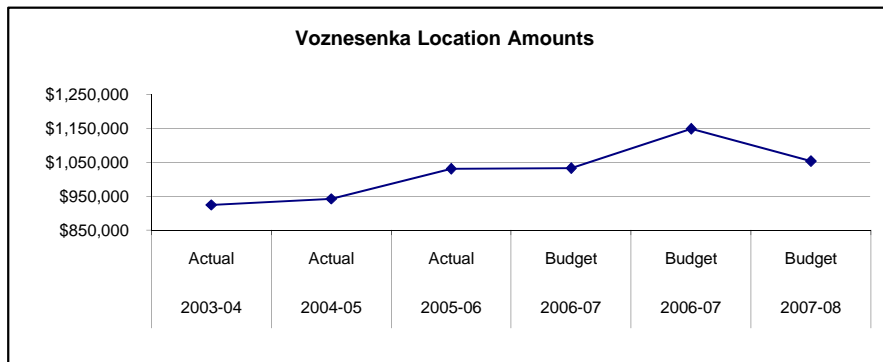
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 53 Voznesenka Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 465,793	\$ 434,932	\$ 470,020	3100 Certified Salaries	\$ 471,689	\$ 487,021	\$ 472,643	\$ (14,378)	(3)
159,917	173,356	179,880	3200 Non-Certified Salaries	181,112	181,718	185,399	3,681	2
207,689	236,302	274,501	3500 Employee Benefits	285,653	323,558	253,997	(69,561)	(21)
<u>833,399</u>	<u>844,590</u>	<u>924,401</u>	Subtotal - Personnel Services	<u>938,454</u>	<u>992,297</u>	<u>912,039</u>	<u>(80,258)</u>	<u>(8)</u>
944	827	756	4200 Travel	1,000	787	1,000	213	27
-	-	-	4250 Student Travel	-	-	-	-	-
5,322	5,456	21,343	4300 Utility Services	4,851	54,400	53,457	(943)	(2)
13,634	15,640	19,189	4350 Energy	19,094	23,576	20,464	(3,112)	(13)
50,615	51,093	46,925	4400 Purchased Services	51,555	51,163	51,580	417	1
14,267	15,293	14,135	4500 Supplies and Materials	15,076	23,953	13,963	(9,990)	(42)
1,180	1,110	819	4900 Other Expenses	675	1,135	650	(485)	(43)
<u>85,962</u>	<u>89,419</u>	<u>103,167</u>	Subtotal - Other	<u>92,251</u>	<u>155,014</u>	<u>141,114</u>	<u>(13,900)</u>	<u>(9)</u>
<u>4,881</u>	<u>8,138</u>	<u>3,211</u>	5100 Equipment	<u>1,678</u>	<u>1,183</u>	<u>-</u>	<u>(1,183)</u>	<u>(100)</u>
<u>\$ 924,242</u>	<u>\$ 942,147</u>	<u>\$ 1,030,779</u>	Location Totals	<u>\$ 1,032,383</u>	<u>\$ 1,148,494</u>	<u>\$ 1,053,153</u>	<u>\$ (95,341)</u>	<u>(8)</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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 53 Voznesenka Elementary / High

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
138.00	133.00	126.00	Enrollment in ADM (K-12)	131.00	126.00	121.00

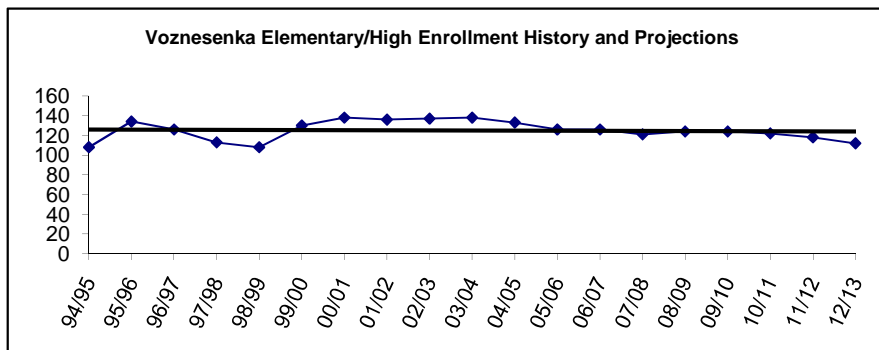
FTE's Included In Current Budget

1.00	0.60	0.60	Administrator	0.60	0.60	0.50
8.00	7.00	7.50	Teacher (Includes Quest)	7.50	7.50	7.00
-	-	-	Specialist*	0.75	-	-
1.00	0.75	0.75	Special Ed Teacher**	-	0.75	0.75
<u>10.00</u>	<u>8.35</u>	<u>8.85</u>	Certified Subtotal	<u>8.85</u>	<u>8.85</u>	<u>8.25</u>
1.26	1.26	1.26	Special Ed Aide	1.26	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.23	0.22	0.28	Nurse***	0.28	0.28	0.28
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.13</u>	<u>6.12</u>	<u>6.18</u>	Classified Subtotal	<u>6.18</u>	<u>5.80</u>	<u>5.80</u>
<u>16.13</u>	<u>14.47</u>	<u>15.03</u>	Total	<u>15.03</u>	<u>14.65</u>	<u>14.05</u>

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

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

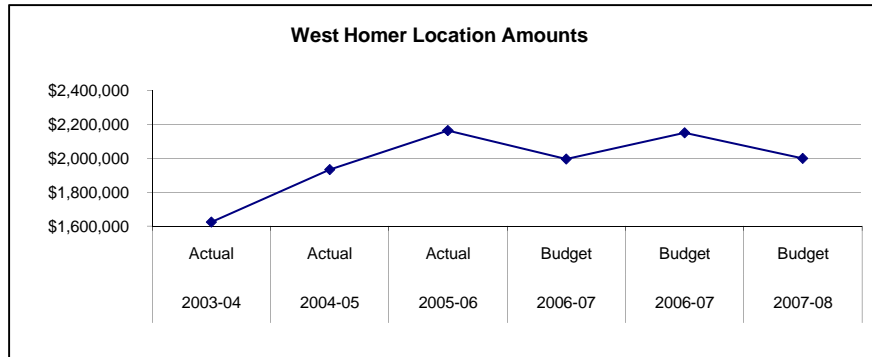


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 964,253	\$ 1,106,986	\$ 1,192,019	3100 Certified Salaries	\$ 1,104,863	\$ 1,105,735	\$ 1,148,428	\$ 42,693	4
186,764	200,255	219,499	3200 Non-Certified Salaries	209,883	222,554	223,797	1,243	1
329,688	456,818	548,276	3500 Employee Benefits	529,837	610,209	472,814	(137,395)	(23)
<u>1,480,705</u>	<u>1,764,059</u>	<u>1,959,794</u>	Subtotal - Personnel Services	<u>1,844,583</u>	<u>1,938,498</u>	<u>1,845,039</u>	<u>(93,459)</u>	<u>(5)</u>
-	100	-	4100 Professional-Technical Svc	-	1,240	-	(1,240)	(100)
427	334	722	4200 Travel	700	385	700	315	82
138	409	-	4250 Student Travel	-	-	-	-	-
17,549	15,100	21,040	4300 Utility Services	19,919	19,409	19,919	510	3
79,499	109,273	134,266	4350 Energy	90,747	150,413	97,296	(53,117)	(35)
9,920	8,733	9,171	4400 Purchased Services	9,101	9,723	9,251	(472)	(5)
32,687	29,018	31,337	4500 Supplies and Materials	30,162	29,794	26,385	(3,409)	(11)
660	1,059	778	4900 Other Expenses	1,200	672	1,050	378	56
<u>140,880</u>	<u>164,026</u>	<u>197,314</u>	Subtotal - Other	<u>151,829</u>	<u>211,636</u>	<u>154,601</u>	<u>(57,035)</u>	<u>(27)</u>
2,510	5,066	7,278	5100 Equipment	-	220	-	(220)	(100)
<u>\$ 1,624,095</u>	<u>\$ 1,933,151</u>	<u>\$ 2,164,386</u>	Location Totals	<u>\$ 1,996,412</u>	<u>\$ 2,150,354</u>	<u>\$ 1,999,640</u>	<u>\$ (150,714)</u>	<u>(7)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
285.00	254.00	243.00	Enrollment in ADM (3-6)	233.00	223.00	222.00

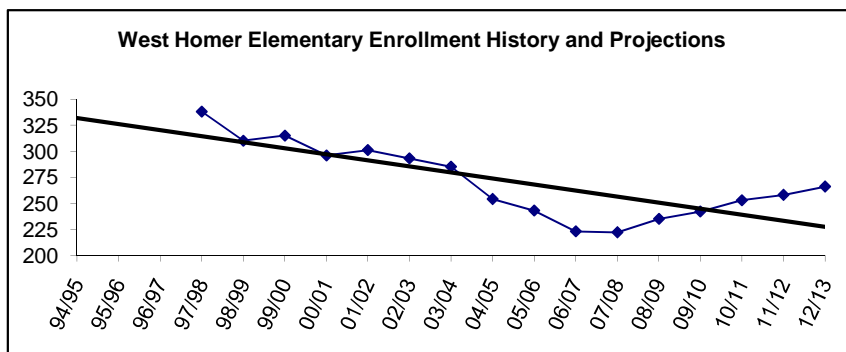
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	13.00	14.00	Teacher (Includes Quest)	12.50	13.00	13.00
1.50	2.50	2.50	Specialist*	2.50	2.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.00</u>	<u>19.50</u>	<u>20.50</u>	Certified Subtotal	<u>19.00</u>	<u>19.50</u>	<u>19.50</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.79	Nurse***	0.79	0.65	0.65
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>6.14</u>	<u>6.14</u>	<u>6.43</u>	Classified Subtotal	<u>6.43</u>	<u>6.29</u>	<u>6.29</u>
<u>23.14</u>	<u>25.64</u>	<u>26.93</u>	Total	<u>25.43</u>	<u>25.79</u>	<u>25.79</u>

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

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

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ 300	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	
27,235	29,714	31,903	3200 Non-Certified Salaries	29,837	32,287	33,282	995	3
48,175	52,630	45,311	3500 Employee Benefits	60,286	65,573	66,090	517	1
<u>75,410</u>	<u>82,644</u>	<u>77,214</u>	Subtotal - Personnel Services	<u>90,123</u>	<u>97,860</u>	<u>99,372</u>	<u>1,512</u>	<u>2</u>
205,689	82,817	109,088	4100 Professional-Technical Svc	120,000	114,140	119,354	5,214	5
28,683	30,068	32,773	4200 Travel	35,017	38,475	35,017	(3,458)	(9)
1,125	1,321	1,095	4300 Utility Services	1,500	1,500	1,500	-	-
5,416	5,437	5,092	4400 Purchased Services	5,250	5,857	5,250	(607)	(10)
5,619	6,750	6,339	4500 Supplies and Materials	2,500	3,843	2,500	(1,343)	(35)
17,100	18,360	18,270	4800 Tuition and Stipends	17,100	19,980	17,100	(2,880)	(14)
21,548	21,235	21,589	4900 Other Expenses	25,185	21,698	25,185	3,487	16
<u>285,180</u>	<u>165,988</u>	<u>194,246</u>	Subtotal - Other	<u>206,552</u>	<u>205,493</u>	<u>205,906</u>	<u>413</u>	<u>0</u>
-	331	-	5100 Equipment	-	-	-	-	-
<u>\$ 360,590</u>	<u>\$ 248,963</u>	<u>\$ 271,460</u>	Location Totals	<u>\$ 296,675</u>	<u>\$ 303,353</u>	<u>\$ 305,278</u>	<u>\$ 1,925</u>	<u>1</u>

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 9,392 students and 1,218 employees.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Total	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 108,765	\$ 141,547	\$ 128,518	3100 Certified Salaries	\$ 122,207	\$ 123,389	\$ 124,940	\$ 1,551	1
50,968	55,798	61,940	3200 Non-Certified Salaries	60,852	63,805	66,532	2,727	4
52,313	50,306	57,861	3500 Employee Benefits	59,840	70,714	55,830	(14,884)	(21)
<u>212,046</u>	<u>247,651</u>	<u>248,319</u>	Subtotal - Personnel Services	<u>242,899</u>	<u>257,908</u>	<u>247,302</u>	<u>(10,606)</u>	<u>(4)</u>
180	-	-	4100 Professional-Technical Svc	9,000	2,000	9,000	7,000	350
27,186	23,890	26,350	4200 Travel	21,345	28,345	21,345	(7,000)	(25)
16,848	11,664	10,633	4300 Utility Services	13,125	14,809	13,125	(1,684)	(11)
16,655	5,758	1,767	4400 Purchased Services	19,136	14,257	19,136	4,879	34
12,176	12,717	11,261	4500 Supplies and Materials	11,701	13,201	11,701	(1,500)	(11)
1,333	1,548	2,848	4900 Other Expenses	4,500	3,000	4,500	1,500	50
<u>74,378</u>	<u>55,577</u>	<u>52,859</u>	Subtotal - Other	<u>78,807</u>	<u>75,612</u>	<u>78,807</u>	<u>3,195</u>	<u>4</u>
<u>4,160</u>	<u>3,048</u>	<u>2,174</u>	5100 Equipment	<u>815</u>	<u>815</u>	<u>-</u>	<u>(815)</u>	<u>(100)</u>
<u>\$ 290,584</u>	<u>\$ 306,276</u>	<u>\$ 303,352</u>	Location Totals	<u>\$ 322,521</u>	<u>\$ 334,335</u>	<u>\$ 326,109</u>	<u>\$ (8,226)</u>	<u>(2)</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
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 72 Assistant Superintendent Administrative Services

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 99,834	\$ 103,730	\$ 109,526	3100 Certified Salaries	\$ 98,299	\$ 106,140	\$ 105,975	\$ (165)	(0)
34,875	24,084	26,439	3200 Non-Certified Salaries	24,873	29,457	27,785	(1,672)	(6)
34,773	33,611	44,093	3500 Employee Benefits	42,109	51,217	37,765	(13,452)	(26)
<u>169,482</u>	<u>161,425</u>	<u>180,058</u>	Subtotal - Personnel Services	<u>165,281</u>	<u>186,814</u>	<u>171,525</u>	<u>(15,289)</u>	(8)
-	-	730	4100 Professional-Technical Svc	-	-	-	-	-
5,923	6,982	12,576	4200 Travel	10,102	16,061	10,102	(5,959)	(37)
6,386	4,829	4,399	4300 Utility Services	5,700	5,700	5,700	-	-
9,223	9,483	9,748	4350 Energy	16,241	17,988	20,018	2,030	11
4,416	2,861	221,801	4400 Purchased Services	224,091	228,150	224,091	(4,059)	(2)
		508,174	4450 Insurance Premiums		444,828	388,913	(55,915)	(13)
13,204	9,942	10,928	4500 Supplies and Materials	13,670	11,718	13,670	1,952	17
94	883	549	4900 Other Expenses	2,328	1,371	2,328	957	70
<u>39,246</u>	<u>34,980</u>	<u>768,905</u>	Subtotal - Other	<u>272,132</u>	<u>725,816</u>	<u>664,822</u>	<u>(60,994)</u>	(8)
1,459	696	551	5100 Equipment	551	4,964	-	(4,964)	(100)
<u>\$ 210,187</u>	<u>\$ 197,101</u>	<u>\$ 949,514</u>	Location Totals	<u>\$ 437,964</u>	<u>\$ 917,594</u>	<u>\$ 836,347</u>	<u>\$ (81,247)</u>	(9)

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
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 72 Assistant Superintendent Administrative Services

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	Classified Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u><u>2.00</u></u>	<u><u>1.50</u></u>	<u><u>1.50</u></u>	Total	<u><u>1.50</u></u>	<u><u>1.50</u></u>	<u><u>1.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 73 Assistant Superintendent Instruction

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 116,593	\$ 129,319	\$ 124,222	3100 Certified Salaries	\$ 123,114	\$ 185,249	\$ 224,141	\$ 38,892	21
28,959	40,972	49,164	3200 Non-Certified Salaries	45,495	54,728	50,976	(3,752)	(7)
39,526	46,535	53,602	3500 Employee Benefits	56,548	110,195	84,001	(26,194)	(24)
<u>185,078</u>	<u>216,826</u>	<u>226,988</u>	Subtotal - Personnel Services	<u>225,157</u>	<u>350,172</u>	<u>359,118</u>	<u>8,946</u>	<u>3</u>
-	2,140	-	4100 Professional-Technical Svc	18,900	45,150	18,900	(26,250)	(58)
8,875	8,904	11,786	4200 Travel	15,875	21,772	15,875	(5,897)	(27)
7,938	4,250	6,004	4300 Utility Services	5,025	6,014	5,025	(989)	(16)
10,938	751	861	4400 Purchased Services	41,180	17,841	41,180	23,339	131
1,896	14,235	6,993	4500 Supplies and Materials	43,345	44,645	43,745	(900)	(2)
78,596	68,791	57,592	4900 Other Expenses	95,813	98,847	109,789	10,942	11
<u>108,243</u>	<u>99,071</u>	<u>83,236</u>	Subtotal - Other	<u>220,138</u>	<u>234,269</u>	<u>234,514</u>	<u>245</u>	<u>0</u>
<u>493</u>	<u>239</u>	<u>3,242</u>	5100 Equipment	<u>604</u>	<u>4,011</u>	<u>-</u>	<u>(4,011)</u>	<u>(100)</u>
<u>\$ 293,814</u>	<u>\$ 316,136</u>	<u>\$ 313,466</u>	Location Totals	<u>\$ 445,899</u>	<u>\$ 588,452</u>	<u>\$ 593,632</u>	<u>\$ 5,180</u>	<u>1</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; District Media Center; school development planning process; district calendar; district special education, school psychologists, gifted and talented program; federal and small school programs; alternative education; bilingual education; district student boarding program; secondary education counseling services; federal and state grants; vocational education; nursing services; district learning; instructional technology; and district-wide instructional specialists.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 73 Assistant Superintendent Instruction

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	2.00	2.00
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>3.00</u>	<u>3.00</u>
-	-	-	Nurse ***	-	-	-
<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>1.50</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>4.00</u></u>	<u><u>4.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ 300	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
427,290	476,576	485,249	3200 Non-Certified Salaries	428,576	484,253	496,492	12,239	3
137,863	163,908	186,758	3500 Employee Benefits	172,524	221,208	227,481	6,273	3
<u>565,153</u>	<u>640,784</u>	<u>672,007</u>	Subtotal - Personnel Services	<u>601,100</u>	<u>705,461</u>	<u>723,973</u>	<u>18,512</u>	<u>3</u>
26,000	26,500	26,000	4100 Professional-Technical Svc	26,500	26,500	27,500	1,000	4
6,676	5,812	4,602	4200 Travel	6,750	7,071	6,750	(321)	(5)
18,381	14,387	14,936	4300 Utility Services	14,150	15,345	14,150	(1,195)	(8)
4,648	3,481	1,381	4400 Purchased Services	3,889	4,118	3,889	(229)	(6)
8,142	8,594	11,930	4500 Supplies and Materials	11,300	10,671	11,300	629	6
1,910	2,665	3,300	4900 Other Expenses	1,315	1,640	1,315	(325)	(20)
<u>(100,832)</u>	<u>(100,197)</u>	<u>(141,863)</u>	4950 Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(35,075)</u>	<u>(38,758)</u>	<u>(79,714)</u>	Subtotal - Other	<u>63,904</u>	<u>65,345</u>	<u>64,904</u>	<u>(441)</u>	<u>-</u>
<u>5,597</u>	<u>1,294</u>	<u>2,836</u>	5100 Equipment	<u>1,730</u>	<u>1,730</u>	<u>-</u>	<u>(1,730)</u>	<u>(100)</u>
<u>\$ 535,675</u>	<u>\$ 603,320</u>	<u>\$ 595,129</u>	Location Totals	<u>\$ 666,734</u>	<u>\$ 772,536</u>	<u>\$ 788,877</u>	<u>\$ 16,341</u>	<u>2</u>

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	7.50	7.50
7.50	7.50	7.50	Classified Subtotal	7.50	8.50	8.50
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>8.50</u>	<u>8.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 88,856	\$ 104,227	\$ 97,386	3100 Certified Salaries	\$ 95,753	\$ 101,430	\$ 103,390	\$ 1,960	2
37,060	36,480	37,537	3200 Non-Certified Salaries	38,571	40,788	42,527	1,739	4
37,235	41,688	48,721	3500 Employee Benefits	49,332	58,975	46,431	(12,544)	(21)
<u>163,151</u>	<u>182,395</u>	<u>183,644</u>	Subtotal - Personnel Services	<u>183,656</u>	<u>201,193</u>	<u>192,348</u>	<u>(8,845)</u>	<u>(4)</u>
-	-	-	4100 Professional-Technical Svc	750	530	750	220	-
5,420	4,063	6,472	4200 Travel	5,227	7,046	5,227	(1,819)	(26)
-	-	-	4250 Student Travel	-	-	-	-	-
489	578	745	4300 Utility Services	894	894	894	-	-
200	169	187	4400 Purchased Services	850	403	850	447	-
7,087	8,228	7,171	4500 Supplies and Materials	4,750	4,966	4,750	(216)	(4)
228	(2)	99	4900 Other Expenses	1,820	1,493	1,820	327	-
<u>13,424</u>	<u>13,036</u>	<u>14,674</u>	Subtotal - Other	<u>14,291</u>	<u>15,332</u>	<u>14,291</u>	<u>(1,041)</u>	<u>(7)</u>
<u>2,704</u>	<u>1,912</u>	<u>1,643</u>	5100 Equipment	<u>314</u>	<u>314</u>	<u>-</u>	<u>(314)</u>	<u>(100)</u>
<u>\$ 179,279</u>	<u>\$ 197,343</u>	<u>\$ 199,961</u>	Location Totals	<u>\$ 198,261</u>	<u>\$ 216,839</u>	<u>\$ 206,639</u>	<u>\$ (10,200)</u>	<u>(5)</u>

The Planning and Operations Department provides maintenance support to all locations of the KPBSD. This office supervises grant and debt reimbursement applications to the Department of Education and Early Development, coordinates capital projects and major maintenance with the Kenai Peninsula Borough, and follow-up on site inspections by the DEC and State Fire Marshall. This 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 DEED; it also oversees all OSHA, ADA and AHERA issues. It oversees KPBSD swimming pool operations, water quality at school sites, and all custodial issues. This department prepares the preventative maintenance plan for the DEED, and the Integrated Pest Management plan. The Director serves as chair on Building Advisory Committees and is coordinator for school activity drivers. Planning and Operations supervises the Warehouse, Purchasing, Transportation, Student Nutrition Services and the Theater departments for the KPBSD.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 293,453	\$ 296,520	\$ 311,273	3200 Non-Certified Salaries	\$ 278,611	\$ 295,011	\$ 306,578	\$ 11,567	4
115,110	115,522	132,741	3500 Employee Benefits	127,145	147,361	151,794	4,433	3
<u>408,563</u>	<u>412,042</u>	<u>444,014</u>	Subtotal - Personnel Services	<u>405,756</u>	<u>442,372</u>	<u>458,372</u>	<u>16,000</u>	4
918	1,170	4,135	4200 Travel	3,090	3,132	3,090	(42)	(1)
12,432	5,284	5,066	4300 Utility Services	9,171	6,789	7,171	382	6
53,788	64,578	71,473	4350 Energy	76,425	82,085	82,786	701	1
18,875	10,975	7,668	4400 Purchased Services	23,306	11,793	23,964	12,171	103
(38,985)	(7,268)	44,945	4500 Supplies and Materials	19,017	30,918	19,017	(11,901)	(38)
475	445	401	4900 Other Expenses	250	863	250	(613)	(71)
(198,976)	(199,982)	(252,850)	4950 Indirect Costs	-	-	-	-	-
<u>(151,473)</u>	<u>(124,798)</u>	<u>(119,162)</u>	Subtotal - Other	<u>131,259</u>	<u>135,580</u>	<u>136,278</u>	<u>698</u>	1
<u>28,432</u>	<u>13,036</u>	<u>14,692</u>	5100 Equipment	<u>11,019</u>	<u>12,966</u>	<u>8,700</u>	<u>(4,266)</u>	(33)
<u>\$ 285,522</u>	<u>\$ 300,280</u>	<u>\$ 339,544</u>	Location Totals	<u>\$ 548,034</u>	<u>\$ 590,918</u>	<u>\$ 603,350</u>	<u>\$ 12,432</u>	2

The Purchasing and Warehouse departments work in conjunction with vendors and school personnel to obtain and deliver 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
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	6.50	6.50	Support	6.50	6.50	6.50
-	-	-	Custodian	-	-	-
7.50	6.50	6.50	Classified Subtotal	6.50	6.50	6.50
<u>7.50</u>	<u>6.50</u>	<u>6.50</u>	Total	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 91,481	\$ 97,458	\$ 101,423	3100 Certified Salaries	\$ 105,203	\$ 106,200	\$ 112,840	\$ 6,640	6
256,176	307,373	325,761	3200 Non-Certified Salaries	478,423	432,127	746,050	313,923	73
94,726	126,228	140,367	3500 Employee Benefits	176,374	199,150	270,882	71,732	36
<u>442,383</u>	<u>531,059</u>	<u>567,551</u>	Subtotal - Personnel Services	<u>760,000</u>	<u>737,477</u>	<u>1,129,772</u>	<u>392,295</u>	53
2,885	175	7,750	4100 Professional-Technical Svc	7,250	17,023	7,250	(9,773)	(57)
36,029	37,154	44,047	4200 Travel	37,905	35,743	44,905	9,162	26
11,382	8,516	9,145	4300 Utility Services	8,649	9,009	8,649	(360)	(4)
5,957	4,966	6,802	4400 Purchased Services	8,862	20,016	31,862	11,846	-
10,030	12,177	15,446	4500 Supplies and Materials	16,183	27,079	21,183	(5,896)	(22)
18,227	12,906	15,811	4900 Other Expenses	28,565	30,240	34,065	3,825	13
<u>84,510</u>	<u>75,894</u>	<u>99,001</u>	Subtotal - Other	<u>107,414</u>	<u>139,110</u>	<u>147,914</u>	<u>8,804</u>	6
<u>1,916</u>	<u>2,092</u>	<u>7,046</u>	5100 Equipment	<u>9,791</u>	<u>8,419</u>	<u>7,500</u>	<u>(919)</u>	(11)
<u>\$ 528,809</u>	<u>\$ 609,045</u>	<u>\$ 673,598</u>	Location Totals	<u>\$ 877,205</u>	<u>\$ 885,006</u>	<u>\$ 1,285,186</u>	<u>\$ 400,180</u>	45

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
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	Support	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	Classified Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>	Total	<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ 1,956	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
632,300	718,789	702,276	3200 Non-Certified Salaries	722,581	753,349	782,101	28,752	4
214,216	244,409	257,559	3500 Employee Benefits	271,268	317,922	327,896	9,974	3
<u>846,516</u>	<u>965,154</u>	<u>959,835</u>	Subtotal - Personnel Services	<u>993,849</u>	<u>1,071,271</u>	<u>1,109,997</u>	<u>38,726</u>	4
4,530	358	7,590	4100 Professional-Technical Svc	12,000	7,170	12,000	4,830	67
15,044	13,154	20,674	4200 Travel	18,000	24,372	18,000	(6,372)	(26)
5,605	1,446	4,222	4300 Utility Services	38,160	3,420	11,634	8,214	240
460,929	252,363	466,904	4400 Purchased Services	473,640	448,106	490,576	42,470	9
53,625	45,204	43,358	4500 Supplies and Materials	14,650	28,169	14,650	(13,519)	(48)
100	570	-	4900 Other Expenses	890	500	890	390	-
<u>539,833</u>	<u>313,095</u>	<u>542,748</u>	Subtotal - Other	<u>557,340</u>	<u>511,737</u>	<u>547,750</u>	<u>36,013</u>	7
<u>105,060</u>	<u>10,461</u>	<u>(4,672)</u>	5100 Equipment	<u>384</u>	<u>12,537</u>	<u>-</u>	<u>(12,537)</u>	(100)
<u>\$ 1,491,409</u>	<u>\$ 1,288,710</u>	<u>\$ 1,497,911</u>	Location Totals	<u>\$ 1,551,573</u>	<u>\$ 1,595,545</u>	<u>\$ 1,657,747</u>	<u>\$ 62,202</u>	4

The Information Services department is responsible for network infrastructure district-wide, computer repair and support, and programming and support of the administrative information systems, i.e. Payroll, Human Resources, Financial Accounting, and Student Information Systems, among others. Many accounts hold district-wide costs, for example 4400 (Purchased Services) holds district-wide costs including the HEA/ACS fiber optic network and the Internet costs for the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	10.75	Support	10.75	10.75	10.75
11.75	11.75	11.75	Classified Subtotal	11.75	11.75	11.75
11.75	11.75	11.75	Total	11.75	11.75	11.75

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 15,954	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
14,025	-	-	3200 Non-Certified Salaries	-	-	-	-	-
3,203	-	-	3500 Benefits	-	-	-	-	-
<u>33,182</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
414	-	-	4100 Professional-Technical Svc	-	-	-	-	-
16,650	-	-	4200 Travel	-	-	-	-	-
-	-	-	4300 Utility Services	60,000	-	60,000	60,000	-
12,787	201,406	38,948	4400 Purchased Services	30,499	61,131	20,000	(41,131)	(67)
26,292	8,020	40,460	4500 Supplies and Materials	93,200	54,074	93,200	39,126	72
-	249	-	4900 Other Expenses	-	-	-	-	-
<u>56,143</u>	<u>209,675</u>	<u>79,408</u>	Subtotal - Other	<u>183,699</u>	<u>115,205</u>	<u>173,200</u>	<u>(2,005)</u>	<u>(2)</u>
<u>16,301</u>	<u>138,636</u>	<u>228,922</u>	5100 Equipment	<u>296,864</u>	<u>331,862</u>	<u>483,633</u>	<u>151,771</u>	<u>46</u>
<u>\$ 105,626</u>	<u>\$ 348,311</u>	<u>\$ 308,330</u>	Location Totals	<u>\$ 480,563</u>	<u>\$ 447,067</u>	<u>\$ 656,833</u>	<u>\$ 209,766</u>	<u>47</u>

Telephone Anticipate service increase (E-Rate) \$60,000

Purchased Services Edline yearly subscription service \$20,000

Supplies Tech Plan II software:
This year's implementation - 350*\$150 = \$52,500
Future implementation 900 computers/ 6 yrs = 150 computers/yr
150 computers * \$150 = \$22,500
Tech Plan - Win CAL Software 350*\$8 = \$2,800
Tech Plan - power strips \$400.
Server software \$15,000

Equipment - Technology (\$150,000/yr for 6 years to cover non-Connections computers)
School Admin Laptops Yr 7 = 0
8 port 10/100 Ethernet switches 100*60 = \$6,000
Update 10 old C.O. servers to blade servers sharing disk subsystem estimated \$50,000

Repair & Maint Agrmt Cisco 3550 Switch (166.65*29) = \$4,832.85
Enterasys E1 Switch 17*333.30 = \$5,666.10

Equipment - Technology IP phone project Year 2
Cisco 2621 routers 2*\$4,007 = \$8,014
IP phone project Year 2 (Soldotna)
IP Phones (not E-Rate subsidized) 181*\$350 = \$63,350
Cisco Switches 0*\$2,300 = \$0
Voice Mail 200,16-32 server sessions = \$19,500
e-Rate equipment Place-holder

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 81 Special Services

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 2,300,164	\$ 326,888	\$ 335,457	3100 Certified Salaries	\$ 747,956	\$ 659,655	\$ 817,520	\$ 157,865	24
151,977	170,069	159,432	3200 Non-Certified Salaries	240,522	265,367	227,500	(37,867)	(14)
686,533	164,035	192,081	3500 Employee Benefits	425,803	444,271	374,623	(69,648)	(16)
<u>3,138,674</u>	<u>660,992</u>	<u>686,970</u>	Subtotal - Personnel Services	<u>1,414,281</u>	<u>1,369,293</u>	<u>1,419,643</u>	<u>50,350</u>	4
206,268	193,641	287,539	4100 Professional-Technical Svc	26,129	32,386	146,129	113,743	351
67,913	69,078	69,934	4200 Travel	88,590	85,318	158,590	73,272	86
3,992	1,578	2,654	4250 Student Travel	8,500	1,963	9,500	7,537	384
9,676	5,852	7,399	4300 Utility Services	4,975	5,662	4,975	(687)	(12)
3,083	2,207	2,309	4400 Purchased Services	14,429	1,919	14,429	12,510	652
40,690	30,224	33,607	4500 Supplies and Materials	58,575	37,070	108,687	71,617	193
11,648	13,571	19,827	4900 Other Expenses	18,390	18,183	19,640	1,457	8
<u>343,270</u>	<u>316,151</u>	<u>423,269</u>		<u>219,588</u>	<u>182,501</u>	<u>461,950</u>	<u>279,449</u>	153
<u>4,768</u>	<u>2,734</u>	<u>4,144</u>	Subtotal - Equipment	<u>1,183</u>	<u>8,574</u>	<u>-</u>	<u>(8,574)</u>	(100)
<u>\$ 3,486,712</u>	<u>\$ 979,877</u>	<u>\$ 1,114,383</u>	Location Total	<u>\$ 1,635,052</u>	<u>\$ 1,560,368</u>	<u>\$ 1,881,593</u>	<u>\$ 321,225</u>	21

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

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 81 Special Services

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	2.00	2.00	Coordinator	2.00	2.00	2.00
1.00	-	-	Teacher (Includes Quest)	-	-	-
1.00	2.67	2.42	Specialist*	2.42	1.75	1.25
41.00	4.25	5.25	Special Ed Teacher**	7.25	6.75	8.98
<u>46.00</u>	<u>9.92</u>	<u>10.67</u>	Certified Subtotal	<u>12.67</u>	<u>11.50</u>	<u>13.23</u>
2.14	2.38	2.05	Special Ed Aide	6.18	4.43	4.43
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.25	Support	3.00	3.00	3.00
<u>5.14</u>	<u>5.38</u>	<u>5.30</u>	Classified Subtotal	<u>9.18</u>	<u>7.43</u>	<u>7.43</u>
<u>51.14</u>	<u>15.30</u>	<u>15.97</u>	Total	<u>21.85</u>	<u>18.93</u>	<u>20.66</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: **82 Interest Based Bargaining**

Date: 06/04/07

This page is reserved in the event it is needed to account for future collective bargaining costs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 162,792	\$ 192,629	\$ 24,414	3100 Certified Salaries	\$ 1,028,280	\$ 646,227	\$ 1,544,132	897,905	139
128,127	134,119	143,370	3200 Non-Certified Salaries	219,329	142,621	157,402	14,781	10
(336,454)	85,029	89,311	3500 Employee Benefits	713,703	506,838	16,524,118	16,017,280	3,160
-	-	595,273	3631 Worker Compensation	-	718,125	889,163	171,038	24
<u>(45,535)</u>	<u>411,777</u>	<u>852,368</u>	Subtotal - Personnel Services	<u>1,961,312</u>	<u>2,013,811</u>	<u>19,114,815</u>	<u>17,101,004</u>	<u>849</u>
75,082	27,584	-	4100 Professional-Technical Svc	-	-	-	-	-
1,150	4,547	(2,397)	4200 Travel	-	4,679	-	(4,679)	(100)
(7,862)		4,896	4250 Student Travel					
35,985	9,094	(32,442)	4300 Utility Services	-	-	-	-	-
-	40,574	46,855	4350 In Kind Utilities	55,430	55,430	63,745	8,315	15
5,269,154	5,507,195	5,503,825	4400 Purchased Services	5,786,437	6,105,633	6,371,158	265,525	4
1,220,446	1,532,009	650,318	4450 Insurance Premiums	2,011,056	848,103	741,439	(106,664)	(13)
(11,405)	2,738	378	4500 Supplies and Materials	1,200	670	2,230	1,560	233
19,962	(2,080)	7,178	4900 Other Expenses	35,021	70,767	77,043	6,276	9
<u>2,199,589</u>	<u>279,225</u>	<u>385,948</u>	5500 Transfer to Other Fund	<u>693,942</u>	<u>693,942</u>	<u>760,873</u>	<u>66,931</u>	<u>10</u>
<u>8,802,101</u>	<u>7,400,886</u>	<u>6,564,559</u>	Subtotal - Other	<u>8,583,086</u>	<u>7,779,224</u>	<u>8,016,488</u>	<u>237,264</u>	<u>3</u>
<u>5,328</u>	<u>-</u>	<u>(734)</u>	5100 Equipment	<u>-</u>	<u>40,207</u>	<u>30,000</u>	<u>(10,207)</u>	<u>(25)</u>
<u>\$ 8,761,894</u>	<u>\$ 7,812,663</u>	<u>\$ 7,416,193</u>	Totals	<u>\$ 10,544,398</u>	<u>\$ 9,833,242</u>	<u>\$ 27,161,303</u>	<u>\$ 17,328,061</u>	<u>176</u>

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites, 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
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
2.45	2.00	5.00	Teacher (Includes Quest)	6.00	1.00	11.15
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.45</u>	<u>2.00</u>	<u>5.00</u>	Certified Subtotal	<u>6.00</u>	<u>1.00</u>	<u>11.15</u>
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	5.59	4.00	4.00
-	-	-	Custodian	1.60	-	-
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Classified Subtotal	<u>7.19</u>	<u>4.00</u>	<u>4.00</u>
<u><u>6.45</u></u>	<u><u>6.00</u></u>	<u><u>9.00</u></u>	Total	<u><u>13.19</u></u>	<u><u>5.00</u></u>	<u><u>15.15</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 237,130	\$ 443,268	\$ 469,397	3100 Certified Salaries	\$ 948,612	\$ 631,478	\$ 621,939	(9,539)	(2)
93,188	88,605	94,079	3200 Non-Certified Salaries	168,321	214,032	178,692	(35,340)	(17)
83,929	136,870	176,549	3500 Employee Benefits	393,867	371,618	248,559	(123,059)	(33)
<u>414,247</u>	<u>668,743</u>	<u>740,025</u>	Subtotal - Personnel Services	<u>1,510,800</u>	<u>1,217,128</u>	<u>1,049,190</u>	<u>(167,938)</u>	<u>(14)</u>
64,592	15,690	14,317	4100 Professional-Technical Svc	17,348	17,348	67,348	50,000	288
31,277	24,562	28,748	4200 Travel	26,839	33,566	31,169	(2,397)	(7)
6,841	6,760	9,703	4300 Utility Services	4,752	7,942	4,752	(3,190)	(40)
33,918	39,568	29,872	4400 Purchased Services	76,858	73,892	127,358	53,466	72
721,445	66,441	173,974	4500 Supplies and Materials	1,051,233	639,630	1,050,833	411,203	64
49	180	738	4900 Other Expenses	27,805	2,087	27,005	24,918	1,194
<u>858,122</u>	<u>153,201</u>	<u>257,352</u>	Subtotal - Other	<u>1,204,835</u>	<u>774,465</u>	<u>1,308,465</u>	<u>534,000</u>	<u>69</u>
<u>12,733</u>	<u>5,383</u>	<u>79,042</u>	5100 Equipment	<u>1,108</u>	<u>2,008</u>	<u>-</u>	<u>(2,008)</u>	<u>(100)</u>
<u>\$ 1,285,102</u>	<u>\$ 827,327</u>	<u>\$ 1,076,419</u>	Location Totals	<u>\$ 2,716,743</u>	<u>\$ 1,993,601</u>	<u>\$ 2,357,655</u>	<u>\$ 364,054</u>	<u>18</u>

The Curriculum Department's main budget supports the review and rewrite of the 9 subject areas in curriculum, rotating every six years. The revision of each curriculum requires comprehensive training and teacher support for implementation district-wide and is an ongoing task year round. Trainers' fees, sub time, travel for teachers, cost of committee meetings, the cost of printing the guides and binders, student and teacher 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 provides logistical support, training and assistance to site administrators and teachers, participation on state and district committees, and research and development. This department also includes support to the Student Records Department, the School Development Planning Process, and the Districtwide elementary art specialist.

The Assessment Department's main budget supports the administration of state mandated assessments: Terra Nova Complete Battery Plus (grades 5 & 7), Standards Based Assessments (grades 3 through 9), 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). 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. Areas under the umbrella of the Elementary Education Director include: Pupil and Personnel Records, District Art Specialist and Elementary Education Parent Contact.

Areas under the umbrella of the Secondary Education Director include the School Report Card to the Public, Distance Education, Career and Technical Education, Follow the Leader supplemental program, Connections program, District counseling program, Adequate Yearly Progress for the District and individual Schools and Secondary Education Parent Contact.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
2.00	2.00	2.00	Director	2.00	2.00	2.00
1.00	1.00	1.90	Teacher (Includes Quest)	12.00	4.00	7.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>3.90</u>	Certified Subtotal	<u>14.00</u>	<u>6.00</u>	<u>9.00</u>
-	-	-	Nurse ***	-	-	-
<u>2.50</u>	<u>2.50</u>	<u>3.50</u>	Support	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>2.50</u>	<u>2.50</u>	<u>3.50</u>	Classified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u><u>5.50</u></u>	<u><u>5.50</u></u>	<u><u>7.40</u></u>	Total	<u><u>17.50</u></u>	<u><u>9.50</u></u>	<u><u>12.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 52,873	\$ 66,301	\$ 57,325	3200 Non-Certified Salaries	\$ 72,829	\$ 74,066	\$ 114,438	40,372	55
21,882	27,549	28,766	3500 Employee Benefits	34,797	42,799	55,490	12,691	30
<u>74,755</u>	<u>93,850</u>	<u>86,091</u>	Subtotal - Personnel Services	<u>107,626</u>	<u>116,865</u>	<u>169,928</u>	<u>53,063</u>	<u>45</u>
(522)	425	80	4100 Professional-Technical Svc	3,920	420	3,920	3,500	833
11,315	13,336	18,493	4200 Travel	24,462	24,462	24,462	-	-
1,883	1,683	1,560	4300 Utility Services	2,045	2,245	2,045	(200)	(9)
2,444	2,328	2,053	4400 Purchased Services	6,527	3,641	6,527	2,886	79
7,796	10,564	6,122	4500 Supplies and Materials	5,910	8,309	5,910	(2,399)	(29)
<u>277</u>	<u>5,617</u>	<u>116</u>	4900 Other Expenses	<u>5,105</u>	<u>5,160</u>	<u>5,105</u>	<u>(55)</u>	<u>(1)</u>
<u>23,193</u>	<u>33,953</u>	<u>28,424</u>	Subtotal - Other	<u>47,969</u>	<u>44,237</u>	<u>47,969</u>	<u>3,732</u>	<u>8</u>
<u>5,458</u>	<u>-</u>	<u>4,647</u>	5100 Equipment	<u>725</u>	<u>3,313</u>	<u>-</u>	<u>(3,313)</u>	<u>(100)</u>
<u>\$ 103,406</u>	<u>\$ 127,803</u>	<u>\$ 119,162</u>	Function Totals	<u>\$ 156,320</u>	<u>\$ 164,415</u>	<u>\$ 217,897</u>	<u>\$ 53,482</u>	<u>33</u>

Health Services provides for on-site school nursing and program management for all of 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 travel between multiple sites. 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 identification of at risk staff and annual training for all, 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 these areas in accordance with OSHA regulations.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.23	1.36	1.21	Nurse***	1.21	1.60	1.55
0.63	0.70	0.70	Support	0.70	0.70	0.75
1.86	2.06	1.91	Classified Subtotal	1.91	2.30	2.30
<u>1.86</u>	<u>2.06</u>	<u>1.91</u>	Total	<u>1.91</u>	<u>2.30</u>	<u>2.30</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 92 Federal Programs - Grants

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ 150,787	\$ 153,284	\$ 221,184	3100 Certified Salaries	\$ 313,571	\$ 277,758	\$ 285,876	8,118	3
100,956	113,230	136,450	3200 Non-Certified Salaries	225,914	238,639	275,935	37,296	16
82,699	97,272	150,394	3500 Employee Benefits	248,250	258,377	241,576	(16,801)	(7)
<u>334,442</u>	<u>363,786</u>	<u>508,028</u>	Subtotal - Personnel Services	<u>787,735</u>	<u>774,774</u>	<u>803,387</u>	<u>28,613</u>	<u>4</u>
15,064	-	1,292	4100 Professional-Technical Svc	-	79	-	(79)	-
5,824	8,222	14,123	4200 Travel	14,300	28,330	26,800	(1,530)	(5)
2,601	2,713	4,014	4250 Student Travel	6,000	6,000	6,000	-	-
1,485	2,605	1,449	4300 Utility Services	3,175	3,918	3,825	(93)	(2)
667	1,464	644	4400 Purchased Services	2,225	1,768	2,225	457	26
3,242	5,145	9,421	4500 Supplies and Materials	7,422	11,694	9,162	(2,532)	(22)
580	164	189	4900 Other Expenses	200	265	200	(65)	(25)
<u>29,463</u>	<u>20,313</u>	<u>31,132</u>	Subtotal - Other	<u>33,322</u>	<u>52,054</u>	<u>48,212</u>	<u>(3,842)</u>	<u>(7)</u>
<u>452</u>	<u>319</u>	<u>553</u>	5100 Equipment	<u>556</u>	<u>641</u>	<u>-</u>	<u>(641)</u>	<u>(100)</u>
<u>\$ 364,357</u>	<u>\$ 384,418</u>	<u>\$ 539,713</u>	Location Totals	<u>\$ 821,613</u>	<u>\$ 827,469</u>	<u>\$ 851,599</u>	<u>\$ 24,130</u>	<u>3</u>

The Federal Programs and Small School Department administers KPBSD's state and federal grants and provides support and guidance for the District's 9 small schools. This department works with various committees to develop and implement supplemental programs in all 44 District schools. Additional oversight ensures that KPBSD is compliant with all state and federal regulations.

Bilingual Programs provide bilingual instructors and English Language Learner 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/04/07

Location: 92 Federal Programs - Grants

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.80	1.80	Administrator	1.80	1.00	1.00
-	-	-	Assistant Director/Coordinator	-	1.00	1.00
-	-	-	Teacher (Includes Quest)	2.00	-	-
1.00	-	1	Specialist*	1.00	1.50	1.50
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>1.80</u>	<u>2.80</u>	Certified Subtotal	<u>4.80</u>	<u>3.50</u>	<u>3.50</u>
4.52	6.66	6.26	Aide	6.32	6.38	7.19
-	-	-	Nurse ***	-	-	-
<u>0.75</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>5.27</u>	<u>7.66</u>	<u>7.26</u>	Classified Subtotal	<u>8.32</u>	<u>8.38</u>	<u>9.19</u>
<u><u>7.27</u></u>	<u><u>9.46</u></u>	<u><u>10.06</u></u>	Total	<u><u>13.12</u></u>	<u><u>11.88</u></u>	<u><u>12.69</u></u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 461,074	\$ 135,960	\$ 557,352	\$ 421,392	310
-	-	-	3200 Non-Certified Salaries	3,000	1,044	3,600	2,556	245
-	-	-	3500 Employee Benefits	188,032	68,264	193,076	124,812	183
-	-	-	Subtotal - Personnel Services	652,106	205,268	754,028	548,760	267
-	-	-	4300 Utility Services	28,128	9,573	65,160	55,587	581
-	-	-	4350 Energy	-	1,498	918,448	-	-
-	-	-	4500 Supplies and Materials	2,000	600	2,400	1,800	300
-	-	-	4900 Other Expenses	-	1,116,088	2,231,005	1,114,917	100
-	-	-	5500 Transfer to other fund	-	-	112,345	112,345	-
-	-	-	Subtotal - Other	30,128	1,127,759	3,329,358	1,284,649	114
\$ -	\$ -	\$ -	Location Totals	\$ 682,234	\$ 1,333,027	\$ 4,083,386	\$ 1,833,409	138
<u>\$ 79,043,181</u>	<u>\$ 86,038,993</u>	<u>\$ 89,560,311</u>	Fund Totals	<u>\$ 89,560,311</u>	<u>\$ 100,257,075</u>	<u>\$ 117,272,948</u>	<u>\$ 17,015,873</u>	17

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-08 Budget
<u>FTE's Included In Current Budget</u>						
			Administrator			1.90
9.32	-	-	Teacher (Includes Quest)	-	3.00	10.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>9.32</u>	<u>-</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>3.00</u>	<u>12.00</u>
0.49	-	-	Special Ed Aide	-	-	-
2.07	-	-	Aide	0.38	-	-
0.55	-	-	Nurse***	-	-	-
2.00	-	0.75	Support	0.75	0.25	-
<u>0.12</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>5.23</u>	<u>-</u>	<u>0.75</u>	Classified Subtotal	<u>1.13</u>	<u>0.25</u>	<u>-</u>
<u>14.55</u>	<u>-</u>	<u>0.75</u>	Total	<u>1.13</u>	<u>3.25</u>	<u>12.00</u>

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

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

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

SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2007-08**

With Comparative Totals for Prior Years

	Building Trades	Carl Perkins Home	Charter Schools	Community Theater
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	235,000	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	60,000
Total Revenues	-	235,000	-	60,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	-	235,000	-	60,000
Expenditures:				
Current:				
Instruction	-	235,000	-	-
Supporting services - pupil	-	-	-	-
Pupil activities	-	-	-	-
Community services	-	-	-	60,000
Pupil transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	-	235,000	-	60,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	-	235,000	-	60,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	15,642	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	\$ 15,642	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances**

All Special Revenue Funds

Fiscal Year 2007-08

With Comparative Totals for Prior Years

	Food Service	Legislative Grants	Miscellaneous Grants	NCLB	Pupil Transportation
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	258,251	-	-	-	4,418,978
Intergovernmental - Federal	1,669,640	-	375,000	4,650,000	-
Food sales	1,190,460	-	-	-	-
Corporate Grants and User fees	-	-	475,000	-	-
Other revenues	95,000	-	-	-	-
Total Revenues	3,213,351	-	850,000	4,650,000	4,418,978
Other financing sources:					
Operating transfers in	-	-	-	-	479,961
Total Revenues and Other Financing Sources	3,494,263	-	850,000	4,650,000	4,898,939
Expenditures:					
Current:					
Instruction	-	-	850,000	4,650,000	-
Supporting services - pupil	-	-	-	-	-
Pupil activities	-	-	-	-	-
Community services	-	-	-	-	-
Pupil transportation	-	-	-	-	5,026,174
Food service	3,494,263	-	-	-	-
Total Expenditures	3,494,263	-	850,000	4,650,000	5,026,174
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	3,494,263	-	850,000	4,650,000	5,026,174
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	(127,235)
Fund Balances, Beginning of Year	-	-	-	-	127,235
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 2007/08
With Comparative Totals for Prior Years

	Statewide Mentorship	Title VI-B	Title VII Indian Education	Youth In Detention
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	210,000
Intergovernmental - Federal	300,000	2,284,292	310,000	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	300,000	2,284,292	310,000	210,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	300,000	2,284,292	310,000	210,000
Expenditures:				
Current:				
Instruction	300,000	2,284,292	310,000	210,000
Supporting services - pupil	-	-	-	-
Pupil activities	-	-	-	-
Community services	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	300,000	2,284,292	310,000	210,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	300,000	2,284,292	310,000	210,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2007-08**

With Comparative Totals for Prior Years

	Totals (Memorandum Only)				
	Budgeted 2007-08	Current Budget 2006-07	Actual 2005-06	Actual 2004-05	Actual 2003-04
Revenues:					
Intergovernmental - Local	\$ -	\$ 10,000	\$ 798,918	\$ -	\$ -
Intergovernmental - State	4,887,229	4,493,804	5,243,702	5,160,238	5,045,569
Intergovernmental - Federal	9,823,932	7,916,469	5,458,526	5,046,569	3,888,154
Food sales	1,190,460	1,205,251	989,802	995,196	1,041,579
Corporate Grants and User fees	475,000	415,834	241,800	284,106	274,741
Other revenues	155,000	-	-	17,203	26,881
Total Revenues	16,531,621	14,041,358	12,732,748	11,503,312	10,276,924
Other financing sources:					
Operating transfers in	1,170,399	693,942	385,948	279,225	249,772
Total Revenues and Other Financing Sources	17,702,020	14,735,300	13,118,696	11,782,537	10,526,696
Expenditures:					
Current:					
Instruction	8,839,292	6,507,054	4,828,967	4,071,859	2,847,644
School Administration	-	-	2,787	-	-
Data Processing services	-	-	6,199	-	-
Supporting services - pupil	-	10,000	22,072	8,359	6,951
Pupil activities	-	-	-	-	-
Community services	60,000	57,028	278,567	249,130	285,206
Operation of Plant	-	-	201,465	-	-
Pupil transportation	5,026,174	5,466,185	4,674,831	4,410,850	4,330,121
Food service	3,494,263	3,168,356	3,182,705	2,804,057	2,641,246
Total Expenditures	17,419,729	15,208,623	13,197,593	11,544,255	10,111,168
Other Financing Uses:					
Operating transfers out	(409,526)	-	-	-	29,440
Total Expenditures and Other Financing Uses	17,010,203	15,208,623	13,197,593	11,544,255	10,140,608
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	691,817	(473,323)	(78,897)	238,282	386,088
Fund Balances, Beginning of Year	199,095	672,418	751,315	513,033	126,945
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ 890,912	\$ 199,095	\$ 672,418	\$ 751,315	\$ 513,033

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 225 Boarding Home

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 6,951	\$ 8,359	\$ 17,592	0050 Intergovernmental - State	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100)
<u>Expenditure</u>								
140	234	476	4250 Student Travel	3,200	1,600	-	(1,600)	(100)
6,811	8,125	17,116	4800 Tuition and Stipends	16,800	8,400	-	(8,400)	(100)
6,951	8,359	17,592	Subtotal - Other	20,000	10,000	-	(10,000)	-
6,951	8,359	17,592	Fund Total	20,000	10,000	-	(10,000)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 373 Building Trades

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	0504 Construction in Progress	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642	Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
<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>	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 265 Carl Perkins

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 229,231	\$ 236,098	\$ 224,804	0150 Intergovernmental - Federal	\$ 209,232	\$ 238,244	\$ 235,000	\$ (3,244)	(1)
<u>Expenditure</u>								
67,828	77,828	76,777	3100 Certified Salaries	39,493	39,293	38,293	(1,000)	(3)
15,934	12,831	15,625	3200 Non-Certified Salaries	13,265	13,265	12,265	(1,000)	
18,146	25,416	28,486	3500 Employee Benefits	21,852	21,836	20,836	(1,000)	(5)
101,908	116,075	120,888	Subtotal - Personnel Services	74,610	74,394	71,394	(3,000)	(4)
15,208	20,640	21,116	4100 Professional-Technical Services	25,000	25,000	25,000	-	-
11,143	10,076	22,786	4200 Travel	12,800	12,000	12,000	-	-
-	7,261	3,392	4250 Student Travel	6,000	6,000	6,000	-	-
440	615	651	4300 Utility Services	1,000	1,000	1,000	-	-
50	7,178	39	4400 Purchased Services	500	13,500	13,500	-	-
38,040	32,282	30,339	4500 Supplies and Materials	24,100	45,003	44,759	(244)	(1)
-	-	-	4900 Other Expenses	-	-	-	-	-
8,124	8,006	7,937	4950 Indirect Costs	7,270	8,279	8,279	-	-
73,005	86,058	86,260	Subtotal - Other	76,670	110,782	110,538	(244)	(0)
54,318	33,967	17,654	5100 Equipment	96,303	53,068	53,068	-	-
229,231	236,100	224,802	Fund Total	247,583	238,244	235,000	(3,244)	(1)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 271 Charter School

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 25,326	\$ 69,324	\$ 132,940	0050 State Revenue	\$ 39,530	\$ 39,530	\$ -	\$ (39,530)	-
236,110	398,127	213,165	0150 Intergovernmental - Federal	-	-	-	-	-
261,436	467,451	346,105	Total Revenue	39,530	39,530	-	(39,530)	(100)
<u>Expenditure</u>								
850	24,494	38,365	3100 Certified Salaries	-	-	-	-	-
19,726	26,372	37,040	3200 Non-Certified Salaries	-	-	-	-	-
3,000	11,649	30,919	3500 Employee Benefits	-	-	-	-	-
23,576	62,515	106,324	Subtotal - Personnel Services	-	-	-	-	-
26,463	49,910	20,515	4100 Professional-Technical Services	-	-	-	-	-
16,318	26,735	34,116	4200 Travel	-	-	-	-	-
6,596	1,940	4,598	4300 Utility Services	-	-	-	-	-
1,871	4,508	16,359	4400 Purchased Services	-	-	-	-	-
158,312	220,994	115,495	4500 Supplies and Materials	-	-	-	-	-
-	-	-	4900 Other Expenses	38,157	38,157	-	(38,157)	-
9,980	15,851	12,195	4950 Indirect Costs	1,373	1,373	-	(1,373)	(100)
219,540	319,938	203,278	Subtotal - Other	39,530	39,530	-	(39,530)	(100)
28,260	84,998	36,503	5100 Equipment	-	-	-	-	-
271,376	467,451	346,105	Fund Total	39,530	39,530	-	(39,530)	(100)
(9,940)	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
9,940	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 215 Community Education

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 212,022	\$ 192,920	\$ 197,606	0040 User Fees	\$ -	\$ -	\$ -	\$ -	-
-	-	-	0050 Intergovernmental - State	-	-	-	-	-
<u>212,022</u>	<u>192,920</u>	<u>197,606</u>	Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>								
23,869	13,689	39,819	0250 Transfer From Other Funds	-	-	-	-	-
<u>235,891</u>	<u>206,609</u>	<u>237,425</u>	Total Revenue & Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>								
135,315	125,744	154,223	3200 Non-Certified Salaries	-	-	-	-	-
56,450	52,812	61,718	3500 Employee Benefits	-	-	-	-	-
<u>191,765</u>	<u>178,556</u>	<u>215,941</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,500	-	2,900	4100 Professional-Technical Services	-	-	-	-	-
74	250	-	4200 Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
1,490	2,726	2,251	4300 Utility Services	-	-	-	-	-
5,230	6,757	7,659	4400 Purchased Services	-	-	-	-	-
14,178	15,061	7,882	4500 Supplies and Materials	-	-	-	-	-
4,654	2,774	1,277	4900 Other Expenses	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	-
<u>44,126</u>	<u>27,568</u>	<u>21,969</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>235,891</u>	<u>206,124</u>	<u>237,910</u>	Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	485	(485)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	485	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ 485</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 372 Community Theater

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 33,669	\$ 43,006	\$ 29,106	0040 User Fees	\$ 57,028	\$ 57,028	\$ 60,000	\$ 2,972	5
-	-	-	0046 Rental of School Facilities	-	-	-	-	-
<u>33,669</u>	<u>43,006</u>	<u>29,106</u>	Total Revenue	<u>57,028</u>	<u>57,028</u>	<u>60,000</u>	<u>2,972</u>	5
<u>Other Financing Sources</u>								
15,646	-	4,839	0250 Transfer From Other Funds	-	-	-	-	-
<u>49,315</u>	<u>43,006</u>	<u>33,945</u>	Total Revenue & Other Financing Sources	<u>57,028</u>	<u>57,028</u>	<u>60,000</u>	<u>2,972</u>	5
<u>Expenditure</u>								
42,293	35,093	26,156	3200 Non-Certified Salaries	42,400	42,400	43,750	1,350	3
5,059	5,567	4,566	3500 Employee Benefits	12,618	12,618	13,558	940	7
<u>47,352</u>	<u>40,660</u>	<u>30,722</u>	Subtotal - Personnel Services	<u>55,018</u>	<u>55,018</u>	<u>57,308</u>	<u>2,290</u>	4
842	269	513	4200 Travel	850	850	900	50	6
511	1,477	1,476	4300 Utility Services	550	550	575	25	-
75	20	235	4400 Purchased Services	75	75	100	25	33
535	580	999	4500 Supplies and Materials	535	535	1,117	582	109
<u>1,963</u>	<u>2,346</u>	<u>3,223</u>	Subtotal - Other	<u>2,010</u>	<u>2,010</u>	<u>2,692</u>	<u>682</u>	34
-	-	-	5100 Equipment	-	-	-	-	-
<u>49,315</u>	<u>43,006</u>	<u>33,945</u>	Fund Total	<u>57,028</u>	<u>57,028</u>	<u>60,000</u>	<u>2,972</u>	5
-	-	-	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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 255 Food Service

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,041,579	\$ 995,196	\$ 986,651	0020 Type A Lunch-Pupils	\$ 1,205,251	\$ 1,205,251	\$ 1,190,460	\$ (14,791)	(1)
5,342	6,039	3,151	0040 Other Local Revenue	10,000	10,000	-	(10,000)	(100)
-	-	-	0054 State Revenue	-	-	258,251	258,251	-
1,265,204	1,368,057	1,538,046	0150 Intergovernmental Federal	1,669,448	1,669,448	1,669,620	172	0
127,731	124,710	116,394	0162 USDA	98,773	98,773	95,000	(3,773)	(4)
<u>2,439,856</u>	<u>2,494,002</u>	<u>2,644,242</u>	Total Revenue	<u>2,983,472</u>	<u>2,983,472</u>	<u>3,213,331</u>	<u>229,859</u>	<u>8</u>
<u>Other Financing Sources</u>								
210,257	265,536	341,290	0250 Transfer From Other Funds	184,884	184,884	280,932	96,048	-
<u>2,650,113</u>	<u>2,759,538</u>	<u>2,985,532</u>	Total Revenue & Other Financing Sources	<u>3,168,356</u>	<u>3,168,356</u>	<u>3,494,263</u>	<u>325,907</u>	<u>10</u>
<u>Expenditure</u>								
970,545	1,016,080	1,099,648	3200 Non-Certified Salaries	1,121,539	1,121,539	1,117,258		
427,529	504,935	605,881	3500 Employee Benefits	691,002	691,002	963,344	272,342	39
<u>1,398,074</u>	<u>1,521,015</u>	<u>1,705,529</u>	Subtotal - Personnel Services	<u>1,812,541</u>	<u>1,812,541</u>	<u>2,080,602</u>	<u>272,342</u>	<u>15</u>
-	8,125	-	4100 Professional-Technical Services	-	-	-	-	-
11,118	7,624	6,247	4200 Travel	8,650	6,729	9,350	2,621	39
5,075	3,878	3,564	4300 Utility Services	4,750	5,310	4,650	(660)	(12)
35,896	36,690	40,567	4400 Purchased Services	43,600	49,171	46,400	(2,771)	(6)
1,148,826	1,144,377	1,174,287	4500 Supplies and Materials	1,255,215	1,235,731	1,306,761	71,030	-
765	1,641	2,121	4900 Other Expenses	1,100	1,830	1,500	(330)	(18)
<u>1,201,680</u>	<u>1,202,335</u>	<u>1,226,786</u>	Subtotal - Other	<u>1,313,315</u>	<u>1,298,771</u>	<u>1,368,661</u>	<u>69,890</u>	<u>5</u>
41,492	45,070	53,230	5100 Equipment	42,500	57,044	45,000	(12,044)	(21)
<u>2,641,246</u>	<u>2,768,420</u>	<u>2,985,545</u>	Fund Total	<u>3,168,356</u>	<u>3,168,356</u>	<u>3,494,263</u>	<u>330,188</u>	<u>10</u>
8,867	(8,882)	(13)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	8,867	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ 8,867</u>	<u>\$ (15)</u>	<u>\$ (13)</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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.

2007-2008 Budget

Fund: 217 Legislative Grant

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ 460,000	0050 State Revenue	\$ 410,000	\$ 410,000	\$ -	\$ (410,000)	(100)
<u>Expenditure</u>								
		532 4300 Utility Services						
-	-	252,633 4500 Supplies and Materials		-	12,170	-	(12,170)	(100)
-	-	253,165 Subtotal - Other		-	12,170	-	(12,170)	(100)
-	-	206,835 5100 Equipment		410,000	397,830	-	(397,830)	(100)
-	-	460,000 Fund Total		410,000	410,000	-	(410,000)	(100)
-	-	- Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	- Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ - Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund is created through SB 46, a one-time appropriation of grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: Miscellaneous Grants

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0010 Borough Appropriation	\$ -	\$ 26,293	\$ -	\$ -	-
21,539	11,114	-	0230 Surplus Property	-	-	-	-	-
29,050	48,179	364,006	0040 Corporate Grants	358,806	46,815	475,000	428,185	915
3,357	5,457	31,360	0050 State Revenue	-	357,534	-	(357,534)	-
297,633	464,211	398,124	0150 Intergovernmental Federal	467,627	563,411	375,000	(188,411)	(33)
351,579	528,961	793,490	Total Revenue	826,433	994,053	850,000	(117,760)	(12)
<u>Expenditure</u>								
70,423	133,091	159,032	3100 Certified Salaries	138,488	161,395	125,000	(36,395)	-
13,787	11,728	100,703	3200 Non-Certified Salaries	130,843	65,786	55,000	(10,786)	-
18,991	43,548	53,768	3500 Employee Benefits	54,637	88,751	95,000	6,249	7
103,201	188,367	313,503	Subtotal - Personnel Services	323,968	315,932	275,000	(40,932)	(13)
100,078	106,426	85,632	4100 Professional-Technical Services	109,025	199,500	200,000	500	0
25,776	17,595	51,352	4200 Travel	28,465	159,756	150,000	(9,756)	(6)
7,505	12,524	6,471	4250 Student Travel	8,346	30,803	25,000	(5,803)	(19)
20	-	28	4300 Utility Services	-	10,650	10,000	(650)	-
10,841	2,155	3,983	4400 Purchased Services	4,002	29,913	25,000	(4,913)	(16)
126,601	121,109	258,564	4500 Supplies and Materials	288,303	171,423	125,000	(46,423)	(27)
7,534	6,277	5,967	4900 Other Expenses	36,532	35,070	25,000	(10,070)	(29)
8,125	9,546	12,523	4950 Indirect Costs	14,049	16,752	15,000	(1,752)	(10)
286,480	275,632	424,520	Subtotal - Other	488,722	653,867	575,000	(78,866)	(12)
13,353	33,170	40,446	5100 Equipment	13,743	71,040	-	(71,040)	(100)
403,034	497,169	778,469	Fund Total	826,433	1,040,839	850,000	(190,838)	(18)
29,440	-	-	Other Financing Uses: Operating transfers out - General Funds					
(80,895)	31,792	15,021	Excess (Deficiency) of Revenues over Expenditures	-	(46,786)	-	-	-
101,327	20,432	52,224	Fund Balance, Beginning of Year	67,245	67,245	20,459	(46,786)	
\$ 20,432	\$ 52,224	\$ 67,245	Fund Balance, End of Year	\$ 67,245	\$ 20,459	\$ 20,459	\$ -	

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 3,816,351	\$ 2,878,080	\$ 4,011,938	0150 Intergovernmental - Federal	\$ 4,629,571	\$ 4,629,571	\$ 4,650,000	\$ 20,429	0
<u>Expenditure</u>								
2,078,352	1,020,579	1,586,618	3100 Certified Salaries	1,408,701	1,581,883	1,582,000	117	0
478,162	430,538	354,484	3200 Non-Certified Salaries	198,376	243,212	244,000	788	0
761,982	485,438	770,693	3500 Employee Benefits	685,442	762,173	763,000	827	0
<u>3,318,496</u>	<u>1,936,555</u>	<u>2,711,795</u>	Subtotal - Personnel Services	<u>2,292,519</u>	<u>2,587,268</u>	<u>2,589,000</u>	<u>1,732</u>	0
62,704	353,135	515,679	4100 Professional-Technical Services	540,316	777,221	780,000	2,779	0
56,337	114,820	141,412	4200 Travel	162,000	302,105	305,000	2,895	1
110	33,974	19,419	4250 Student Travel	10,381	25,000	25,000	-	-
8,811	8,309	7,917	4300 Utility Services	3,718	7,783	9,000	1,217	16
7,078	27,613	215,499	4400 Purchased Services	13,880	196,900	197,000	100	0
161,181	242,653	202,702	4500 Supplies and Materials	277,529	373,837	384,000	10,163	3
3,933	3,847	6,408	4900 Other Expenses	739,365	113,442	114,000	558	0
140,377	94,553	138,058	4950 Indirect Costs	137,231	155,283	156,000	717	0
<u>440,531</u>	<u>878,904</u>	<u>1,247,094</u>	Subtotal - Other	<u>1,884,420</u>	<u>1,951,571</u>	<u>1,970,000</u>	<u>18,430</u>	1
57,324	62,621	53,049	5100 Equipment	13,543	90,732	91,000	268	0
<u>3,816,351</u>	<u>2,878,080</u>	<u>4,011,938</u>	Fund Total	<u>4,190,482</u>	<u>4,629,571</u>	<u>4,650,000</u>	<u>20,430</u>	0
-	-	-	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>	-

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget

Fund: 205 Pupil Transportation

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,798,177	\$ 4,625,722	\$ 4,592,424	0050 Intergovernmental - State	4,483,804	4,483,804	4,395,990	\$ (87,814)	(2)
			0054 State Revenue			22,988		
-	-	-	Total Revenue	4,483,804	4,483,804	4,418,978	-	-
<u>Other Financing Sources</u>								
-	-	-	0250 Transfer From Other Funds	509,058	509,058	479,961	(29,097)	-
-	-	-	Total Other Financing Sources	509,058	509,058	479,961	(29,097)	-
4,798,177	4,625,722	4,592,424	Total Revenue & Other Financing Sources	4,992,862	4,992,862	4,898,939	(116,911)	(2)
<u>Expenditure</u>								
50,341	76,143	94,319	3200 Non-Certified Salaries	89,432	94,992	99,856	4,864	5
25,712	26,125	37,812	3500 Employee Benefits	46,327	48,826	71,024	22,198	45
76,053	102,268	132,131	Subtotal - Personnel Services	135,759	143,818	170,880	27,062	19
-	1,959	16,090	4100 Professional-Technical Services	-	-	-	-	-
1,952	5,429	6,559	4200 Travel	7,200	2,792	3,700	908	33
-	-	-	4250 Student Travel	-	-	-	-	-
1,924	857	975	4300 Utility Services	1,400	1,146	1,200	54	5
4,243,283	4,293,409	4,504,173	4400 Purchased Services	4,886,326	4,843,125	4,420,794	(422,331)	(9)
1,843	2,732	12,755	4500 Supplies and Materials	432,400	473,129	428,500	(44,629)	-
1,229	1,762	1,854	4900 Other Expenses	3,100	2,175	1,100	(1,075)	(49)
4,250,231	4,306,148	4,542,406	Subtotal - Other	5,330,426	5,322,367	4,855,294	(467,073)	(9)
3,837	2,433	294	5100 Equipment	-	-	-	-	-
4,330,121	4,410,849	4,674,831	Fund Total	5,466,185	5,466,185	5,026,174	(440,011)	(8)
468,056	214,873	(82,407)	Excess (Deficiency) of Revenues over Expenditures	(473,323)	(473,323)	(127,235)	323,100	
36	468,092	682,965	Fund Balance, Beginning of Year	600,558	600,558	127,235	(473,323)	
\$ 468,092	\$ 682,965	\$ 600,558	Fund Balance, End of Year	\$ 127,235	\$ 127,235	\$ -	\$ (127,235)	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 214 Statewide Mentorship

Date:06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 244,854	\$ 262,813	0150 Intergovernmental Federal	\$ 280,230	\$ 282,055	\$ 300,000	\$ 17,945	6
<u>Expenditure</u>								
-	185,304	192,970	3100 Certified Salaries	197,294	198,881	210,000	11,119	6
-	59,350	69,643	3500 Employee Benefits	82,336	82,574	89,400	6,826	8
-	244,654	262,613	Subtotal - Personnel Services	279,630	281,455	299,400	17,945	6
-	200	200	4500 Supplies and Materials	600	600	600	-	-
-	244,854	262,813	Fund Total	280,230	282,055	300,000	17,945	6
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Statewide Mentorship is a program funded by EED, providing 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund 266 Title VI-B

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,427,875	\$ 2,158,685	\$ 2,697,273	0150 Intergovernmental - Federal	\$ 2,155,952	\$ 2,640,732	\$ 2,284,292	\$ (356,440)	(13)
<u>Expenditure</u>								
263,669	473,079	537,660	3100 Certified Salaries	492,613	428,211	500,000	71,789	-
598,992	878,612	1,119,245	3200 Non-Certified Salaries	450,000	1,128,237	875,000	(253,237)	-
351,995	626,281	857,730	3500 Employee Benefits	476,516	949,356	775,000	(174,356)	(18)
<u>1,214,656</u>	<u>1,977,972</u>	<u>2,514,635</u>	Subtotal - Personnel Services	<u>1,419,129</u>	<u>2,505,804</u>	<u>2,150,000</u>	<u>(355,804)</u>	(14)
17,315	-	420	4100 Professional-Technical Services	-	-	-	-	-
16,852	15,443	17,348	4200 Travel	9,775	15,000	15,000	-	-
-	79	-	4250 Student Travel	-	-	-	-	-
-	136	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
2,976	3,295	2,288	4400 Purchased Services	2,000	2,300	2,000	(300)	(13)
75,057	41,391	49,792	4500 Supplies and Materials	5,136	19,865	5,136	(14,729)	(74)
2,426	500	-	4900 Other Expenses	667,929	-	10,865	10,865	-
53,597	73,202	94,999	4950 Indirect Costs	51,983	91,763	101,291	9,528	10
<u>168,223</u>	<u>134,046</u>	<u>164,847</u>	Subtotal - Other	<u>736,823</u>	<u>128,928</u>	<u>134,292</u>	<u>5,364</u>	4
<u>44,996</u>	<u>46,667</u>	<u>17,791</u>	5100 Equipment	-	6,000	-	(6,000)	(100)
<u>1,427,875</u>	<u>2,158,685</u>	<u>2,697,273</u>	Fund Total	<u>2,155,952</u>	<u>2,640,732</u>	<u>2,284,292</u>	<u>(356,440)</u>	(13)
-	-	-	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 VI-B grant provides funds for the overall improvement of service for students receiving Special Education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Fund: 350 Title VII, Indian Education

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 304,370	\$ 296,681	\$ 270,719	0150 Intergovernmental - Federal	\$ 313,182	\$ 313,182	\$ 310,000	\$ (3,182)	(1)
<u>Expenditure</u>								
-	-	22,778	3100 Certified Salaries	10,900	54,600	57,500	-	-
200,510	185,107	139,134	3200 Non-Certified Salaries	145,749	111,600	115,000	3,400	3
84,917	87,636	93,881	3500 Employee Benefits	100,872	110,500	115,000	4,500	4
<u>285,427</u>	<u>272,743</u>	<u>255,793</u>	Subtotal - Personnel Services	<u>257,521</u>	<u>276,700</u>	<u>287,500</u>	<u>10,800</u>	<u>4</u>
305	-	-	4100 Professional-Technical Services	30,000	3,400	3,400	-	-
1,808	3,139	2,143	4200 Travel	3,500	-	-	-	-
140	1,177	331	4250 Student Travel	6,000	-	-	-	-
715	756	367	4300 Utility Services	300	650	650	-	-
502	778	331	4400 Purchased Services	-	1,826	1,826	-	-
4,048	4,422	2,080	4500 Supplies and Materials	4,978	1,400	1,400	-	-
-	647	116	4900 Other Expenses	-	750	1,478	728	97
<u>11,425</u>	<u>10,060</u>	<u>9,558</u>	4950 Indirect Costs	<u>10,883</u>	<u>10,883</u>	<u>13,746</u>	<u>2,863</u>	<u>26</u>
<u>18,943</u>	<u>20,979</u>	<u>14,926</u>	Subtotal - Other	<u>55,661</u>	<u>18,909</u>	<u>22,500</u>	<u>3,591</u>	<u>19</u>
-	2,959	-	5100 Equipment	-	17,573	-	(17,573)	(100)
<u>304,370</u>	<u>296,681</u>	<u>270,719</u>	Fund Total	<u>313,182</u>	<u>313,182</u>	<u>310,000</u>	<u>(3,182)</u>	<u>(1)</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

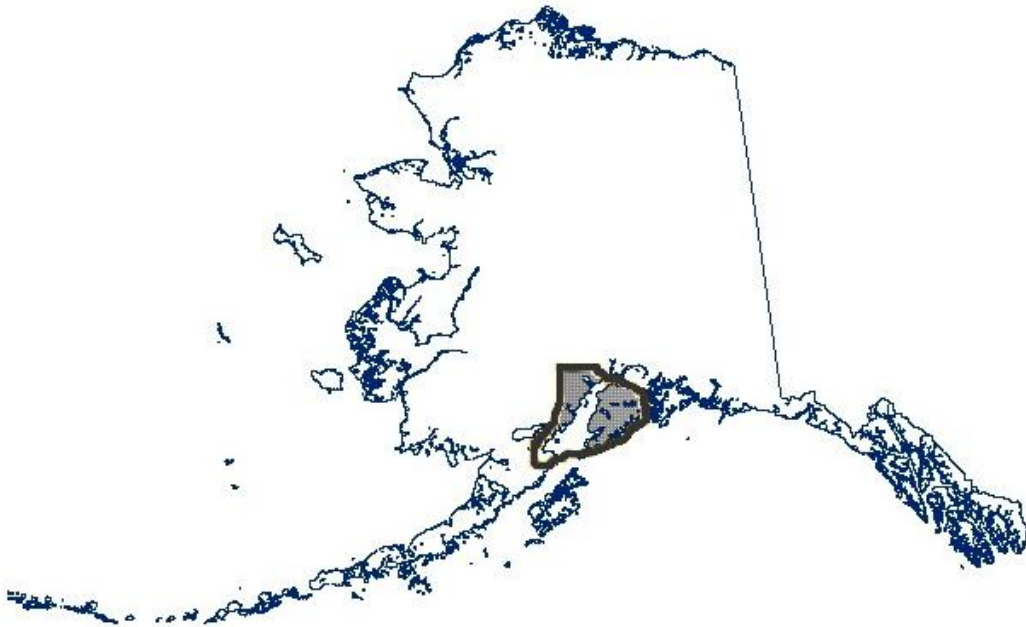
Fund: 284 Youth In Detention

Date: 06/04/07

2003-04 Actual	2004-05 Actual	2005-06 Actual	Account Description	Original 2006-07 Budget	Current 2006-07 Budget	2007-2008 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 211,758	\$ 206,573	\$ 206,573	0050 Intergovernmental - State	\$ 213,720	\$ 213,720	\$ 210,000	\$ (3,720)	(2)
<u>Expenditure</u>								
96,173	102,325	120,266	3100 Certified Salaries	111,679	113,486	114,000	514	0
16,235	31,121	24,529	3200 Non-Certified Salaries	28,100	27,575	27,000	(575)	(2)
35,606	41,105	48,489	3500 Employee Benefits	56,641	57,413	56,000	(1,413)	(2)
<u>148,014</u>	<u>174,551</u>	<u>193,284</u>	Subtotal - Personnel Services	<u>196,420</u>	<u>198,474</u>	<u>197,000</u>	<u>(1,474)</u>	<u>(1)</u>
-	-	5,795	4100 Professional-Technical Services	-	-	-	-	-
1,928	25	-	4200 Travel	-	402	-	(402)	(100)
37	-	-	4300 Postage	-	-	-	-	-
518	-	-	4400 Purchased Services	-	-	-	-	-
49,285	19,475	200	4500 Supplies and Materials	9,874	6,120	5,500	(620)	(10)
7,914	7,005	7,294	4950 Indirect Costs	7,426	7,426	7,500	74	1
<u>59,682</u>	<u>26,505</u>	<u>13,289</u>	Subtotal - Other	<u>17,300</u>	<u>13,948</u>	<u>13,000</u>	<u>(948)</u>	<u>(7)</u>
4,062	5,517	-	5100 Equipment	-	1,298	-	(1,298)	(100)
<u>211,758</u>	<u>206,573</u>	<u>206,573</u>	Fund Total	<u>213,720</u>	<u>213,720</u>	<u>210,000</u>	<u>(3,720)</u>	<u>(2)</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 – 2008 BUDGET**



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by:	Mayor
Date:	4/17/07
Hearings:	05/01/07, 05/15/07 & 06/05/07
Action:	Postponed until 05/15/07
Action:	Postponed as Amended until 06/05/07
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2007-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2007-2008

WHEREAS, Alaska Statutes 29.35.100 and the Borough Code of Ordinances 05.04.020 require that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

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

WHEREAS, Resolution 2007-027 approved a total school budget of \$131,136,419 and established that up to \$37,712,068 (\$29,558,128 local effort and \$8,153,940 in-kind services) be provided from local sources for school purposes; and

WHEREAS, the Assembly is required by KPB 5.04.021 to introduce an ordinance on or before the May 1, 2007 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060 to enact such ordinance by June 30;

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

SECTION 1. That \$63,132,742 is appropriated in the General Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008 as follows:

General Government Operations	\$14,261,806
Transfer to School District for Operations and In-kind Services	37,712,068
Transfer to School Debt Service	2,384,887
Transfer to Special Revenue Funds:	
Solid Waste	6,034,273
Post Secondary Education	420,289
Kenai River Center	386,199
Nikiski Senior Service Area	33,220
Transfer to Capital Projects Funds:	
General Government	200,000
Central Emergency Services	250,000
School Revenue	1,450,000

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

A. Local Effort	\$29,558,128
B. Maintenance	5,936,415
C. School District Utilities	63,745
D. School District Insurance	2,019,515
E. School District Audit	27,500
F. Custodial Services	<u>106,765</u>

Total Local Contribution per AS 14.17.410 \$ 37,712,068

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2007 and ending June 30, 2008 are as follows:

Nikiski Fire Service Area	\$3,739,671
Bear Creek Fire Service Area	258,755
Anchor Point Fire and Emergency Medical Service Area	364,343
Central Emergency Service Area	5,716,670
Kachemak Emergency Service Area	513,731
Lowell Point Emergency Service Area	11,539
Central Peninsula Emergency Medical Service Area	9,400
North Peninsula Recreation Service Area	1,370,136
Kenai Peninsula Borough Road Service Area	4,892,511
Post-Secondary Education	535,983
Land Trust	1,294,821
Kenai River Fund	563,310
Seward Bear Creek Flood Service Area	208,552
Disaster Relief	117,469
Nikiski Senior Service Area	240,057
Solid Waste	7,167,766
Central Peninsula Hospital	10,081,926
South Peninsula Hospital	2,515,659

SECTION 5. That \$2,384,887 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 6. That \$828,225 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 7. That \$192,378 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 8. That \$3,764,775 is appropriated in the Central Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 9. That \$1,548,959 is appropriated in the South Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2007 and ending June 30, 2008 are as follows:

School Revenue	\$1,320,000
General Government	207,500
Solid Waste	550,000
Service Areas:	
Nikiski Fire	267,000
Road	1,402,563
Bear Creek Fire	190,000
Central Emergency	1,056,820
Kachemak Emergency	140,000
North Peninsula Recreation	225,000
Central Peninsula Hospital	5,715,897
South Peninsula Hospital	1,155,150

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2007 and ending June 30, 2008 are as follows:

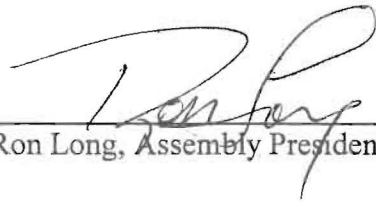
Insurance and Litigation	\$3,434,813
Health Insurance Reserve	3,468,119
Equipment Replacement	378,714

SECTION 12. That the FY08 budget of the Kenai Peninsula Borough, as submitted to the Assembly on April 17, 2007, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2007 are reappropriated for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2007.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2007.



Ron Long, Assembly President

ATTEST:



Sherry Biggs, Borough Clerk



Yes: Fischer, Germano, Gilman, Knopp, Martin, Merkes, Sprague, Superman, Long

No: None

Absent: None

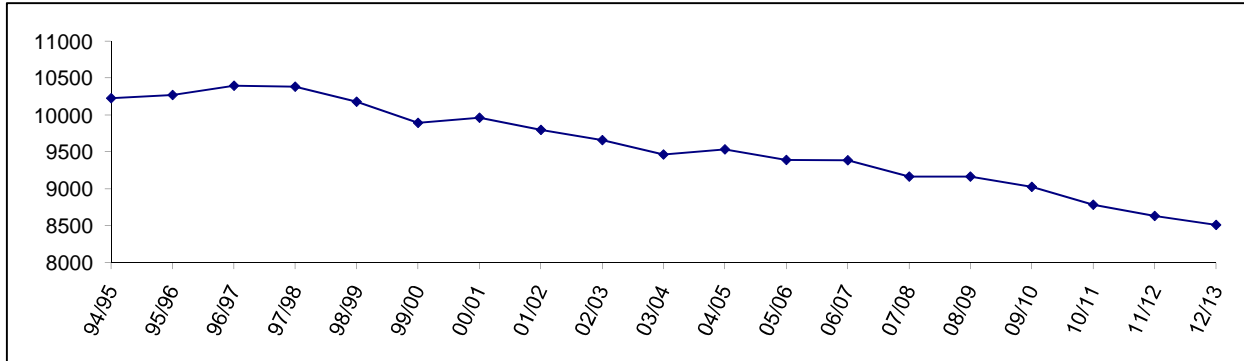
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2007 - 2008 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
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	
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	9,947	-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	9,932	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	9,618	-1.41%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,457	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,446	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	0	624	643	631	669	643	658	636	708	722	787	908	807	731	9,167	-2.35%
08/09	0	653	640	661	635	664	654	614	637	713	760	813	912	810	9,166	-0.01%
09/10	0	645	653	645	658	630	675	604	608	642	750	782	818	917	9,027	-1.52%
10/11	0	647	657	662	641	653	641	608	601	613	677	776	787	823	8,786	-2.67%
11/12	0	647	646	661	657	636	664	592	605	606	645	701	781	791	8,632	-1.75%
12/13	0	651	652	654	656	652	647	608	591	610	637	665	706	785	8,514	-1.37%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2007-2008 Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY96	\$3,114,134,000	\$73,244,105	10,281	\$72,324,761	\$7,035
FY97	\$3,239,923,000	\$73,481,024	10,342	\$72,150,745	\$6,977
FY98	\$3,352,926,000	\$72,560,988	10,377	\$71,918,003	\$6,931
FY99	\$3,398,347,000	\$73,424,869	10,182	\$73,004,967	\$7,170
FY00	\$3,358,304,000	\$73,839,583	9,982	\$73,527,510	\$7,366
FY01	\$3,548,384,000	\$73,849,226	9,947	\$73,397,173	\$7,379
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820
FY03	\$4,044,041,000	\$77,850,467	9,632	\$74,430,070	\$7,727
FY04	\$4,222,404,000	\$76,724,068	9,562	\$76,253,975	\$7,975
FY05	\$4,264,247,000	\$83,096,038	9,527	\$79,043,017	\$8,297
FY06	\$4,507,776,000	\$89,146,364	9,348	\$85,821,922	\$9,181

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY07	\$4,888,049,897	\$98,255,224	9,244		\$10,629
FY08	*	\$117,272,948	9,167		\$12,793

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY96	\$21,491,208	\$5,934,112	\$102,956	\$27,528,276	38.25%	\$44,406,196	61.71%	\$30,056	0.04%	\$71,964,528
FY97	\$21,722,888	\$5,871,175	\$105,939	\$27,700,002	38.81%	\$43,544,162	61.01%	\$123,294	0.17%	\$71,367,458
FY98	\$21,887,100	\$6,197,730	\$107,438	\$28,192,268	39.22%	\$43,515,941	60.54%	\$167,021	0.23%	\$71,875,230
FY99	\$23,467,260	\$6,009,525	\$80,757	\$29,557,542	40.64%	\$43,047,377	59.18%	\$134,029	0.18%	\$72,738,948
FY00	\$23,372,336	\$5,922,125	\$874,576	\$30,169,037	40.94%	\$43,385,383	58.88%	\$136,059	0.18%	\$73,690,479
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY07	\$30,065,446	\$7,879,423	\$980,563	\$38,925,432	39.15%	\$60,133,524	60.47%	\$380,000	0.38%	\$99,438,956
FY08	\$29,832,645	\$7,879,423	\$3,251,437	\$40,963,505	34.93%	\$75,929,443	64.75%	\$380,000	0.32%	\$117,272,948

* This information was not available at time of publication.

General Fund Expenditures by Location

Loc	Description												Budget	
		FY96	FY97	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**
65	Aurora Borealis	\$ -	\$ -	\$ 326,913	\$ 431,076	\$ 381,936	\$ 488,272	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,691,452	\$ 1,619,259
69	Bayview Charter	-	-	75,725	77,819	-	-	-	-	-	-	-	-	-
54	Beluga	240	-	-	-	-	-	-	-	-	-	-	-	-
31	Chapman	1,152,085	1,204,734	1,154,575	1,182,832	1,059,015	1,029,467	1,050,145	985,133	1,037,449	1,135,218	1,070,366	1,039,202	967,182
32	Cooper Landing	280,245	285,164	280,853	293,769	299,476	281,133	292,235	280,118	174,210	210,657	235,158	191,230	186,303
68	Fireweed Academy	-	-	99,291	98,666	124,982	146,671	140,031	152,526	166,123	179,314	260,512	453,521	597,983
66	Homer Flex	142,910	115,500	138,985	174,709	189,396	281,019	324,326	323,775	333,053	403,732	453,878	528,420	465,846
06	Homer High	3,328,116	3,520,369	3,384,113	3,475,357	3,390,663	3,280,135	3,390,900	3,315,830	3,233,010	3,459,522	4,051,579	4,338,488	4,036,498
13	Homer Middle	1,643,650	1,625,118	1,583,880	1,419,664	1,433,208	1,381,219	1,473,008	1,392,068	1,490,326	1,665,052	1,753,395	1,807,228	1,627,180
35	Hope	297,084	307,068	240,618	247,211	223,978	191,399	199,636	155,887	176,490	194,142	225,520	242,920	234,126
56	Kachemak Selo	268,337	299,719	370,358	376,960	397,558	394,412	420,112	494,128	529,501	585,750	662,436	717,754	688,932
63	Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	456,116	620,406	1,551,342	1,737,192
48	K-Beach	1,924,838	1,987,115	1,937,787	1,969,541	1,996,938	2,105,078	2,184,187	2,109,160	2,156,510	2,495,380	2,746,075	3,113,426	2,923,814
67	Kenai Alternative	104,950	111,899	164,156	212,864	274,712	404,028	473,845	449,905	495,779	565,121	577,949	804,811	581,542
07	Kenai Central	3,219,909	3,068,748	2,786,487	3,055,206	3,062,905	3,085,268	3,269,226	3,264,842	3,279,915	3,633,367	4,005,356	4,353,498	4,266,327
36	Kenai Elementary	40,242	46,843	45,300	46,659	48,391	-	-	-	-	-	-	-	-
11	Kenai Middle	2,411,175	2,542,498	2,521,978	2,570,235	2,537,276	2,294,128	2,412,214	2,222,429	2,114,104	2,318,776	2,597,450	2,747,622	2,637,752
15	Kenai Youth Facility	-	-	-	-	-	-	-	-	62,764	70,704	41,872	93,308	121,608
47	McNeil Canyon	929,068	941,361	1,032,014	880,687	840,538	844,569	783,480	750,244	748,266	866,857	1,050,192	1,172,320	1,081,835
64	Montessori Charter	-	-	-	-	-	-	-	186,099	416,773	519,140	803,494	1,566,090	1,490,522
37	Moose Pass	301,138	275,878	291,474	283,684	304,135	315,306	337,292	318,576	329,633	295,999	301,935	298,762	273,938
51	Mountain View	1,964,815	1,841,318	1,959,657	1,966,544	1,815,930	1,945,186	1,910,180	1,845,485	1,797,487	2,112,011	2,165,795	2,030,568	3,198,545
34	Nanwalek	354,888	351,692	365,469	417,256	466,706	417,609	477,939	539,441	478,326	425,890	481,092	613,128	616,228
39	Nikiski Elem	1,382,370	1,389,424	1,401,815	1,417,375	1,187,546	1,236,853	1,159,093	1,182,565	1,221,160	-	-	-	-
10	Nikiski Jr/Sr	3,098,357	2,954,632	2,896,588	3,083,706	3,180,287	2,895,793	3,068,203	3,090,360	2,965,373	2,961,362	2,987,859	3,248,287	3,175,392
52	Nikiski North Star	1,469,283	1,367,808	1,442,319	1,397,703	1,346,058	1,303,519	1,231,622	1,300,775	1,129,431	2,524,444	2,628,307	2,925,015	2,737,942
38	Nikolaevsk	1,078,140	977,219	1,028,070	1,073,376	980,010	972,002	958,384	960,342	820,634	775,514	743,538	749,275	631,448
02	Ninilchik	1,316,610	1,423,820	1,386,890	1,422,780	1,404,299	1,325,208	1,354,831	1,368,493	1,232,366	1,374,376	1,544,988	1,619,593	1,394,326
33	Paul Banks	1,560,217	1,626,166	1,507,323	1,376,519	1,400,924	1,436,335	1,444,285	1,552,702	1,482,637	1,825,462	1,977,833	2,057,755	1,970,947
16	Peninsula Optional	-	-	-	-	-	-	-	-	-	-	-	-	277,568
40	Port Graham	275,417	287,632	317,326	355,648	341,593	312,381	351,782	307,587	335,080	311,722	286,479	377,775	376,568
49	Razdolna	241,732	251,790	232,031	285,580	229,771	234,785	303,110	280,183	215,375	292,852	328,676	362,835	349,300
46	Redoubt	1,805,797	1,814,554	1,927,122	1,926,499	1,840,922	1,937,425	1,861,693	1,977,770	2,056,814	2,456,365	2,685,455	2,796,809	2,483,982
41	Sears	1,991,124	1,825,513	1,845,071	1,813,453	1,719,370	1,764,400	1,828,839	1,662,476	1,695,913	1,781,591	1,746,562	1,931,635	-
42	Seward Elem	1,979,326	2,003,094	1,914,630	1,938,491	1,885,161	1,928,285	2,019,758	2,021,831	2,143,561	2,301,697	2,385,831	2,586,579	2,331,412
08	Seward High	2,888,182	3,003,294	3,002,866	2,903,127	2,910,956	2,860,614	2,092,321	2,160,327	2,019,023	1,883,611	2,177,251	2,324,655	2,163,108
14	Seward Middle	-	-	-	-	-	-	971,974	908,494	1,000,375	1,112,495	963,571	907,428	928,515
05	Skyview	3,251,296	3,396,787	3,234,890	3,440,027	3,490,808	3,342,515	3,503,206	3,629,973	3,519,584	3,602,949	3,860,736	3,988,580	3,757,984
43	Soldotna Elem	1,945,499	1,993,663	1,945,565	1,914,078	1,826,468	1,658,528	1,630,002	1,613,479	1,584,129	2,195,249	2,074,643	2,237,588	2,092,489
09	Soldotna High	3,553,341	3,622,392	3,348,794	3,479,204	3,517,669	3,495,645	3,550,972	3,671,789	3,497,846	3,966,476	4,374,638	4,837,040	4,676,406

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

Loc	Description												Budget	
		FY96	FY97	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**
12	Soldotna Middle	3,134,256	3,205,002	3,160,632	3,202,658	3,184,132	3,105,407	3,129,147	3,077,950	3,083,224	3,289,022	3,878,257	4,000,894	3,945,806
04	Spring Creek	-	-	-	-	-	252,568	340,580	301,873	197,626	249,138	274,729	390,914	294,607
44	Sterling	1,613,595	1,500,678	1,423,298	1,492,283	1,431,633	1,358,593	1,256,350	1,130,638	1,124,703	1,286,087	1,297,769	1,506,430	1,443,513
03	Susan B English	900,016	858,931	743,418	750,694	726,869	756,609	793,016	750,239	661,874	683,758	733,497	881,898	843,664
01	Tebughna	359,797	342,229	314,410	364,784	377,305	376,808	409,386	412,351	439,091	456,731	448,694	579,213	496,852
45	Tustumena	1,174,807	1,232,609	1,328,037	1,341,055	1,219,608	1,242,004	1,235,411	1,201,883	1,088,314	1,195,294	1,252,275	1,370,198	1,327,779
53	Voznesenka	682,061	704,785	715,594	630,503	697,307	802,913	819,271	889,473	924,242	942,147	1,030,779	1,148,494	1,053,153
50	West Homer	1,316,307	1,185,563	1,634,557	1,574,698	1,563,501	1,684,107	1,673,471	1,677,083	1,624,095	1,933,151	2,164,386	2,150,354	1,999,640
70	Board of Education	453,845	306,425	216,575	169,559	172,846	205,674	207,012	244,121	360,590	248,963	271,460	303,353	305,278
71	Superintendent	306,266	307,456	304,818	298,274	270,116	289,988	264,643	257,003	290,584	306,276	303,352	334,335	326,109
72	Asst Supt Admin Services	216,107	220,190	192,656	204,528	197,481	226,989	212,467	198,197	210,187	197,101	949,514	917,594	836,347
73	Asst Supt Instruction	309,058	258,706	238,413	251,578	365,045	259,394	347,310	376,788	293,814	316,136	313,466	588,452	593,632
74	Fiscal Services	654,291	574,267	375,450	415,798	451,456	413,039	479,672	505,353	535,675	603,320	595,129	772,536	788,877
75	Planning and Operations	-	-	-	-	-	190,532	203,603	232,105	179,279	197,343	199,961	216,839	206,639
76	Purchasing/Warehouse	750,254	614,685	617,599	657,224	573,757	415,429	467,084	257,929	285,522	300,280	339,544	590,918	603,350
77	Human Resources	329,365	369,770	378,235	414,684	420,456	374,717	441,501	454,343	528,809	609,045	673,598	885,006	1,285,186
78	Information Services	867,701	649,608	800,199	663,620	1,126,597	1,879,928	2,414,378	1,643,357	1,491,409	1,288,710	1,497,911	1,595,545	1,657,747
79	E-Rate Program	-	-	-	-	-	203,825	26,984	-	105,626	348,311	308,330	447,067	656,833
80	Connections Program	351,078	391,350	281,982	319,838	919,855	1,629,742	1,594,807	1,360,517	1,714,505	2,238,911	2,660,021	3,558,974	3,354,504
81	Gifted/Talented Instruction	269,720	246,782	270,983	430,445	448,865	498,454	530,493	409,692	441,123	-	-	-	-
81	Special Services	3,099,205	-	-	-	-	-	-	-	-	979,877	1,114,383	1,560,368	1,881,593
81	Special Education Instruction	-	898,167	936,290	485,719	480,185	590,769	543,293	446,516	527,586	-	-	-	-
81	Special Education - Student	-	2,313,646	1,400,829	2,274,107	2,248,024	2,270,389	2,249,259	2,423,025	2,518,003	-	-	-	-
82	Negotiations -IBB	-	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	6,658,392	6,636,895	8,448,829	8,627,411	9,267,913	7,369,553	8,057,500	6,668,872	8,761,894	7,812,663	7,416,193	9,833,242	27,161,303
84	Secondary Curriculum	621,764	811,884	910,101	514,395	372,713	489,721	564,694	1,023,495	1,285,102	827,327	1,076,419	1,993,601	2,357,655
85	Elementary Curriculum	312,088	327,662	217,957	265,475	252,370	264,243	405,982	609,481	-	-	-	-	-
86	District Media Center	127,847	137,888	125,591	145,868	129,195	166,432	199,937	167,942	150,113	-	-	-	-
87	DW - Health Services***	1,074,711	1,066,312	378,318	153,883	114,994	107,617	96,779	98,721	103,406	127,803	119,162	164,415	217,897
92	Grants Administration***	541,849	526,443	312,299	347,581	405,702	382,542	479,486	353,640	364,357	384,418	539,713	827,469	851,599
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	1,333,027	4,083,386
		<u>\$ 72,324,761</u>	<u>\$ 72,150,745</u>	<u>\$ 71,918,003</u>	<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 100,257,075</u>	<u>\$ 117,272,948</u>

* Chart of Account change adopted by State Board of Education
 ** Chart of Account change adopted by State Board of Education
 *** Bilingual Aides and Nurses accounted at school level effective FY98

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description											Budget	
		FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**
3110	Superintendent	\$ 103,800	\$ 97,319	\$ 110,500	\$ 102,308	\$ 101,500	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000
3120	Asst Superintendent - Certified	93,064	162,779	174,174	179,898	180,300	185,111	186,312	211,701	200,091	207,087	205,500	210,500
3130	Principal/Assistant Principal	2,503,369	2,468,180	2,517,117	2,545,145	2,512,460	2,632,346	2,722,977	2,781,071	2,918,448	3,130,100	3,173,458	3,388,743
3140	Director/Coordinator Certified	703,986	684,683	698,837	707,571	640,109	691,736	742,147	727,981	785,253	798,067	814,934	837,175
3150	Teachers	28,854,710	28,159,435	27,698,453	26,926,960	26,736,897	27,278,849	27,411,064	26,446,035	28,083,316	28,992,653	30,984,520	32,884,801
3161	Extra Duty Compensation***	640,456	6,381	526,403	509,985	488,566	466,727	469,980	402,580	419,610	432,851	481,868	652,267
3162	Emolument	42,950	41,009	21,171	83,716	40,376	49,937	39,566	36,677	21,485	21,826	74,405	52,094
3171	Cert Substitutes - w/certificate	652,046	624,457	425,104	354,968	355,717	361,785	397,950	395,490	361,470	308,942	381,951	510,973
3172	Temporary Salaries - Certified	-	-	9,313	113,026	25,293	11,855	31,971	26,076	25,167	36,015	28,969	6,100
3173	Long Term Substitute - Certified	114,883	165,217	131,256	138,388	177,728	130,816	158,646	155,174	161,630	116,885	268,124	303,670
3180	Specialists - Certified	3,635,108	3,693,164	4,140,394	4,034,078	4,150,376	4,085,003	4,158,104	4,016,559	2,949,962	2,983,032	3,142,818	3,359,390
3190	Leave Payoff - Certified	149,630	146,227	156,545	155,380	105,340	45,899	112,629	112,659	334,824	108,529	183,360	163,830
3211	Asst Superintendent - Classified	85,303	72,076	73,416	82,183	81,282	114,846	93,156	100,985	104,140	106,223	105,500	108,000
3212	Director/Coordinator - Classified	311,932	139,638	142,298	165,288	163,230	140,264	86,055	93,322	96,323	98,249	97,500	100,000
3220	Specialists - Nurses	718,330	632,547	648,583	666,021	588,486	574,263	608,198	613,743	663,400	675,976	762,786	815,269
3230	Tutors/Aides	1,567,003	1,577,352	1,570,224	1,645,394	1,634,314	1,591,989	1,637,868	1,755,675	1,798,276	2,012,245	2,656,339	2,658,824
3240	Support Staff	2,707,787	2,835,068	2,773,280	2,862,562	3,008,591	3,427,659	3,608,436	3,785,089	3,864,940	4,112,058	4,409,948	4,643,239
3250	Maintenance/Custodians	2,371,230	2,319,272	2,310,117	2,374,047	2,421,045	2,440,619	2,525,675	2,396,167	2,377,831	2,449,294	2,675,282	2,801,408
3271	Bus Drivers	-	-	2,224	-	-	-	-	54	-	-	-	-
3272	Activity Bus Drivers	70,289	2,130	69,047	71,272	39,763	46,953	47,169	-	-	29	115	-
3291	Substitutes - Classified	272,785	213,227	244,770	225,443	218,468	210,431	224,127	231,395	213,569	243,653	265,354	260,085
3292	Extra Duty Compensation - Sppt***	-	-	193,897	217,059	240,355	255,253	265,135	316,394	300,606	294,684	318,834	156,621
3293	Long Term Substitutes - Classified	2,778	5,484	27,576	17,589	67,294	63,230	78,845	43,756	90,660	193,194	176,314	30,000
3294	Temporary Salaries - Classified	132,080	176,188	156,549	143,722	179,644	196,825	124,097	134,005	126,646	170,741	159,472	122,499
3295	Overtime	51,692	52,372	48,696	32,228	59,963	50,146	38,485	46,576	43,170	42,908	56,927	50,355
3296	Cert Substitutes - w/o certificate	-	-	307,446	267,866	297,596	337,948	294,534	252,958	328,895	384,245	312,561	235,607
3297	Officials	-	-	-	-	-	-	120	-	-	-	1,200	-
3300	Leave Payoff - Classified	278,002	89,971	144,021	105,735	126,741	60,408	51,339	200,930	193,446	349,553	14,209	263,282
3511	Health Insurance	5,202,941	5,108,156	5,409,271	5,840,256	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,264,816	10,429,584
3512	Life Insurance	82,923	103,207	105,882	109,694	110,734	114,629	129,318	114,736	118,606	122,736	148,074	156,561
3520	Unemployment Insurance	140,089	143,089	56,765	68,585	106,839	95,065	101,077	179,931	183,653	51,869	155,007	164,205
3541	FICA Medicare	(26)	(936)	338,634	360,904	361,784	374,976	397,685	384,142	400,927	431,486	571,022	604,179
3542	FICA Contribution	1,030,762	1,018,619	699,608	701,574	710,844	734,967	756,388	763,963	783,823	835,050	966,453	1,000,831
3550	TRS Retirement	4,472,239	5,157,865	5,450,690	6,114,234	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	10,302,048	18,516,910
3560	PERS Retirement	944,445	888,343	973,804	657,433	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,396,643	4,179,701
3631	Workers' Comp	-	-	-	0	0	0	0	0	-	595,273	718,125	889,163

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description	Budget											
		FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**
4100	Professional/Technical Svcs	98,828	24,605	161,705	150,709	95,055	247,970	290,260	204,967	271,501	363,427	196,458	291,005
4121	In-Kind Professional/Technical	18,000	32,000	25,450	26,000	26,000	26,000	26,000	26,000	26,500	26,000	26,500	27,500
4140	Professional/Technical Legal	121,944	69,362	26,267	42,205	81,140	84,183	115,711	204,548	81,561	107,075	113,920	119,354
4150	Professional/Technical Medical	17,755	12,515	12,400	13,910	13,584	5,866	2,412	201,094	2,410	1,540	2,788	5,938
4200	Travel	347,657	364,882	395,129	344,488	339,517	364,944	345,040	350,777	334,620	382,883	485,534	505,171
4250	Extra Curricular Travel**	178,105	(1,781)	180,288	186,134	195,657	192,749	231,225	21,747	38,256	45,740	47,891	42,000
4310	Water and Sewage	154,309	161,000	149,132	154,318	152,541	151,806	151,808	139,585	166,445	192,470	211,974	240,009
4320	Garbage	108,662	110,363	117,536	118,123	120,722	130,799	122,605	120,737	87,838	107,038	159,051	170,310
4331	Postage	72,839	72,015	72,501	88,251	77,725	79,465	90,863	79,885	69,389	81,528	80,207	72,572
4332	Telephone	342,595	355,036	379,363	578,507	492,335	516,524	444,574	437,820	439,930	442,656	572,385	629,969
4350	In-Kind Utilities	39,614	43,697	43,993	40,249	41,232	44,537	44,064	35,985	40,574	46,855	55,430	63,745
4360	Electricity	2,026,531	2,143,731	2,218,342	2,033,318	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,722,454	3,566,093
4370	Natural/Bottled Gas	-	-	-	-	-	-	-	-	471,746	689,774	885,710	1,080,106
4380	Fuel for Heating	880,095	842,981	852,386	901,243	1,001,242	1,008,011	964,683	1,057,753	859,640	1,145,861	977,648	1,031,917
4401	Freight Costs	10,697	8,071	8,413	7,600	8,490	10,200	9,638	6,974	9,310	7,996	7,675	6,125
4402	Purchased Services	168,307	181,003	232,438	156,395	303,660	474,930	561,482	520,297	492,363	784,973	1,038,538	1,076,947
4403	In-Kind Custodial Services	70,107	69,214	65,735	67,365	71,260	79,599	77,858	81,375	94,148	95,591	101,874	106,765
4404	In-Kind Maintenance	4,693,991	5,031,823	5,164,339	5,023,344	5,102,267	5,004,063	4,931,195	5,140,566	5,399,427	5,137,797	5,684,563	5,936,415
4408	Purchased Service - Copiers	344,887	365,319	310,940	269,610	251,955	258,645	208,834	208,988	198,864	208,416	256,140	233,112
4409	Purchased Service - Riso	-	-	-	23,660	49,432	62,748	52,439	50,079	36,478	120	20,185	42,800
4410	Rental - Buildings	136,830	189,777	211,631	161,593	135,669	135,613	135,786	118,762	126,505	365,164	433,578	429,264
4430	Maintenance Contracts	144,458	160,803	154,980	121,355	147,350	98,155	168,966	141,254	113,356	159,390	168,035	183,634
4432	Repair of Equipment	-	-	-	1	-	-	-	-	-	-	-	-
4450	Liability Insurance	-	-	-	-	-	-	-	-	-	1,158,492	1,292,931	1,130,352
4471	In-Kind Insurance	1,006,278	1,020,995	710,458	704,577	701,020	838,581	879,790	1,220,446	1,532,009	-	-	-
4501	Supplies	1,899,006	2,263,488	2,146,170	1,817,124	2,472,361	2,550,461	2,553,110	2,669,416	2,127,381	2,473,510	3,991,768	3,947,659
4502	Discretionary Materials	99,741	100,574	101,458	134,719	124,387	125,992	123,511	110,028	109,366	114,574	128,333	133,576
4560	Inventory Adjustment	(67,344)	(51,304)	(30,393)	(35,096)	(2,052)	51,490	(83,949)	(62,394)	(33,165)	11,006	-	-
4580	Gas and Oil	14,119	12,823	12,154	9,826	13,105	12,902	14,187	14,650	16,311	26,718	21,480	12,862
4850	Stipends	19,054	24,669	14,177	14,040	13,950	13,320	13,725	17,100	18,360	18,270	19,980	17,100
4901	Other Expenses	154,187	272,862	217,575	166,416	113,792	119,421	96,758	65,227	49,179	43,834	632,598	849,475
4902	Career Development	60,756	66,847	62,780	70,256	68,324	58,531	77,758	95,459	79,744	72,218	121,179	134,599
4903	Professional Dues	24,075	27,823	31,555	31,261	31,880	31,517	32,535	30,411	31,884	32,037	38,442	38,515
4904	Physical Exam Reimbursement	3,456	32,125	21,849	16,371	27,854	19,221	19,139	21,280	24,984	19,589	35,200	35,300
4905	Other - Contingency	6,000	-	-	-	-	-	-	-	-	-	1,116,088	2,231,005
4950	Indirect Costs	-	(98,055)	(107,539)	(122,157)	(167,841)	(188,994)	(219,112)	(239,538)	(218,218)	(282,561)	171,668	204,633
5101	Equipment	614,745	384,656	139,378	134,137	104,758	820,996	244,603	255,632	256,457	303,498	194,687	33,404
5102	Equipment - Technology	-	267,124	224,881	1,199,910	1,640,980	1,712,075	642,726	503,508	566,923	812,172	1,160,305	1,097,633
5520	Transfer to Other Funds	403,875	574,441	321,431	297,236	240,399	120,727	189,044	2,199,589	279,225	385,948	693,942	873,218
		<u>\$ 72,150,745</u>	<u>\$ 71,918,003</u>	<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 100,257,075</u>	<u>\$ 117,272,948</u>

* Chart of Account change adopted by State Board of Education

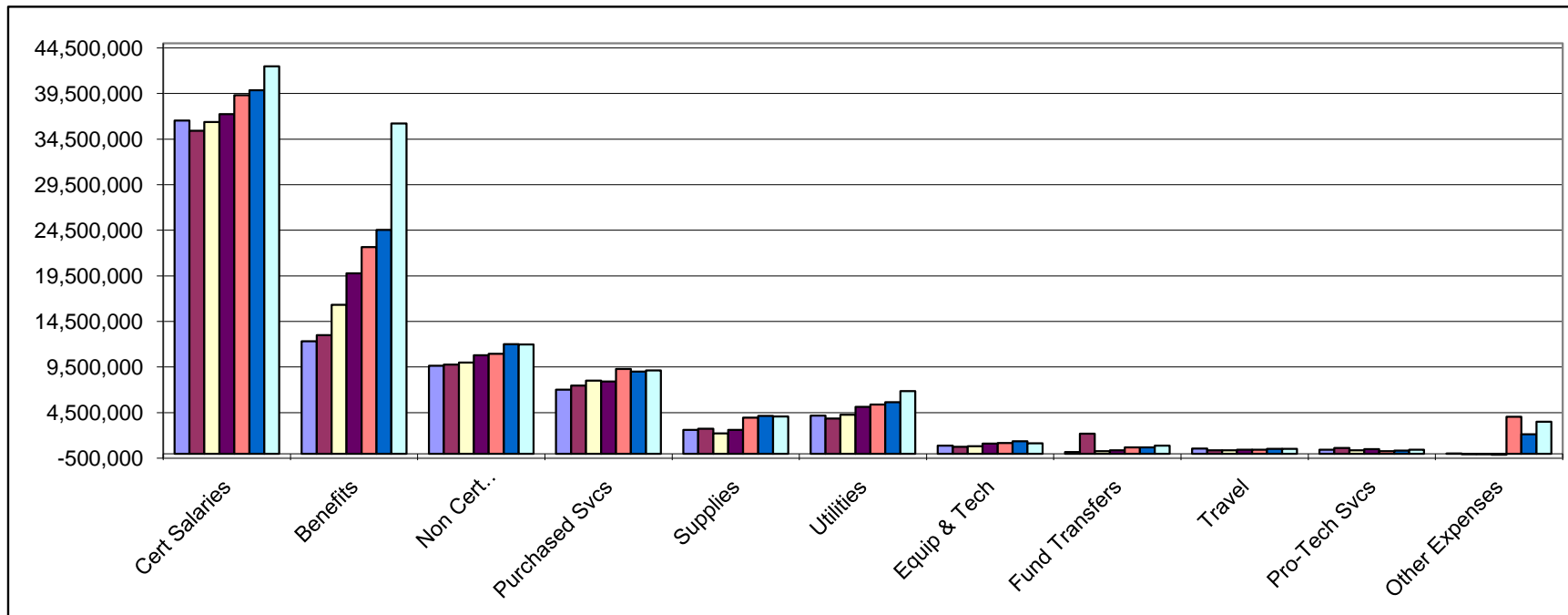
** Chart of Account change adopted by State Board of Education

*** Co-curricular activities accounted for in a separate fund in FY98

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

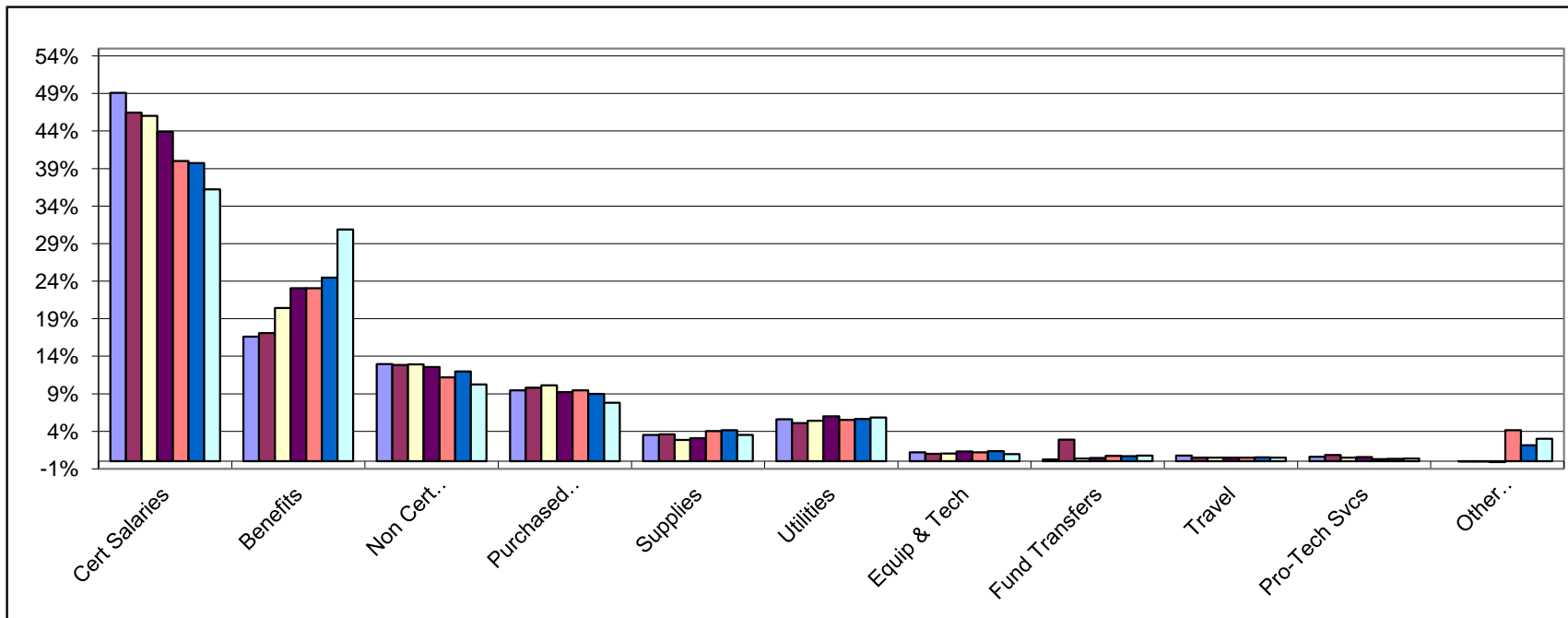
Expenditure History by Object Code (in Dollars)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY03	36,535,846	12,348,917	9,631,900	7,025,988	2,606,859	4,172,736	887,329	189,044	576,265	434,383	20,803	74,430,070
FY04	35,420,768	13,020,442	9,770,119	7,488,741	2,731,700	3,864,404	759,140	2,199,589	372,524	636,609	-10,061	76,253,975
FY05	36,373,756	16,329,727	10,008,456	8,002,460	2,219,893	4,265,503	823,380	279,225	372,876	381,972	-14,067	79,043,181
FY06	37,249,987	19,775,485	10,783,499	7,917,939	2,625,808	5,137,534	1,115,670	385,948	428,623	498,042	-96,613	85,821,922
FY07 Orig	39,306,901	22,675,694	10,974,232	9,279,956	3,966,838	5,408,409	1,167,524	693,942	453,776	267,847	4,060,005	98,255,124
FY07 Rvsd	39,855,407	24,536,397	11,998,132	9,003,519	4,141,581	5,664,859	1,354,992	693,942	533,425	339,666	2,135,155	100,257,075
FY08 Orig	42,486,543	36,204,416	11,981,907	9,145,414	4,094,097	6,854,721	1,131,037	873,218	547,171	443,797	3,510,627	117,272,948
Change from Rsvd	2,631,136	11,668,019	(16,225)	141,895	(47,484)	1,189,862	(223,955)	179,276	13,746	104,131	1,375,472	17,015,873
Change %	6.60%	47.55%	-0.14%	1.58%	-1.15%	21.00%	-16.53%	0.00%	2.58%	30.66%	64.42%	16.97%



Expenditure History by Object Code (Percentage)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY03	49.09%	16.59%	12.94%	9.44%	3.50%	5.61%	1.19%	0.25%	0.77%	0.58%	0.03%	78.62%
FY04	46.45%	17.08%	12.81%	9.82%	3.58%	5.07%	1.00%	2.88%	0.49%	0.83%	-0.01%	76.34%
FY05	46.02%	20.41%	12.91%	10.12%	2.83%	5.40%	1.04%	0.35%	0.47%	0.48%	-0.04%	79.34%
FY06	43.90%	23.04%	12.56%	9.23%	3.06%	5.99%	1.30%	0.45%	0.50%	0.58%	-0.11%	79.50%
FY07 Orig	40.00%	23.08%	11.17%	9.44%	4.04%	5.50%	1.19%	0.71%	0.46%	0.27%	4.13%	74.25%
FY07 Rev	39.75%	24.47%	11.97%	8.98%	4.13%	5.65%	1.35%	0.69%	0.53%	0.34%	2.13%	76.19%
FY08 Orig	36.23%	30.87%	10.22%	7.80%	3.49%	5.85%	0.96%	0.74%	0.47%	0.38%	2.99%	77.32%
Change from Rev	2,631,136	11,668,019	(16,225)	141,895	(47,484)	1,189,862	(223,955)	179,276	13,746	104,131	1,375,472	17,015,873
Change %	6.60%	47.55%	-0.14%	1.58%	-1.15%	21.00%	-16.53%	0.00%	2.58%	30.66%	64.42%	16.97%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditures by Function

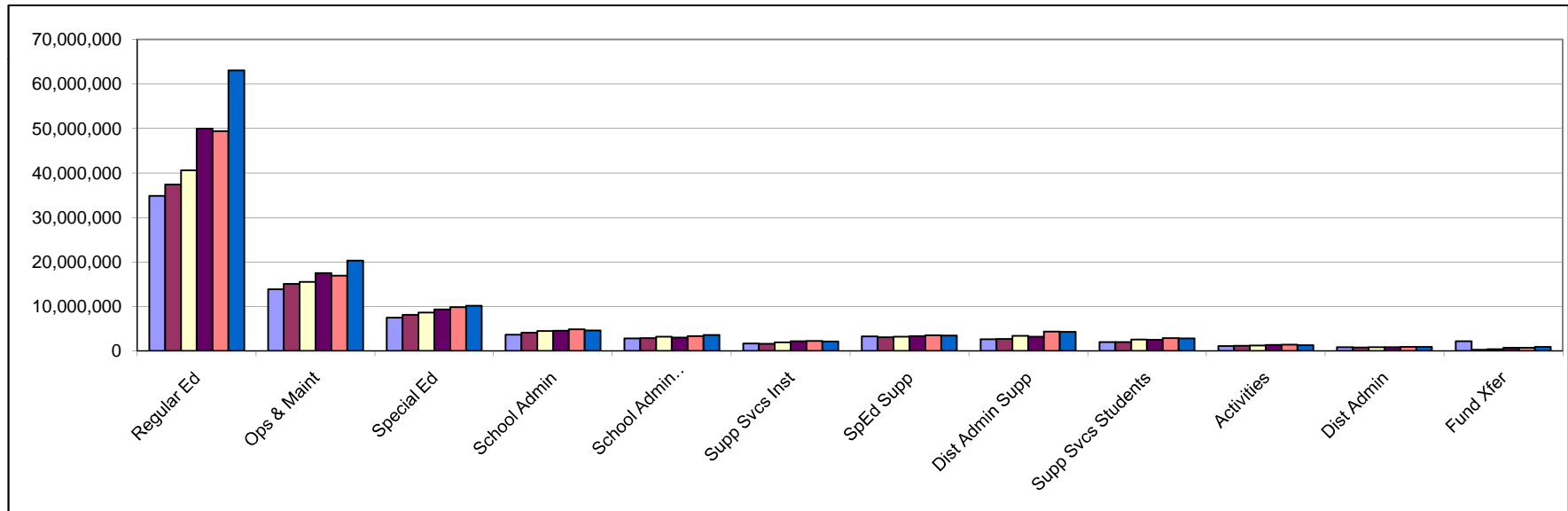
Function	Description												Budget	
		FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	
4100	Regular Instruction	\$ 30,927,002	\$ 32,071,580	\$ 32,675,411	\$ 32,728,102	\$ 31,555,582	\$ 34,596,404	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 43,006,755	\$ 56,842,598	
4120	Bilingual/Bicultural Instruction	521,674	534,154	489,791	464,842	460,482	464,916	508,088	557,316	580,693	629,961	788,089	846,000	
4130	Gifted/Talented Instruction	858,453	907,599	884,464	880,215	900,958	880,281	906,604	920,160	584,198	629,566	627,090	605,195	
4140	Alternative Instruction	288,349	283,843	319,838	919,855	1,629,742	1,570,406	1,360,517	1,714,505	2,152,242	2,570,812	3,503,554	3,301,207	
4160	Vocational Instruction	1,935,245	1,796,910	1,690,652	1,657,086	1,585,191	1,523,866	1,580,422	1,333,939	1,292,956	1,408,801	1,474,062	1,452,201	
4200	Special Education Instruction	6,051,009	6,110,120	6,220,888	6,389,524	6,353,689	6,430,994	6,809,909	7,480,489	8,129,066	8,584,176	9,812,296	10,168,107	
4220	Special Education Support Services	3,074,727	3,041,039	2,821,280	2,799,527	3,026,170	2,973,143	2,958,230	3,251,051	3,082,683	3,208,595	3,524,217	3,430,116	
4300	Support Services - Students	2,154,257	1,971,726	2,020,048	-	-	-	-	-	-	-	-	-	
4320	Guidance Services	-	-	-	1,007,207	1,066,422	1,102,312	1,108,060	1,000,884	895,982	1,422,556	1,601,337	1,469,049	
4330	Health Services	-	-	-	978,516	908,028	875,429	926,265	972,284	1,053,849	1,147,671	1,272,860	1,335,837	
4350	Support Services - Instruction	2,720,685	2,641,130	2,234,727	706,061	569,923	528,666	547,298	552,489	620,300	724,343	981,974	921,081	
4352	Library Services	-	-	-	1,314,748	1,408,029	1,401,713	1,365,058	1,094,368	954,798	1,215,074	1,247,623	1,191,077	
4354	Inservice	-	-	-	18,544	22,815	17,660	18,192	10,813	-	-	-	-	
4400	School Administration	5,719,256	5,682,355	5,777,079	5,849,118	3,269,450	3,306,541	3,420,590	3,635,245	4,085,433	4,447,682	4,874,234	4,592,808	
4450	School Administration - Support	-	-	-	-	2,571,258	2,652,451	2,661,214	2,809,623	2,895,325	3,186,117	3,344,058	3,552,346	
4510	District Administration - Support	801,183	695,462	644,113	-	-	-	-	-	-	-	-	-	
4511	Board of Education	-	-	-	172,846	205,674	207,012	244,121	360,590	248,963	271,460	303,353	305,278	
4512	Office of Superintendent	-	-	-	270,116	289,988	258,765	257,003	290,584	306,276	297,367	334,335	326,109	
4513	Assistant Superintendent - Instruction	-	-	-	188,869	164,472	189,550	193,401	189,645	219,027	238,121	239,432	230,185	
4550	District Administration Support Svcs	2,260,876	2,268,793	2,198,069	-	-	-	-	-	-	-	400,000	400,000	
4551	Fiscal Services	-	-	-	451,456	413,039	473,793	505,353	535,675	603,320	595,129	772,536	788,877	
4552	Internal Services	-	-	-	448,742	473,605	514,420	344,447	386,350	422,644	459,851	714,970	715,752	
4553	Staff Services	-	-	-	364,959	374,256	437,288	453,533	542,050	589,219	674,163	690,648	712,390	
4555	Information Services	-	-	-	1,126,597	1,081,091	990,680	884,900	894,240	828,168	847,956	924,564	893,132	
4556	Assistant Superintendent-Admin Serv.	-	-	-	156,628	190,012	173,147	168,065	186,990	175,821	704,497	657,323	578,441	
4557	Indirect Costs	-	-	-	-	-	-	37,975	60,270	81,961	112,152	171,668	204,633	
4600	Operation and Maintenance of Plant	13,095,976	13,338,851	13,320,860	12,919,194	13,226,426	13,548,988	13,601,441	13,853,049	15,027,825	15,517,792	16,900,944	20,268,985	
4700	Pupil Activity	1,338,178	-	1,386,316	1,420,796	1,410,472	1,388,677	1,450,601	1,083,783	1,140,463	1,199,233	1,395,211	1,268,326	
4900	Fund Transfers	403,875	574,441	321,431	293,962	240,399	120,727	189,044	2,199,589	279,225	385,948	693,942	873,218	
Total Expenditures		\$ 72,150,745	\$ 71,918,003	\$ 73,004,967	\$ 73,527,510	\$ 73,397,173	\$ 76,627,829	\$ 74,430,070	\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 100,257,075	\$ 117,272,948	

* Chart of Account change adopted by State Board of Education

** Chart of Account change adopted by State Board of Education

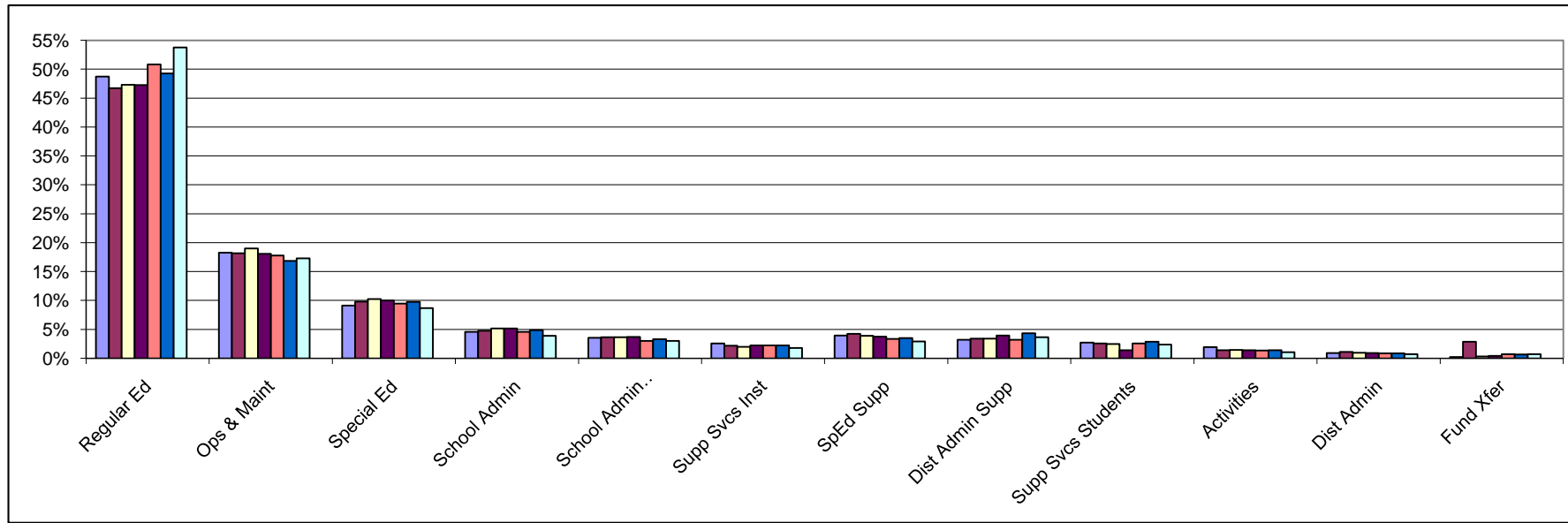
**Expenditure History by Function
(in Dollars)**

	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Total
FY03	36,285,370	13,601,441	6,809,909	3,420,590	2,661,214	1,930,548	2,958,230	2,394,273	2,034,325	1,450,601	694,525	189,044	74,430,070
FY04	34,863,914	13,853,049	7,480,489	3,635,245	2,809,623	1,657,670	3,251,051	2,605,575	1,973,168	1,083,783	840,819	2,199,589	76,253,975
FY05	37,402,833	15,027,825	8,129,066	4,085,433	2,895,325	1,575,098	3,082,683	2,701,133	1,949,831	1,140,463	774,266	279,225	79,043,181
FY06	40,582,039	15,517,792	8,584,176	4,447,682	3,186,117	1,939,417	3,208,595	3,393,748	2,570,227	1,199,233	806,948	385,948	85,821,922
FY07 Orig	49,945,709	17,458,341	9,328,216	4,518,997	2,976,351	2,180,675	3,291,769	3,169,951	2,518,165	1,333,065	840,043	693,942	98,255,224
FY07 Rev	49,399,550	16,900,944	9,812,296	4,874,234	3,344,058	2,229,597	3,524,217	4,331,709	2,874,197	1,395,211	877,120	693,942	100,257,075
FY08 Orig	63,047,201	20,268,985	10,168,107	4,592,808	3,552,346	2,112,158	3,430,116	4,293,225	2,804,886	1,268,326	861,569	873,218	117,272,945
Change from Rev	13,647,651	3,368,041	355,811	(281,426)	208,288	(117,439)	(94,101)	(38,484)	(69,311)	(126,885)	(15,551)	179,276	17,015,870
Change %	27.63%	19.93%	3.63%	-5.77%	6.23%	-5.27%	-2.67%	-0.89%	-2.41%	-9.09%	-1.77%	0.00%	16.97%



Expenditure History by Function (Percentage)

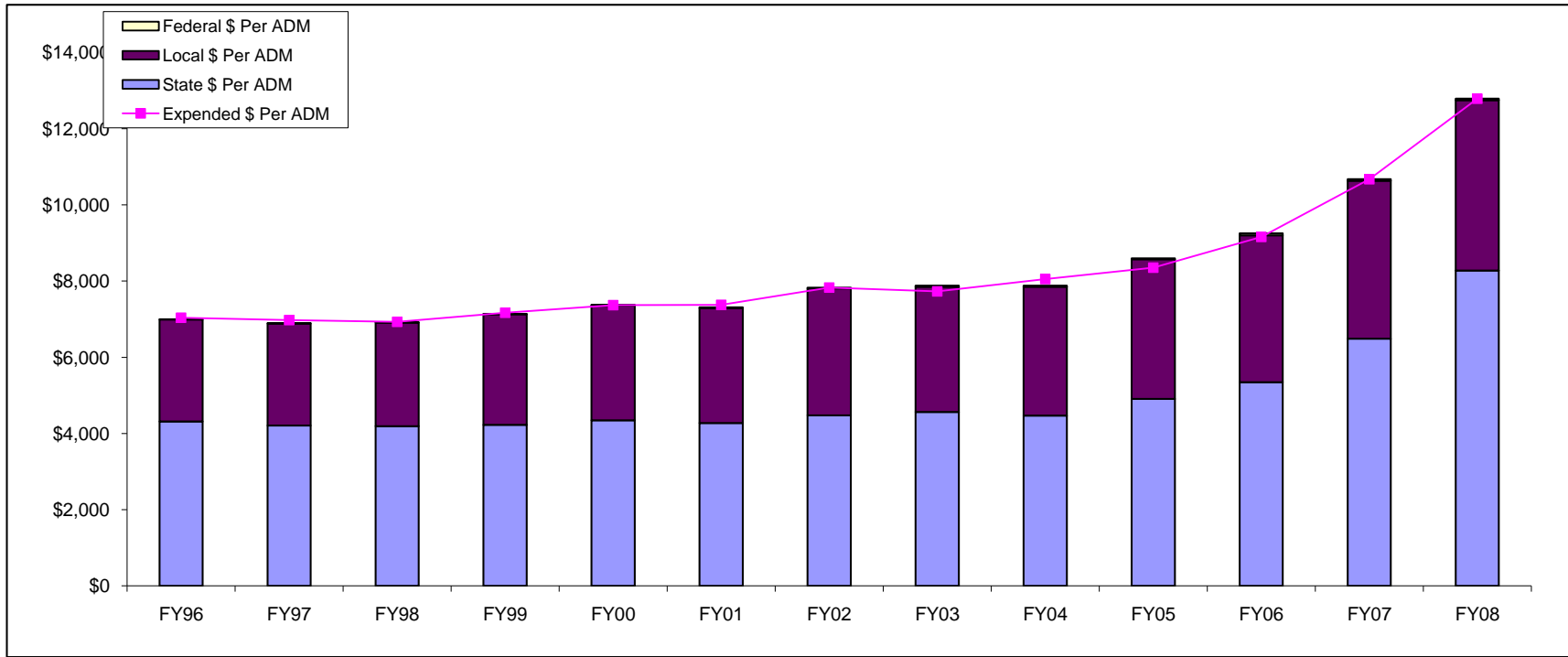
	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Instructional %
FY03	48.75%	18.27%	9.15%	4.60%	3.58%	2.59%	3.97%	3.22%	2.73%	1.95%	0.93%	0.25%	71.79%
FY04	46.72%	18.17%	9.81%	4.77%	3.68%	2.17%	4.26%	3.42%	2.59%	1.42%	1.10%	2.88%	70.32%
FY05	47.32%	19.01%	10.28%	5.17%	3.66%	1.99%	3.90%	3.42%	2.47%	1.44%	0.98%	0.35%	71.13%
FY06	47.25%	18.08%	10.00%	5.18%	3.71%	2.26%	3.74%	3.95%	1.40%	1.39%	0.94%	0.45%	69.83%
FY07 Orig	50.83%	17.77%	9.49%	4.60%	3.03%	2.22%	3.35%	3.23%	2.56%	1.36%	0.85%	0.71%	73.05%
FY07 Rsvd	49.27%	16.86%	9.79%	4.86%	3.34%	2.22%	3.52%	4.32%	2.87%	1.39%	0.87%	0.69%	72.53%
FY08 Orig	53.76%	17.28%	8.67%	3.92%	3.03%	1.80%	2.92%	3.66%	2.39%	1.08%	0.73%	0.74%	73.46%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006-2007 Budget**

**General Fund Budget
Revenue vs Expenditures**

	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
ADM*	10,280.70	10,341.96	10,376.84	10,181.60	9,982.41	9,946.74	9,799.38	9,632.00	9,467.00	9,462.00	9,365.00	9,388.00	9,167.00
Total Units	957.5	948.18	950.77										
Local \$	\$27,528,276	\$27,700,002	\$28,192,268	\$29,557,542	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$38,925,432	\$40,963,505
Local \$ Per ADM	\$2,678	\$2,678	\$2,717	\$2,903	\$3,022	\$3,014	\$3,339	\$3,287	\$3,382	\$3,667	\$3,851	\$4,146	\$4,469
State \$	\$44,406,196	\$43,544,162	\$43,515,941	\$43,047,377	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$60,951,643	\$75,929,443
State \$ Per ADM	\$4,319	\$4,210	\$4,194	\$4,228	\$4,346	\$4,276	\$4,476	\$4,567	\$4,474	\$4,911	\$5,351	\$6,493	\$8,283
Federal \$	\$30,056	\$123,294	\$167,021	\$134,029	\$136,059	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$380,000	\$380,000
Federal \$ Per ADM	\$3	\$12	\$16	\$13	\$14	\$21	\$14	\$29	\$30	\$22	\$58	\$40	\$41
Revenue \$	\$71,964,528	\$71,367,458	\$71,875,230	\$72,738,948	\$73,690,479	\$72,729,171	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$100,257,075	\$117,272,948
Revenue \$ Per ADM	\$7,000	\$6,901	\$6,927	\$7,144	\$7,382	\$7,312	\$7,829	\$7,883	\$7,885	\$8,600	\$9,260	\$10,679	\$12,793
Expended \$	\$72,324,761	\$72,150,745	\$71,918,003	\$73,004,967	\$73,527,510	\$73,397,173	\$76,718,250	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$100,257,075	\$117,272,948
Expended \$ Per ADM	\$7,035	\$6,977	\$6,931	\$7,170	\$7,366	\$7,379	\$7,829	\$7,727	\$8,055	\$8,354	\$9,164	\$10,679	\$12,793



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund
Schedule of Fund Balance
June 30, 2007**

	Actual										Projected	
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Fund Balance												
Reserved:												
Reserve for encumbrances	\$ 1,465,766	\$ 764,885	\$ 616,068	\$ 818,752	\$ 601,041	\$ 252,622	\$ 1,098,521	\$ 130,801	\$ 329,151	\$ 1,050,902	\$ 1,050,902	\$ 1,050,902
Reserve for inventory	282,448	788,978	671,210	703,036	828,117	784,654	796,771	761,573	722,943	711,505	711,505	711,505
Reserved for charter schools	-	-	-	-	-	107,533	465,765	657,545	979,415	1,010,775	1,010,775	1,010,775
Unreserved:												
Designated for compensated absences	-	-	-	-	-	1,798,388	1,949,817	-	-	-	-	-
Designated for equipment	-	500,000	507,409	500,000	500,000	500,000	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	-	-	-	640,080	857,334	857,334	857,334
Designated potential interest shortfall	-	-	-	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000
Designated for school incentive purchases	-	-	-	-	-	20,682	322,605	414,068	484,500	557,829	557,829	557,829
Designated for software replacement	-	-	-	-	-	-	-	-	400,000	400,000	400,000	400,000
Designated for subsequent year operations	-	-	-	-	-	-	1,600,000	1,600,000	1,927,108	-	-	-
Designated for technology plan	-	-	-	-	-	-	-	217,500	217,500	652,500	652,500	652,500
Undesignated	69,913	187,397	189,960	397,187	363,919	1,542,679	376,419	1,255,627	2,069,273	3,027,327	3,027,327	3,027,327
Total Fund Balance	\$ 1,818,127	\$ 2,241,260	\$ 1,984,647	\$ 2,418,975	\$ 2,293,077	\$ 5,406,558	\$ 7,009,898	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 8,668,172	\$ 8,668,172

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

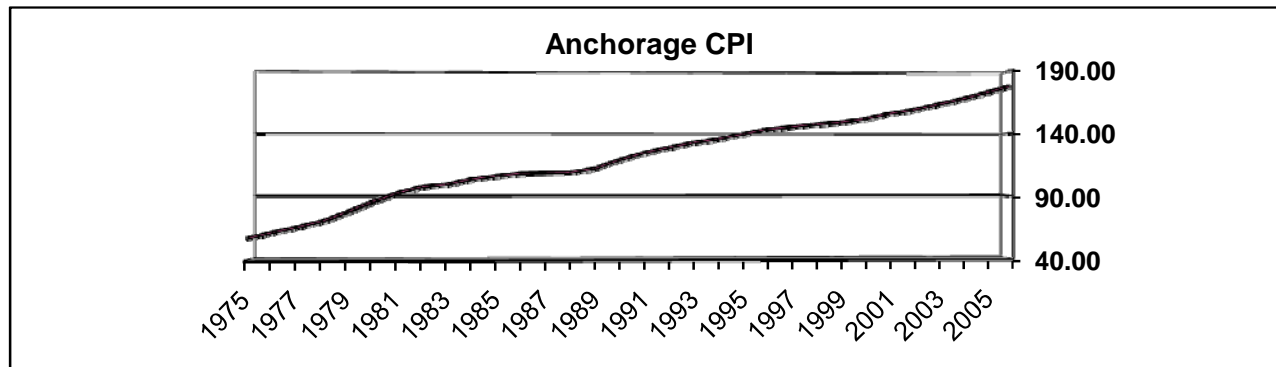
**All Governmental Funds
Schedule of Fund Balance
June 30, 2006**

	Actual										Projected	
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Fund Balance												
Reserved:												
Reserve for encumbrances	\$ 1,466,655	\$ 774,124	\$ 675,216	\$ 877,784	\$ 672,120	\$ 365,604	\$ 1,098,557	\$ 144,868	\$ 334,001	\$ 1,050,902	\$ 1,050,902	\$ 1,050,902
Reserve for inventory	298,090	804,620	686,852	718,678	843,759	800,296	812,413	777,215	738,585	727,147	727,147	727,147
Reserve for health insurance	-	-	-	-	-	-	-	-	-	1,010,775	1,010,775	1,010,775
Reserve for charter schools	-	-	-	-	-	107,533	465,765	657,545	979,416	-	-	-
Unreserved:												
Designated for compensated absences	-	-	-	-	-	1,798,388	1,949,817	-	-	-	-	-
Designated for equipment	-	500,000	507,409	615,692	741,950	622,296	23,080	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	-	-	-	640,080	857,334	857,334	857,334
Designated potential interest shortfall	-	-	-	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000
Designated for school incentive purchases	-	-	-	-	-	20,682	322,605	414,068	484,500	557,829	557,829	557,829
Designated for software replacement	-	-	-	-	-	-	-	-	400,000	400,000	400,000	400,000
Designated for special revenue fund	-	-	-	-	-	-	-	15,179	-	-	-	-
Designated for subsequent year operations	-	-	-	-	-	-	1,600,000	1,600,000	1,927,108	-	-	-
Designated for technology plan	-	-	-	-	-	-	-	217,500	217,500	652,500	652,500	652,500
Undesignated												
General Fund	69,913	187,397	194,419	535,102	569,957	1,717,696	464,606	1,255,627	2,069,273	3,027,327	3,027,327	3,027,327
Special Revenue Fund	-	-	-	-	-	-	-	468,145	730,823	656,776	656,776	656,776
Total Fund Balance	\$ 1,834,658	\$ 2,266,141	\$ 2,063,896	\$ 2,747,256	\$ 2,827,786	\$ 5,832,495	\$ 7,136,843	\$ 5,950,147	\$ 8,521,286	\$ 9,340,590	\$ 9,340,590	\$ 9,340,590

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1975	57.10	6.90	10.82%	1991	124.00	5.40	4.55%
1976	61.50	4.40	13.75%	1992	128.20	4.20	3.39%
1977	65.60	4.10	7.71%	1993	132.20	4.00	3.12%
1978	70.20	4.60	6.67%	1994	135.00	2.80	2.12%
1979	77.60	7.40	7.01%	1995	138.90	3.90	2.89%
1980	85.50	7.90	10.54%	1996	142.70	3.80	2.74%
1981	92.40	6.90	10.18%	1997	144.80	2.10	1.47%
1982	97.40	5.00	8.07%	1998	146.90	2.10	1.45%
1983	99.20	1.80	5.41%	1999	148.40	1.50	1.02%
1984	103.30	4.10	1.85%	2000	150.90	2.50	1.68%
1985	105.80	2.50	4.13%	2001	155.20	4.30	2.85%
1986	107.80	2.00	2.42%	2002	158.20	3.00	1.93%
1987	108.20	0.40	1.89%	2003	162.50	4.30	2.72%
1988	108.60	0.40	0.37%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	6.18%	2006	177.30	5.50	3.20%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007-2008 Budget**

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

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
1996-97	27,594,063	123,294	43,544,162	105,939	71,367,458
1997-98	28,084,830	167,021	43,515,941	107,438	71,875,230
1998-99	29,476,785	134,029	43,289,714	80,757	72,738,948
1999-00	29,294,461	136,059	43,385,383	874,576	73,690,479
2000-01	29,628,226	211,710	42,536,731	352,504	72,729,171
2001-02	30,189,118	235,236	43,948,821	2,382,574	76,755,749
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
* 1995-96	-	-	-	-	-	-
* 1996-97	-	-	-	-	-	-
* 1997-98	-	-	-	-	-	-
1998-99	26,721,777	26,118,599	97.743%	601,206	26,719,805	99.993%
1999-00	26,792,683	26,212,896	97.836%	576,860	26,789,756	99.989%
2000-01	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2001-02	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2002-03	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2003-04	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2004-05	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2005-06	29,357,626	28,978,909	98.710%	-	28,978,909	98.710%

This information was obtained from the Kenai Peninsula Borough.

* Data not available at this time

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006-2007 Budget**

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

Fiscal Year	Overlapping Rates													
	Borough		City of Homer		City of Kachemak*		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District
1996-97	8.30	0.04	5.50	2.00	1.00	2.00	3.50	0.50	7.25	0.00	3.00	0.00	1.65	3.35
1997-98	8.30	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
1998-99	8.00	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
1999-00	8.00	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2000-01	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2001-02	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2002-03	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003-04	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2004-05	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2005-06	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components; the mill rate for the operating entity and the mill rate for the special district, which includes fire and emergency response, higher education, and local support for hospitals.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006 - 2007 Budget**

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

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
1996-97	2,488,042	506,796	347,952	96,923	5,941	3,239,923	8.30	96.92%
1997-98	2,530,599	559,137	362,327	94,394	4,743	3,352,926	8.30	97.13%
1998-99	2,652,617	515,033	347,934	116,982	255	3,398,347	8.00	96.67%
1999-00	2,812,154	448,685	257,051	127,824	31,762	3,358,304	8.00	95.46%
2000-01	2,976,229	465,766	279,242	140,756	32,097	3,548,384	7.50	95.35%
2001-02	3,027,956	606,604	285,766	161,085	41,528	3,717,713	7.00	94.83%
2002-03	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
2003-04	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50	94.68%
2004-05	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%

This information was obtained from the Kenai Peninsula Borough.

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006 - 2007 Budget**

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

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
1997-98	48,098	10,377	3,347,501,616	38,050,000	1.14%	791	3,667
1998-99	48,952	10,182	3,345,565,050	28,375,000	0.85%	581	2,787
1999-00	49,691	9,982	3,355,946,678	17,945,000	0.53%	367	1,798
2000-01	50,005 *	9,947	3,549,198,919	15,889,000	0.45%	320	1,597
2001-02	50,621 *	9,799	3,728,772,743	13,409,000	0.36%	270	1,368
2002-03	51,398 *	9632	3,957,173,965	17,874,000	0.45%	341	1,856
2003-04	50,980 *	9562	4,236,549,880	87,009,000	2.05%	1,707	9,099
2004-05	51,765 **	9527	4,223,854,000	82,014,000	1.94%	1,609	8,609
2005-06	51,765 **	9389	4,507,776,000	79,019,000	1.75%	1,543	8,416
2006-07	51,765 **	9368	4,888,049,897	79,069,192	1.62%	1,527	8,440

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

** Population figures from 2004-05 through 2006-07 have been changed from an average to the population on July 1 of the preceding year.

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006-2007 Budget**

General Obligation Bonds

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

The October 2000 election authorized the issuance of general obligation bonds to be issued in the amount of \$7,429,000. The bonds financed educational capital improvements in the Kenai Peninsula Borough. Bonds dated 12/12/00 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

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

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

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

	Beginning Balance July 1, 2006	Additions	Reductions	Ending Balance June 30, 2007	Due Within One Year
Areawide School Bonds	\$ 16,764,000	\$ 2,515,000	\$ 1,320,000	\$ 17,959,000	\$ 1,540,000

A summary of bonds payable at June 30, 2007, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2007
School Bonds	12/12/00	\$ 7,429,000	4.75 - 5.00	2001 - 2011	\$740,000 to \$769,000	\$ 2,989,000
	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$545,000 to \$1,020,000	12,455,000
	01/31/07	2,515,000	4.00 - 5.50	2007 - 2016	\$205,000 to \$305,000	2,515,000
Total School Bonds		\$ 24,644,000				\$ 17,959,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2007-08	\$ 1,540,000	\$ 819,888	\$ 2,359,888
	2008-09	1,565,000	744,738	2,309,738
	2009-10	1,595,000	674,538	2,269,538
	2010-11	1,659,000	603,138	2,262,138
	2011-12	920,000	528,888	1,448,888
	Out Years	10,680,000	3,007,223	13,687,223
Total School Bonds		\$ 17,959,000	\$ 6,378,413	\$ 24,337,413

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2006 - 2007 Budget**

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

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1997-98	10,377	0.34%	3,347,501,616	4.50%	322,589
1998-99	10,182	-1.88%	3,345,565,050	-0.06%	328,576
1999-00	9,982	-1.96%	3,355,946,678	0.31%	336,200
2000-01	9,947	-0.35%	3,549,198,919	5.76%	356,811
2001-02	9,799	-1.49%	3,728,772,743	5.06%	380,526
2002-03	9,632	-1.70%	3,957,173,965	6.13%	410,836
2003-04	9,562	-0.73%	4,236,549,880	7.06%	443,061
2004-05	9,527	-0.37%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

**Average Per Pupil Operation Expenditure
Last Ten Fiscal Years**

Fiscal Year	Total Operating Expenditures	Operating Expenditures Percentage Increase (Decrease) Over Previous Year	Average Daily Membership Grades K-12	Operating Expenditures Per Student Capita	Operating Expenditures Per Student Capita Percentage Increase (Decrease) Over Previous Year
1997-98	71,918,003	-0.32%	10,377	6,931	-0.65%
1998-99	73,004,967	1.51%	10,182	7,193	3.78%
1999-00	73,527,510	0.72%	9,982	7,366	2.41%
2000-01	73,397,173	-0.18%	9,947	7,379	0.18%
2001-02	76,116,629	3.71%	9,799	7,768	5.27%
2002-03	74,430,070	-2.22%	9,632	7,727	-0.53%
2003-04	76,253,975	2.45%	9,467	7,975	3.21%
2004-05	79,043,017	3.66%	9,462	8,297	4.04%
2005-06	86,038,993	8.85% *	9,365	9,260	11.61%
2006-07	100,257,075	16.53% *	9,388	10,679	15.32%

* Public Employee Retirement System (PERS) and Teachers Retirement System (TRS) employer-share rates increased a total of 10% each year. Since over 75% of the expenditure budget is devoted to salaries and benefits, the large increase in retirement fund rates is noteworthy.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

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

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
1996-97	693.39	10,342	14.90
1997-98	707.50	10,377	14.70
1998-99	700.15	10,182	14.50
1999-00	695.74	9,982	14.35
2000-01	691.17	9,947	14.39
2001-02	692.03	9,799	14.16
2002-03	694.36	9,632	13.87
2003-04	643.59	9,562	14.86
2004-05	608.75	9,527	15.65
2005-06	645.69	9,365	14.50
2006-07	647.44	9,388	14.50

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2007 - 2008 Budget**

**Standardized Test Scores
Last Ten Fiscal Years**

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
1996-97	-	-	-	-	-	-	-
1997-98	-	-	-	-	-	-	-
1998-99	-	-	-	-	-	-	-
1999-00	529.0	518.0	22.0	21.8	23.9	22.4	22.6
2000-01	515.0	507.0	20.7	21.7	22.7	21.6	21.8
2001-02	526.0	528.0	21.7	22.1	23.3	22.5	22.5
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6

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

SUPPORT STAFFING FORMULA 2007-08

11/28/2007

School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	COUNSELING	LIBRARY	NURSES		POOL	THEATER			
	SQ. FEET	Formula	Allocation	Formula	Allocation	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS			
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 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	5.45	5.50	2.32	2.50	1.00	0.44	3.09	0.39	1.00	1.00			
KCHS	189007	6.46	6.50	2.76	2.50	1.00	0.44	3.61	0.45	1.00	N/A			
NIHI	117504	4.23	4.00	1.96	2.00	0.50	0.44	2.61	0.33	N/A	1.00			
Seward HS	75373	2.60	2.50	1.11	1.00	0.50	0.44	1.47	0.18	1.00	0.50			
SKYVIEW	117101	4.69	4.50	2.54	2.50	1.00	0.44	3.39	0.42	1.00	1.00			
SOHI	154637	5.66	5.50	2.69	2.50	1.00	0.44	3.58	0.45	1.00	1.00			
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A				
Homer Middle	65556	2.24	2.00	0.94	1.00	0.00	0.44	2.08	0.26					
Kenai Middle	85476	3.35	3.50	1.76	1.50	0.50	0.44	3.91	0.49					
Sold Middle	84755	3.83	4.00	2.39	2.50	1.00	0.44	5.30	0.66					
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED	N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A				
Chapman	25348	1.24	1.00	1.00	1.00		0.38	2.03	0.25					
K-Beach	46935	3.39	3.50	1.61	1.50		0.44	7.38	0.92					
McNeil Can	32750	1.42	1.50	1.00	1.00		0.38	2.00	0.25					
Mt. View	50000	2.15	2.00	1.00	1.00		0.38	3.00	0.38					
Nikiski El/North Star	50000	3.09	3.00	1.34	1.50		0.44	6.13	0.77					
Paul Banks	33414	1.79	1.50	1.00	1.00		0.38	3.17	0.40					
Redoubt	46639	2.99	3.00	1.32	1.50		0.44	6.07	0.76					
Sears	35440	1.93	2.00	1.00	1.00		0.38	3.47	0.43					
Seward El.	52199	2.54	2.50	1.00	1.00		0.38	4.12	0.51					
Sold. El.	54177	2.53	2.50	1.00	1.00		0.38	3.93	0.49					
Sterling	33844	1.70	1.50	1.00	1.00		0.38	2.85	0.36					
Tustumena	46679	1.95	2.00	1.00	1.00		0.38	2.62	0.33					
West Homer El	52500	2.42	2.50	1.00	1.00		0.38	3.70	0.46					
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.75 FTE PER SCHOOL	N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL				
Cooper L	8324	0.28	0.25		0.75			0.80	0.10					
Homer Flex	5405	0.33	0.50		0.75			0.80	0.10					
Hope	13500	0.46	0.50		0.75			0.80	0.10					
Kenai Alt	12328	0.76	0.50		0.75			0.80	0.10					
K. Selo	5468	0.58	0.50		0.75			0.80	0.10					
Moose Pass	8989	0.38	0.50		0.75			0.80	0.10					
Nanwalek	14832	0.73	0.50		0.75			0.80	0.10					
Nikolaevsk	24282	0.97	1.00		0.75			0.80	0.10					
Pt. Graham	12568	0.45	0.50		0.75			0.80	0.10					
Razdolna	2000	0.24	0.25		0.75			0.80	0.10					
Seward Middle	37500	1.51	1.50		0.75			0.80	0.10					
Spring Creek	0	n/a	n/a		0.75			n/a	n/a					
S.B. Engl.	59208	1.94	2.00		0.75			0.80	0.10	1.00				
Tebughna	25976	0.95	1.00		0.75			0.80	0.10					
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE			N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL				
Ninilchik	55277	2.29	2.00	1.00	1.00			1.89	0.24	1.00				
Voznesenka	8948	0.85	1.00	1.00	1.00			1.51	0.19					IF .3 or < = .00
														IF BETWEEN .31 AND .79 = .50
TOTALS	1902139	80.40	79.00	34.72	45.00	6.50	9.08	93.31	11.66	7.00	4.50			IF .8 OR > = 1.00

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

<u>Loc</u>	<u>School or Department</u>	<u>FY01 Actual</u>	<u>FY02 Actual</u>	<u>FY03 Actual</u>	<u>FY04 Actual</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>Current FY07 Budget</u>	<u>Projected FY08 Budget</u>	<u>Change FY07 Current To FY08</u>
65	Aurora Borealis Charter School	7.51	9.13	11.38	13.76	14.88	15.93	17.11	17.11	-
31	Chapman Elementary School	15.75	15.60	14.60	13.85	13.85	12.68	11.68	10.68	(1.00)
80	Connections/Alternative Programs	11.50	11.40	11.40	11.50	15.20	16.50	18.25	19.75	1.50
32	Cooper Landing School	4.12	4.42	3.99	3.20	2.45	2.58	2.23	2.23	-
68	Fireweed Academy Charter School	3.68	3.69	3.19	3.19	3.19	4.38	6.67	6.67	-
66	Homer Flex School	5.00	5.30	5.49	4.99	5.49	5.74	5.99	5.99	-
06	Homer High School	49.69	49.29	49.17	44.96	43.61	49.46	48.96	45.46	(3.50)
13	Homer Middle School	20.99	21.10	20.55	20.37	21.87	22.62	21.52	19.05	(2.47)
35	Hope Elementary/High School	3.63	3.73	2.84	2.69	2.33	2.96	2.98	2.48	(0.50)
56	Kachemak Selo Elementary/High School	7.02	7.12	8.12	8.60	8.36	9.13	9.07	8.57	(0.50)
63	Kaleidoscope Charter School	-	-	-	-	6.91	9.38	14.32	14.32	-
48	K-Beach Elementary School	35.88	36.16	33.90	33.08	35.83	38.27	41.07	36.94	(4.13)
67	Kenai Alternative School	8.00	7.62	7.68	7.67	7.67	7.43	10.18	7.68	(2.50)
07	Kenai Central High School	49.15	48.40	47.93	45.75	45.88	47.32	46.82	44.32	(2.50)
11	Kenai Middle School	37.39	36.64	33.08	29.45	29.95	32.96	31.52	30.02	(1.50)
15	Kenai Youth Facility	-	-	-	1.00	1.00	1.00	1.00	1.50	0.50
47	McNeil Canyon Elementary School	13.19	11.86	11.14	10.67	10.99	11.91	12.25	11.25	(1.00)
37	Moose Pass Elementary School	5.25	5.29	5.30	4.95	3.95	4.20	4.00	3.00	(1.00)
51	Mountain View Elementary School	31.62	29.90	27.01	24.57	26.64	24.20	23.02	18.64	(4.38)
34	Nanwalek Elementary/High School	7.64	8.75	9.03	7.58	7.85	7.26	7.45	6.45	(1.00)
39	Nikiski Elementary School	19.64	17.91	18.35	17.73	-	-	-	-	-
10	Nikiski Middle/Senior High School	45.39	45.24	44.36	40.91	36.76	35.58	37.49	34.61	(2.88)
52	Nikiski North Star Elementary School	19.94	18.91	19.55	16.24	34.21	34.84	35.23	32.34	(2.89)
38	Nikolaevsk Elementary/High School	17.65	16.90	16.02	12.34	10.21	9.36	8.33	6.83	(1.50)
02	Ninilchik Elementary/High School	19.75	19.75	19.55	16.80	17.82	18.87	18.43	16.68	(1.75)
33	Paul Banks Elementary School	21.64	22.47	22.09	21.02	24.02	24.40	23.90	21.40	(2.50)
40	Port Graham Elementary/High School	5.50	5.55	5.52	5.11	4.68	3.93	3.87	3.87	-
49	Razdolna Elementary/High School	4.26	4.71	4.61	3.63	4.30	4.51	4.51	4.01	(0.50)
46	Redoubt Elementary School	31.88	31.60	32.14	31.14	34.14	36.08	35.34	30.58	(4.76)
41	Sears Elementary School	27.77	28.77	25.64	24.90	24.40	23.27	25.42	22.16	(3.26)
42	Seward Elementary School	29.51	31.18	30.15	29.50	29.18	30.62	32.19	28.69	(3.50)
08	Seward High School	41.72	31.00	28.03	25.53	22.83	25.51	24.66	21.01	(3.65)
14	Seward Middle	-	12.35	15.57	13.63	13.76	11.08	9.10	8.25	(0.85)
05	Skyview High School	51.91	52.69	53.63	48.53	45.08	46.37	45.10	40.25	(4.85)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Actual	FY05 Actual	FY06 Actual	Current FY07 Budget	Projected FY08 Budget	Change FY07 Current To FY08
43	Soldotna Elementary School	27.05	26.77	25.64	24.22	31.18	27.11	28.65	24.02	(4.63)
09	Soldotna High School	55.16	54.53	54.70	48.11	49.81	52.19	54.87	52.34	(2.53)
12	Soldotna Middle School	50.78	49.35	47.52	43.40	43.02	49.96	47.96	49.46	1.50
64	Soldotna Montessori Charter School	-	-	2.50	6.41	7.46	12.86	16.83	16.83	(0.00)
04	Spring Creek High School	5.09	6.25	5.94	3.00	3.50	3.75	4.75	4.75	-
44	Sterling Elementary School	21.83	19.82	17.32	15.66	17.11	17.16	18.01	16.33	(1.68)
03	Susan B. English School	10.70	10.75	10.13	9.45	9.22	8.76	9.80	8.70	(1.10)
01	Tebughna School	6.13	6.05	6.30	6.30	6.30	6.23	6.35	5.35	(1.00)
45	Tustumena Elementary School	20.83	19.99	18.97	16.26	16.71	16.60	15.79	14.99	(0.80)
53	Voznesenka Elementary/High School	14.64	14.72	15.22	16.13	14.47	15.03	14.65	13.15	(1.50)
50	West Homer Elementary School	25.64	25.71	25.64	23.14	25.64	26.93	25.79	23.79	(2.00)
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	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-
72	Assistant Superintendent Admin Svcs	1.92	1.50	1.50	2.00	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.25	2.00	2.00	1.50	2.00	2.00	4.00	4.00	-
74	Fiscal Services	6.00	7.50	7.50	7.50	7.50	7.50	8.50	8.50	-
75	Planning and Operations	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
76	Purchasing and Warehouse	8.65	8.15	8.15	7.50	6.50	6.50	6.50	6.50	-
77	Human Resources	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00	-
78	Information Services	9.75	10.00	11.75	11.75	11.75	11.75	11.75	11.75	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	7.00	7.38	7.76	10.16	15.30	15.97	18.93	18.80	(0.13)
81	Pupil Services Support Services	35.01	34.01	40.50	34.98	-	-	-	-	-
81	Pupil Services - Quest	10.64	10.52	6.00	6.00	-	-	-	-	-
82	CBA Negotiations	-	-	-	-	-	-	-	-	-
83	Districtwide Instruction	6.95	5.95	10.45	6.45	6.00	9.00	5.00	5.00	-
84	Curriculum/Assessment*	4.00	5.90	2.00	5.50	5.50	7.40	9.50	16.50	7.00
85	Director Assessment	3.00	4.25	4.00	-	-	-	-	-	-
86	Media Center	2.50	3.00	3.00	2.00	-	-	-	-	-
87	Nursing Services	1.38	1.38	1.75	1.86	2.06	1.91	2.30	2.30	-
92	Grants - Instruction	7.65	7.53	7.22	7.27	9.46	10.06	11.88	13.19	1.31
96	Unallocated	5.70	7.49	5.98	14.55	-	1.13	3.25	12.00	8.75
TOTALS		1,013.82	1,015.43	1,000.95	940.44	911.78	911.78	976.72	923.04	(53.68)

* Curriculum and Assessment combined in FY04

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

											Budget	
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Aides	114.94	107.12	124.55	125.27	126.24	128.26	127.83	127.95	130.02	144.37	154.03	153.60
Secretaries	92.00	95.44	97.78	96.94	94.63	90.69	88.94	88.00	83.08	90.51	93.81	93.81
Custodians	98.71	99.77	99.29	100.29	103.61	103.10	102.73	88.75	85.51	85.32	84.07	81.07
Food Service	46.19	46.06	41.04	42.12	41.07	42.07	41.88	42.01	40.92	43.42	40.30	40.30
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Data Processing	4.00	4.00	5.00	6.00	8.00	10.75	12.75	12.75	12.75	12.75	12.75	12.75
Other Support	31.21	31.09	34.69	44.15	39.16	41.16	41.58	37.73	37.01	36.04	33.49	33.99
Total Support Staff	396.05	392.48	411.35	423.77	421.71	425.03	423.71	405.19	396.29	419.41	425.45	422.52
Certificated Staff												
C/O Administrators	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	7.80	8.80	9.00	9.00
Principals/Asst Principals	35.50	35.00	35.00	35.00	34.00	34.00	34.00	34.35	38.65	39.15	39.00	38.40
Classroom Teachers	522.47	534.44	525.25	518.92	507.28	518.49	513.59	462.57	435.55	475.84	473.96	403.57
Special Education Teachers	129.70	131.31	131.41	130.83	134.47	133.58	139.02	141.27	137.50	139.75	137.25	159.25
Other Certified Staff	41.18	42.75	44.49	47.99	49.42	39.96	41.75	39.75	35.70	30.10	29.77	30.27
Total Certificated Staff	738.85	753.50	746.15	741.74	734.17	735.03	737.36	686.94	655.20	693.64	688.98	640.49
Total Staff	1,134.90	1,145.98	1,157.50	1,165.51	1,155.88	1,160.06	1,161.07	1,092.13	1,051.49	1,113.05	1,114.43	1,063.01

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2007-08 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	154	29	-	183	\$ -	\$ -	\$ -	\$ -
31 Chapman	104	18	-	122	8,320	1,746	-	10,066
80 Connections **	407	128	322	857	-	-	-	-
32 Cooper Landing	10	-	-	10	940	-	-	940
68 Fireweed Academy Charter *	90	-	-	90	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,608	4,608
6 Homer High	-	-	464	464	-	-	53,360	53,360
13 Homer Middle	-	187	-	187	-	18,139	-	18,139
35 Hope	6	2	9	17	564	218	1,152	1,934
56 Kachemak Selo	54	12	20	86	4,644	1,236	2,420	8,300
63 Kaleidoscope Charter*	196	-	-	196	-	-	-	-
48 K-Beach Elementary	443	-	-	443	35,440	-	-	35,440
67 Kenai Alternative	-	-	83	83	-	-	10,043	10,043
7 Kenai Central	-	-	542	542	-	-	62,330	62,330
11 Kenai Middle	99	253	-	352	7,920	24,541	-	32,461
15 Kenai Youth Facility ***	-	2	8	10	-	194	1,024	1,218
47 McNeil Canyon	120	-	-	120	9,600	-	-	9,600
64 Montesorri Charter *	159	-	-	159	-	-	-	-
37 Moose Pass	20	6	-	26	1,880	654	-	2,534
51 Mountain View	180	-	-	180	14,400	-	-	14,400
34 Nanwalek	35	7	22	64	3,395	812	3,014	7,221
10 Nikiski Middle/Sr High	-	141	250	391	-	13,677	28,750	42,427
52 Nikiski North Star	368	-	-	368	29,440	-	-	29,440
38 Nikolaevsk	36	7	16	59	3,096	721	1,936	5,753
2 Ninilchik	67	24	60	151	5,360	2,328	6,900	14,588
33 Paul Banks	190	-	-	190	15,200	-	-	15,200
40 Port Graham	11	3	7	21	1,067	348	959	2,374
49 Razdolna	24	6	7	37	2,256	654	896	3,806
46 Redoubt Elementary	364	-	-	364	29,120	-	-	29,120
41 Sears Elementary	208	-	-	208	16,640	-	-	16,640
42 Seward Elementary	247	-	-	247	19,760	-	-	19,760
8 Seward High	-	-	221	221	-	-	25,415	25,415
14 Seward Middle	-	93	-	93	-	9,021	-	9,021
5 Skyview High	-	-	508	508	-	-	58,420	58,420
43 Soldotna Elementary	236	-	-	236	18,880	-	-	18,880
9 Soldotna High	-	-	537	537	-	-	61,755	61,755
12 Soldotna Middle	-	477	-	477	-	46,269	-	46,269
4 Spring Creek ***	-	-	55	55	-	-	6,655	6,655
44 Sterling Elementary	171	-	-	171	13,680	-	-	13,680
3 Susan B. English	33	6	21	60	3,201	696	2,877	6,774
1 Tebughna	31	5	10	46	3,007	580	1,370	4,957
44 Tustumena	157	-	-	157	12,560	-	-	12,560
53 Voznesenka	62	24	35	121	4,960	2,328	4,025	11,313
50 West Homer	222	-	-	222	17,760	-	-	17,760
TOTAL	4,504	1,430	3,233	9,167	\$ 283,090	\$ 124,162	\$ 337,909	\$ 745,161

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

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

*** Kenai Youth Facility and Spring Creek enrollment projection based on number of beds funded by the state.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2007-08 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage ***	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	2	1,920	-		0.09	\$ -
Chapman	25,348	2	1,920	27,268		0.09	2,454
Connections	-		-	-		-	-
Cooper Landing **	8,324	1	960	9,284		0.09	1,000
Fireweed Academy Charter *	-		-	-		-	-
Homer Flex **	5,405		-	5,405		0.09	1,000
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 **	5,768		-	5,768		0.09	1,000
Kaleidoscope Charter *	-		-	-		-	-
K-Beach	46,935	3	2,880	49,815		0.09	4,483
Kenai Alternative	14,122		-	14,122		0.09	1,271
Kenai Central	188,997	1	960	189,957	Large	0.13	29,694
Kenai Elem	-		-	-		-	-
Kenai Middle	85,476	1	960	86,436		0.11	9,508
Kenai Youth Facility	-		-	-		-	-
McNeil Canyon	32,750		-	32,750		0.09	2,948
Moose Pass **	8,989		-	8,989		0.09	1,000
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	1,920	119,424	Intermediate	0.11	16,137
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	1,920	35,334		0.09	3,180
Port Graham	12,568		-	12,568		0.09	1,131
Razdolna ***	2,940		-	2,940		0.09	1,000
Redoubt	46,639	1	960	47,599		0.09	4,284
Sears	35,440	3	2,880	38,320		0.09	3,449
Seward Elem	52,199		-	52,199		0.09	4,698
Seward High	75,373		-	75,373	Small	0.13	11,798
Seward Middle ****	37,500		-	37,500		0.11	4,125
Skyview	117,101	1	960	118,061		0.13	15,348
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	6,720	91,475		0.11	10,062
Soldotna Montessori Charter *	-		-	-		-	-
Spring Creek	-		-	-		-	-
Sterling	33,844	2	1,920	35,764		0.09	3,219
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	2,880	8,080		0.09	1,000
West Homer	52,500		-	52,500		0.09	4,725
	<u>1,901,415</u>	<u>31</u>	<u>29,760</u>	<u>1,929,255</u>			<u>\$234,913</u>

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

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

*** Square footage of portables revised on November 7, 2005 by Operations Department from 920 to 960 square feet.

**** Seward Middle calculation based on new building.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2007-08 Copy Allocation

100-XX-4100-0000-XXXX

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.012 per copy Budget
65	Aurora Borealis Charter *	183	-	-	-
31	Chapman	122	18,300	219,600	2,635
80	Connections	857	128,550	1,542,600	18,511
32	Cooper Landing	10	1,500	18,000	216
68	Fireweed Academy Charter *	90	-	-	-
66	Homer Flex **	36	5,400	64,800	778
06	Homer High	464	69,600	835,200	10,022
13	Homer Middle	187	28,050	336,600	4,039
35	Hope	17	2,550	30,600	367
56	Kachemak Selo	86	12,900	154,800	1,858
63	Kaleidoscope Charter*	196	-	-	-
48	K-Beach	443	66,450	797,400	9,569
67	Kenai Alternative **	83	12,450	149,400	1,793
07	Kenai Central	542	81,300	975,600	11,707
11	Kenai Middle	352	52,800	633,600	7,603
15	Kenai Youth Facility	10	1,500	18,000	216
47	McNeil Canyon	120	18,000	216,000	2,592
37	Moose Pass	26	3,900	46,800	562
51	Mountain View	180	27,000	324,000	3,888
34	Nanwalek	64	9,600	115,200	1,382
10	Nikiski Middle/Sr	391	58,650	703,800	8,446
52	Nikiski North Star	368	55,200	662,400	7,949
38	Nikolaevsk	59	8,850	106,200	1,274
02	Ninilchik	151	22,650	271,800	3,262
33	Paul Banks	190	28,500	342,000	4,104
40	Port Graham	21	3,150	37,800	454
49	Razdolna	37	5,550	66,600	799
46	Redoubt	364	54,600	655,200	7,862
41	Sears	208	31,200	374,400	4,493
42	Seward Elem	247	37,050	444,600	5,335
08	Seward High	221	33,150	397,800	4,774
14	Seward Middle	93	13,950	167,400	2,009
05	Skyview	508	76,200	914,400	10,973
43	Soldotna Elem	236	35,400	424,800	5,098
09	Soldotna High	537	80,550	966,600	11,599
12	Soldotna Middle	477	71,550	858,600	10,303
64	Soldotna Montessori Charter *	159	-	-	-
04	Spring Creek	55	8,250	99,000	1,188
44	Sterling	171	25,650	307,800	3,694
03	Susan B English	60	9,000	108,000	1,296
01	Tebughna	46	6,900	82,800	994
45	Tustumena	157	23,550	282,600	3,391
53	Voznesenka	121	18,150	217,800	2,614
50	West Homer	222	33,300	399,600	4,795
Total		<u>9,167</u>	<u>1,280,850</u>	<u>15,370,200</u>	<u>184,444</u>

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2007-08 Budget Capital Spending and Major Projects

The summer of 2006 saw the initiation and/or completion of the following major projects that were either bonded by the voters of the Kenai Peninsula Borough and approved by the State Legislature and the Department of Education and Early Development, or funded by the Kenai Peninsula Borough with approval of the local Board of Education and Borough Assembly.

In October 2006, Kenai Peninsula Borough voters approved the issuance of up to \$2,588,000 in general obligation bonds for four projects: Reimburse the borough for eligible costs for Nikolaevsk re-roof project; for eligible costs associated with arsenic water treatment at four schools; the Soldotna Elementary school window replacement project; and the McNeil Canyon re-roof project. Planning and design of these projects is underway.

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

The proposed FY08 budget includes funding for the following projects: \$70,000 re-roof project at Nikolaevsk School; \$50,000 HVAC upgrade, \$12,000 ADA Compliance changes, \$10,000 paving and curbs project at Homer High School; \$50,000 to mortar joints and seal bricks at West Homer Elementary; \$36,000 Susan B. English School HVAC upgrade; \$217,000 Areawide for portable classrooms; at total of \$800,000 in Areawide facilities --- \$100,000 for flooring replacement; \$100,000 for asbestos abatement/build back; \$120,000 for electrical upgrades/ballast replacement; \$50,000 for elevator upgrades; and \$100,000 for paving upgrades; \$150,000 for locker replacements; \$100,000 for ADA compliance issues and \$80,000 for HVAC upgrades.

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

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

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

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

FUND CODES

100	School Operating (General Fund)	260	Title IV, Drug & Violence Prevent	293	School Health - YRBS
201	State Staff Dev Mini-Grants	260	Title V-A, Innovative Education	294	FAS – Spring Creek
202	Alaska Science & Technology	263	Governor’s Alternative Schools	295	School Improvement
205	Pupil Transportation	264	Advanced Placement Incentive	297	School Start-Up Breakfast
212	Recruitment & Retention	265	Carl Perkins - Basic	298	Title I-D, Delinquent
213	Alaska Online	266	Title VI-B	299	Community Centers Learning
214	Statewide Alaska Mentorship	271	Charter School Grant	350	Title VII - Indian Education
215	Community School Fund	272	Upward Bound/UAF	351	After The Bell
217	Legis Equipment Fund	275	Capacity, Bldg., Improvements	354	Drug & Violence Prevention
225	Boarding Home	277	Gear Up Alaska	355	NIS Sec. School Partnership
255	Food Service	280	High Intensity Summer Reading	356	Gear Up
260	Title I-A	281	Migrant Education - Summer	371	Corporate Grants
260	Title I-C, Migrant Education	284	Youth in Detention	372	Community Theater
260	Title I-C, Migrant Summer	288	Council on the Arts	377	National Science Foundation
260	Title I-D, Neglected & Delinquent	289	Governor’s Drug Prevention	379	School Incentive
260	Title I-D, N & D (Summer)	290	School Renovation	500	Capital Project
260	Title II-A, Training & Recruiting	291	Title I-D, Delinquent & At-Risk	710	Pupil Activity
260	Title III-A, English Lang. Acquisit.	292	School Health		

CODE STRUCTURE:

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	74	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	75	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	76	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	77	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	78	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	79	E-Rate/Tech Plan
09	Soldotna High	48	K-Beach Elementary	80	Connections
10	Nikiski Mid/Sr High	49	Razdolna Elementary	81	Special Services
11	Kenai Middle	50	West Homer Elementary	82	Interest Based Bargaining
12	Soldotna Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Curriculum/Assessment
14	Seward Middle	53	Voznesenka Elem/High	86	District Media Center
15	Kenai Youth Facility	56	Kachemak Selo	87	Nursing Services
16	Peninsula Optional	63	Kaleidoscope Charter	88	Community Education
31	Chapman Elem	64	Montessori Charter	89	Community Theater
32	Cooper Landing Elem	65	Aurora Borealis Charter	90	Student Nutrition Services
33	Paul Banks Elem	66	Homer Flex	91	Grants Staff Development
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nikolaevsk Elem/High	71	Superintendent	96	Unallocated

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

<u>CODE STRUCTURE:</u>		<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
		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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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>FY06</u>	<u>FY07</u>
3511	Health Care Costs	\$8,307/employee	\$9,300/employee
	<u>CERTIFIED</u>	<u>FY06</u>	<u>FY07</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>21.00 %</u>	<u>26.00 %</u>
		23.05 %	28.05 %

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>16.81 %</u>	<u>21.81 %</u>
		25.06 %	30.06 %

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

4200 **TRAVEL**

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

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

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

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

4320 **GARBAGE** - for building.

4331 **POSTAGE**

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

4332 **TELEPHONE**

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

4360 **ELECTRICITY** - for building.

4380 **FUEL** - for building

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4409 **RISO SERVICES**

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

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

4850 **STIPENDS**

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

4901 **OTHER EXPENSES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

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

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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.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.

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Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Full Time Equivalency (FTE)	The number of employees divided by the number of hours that would be considered a full-time assignment.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

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

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

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined?
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ is the world's largest producer of zinc?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets on November 18th and won't return until January 22nd, more than two months later – and from May 10th through August 2nd, Barrow will have 84 days of continuous daylight.
- ❖ has elbow room – with more than a square mile of territory for each of its residents?
- ❖ has 166,000+ moose that individually produce approximately 400 'moose nuggets' per day? The price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$65,736,000 per year.
- ❖ maintains a Permanent Dividend Fund, with a current value of \$36.92 billion? It would rank in the top 5% if it were a Fortune 500 Company. It is the only such fund that pays dividends to state residents -- \$1,106.96 each in 2006.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles