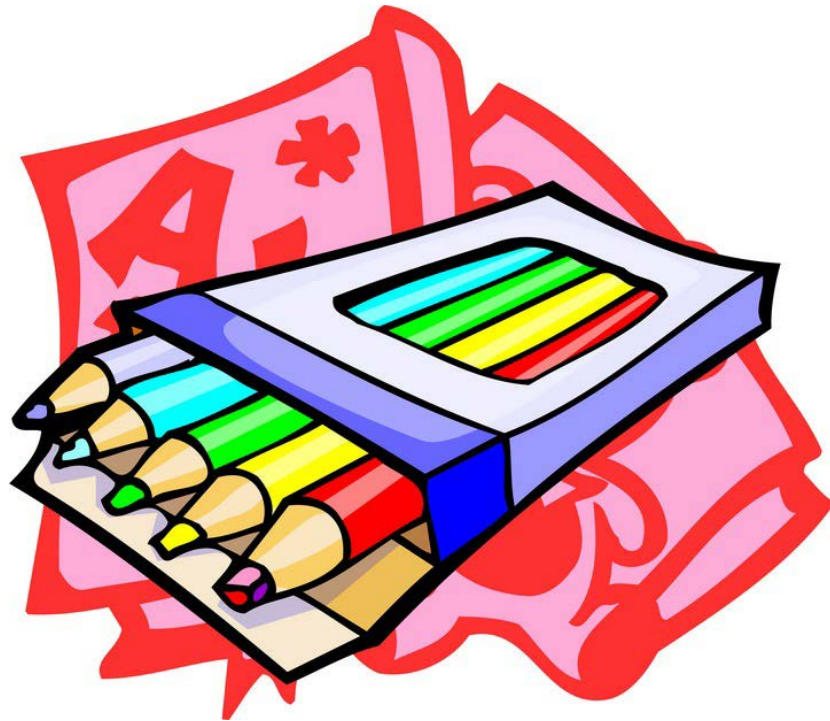


**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT**

**2014-2015 Preliminary Budget**

**February 3, 2014**



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

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2014  
and Ending June 30, 2015

Dr. Steve Atwater, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones  
Assistant Superintendent, Instructional Support

Laurie Olson  
Director of Finance

Elizabeth Hayes  
Accountant

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**Kenai Peninsula Borough School District  
2014-2015 Budget**

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# INTRODUCTORY SECTION



# Association of School Business Officials International



*This Meritorious Budget Award is presented to*

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in dark blue ink, reading "Ron McCulley", is written over a horizontal line.

Ron McCulley, CPPB, RSBO  
President

A handwritten signature in dark blue ink, reading "John D. Musso", is written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director

## FY15 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY15 Projection	FY14 on 10-17-13 W/Presch	FY14 on 10-17-13 Difference	FY14 on 10-17-13 WO/Presch	FY14 on 10-17-13 Difference
Aurora Borealis Charter	0	22	21	19	20	23	22	20	20	18	0	0	0	0	185	193	(8)	193	(8)
Chapman	0	17	20	13	13	12	9	13	6	14	0	0	0	0	117	124	(7)	107	10
Connections	0	45	44	55	43	51	53	46	53	62	54	65	87	101	759	802	(43)	802	(43)
Cooper Landing	0	4	1	1	2	5	0	2	2	1	1	1	0	1	21	17	4	17	4
Fireweed Academy Charter	0	20	24	12	23	13	11	13	0	0	0	0	0	0	116	108	8	108	8
Greatland Adventure Academy	0	0	0	0	0	0	0	0	11	34	0	0	0	0	45	0	45	0	45
Homer Flex	0	0	0	0	0	0	0	0	0	0	0	0	10	26	36	33	3	33	3
Homer High	0	0	0	0	0	0	0	0	0	0	103	99	91	92	385	377	8	377	8
Homer Middle	0	0	0	0	0	0	0	0	90	90	0	0	0	0	180	186	(6)	186	(6)
Hope	0	1	2	3	2	2	2	1	1	1	0	1	1	1	18	18	0	17	1
Kachemak Selo	0	2	5	2	4	6	6	7	4	6	6	3	3	6	60	63	(3)	63	(3)
Kaleidoscope Charter	0	36	36	37	36	36	38	33	0	0	0	0	0	0	252	251	1	251	1
K-Beach	0	53	59	49	62	53	63	44	0	0	0	0	0	0	383	389	(6)	384	(1)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	0	7	20	51	78	90	(12)	78	0
Kenai Central High	0	0	0	0	0	0	0	0	0	0	124	147	132	123	526	518	8	518	8
Kenai Middle	0	0	0	0	0	0	0	90	113	136	0	0	0	0	339	348	(9)	348	(9)
Marathon	0	0	0	0	0	0	0	0	1	1	2	2	2	2	10	6	4	6	4
McNeil Canyon	0	18	14	18	21	14	26	25	0	0	0	0	0	0	136	131	5	131	5
Moose Pass	0	2	2	2	3	3	1	2	3	0	0	0	0	0	18	16	2	16	2
Mountain View	0	77	83	73	55	70	57	0	0	0	0	0	0	0	415	441	(26)	419	(4)
Nanwalek	0	5	5	5	11	11	11	5	7	3	5	4	4	4	80	78	2	78	2
Nikiski Middle/Senior	0	0	0	0	0	0	0	61	57	66	54	64	58	55	415	397	18	397	18
Nikiski North Star	0	59	54	61	58	54	53	0	0	0	0	0	0	0	339	362	(23)	341	(2)
Nikolaevsk	0	4	4	4	4	5	9	7	8	2	9	3	8	4	71	72	(1)	72	(1)
Ninilchik	0	9	13	8	8	12	14	9	8	9	11	14	17	9	141	139	2	138	3
Paul Banks	0	58	53	50	0	0	0	0	0	0	0	0	0	0	161	190	(29)	163	(2)
Port Graham	0	3	3	3	1	3	1	1	1	1	1	1	1	0	20	20	0	20	0
Razdolna	0	6	3	15	4	9	10	8	5	9	1	4	5	4	83	77	6	77	6
Redoubt	0	54	55	38	50	59	52	64	0	0	0	0	0	0	372	390	(18)	371	1
River City Academy	0	0	0	0	0	0	0	0	13	16	11	14	11	10	75	70	5	70	5
Seward Elem	0	52	52	56	52	29	41	0	0	0	0	0	0	0	282	338	(56)	311	(29)
Seward High	0	0	0	0	0	0	0	0	0	0	45	38	45	54	182	175	7	175	7
Seward Middle	0	0	0	0	0	0	0	47	35	36	0	0	0	0	118	81	37	81	37
Skyview	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	261	(261)	261	(261)
Soldotna Elem	0	44	42	35	42	34	42	30	0	0	0	0	0	0	269	295	(26)	260	9
Soldotna 10-12	0	0	0	0	0	0	0	0	0	0	0	219	174	194	587	531	56	531	56
Soldotna 9	0	0	0	0	0	0	0	0	0	0	191	0	0	0	191	0	191	0	191
Soldotna Middle	0	0	0	0	0	0	0	0	193	158	0	0	0	0	351	367	(16)	367	(16)
Soldotna Montessori Charter	0	23	24	23	23	24	27	21	0	0	0	0	0	0	165	165	0	165	0
Sterling	0	28	25	40	27	26	25	29	0	0	0	0	0	0	200	208	(8)	198	2
Susan B English	0	3	4	1	2	2	2	3	5	1	5	4	11	4	47	48	(1)	48	(1)
Tebughna	0	2	5	4	1	3	2	2	7	2	2	4	1	1	36	35	1	35	1
Tustumena	0	30	24	30	24	21	23	25	0	0	0	0	0	0	177	180	(3)	168	9
Voznesenka	0	8	11	3	8	5	7	5	5	11	13	8	11	10	105	110	(5)	104	1
West Homer	0	0	0	0	58	58	56	55	0	0	0	0	0	0	227	232	(5)	232	(5)
	0	685	688	660	657	643	663	668	648	677	638	702	692	752	8,773	8,932	(159)	8,717	56

# 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 is to develop productive, responsible citizens who are prepared to be successful in a dynamic world.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools, estimated enrollment for FY15 is 8,773 students, operated in 21 communities ranging in size from approximately 18 students to some with more than 500. The District is 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 remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades.

## **Major Goals and Objectives**

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

## **Board of Education Goals**

Board goals for FY14 were set at the June 4, 2013 board planning session. Board goals for FY14 are:

- 1) By December 2013, the District will review, evaluate, and reduce, as required, the budget based on strategic priorities and fiscal and enrollment realities.
- 2) By June 2014, District will design and implement an objective process to gather comparable student achievement data from high performing school districts. When superior systems are identified, investigate their processes and, as possible, apply them to KPBSD.
- 3) By June 2014, prepare for the FY15 negotiations by collaborating with the employee associations and by researching applicable statutes to determine District alternatives.
- 4) By October 2013, complete facilities goal begun in FY13. (Facilities goal begun in FY13: Define and document KPBSD School Board's relationship with the Kenai Peninsula Borough regarding school facilities, their maintenance, and local funding by December 2012.)

## **District Goals from 2012-2017 KPBSD Strategic Plan**

### **Guiding principles**

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable

### **District Goals – Three focus areas**

**Academic Success** - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.

**Organizational Excellence** - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.

**Community and Family Engagement** - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

## **District Administration and Management**

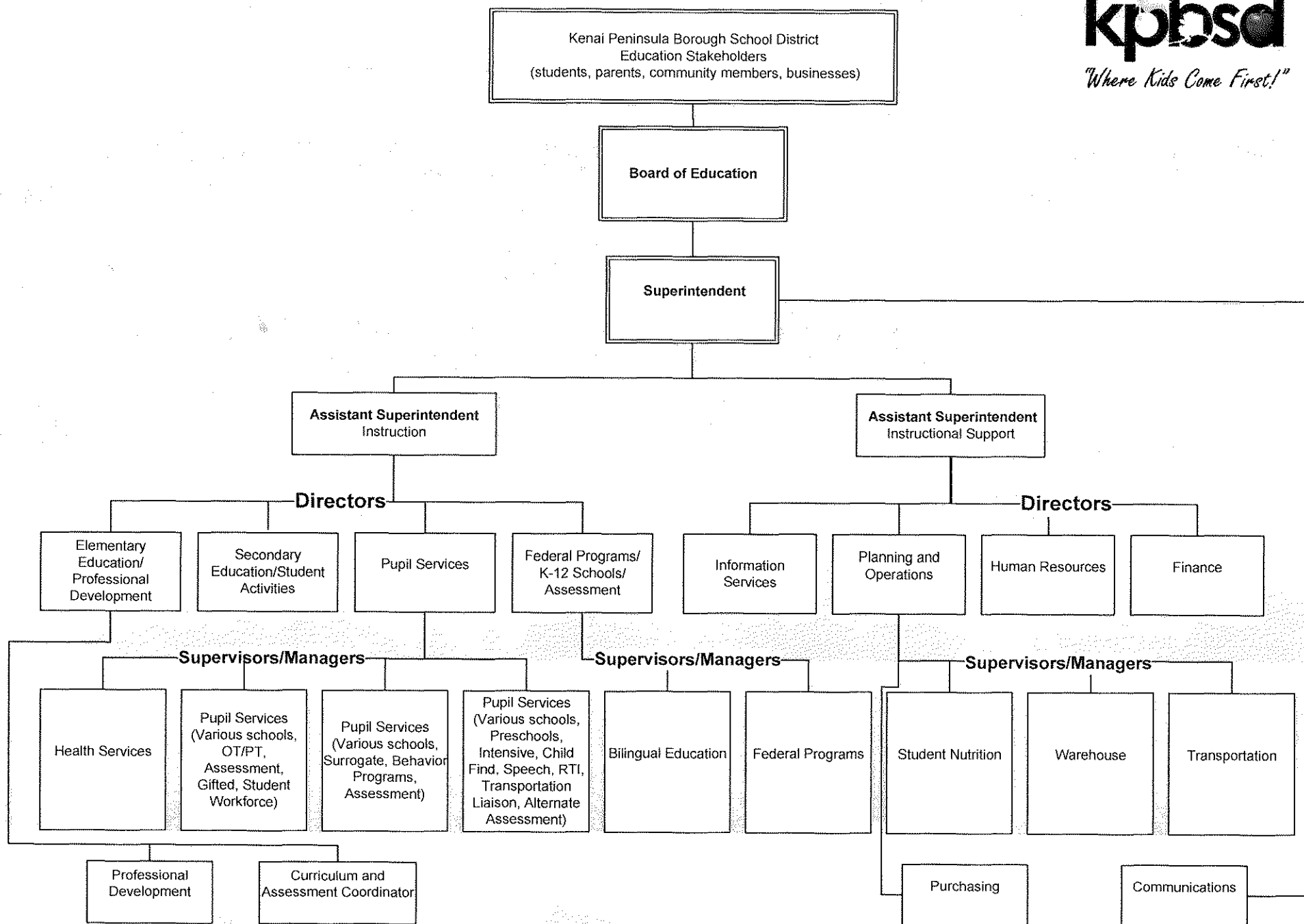
### **District Administration 2014 - 2015**

Dr. Steve Atwater, Superintendent  
Mr. Sean Dusek, Assistant Superintendent, Instruction  
Mr. Dave Jones, Assistant Superintendent, Instructional Support  
Dr. Christine Ermold, Director of Elementary Education/Curriculum  
Mr. John O'Brien, Director of Secondary Education/Pupil Activity  
Mr. Clayton Holland, Director of Pupil Services  
Mr. Tim Vlasak, Director of K-12 Schools/Assessment  
Ms. Laurie Olson, Director of Finance  
Mr. Dave Tressler, Director of Planning & Operations  
Ms. Joann Riener, Director of Human Resources  
Mr. Jim White, Director of Information Services

## **School Administration and Management**

### **School Administrators 2014 – 2015**

Aurora Borealis	Mr. Larry Nauta	Nikolaevsk	Mr. Mike Sellers
Chapman	Mr. Conrad Woodhead	Ninilchik	Mr. Jeffrey Ambrosier
Connections	Mr. Lee Young	Paul Banks	Mr. Eric Pederson
Cooper Landing	Ms. Michael Hanson	Port Graham	Ms. Nancy Kleine
Fireweed Academy	Ms. Kiki Abrahamson	Razdolna	Mr. Timothy Whip
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Mr. Doug Waclawski	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Ms. Kari Dendurant	Seward Elementary	Mr. David Kingsland
Hope	Ms. Michael Hanson	Seward High	Mr. Trevan Walker
K- Beach Elementary	Mr. Nate Crabtree	Seward Middle	Mr. Jason Bickling
Kachemak Selo	Mr. Andy Rothenberger	Skyview Middle	Mr. Sargeant Truesdell
Kaleidoscope Charter	Ms. Robin Dahlman	Soldotna Elementary	Ms. Teri Diamond
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Montessori	Ms. Mo Sanders
Kenai Middle	Mr. Vaughn Dosko	Soldotna Prep	Mr. Curtis Schmidt
Marathon School	Ms. Michael Hanson	Sterling	Ms. Sheryl Hingley
McNeil Canyon	Mr. Peter Swanson	Susan B. English	vacant
Moose Pass	Mr. Jason Bickling	Tebughna	Ms. Marilyn Johnson
Mountain View	Ms. Norma Holmgaard	Tustumena	Mr. Douglas Hayman
Nanwalek	Ms. Nancy Kleine	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Mr. Dan Carstens	West Homer Elementary	Mr. Ray Marshall
Nikiski North Star	Ms. Margaret Gilman		



*Kenai Peninsula Borough School District Organizational Chart/2013-2014*

## **Budget Administration and Management**

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

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

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

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

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

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

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

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

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2012.

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

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

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

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees. The health care plan internal service fund was established in FY12 to account for the contributions and other income collected to pay health care plan expenditures for employee and dependent health services and administration.

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

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

## **Budget Supervision and Oversight**

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

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

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

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires specific 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 regarding the status of revenues and expenditures. After the end of each quarter, the Board is presented with a report of all the budget transfers for the quarter just ended. 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 25 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

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# FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 – 2015 Budget**

**Classification of Funds and Account Groups**

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

Fund Accounting

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

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

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

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

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

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2014 -2015 Budget  
All Government Funds - Revenue**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Revenue Source	Original 2013-14 Budget	Revised 2013-14 Budget	Preliminary 2014-15 Budget	Change	% of Chg
<b>General Fund Revenue:</b>								
\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	Borough In-Kind	\$ 9,193,414	\$ 9,193,414	\$ 9,193,414	\$ -	-
33,193,773	33,666,882	33,806,586	Borough Appropriation	34,306,586	34,306,586	34,306,586	-	-
378,916	697,556	55,918	Interest	1,000,000	300,000	300,000	-	-
591,046	118,707	590,640	E-Rate	646,000	1,202,500	646,000	(556,500)	(46)
43,050	35,000	28,100	Rentals	30,000	30,000	30,000	-	-
101,962	180,525	172,505	Other Local Revenue	50,000	50,000	50,000	-	-
43,703,109	44,282,923	43,847,163	Total Local Revenue	45,226,000	45,082,500	44,526,000	(556,500)	(1)
<b>State Revenue:</b>								
69,123,351	71,895,908	75,563,384	Foundation Program	75,076,483	74,747,655	74,029,142	(718,513)	(1)
-	1,404,575	1,734,738	Other State Revenue	1,741,904	1,741,904	1,741,904	-	-
-	-	-	Other State Revenue - Safety	1,465,836	1,465,836	-	-	-
1,354,014	2,386,774	3,039,655	PERS On-Behalf Payment	2,404,023	2,404,023	4,061,380	1,657,357	69
12,261,269	15,417,040	19,868,298	TRS On-Behalf Payment	20,441,393	20,441,393	29,622,936	9,181,543	45
263,359	270,389	275,933	Learning Opportunity Grant/Quality Schools	275,401	274,557	274,995	438	0
83,001,993	91,374,686	100,482,008	Total State Revenue	101,405,040	101,075,368	109,730,357	10,120,825	10
<b>Federal Revenue:</b>								
536,913	337,928	164,384	Medicaid - School Based	450,000	200,000	200,000	-	-
56,583	5,689	-	Medicaid - Admin Claiming	-	-	-	-	-
593,496	343,617	164,384	Total Federal Revenue	450,000	200,000	200,000	-	-
127,298,598	136,001,226	144,493,555	<b>Total General Fund Revenue</b>	<b>147,081,040</b>	<b>146,357,868</b>	<b>154,456,357</b>	<b>9,564,325</b>	<b>7</b>
<b>Special Revenue Funds Revenue:</b>								
186,507	147,290	184,119	Alaska Works - CEF	185,000	185,000	-	(185,000)	(100)
241,542	250,081	216,359	Carl Perkins Fund	187,131	246,090	-	(246,090)	(100)
42,455	44,030	41,945	Community Theater Fund	-	-	-	-	-
-	1,368,815	37,993	Education Jobs	-	-	-	-	-
458,819	200,883	22,783	Equipment Fund	-	-	-	-	-
3,030,761	3,015,366	2,991,144	Food Service Fund	3,000,000	3,200,000	3,340,000	140,000	4
43,644	139,935	120,722	Food Service Fund - FFVP	18,022	118,704	-	(118,704)	(100)
109,566	107,127	148,835	Gear Up Kenai Peninsula	170,253	170,253	-	(170,253)	(100)
172,508	-	1,005,267	Legislative Grants	-	-	-	-	-
220,070	267,316	307,222	Miscellaneous Grants Fund	281,611	460,017	-	(460,017)	(100)
3,716,084	3,776,208	3,340,180	NCLB Fund	3,254,418	3,254,418	-	(3,254,418)	(100)
805,530	-	-	NCLB Fund - ARRA	-	-	-	-	-
443,000	435,489	421,699	Principal Coach	1,107,714	1,107,714	-	(1,107,714)	(100)
5,492,563	6,241,927	7,604,516	Pupil Transportation Fund	7,680,611	7,680,611	7,924,942	244,331	3
101,370	-	199,612	Statewide Mentorship	174,783	174,783	-	(174,783)	(100)
2,572,579	385,097	-	SFSF - ARRA	-	-	-	-	-
2,396,170	2,405,687	1,776,037	Title VI-B Fund	2,226,387	3,834,498	-	(3,834,498)	(100)
1,786,854	-	-	Title VI-B Fund - ARRA	-	-	-	-	-
268,190	316,983	306,742	Title VII, Indian Education Fund	388,344	388,344	-	(388,344)	(100)
75,671	-	-	Title II-D - ARRA	-	-	-	-	-
85,000	80,858	85,000	Youth First	80,000	80,000	-	(80,000)	(100)
222,591	224,690	69,143	Youth In Detention	69,143	69,143	-	(69,143)	(100)
22,471,474	19,407,782	18,879,318	<b>Total Special Revenue Funds Revenue</b>	<b>18,823,417</b>	<b>20,969,575</b>	<b>11,264,942</b>	<b>(9,704,633)</b>	<b>(46)</b>
\$149,770,072	\$ 155,409,008	\$163,372,873	<b>Total Revenues and Other Financing Sources</b>	<b>\$165,904,457</b>	<b>\$ 167,327,443</b>	<b>\$165,721,299</b>	<b>\$ (140,308)</b>	<b>(0)</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

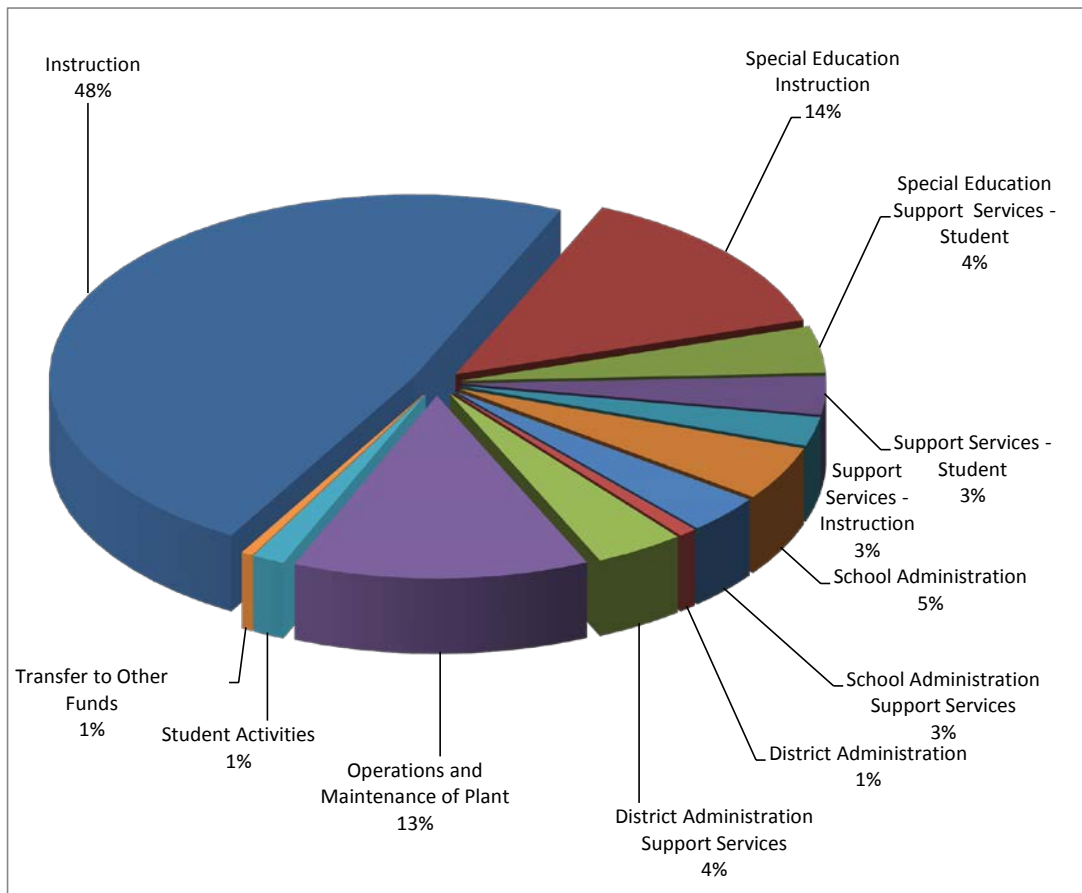
**2014 -2015 Budget  
All Government Funds - Expenditures**

2010-11 Actual	2011-12 Actual	2011-12 Actual	Expenditure Summary by Function	Original 2013-14 Budget	Revised 2013-14 Budget	Preliminary 2014-15 Budget	Change	% of Chg
<b>General Fund Expenditures:</b>								
\$ 59,783,730	\$ 64,656,242	\$ 68,682,299	Instruction	\$ 71,163,749	\$ 71,033,114	\$ 77,812,606	\$ 6,779,492	10
14,494,765	17,676,414	19,959,414	Special Education - Instruction	19,530,365	19,295,378	21,891,476	2,596,098	13
5,016,857	5,614,026	6,106,612	Special Education Support Services - Student	6,099,812	6,146,500	6,658,226	511,726	8
3,892,993	4,238,512	4,741,287	Support Services - Student	5,000,720	4,824,408	5,502,972	678,564	14
2,341,670	2,874,235	3,495,584	Support Services - Instruction	3,772,251	3,957,638	4,150,234	192,596	5
6,216,908	6,223,151	6,865,731	School Administration	7,113,743	6,904,691	7,695,815	791,124	11
4,130,405	4,546,846	4,768,282	School Administration Support Services	4,978,250	4,870,295	5,452,576	582,281	12
977,921	1,060,774	1,132,748	District Administration	1,147,564	1,191,702	1,307,356	115,654	10
5,391,467	6,610,646	5,846,605	District Administration Support Services	5,562,697	6,417,393	6,419,843	2,450	0
20,215,124	21,793,286	20,647,930	Operations and Maintenance of Plant	23,388,997	23,343,526	21,155,458	(2,188,068)	(9)
2,116,977	2,137,608	2,171,206	Student Activities	2,324,612	2,396,989	2,334,924	(62,065)	(3)
124,578,817	137,431,740	144,417,698	<b>Total General Fund Expenditures</b>	150,082,760	150,381,634	160,381,486	9,999,852	7
<b>Special Revenue Funds Expenditures:</b>								
186,507	147,290	184,119	Alaska Works - CEF	185,000	185,000	-	(185,000)	(100)
241,542	250,081	216,359	Carl Perkins Fund	187,131	246,090	-	(246,090)	(100)
64,559	64,493	48,786	Community Theater Fund	-	-	-	-	-
172,508	-	1,005,267	Legislative Grant	-	-	-	-	-
-	1,368,815	37,993	Education Jobs	-	-	-	-	-
560,188	1,189,992	74,996	Equipment Fund	5,444,016	5,454,294	-	(5,454,294)	(100)
3,390,166	3,730,457	4,056,335	Food Service Fund	4,342,141	4,387,800	4,063,105	(324,695)	(7)
43,644	139,935	120,722	Food Service Fund - FFVP	18,022	118,704	-	(118,704)	(100)
109,566	107,127	148,835	Gear Up Kenai Peninsula	170,253	170,253	-	(170,253)	(100)
215,919	274,325	299,366	Miscellaneous Grants Fund	292,508	573,148	-	(573,148)	(100)
3,716,084	3,776,208	3,340,180	NCLB Fund	3,254,418	3,254,418	-	(3,254,418)	(100)
805,530	-	-	NCLB Fund - ARRA	-	-	-	-	-
443,000	435,489	421,699	Principal Coach	1,107,714	1,107,714	-	(1,107,714)	(100)
5,512,903	6,106,886	7,492,171	Student Transportation Fund	7,819,528	8,509,008	8,057,123	(451,885)	(5)
101,370	-	199,612	Statewide Mentorship	174,783	174,783	-	(174,783)	(100)
2,572,579	385,097	-	SFSF - ARRA	-	-	-	-	-
2,396,170	2,405,687	1,776,037	Title VI-B Fund	2,226,387	3,834,498	-	(3,834,498)	(100)
1,786,854	-	-	Title VI-B Fund - ARRA	-	-	-	-	-
268,190	316,983	306,742	Title VII, Indian Education Fund	388,344	388,344	-	(388,344)	(100)
75,671	-	-	Title II-D - ARRA	-	-	-	-	-
85,000	80,858	85,000	Youth First	80,000	80,000	-	(80,000)	(100)
222,591	224,690	69,143	Youth In Detention	69,143	69,143	-	(69,143)	(100)
22,970,541	21,004,413	19,883,362	<b>Total Special Revenue Fund Expenditures</b>	25,759,388	28,553,197	12,120,228	(16,432,969)	(58)
147,549,358	158,436,153	164,301,060	<b>Total Expenditures</b>	175,842,148	178,934,831	172,501,714	(6,433,117)	(4)
<b>Excess (Deficiency) of Revenues Over Expenditures - General Fund</b>								
2,719,781	(1,430,514)	75,857	General Fund	(3,001,720)	(4,023,766)	(5,925,129)	(1,901,363)	47
(499,067)	(1,596,631)	(1,004,044)	Special Revenue	(6,935,971)	(7,583,622)	(855,286)	6,728,336	(89)
2,220,714	(3,027,145)	(928,187)	<b>Total Excess (Deficiency) of Revenues Over Expenditures - All Funds</b>	(9,937,691)	(11,607,388)	(6,780,415)	4,826,973	(42)
<b>Other Financing Sources/Uses (transfers):</b>								
362,104	675,000	816,836	Transfers to Special Revenue Funds	775,000	775,000	825,000	50,000	6
(362,104)	(1,564,250)	(816,836)	Transfers from General Fund	(775,000)	(775,000)	(825,000)	(50,000)	6
-	(889,250)	-	<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-
<b>Net Change in/Allocation of Fund Balance</b>								
2,357,677	(2,994,764)	(740,979)	General Fund	(3,776,720)	(4,798,766)	(6,750,129)	(1,951,363)	41
(136,963)	(921,631)	(187,208)	Special Revenue	(6,160,971)	(6,808,622)	(30,286)	6,778,336	(100)
2,220,714	(3,916,395)	(928,187)	<b>Total Net Change in/Allocation of Fund Balance</b>	(9,937,691)	(11,607,388)	(6,780,415)	4,826,973	(42)
<b>Fund Balance, Beginning of Year</b>								
21,001,365	23,359,042	20,364,278	General Fund	19,623,299	19,623,299	14,824,533	(4,798,766)	(24)
8,163,629	8,026,666	7,105,035	Special Revenue	6,917,827	6,917,827	109,205	(6,808,622)	(98)
29,164,994	31,385,708	27,469,313	<b>Total Fund Balance, Beginning of Year</b>	26,541,126	26,541,126	14,933,738	(11,607,388)	(44)
<b>Fund Balance, End of Year</b>								
23,359,042	20,364,278	19,623,299	General Fund	15,846,579	14,824,533	8,074,404	(6,750,129)	(46)
8,026,666	7,105,035	6,917,827	Special Revenue	756,856	109,205	78,919	(30,286)	(28)
\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	<b>Fund Balances, End of Year - All Funds</b>	\$ 16,603,435	\$ 14,933,738	\$ 8,153,323	(6,780,415)	(45)

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## 2014 -2015 Budget Expenditure Summary by Function

Expenditure Summary by Function	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Budget
Instruction	\$ 71,163,749	\$ 71,033,114	\$ 77,812,606
Special Education Instruction	19,530,365	19,295,378	21,891,476
Special Education Support Services - Student	6,099,812	6,146,500	6,658,226
Support Services - Student	5,000,720	4,824,408	5,502,972
Support Services - Instruction	3,772,251	3,957,638	4,150,234
School Administration	7,113,743	6,904,691	7,695,815
School Administration Support Services	4,978,250	4,870,295	5,452,576
District Administration	1,147,564	1,191,702	1,307,356
District Administration Support Services	5,562,697	6,417,393	6,419,843
Operations and Maintenance of Plant	23,388,997	23,343,526	21,155,458
Student Activities	2,324,612	2,396,989	2,334,924
Transfer to Other Funds	775,000	775,000	825,000
Total General Fund Expenditures	<u>\$ 150,857,760</u>	<u>\$ 151,156,634</u>	<u>\$ 161,206,486</u>



## **GENERAL FUND**



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

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

Actual Expenditures 2010-11	Actual Expenditures 2011-12	Actual Expenditures 2012-13	Original Appropriation 2013-14	Recommended Revised Appropriation 2013-14	Object	Description	Recommended 2014-15	Difference Between 2014 -15 and Revised 2013 -14 +(-)	PCT +(-)
\$ 132,125	\$ 140,328	\$ 155,000	\$ 141,731	\$ 160,000	3110	Superintendent	\$ 165,000	5,000	3.13
110,853	113,070	123,782	120,211	127,500	3120	Assistant Superintendent - Certified	131,750	4,250	3.33
3,830,264	3,727,861	3,982,456	4,005,019	3,871,901	3130	Principal/Assistant Principal	4,011,268	139,367	3.60
831,330	1,000,960	993,587	1,017,430	1,021,487	3140	Director/Coordinator - Certified	1,031,168	9,681	0.95
36,445,853	37,496,289	38,504,533	40,125,840	39,939,991	3150	Teachers	41,085,527	1,145,536	2.87
634,214	599,864	610,591	689,787	685,955	3161	Extra-Duty Compensation Certified	626,161	(59,794)	(8.72)
76,779	126,491	119,481	69,517	136,767	3162	Emolument	93,642	(43,125)	(31.53)
250	775	1,300	-	-	3163	Prep Time	-	-	-
386,386	439,211	442,437	582,965	580,016	3171	Substitute Certified w/Certificate	576,286	(3,730)	(0.64)
105,509	115,077	112,640	10,500	35,500	3172	Temporary Certified w/Certificate	35,500	-	-
425,518	357,822	335,205	333,189	333,189	3173	Long Term Substitute - Certified	312,023	(21,166)	(6.35)
3,545,999	3,706,927	3,815,010	3,972,214	3,800,766	3180	Specialists - Certified	3,762,747	(38,019)	(1.00)
224,383	226,759	305,567	300,000	300,000	3190	Leave - Certified	247,974	(52,026)	(17.34)
-	-	-	-	-	3191	R Factor - Certified	-	-	-
116,668	121,401	126,527	122,616	127,500	3211	Assistant Superintendent - Support	131,750	4,250	3.33
220,732	225,147	348,934	333,403	450,826	3212	Director/Coordinator Support	468,750	17,924	3.98
996,485	1,031,009	1,142,004	1,163,105	1,143,367	3220	Specialist - Nurse	1,263,101	119,734	10.47
3,628,178	4,669,061	5,154,030	5,170,261	4,952,933	3230	Tutors/Aides	5,297,306	344,373	6.95
5,258,050	5,547,482	5,676,657	5,998,108	5,963,507	3240	Support Staff	6,387,459	423,952	7.11
2,753,650	2,872,308	2,889,943	3,350,008	3,194,363	3250	Maintenance/Custodians	3,305,992	111,629	3.49
13,681	8,580	6,657	-	-	3272	Activity Bus Driver	-	-	-
293,090	311,733	316,358	384,282	382,663	3291	Substitute - Support	375,574	(7,089)	(1.85)
418,661	399,728	383,161	392,129	411,973	3292	Extra-Duty Compensation Support	379,032	(32,941)	(8.00)
10,468	20,487	28,959	5,000	5,000	3293	Long Term Substitute - Support	5,000	-	-
239,066	253,823	266,898	123,185	123,991	3294	Temporary Salaries - Support	138,623	14,632	11.80
54,993	70,227	59,638	43,313	43,649	3295	Overtime - Support	49,149	5,500	12.60
366,489	394,903	430,186	280,883	294,561	3296	Substitute Certified w/o Certificate	274,035	(20,526)	(6.97)
-	-	-	-	-	3297	Officials & Score Keepers	-	-	-
333,801	204,311	307,165	23,000	23,000	3300	Leave - Support	50,302	27,302	118.70
13,486,191	14,775,278	16,127,857	18,121,644	17,424,559	3511	Health Care Costs	18,793,841	1,369,282	7.86
98,041	102,565	104,420	196,563	196,511	3512	Life Insurance	197,324	813	0.41
151,544	147,041	129,478	205,277	205,225	3520	Unemployment Insurance	202,562	(2,663)	(1.30)
571,501	598,472	635,581	727,047	712,955	3541	FICA Medicare (TRS)	723,829	10,874	1.53
1,086,196	1,178,348	1,297,912	1,399,323	1,380,297	3542	FICA Contribution	1,425,113	44,816	3.25
5,683,133	5,858,595	6,024,238	6,297,808	6,175,483	3550	TRS Retirement	6,390,290	214,807	3.48
12,261,269	15,417,040	19,868,298	20,441,393	20,441,392	3559	TRS On-Behalf	29,622,936	9,181,544	44.92
2,874,792	3,222,825	3,415,618	3,615,222	3,559,422	3560	PERS Retirement	3,739,208	179,786	5.05
1,354,014	2,386,774	3,039,655	2,404,023	2,404,023	3569	PERS On-Behalf	4,061,380	1,657,357	68.94
840,684	709,013	554,226	554,226	554,226	3631	Worker's Compensation	554,226	-	-
872,228	896,738	1,003,902	854,450	1,158,750	4100	Professional-Technical Service	1,143,147	(15,603)	(1.35)
50,636	55,884	48,560	60,000	60,000	4121	In Kind Professional - Technical Audit	60,000	-	-
47,409	39,498	85,890	70,000	70,000	4140	Professional-Technical Legal	100,000	30,000	42.86
586	16	185	400	2,813	4150	Professional -Technical Medical	2,400	(413)	(14.68)
571,614	710,137	108,698	102,372	104,282	4201	Travel - Meals	93,858	(10,424)	(10.00)
-	-	263,097	235,692	233,365	4202	Travel - Mileage	252,515	19,150	8.21
-	-	436,399	425,515	437,211	4203	Travel - Other	393,131	(44,080)	(10.08)
326,404	379,589	319,705	331,032	332,856	4250	Student Travel	336,112	3,256	0.98
201,177	233,412	260,201	270,249	270,249	4310	Water And Sewage	268,739	(1,510)	(0.56)
127,177	123,479	129,361	141,892	141,892	4320	Garbage	131,492	(10,400)	(7.33)
58,293	57,366	60,547	48,414	48,439	4331	Postage	46,300	(2,139)	(4.42)
687,352	785,727	798,834	890,050	904,500	4332	Telephone	1,007,000	102,500	11.33
63,364	79,771	68,739	81,145	81,145	4350	In Kind Utilities	81,145	-	-
3,033,041	3,271,275	3,122,455	3,508,897	3,467,951	4360	Electricity	3,073,128	(394,823)	(11.38)
1,123,333	1,124,124	1,130,894	1,247,349	1,247,349	4370	Natural/Bottled Gas	1,462,133	214,784	17.22
1,373,638	1,454,751	1,263,047	1,498,773	1,498,773	4380	Fuel For Heating	856,014	(642,759)	(42.89)
11,736	21,789	50,096	16,573	16,573	4401	Freight Costs	13,228	(3,345)	(20.18)
908,834	1,879,394	620,895	821,416	878,790	4402	Purchased Service	553,832	(324,958)	(36.98)
111,230	120,501	119,318	129,154	129,154	4403	In Kind Custodial	129,154	-	-
6,357,800	6,668,656	6,570,596	7,038,861	7,038,861	4404	In Kind Maintenance	7,038,861	-	-
116,870	116,950	119,355	101,704	103,424	4408	Purchased Service - Copier	111,368	7,944	7.68
499,325	520,148	508,586	524,509	545,499	4410	Rental	547,885	2,386	0.44
105,022	216,747	265,345	286,593	250,302	4430	Repair & Maintenance Agreement	310,771	60,469	24.16
1,878,434	1,858,912	1,330,028	1,330,028	1,330,028	4450	Liability Insurance	1,330,028	-	-
3,187,105	4,991,268	4,258,341	3,305,790	3,445,337	4501	Supplies	3,077,338	(367,999)	(10.68)
118,971	121,131	137,714	142,146	158,009	4502	Discretionary Material	158,201	192	0.12
755,194	890,212	779,531	725,430	736,578	4503	Software	514,937	(221,641)	(30.09)
(3,868)	21,108	12,010	-	-	4560	Inventory Adjustment	-	-	-
28,973	33,781	40,815	32,925	32,925	4580	Gas And Oil	33,325	400	1.21
33,600	33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-
305,319	230,544	104,631	404,776	978,639	4901	Other Expenses	356,843	(621,796)	(63.54)
101,050	133,656	136,303	163,715	163,715	4902	Career Development	163,715	-	-
34,723	35,370	33,903	34,973	34,873	4903	Professional Dues	32,945	(1,928)	(5.53)
29,919	18,607	514	20,000	20,000	4904	Physical Exam Reimbursement	-	(20,000)	(100.00)
-	-	-	6,000	6,000	4906	Moving Expenses	5,000	(1,000)	(16.67)
(481,665)	(343,629)	(274,904)	(338,864)	(338,864)	4950	Indirect Costs	(344,852)	(5,988)	-
966,118	669,891	883,513	1,578,527	2,006,084	5101	Equipment	66,072	(1,940,012)	(96.71)
1,117,035	1,403,752	1,751,005	1,238,452	1,588,034	5102	Equipment-Technology	1,026,293	(561,741)	(35.37)
362,104	1,564,250	816,836	775,000	775,000	5500	Transfer To Other	825,000	50,000	6.45
#####	\$138,995,990	\$145,234,534	\$150,857,760	\$151,156,634		Fund Total	\$ 161,206,486	\$ 10,049,852	6.65

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

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

Actual Expenditures 2010-11	Actual Expenditures 2011-12	Actual Expenditures 2012-13	Original Appropriation 2013-14	Recommended Revised Appropriation 2013-14	Description	Recommended 2014-15	Difference Between 2014-15 and Revised 2013-14 +(-)	PCT +(-)
1,945,308	2,137,878	2,140,269	2,078,952	2,303,917	65 Aurora Borealis	2,078,952	(224,965)	(10)
1,054,033	1,151,431	1,506,660	1,308,227	1,267,913	31 Chapman	1,367,975	100,062	8
3,049,107	2,773,834	2,901,739	3,300,964	3,160,203	80 Connections Program	3,250,340	90,137	3
232,166	279,517	278,334	273,527	305,283	32 Cooper Landing	333,558	28,275	9
1,096,444	1,367,437	1,223,982	1,099,794	1,040,196	68 Fireweed Academy	1,112,024	71,828	7
-	-	-	-	-	62 Greatland Adventure Academy	431,389	431,389	-
511,751	552,099	564,285	593,984	555,472	66 Homer Flex	636,302	80,830	15
4,502,541	4,861,769	5,097,878	5,067,876	5,225,376	06 Homer High	5,108,870	(116,506)	(2)
2,024,707	2,194,123	2,217,664	2,185,626	2,230,204	13 Homer Middle	2,274,269	44,065	2
283,114	330,885	350,456	308,359	348,611	35 Hope	366,987	18,376	5
901,003	949,605	938,067	871,905	891,278	56 Kachemak Selo	930,097	38,819	4
2,470,419	2,523,533	2,627,044	2,665,023	3,055,558	63 Kaleidoscope Charter	2,665,023	(390,535)	(13)
3,817,787	3,713,565	3,685,669	3,658,984	3,372,587	48 K-Beach	3,507,249	134,662	4
840,587	863,016	974,641	961,445	928,869	67 Kenai Alternative	965,431	36,562	4
5,272,046	5,514,406	5,692,464	5,757,091	5,676,554	07 Kenai Central	5,784,217	107,663	2
3,361,639	3,750,000	3,757,566	3,726,860	3,739,731	11 Kenai Middle	3,746,542	6,811	0
80,494	79,807	93,956	87,818	130,399	15 Marathon School	127,247	(3,152)	(2)
1,449,174	1,428,673	1,506,253	1,525,312	1,507,056	47 McNeil Canyon	1,545,710	38,654	3
301,594	348,132	307,040	342,755	288,696	37 Moose Pass	325,599	36,903	13
3,916,366	4,213,598	4,305,460	4,349,186	4,132,741	51 Mountain View	4,325,331	192,590	5
930,803	1,102,720	1,041,805	1,068,708	1,026,230	34 Nanwalek	1,176,494	150,264	15
3,801,035	4,444,678	4,561,559	4,485,327	4,538,061	10 Nikiski Jr/Sr	4,795,795	257,734	6
3,240,240	3,236,710	3,302,659	3,299,683	3,348,002	52 Nikiski North Star	3,387,477	39,475	1
844,605	882,220	930,226	873,341	932,404	38 Nikolaevsk	977,578	45,174	5
1,824,578	1,868,011	1,971,291	1,856,919	2,042,840	02 Niniichik	2,006,977	(35,863)	(2)
2,050,377	2,537,261	2,448,279	2,427,548	2,302,424	33 Paul Banks	2,343,217	40,793	2
422,781	525,573	472,796	579,434	528,344	40 Port Graham	580,347	52,003	10
591,502	692,986	729,558	736,916	801,365	49 Razdolna	845,721	44,356	6
2,856,185	3,268,490	3,482,457	3,541,522	3,370,191	46 Redoubt	3,311,769	(58,422)	(2)
548,571	602,027	697,493	706,441	744,123	16 River City Academy	778,655	34,532	5
2,702,826	2,773,896	2,884,177	3,035,430	3,063,940	42 Seward Elem	2,989,793	(74,147)	(2)
2,407,217	2,382,852	2,383,939	2,525,113	2,581,683	08 Seward High	2,601,156	19,473	1
1,172,530	1,228,292	1,141,522	1,084,050	1,172,840	14 Seward Middle	1,453,094	280,254	24
3,794,236	3,810,942	3,805,476	3,791,741	3,631,967	05 Skyview	-	(3,631,967)	(100)
3,707,162	3,858,631	4,455,297	4,342,844	4,347,397	12 Skyview Middle	4,352,498	5,101	0
2,786,283	3,187,770	3,215,588	3,147,579	3,080,894	43 Soldotna Elem	3,255,614	174,720	6
5,493,099	5,890,212	5,684,367	5,790,492	6,118,646	09 Soldotna High	6,716,323	597,677	10
-	-	-	-	-	17 Soldotna Prep	2,156,620	2,156,620	-
1,926,263	1,816,705	1,968,769	2,051,568	2,206,333	64 Soldotna Montessori Charter	1,977,520	(228,813)	(10)
342,453	304,992	-	-	-	04 Spring Creek	-	-	-
1,657,716	1,877,715	1,935,238	2,091,549	2,138,129	44 Sterling	2,316,418	178,289	8
966,484	996,791	1,015,899	1,043,944	1,090,135	03 Susan B. English	1,119,831	29,696	3
535,388	616,632	699,178	643,588	605,257	01 Tebughna	626,142	20,885	3
1,648,320	1,843,029	1,913,347	1,943,293	1,910,441	45 Tustumena	2,130,543	220,102	12
1,258,320	1,256,071	1,243,709	1,189,499	1,283,396	53 Voznesenka	1,464,107	180,711	14
2,436,502	2,649,978	2,756,651	2,814,256	3,141,120	50 West Homer	3,068,580	(72,540)	(2)
284,179	280,193	314,699	308,095	307,975	70 Board of Education	337,246	29,271	10
370,800	421,411	383,923	430,647	461,540	71 Superintendent	459,772	(1,768)	(0)
1,549,669	1,640,351	1,640,573	1,329,757	1,338,586	72 Asst Supt Instructional Services	1,343,670	5,084	0
364,918	610,267	585,243	581,018	594,383	73 Asst Supt Instruction	589,999	(4,384)	(1)
663,102	747,548	850,236	832,167	872,505	74 Director Fiscal Services	907,318	34,813	4
316,448	1,748,860	373,052	1,822,275	1,937,903	75 Planning and Operations	385,463	(1,552,440)	(80)
699,633	776,937	669,903	600,902	767,229	76 Purchasing/Warehouse	645,581	(121,648)	(16)
880,333	952,156	979,740	1,513,264	1,292,754	77 Director Human Resources	1,273,302	(19,452)	(2)
2,061,133	2,202,107	2,094,472	2,098,295	2,101,681	78 Director Information Services	2,225,527	123,846	6
916,085	846,380	1,048,952	1,306,202	1,592,740	79 E-Rate Program	740,089	(852,651)	(54)
3,224,808	3,952,667	4,315,754	3,962,624	4,274,113	81 Special Services	4,487,606	213,493	5
-	-	-	-	-	82 Negotiations	-	-	-
23,508,823	28,376,401	32,091,516	34,199,097	33,413,363	83 DW - Services	44,535,207	11,121,844	33
2,034,636	1,225,389	1,489,767	1,820,159	1,831,885	84 Elementary Ed/Curriculum	1,818,206	(13,679)	(1)
-	1,426,083	2,013,728	1,868,517	1,555,374	85 Secondary Ed/Pupil Activity	1,736,390	181,016	12
-	881,487	1,230,385	1,237,811	1,313,365	86 K-12/Assessment	1,239,094	(74,271)	(6)
229,715	219,261	241,884	321,178	282,795	87 DW - Health Services	307,560	24,765	9
780,883	-	-	-	-	92 Grants Administration	-	-	-
-	-	-	1,391,279	1,051,637	96 Unallocated	859,075	(192,562)	(18)
#####	\$ 138,995,990	\$ 145,234,534	\$ 150,857,760	\$ 151,156,634	Fund Total	\$ 161,206,486	\$ 10,049,852	7

## Fund - 100 General Fund

	4100 Regular <u>Instruction</u>	4200 Special Ed <u>Instruction</u>	4220 Special Serv <u>Students</u>	4300 Support Serv <u>Pupils</u>	4350 Support Serv <u>Instruction</u>	4400 School <u>Administration</u>	4450 School <u>Admin Support</u>
<u>LOCATION</u>							
65 Aurora Borealis Charter	1,478,950	-	64,570	77,037	-	15,236	189,448
31 Chapman Elem	810,265	111,424	52,529	41,570	22,423	65,280	81,929
80 Connections	3,121,974	108,991	-	-	-	-	-
32 Cooper Landing Elem/High	182,412	-	-	3,802	-	28,995	67,938
68 Fireweed Academy	629,748	38,326	13,822	30,568	6,748	125,511	70,514
62 Greatland Adventure Academy	317,783	-	-	-	-	55,269	20,800
66 Homer Flex	290,849	81,948	9,054	3,759	89	134,416	69,715
06 Homer High	2,215,134	838,770	49,881	281,409	75,095	286,351	197,990
13 Homer Middle	1,064,644	483,479	19,882	131,785	25,958	139,760	86,528
35 Hope Elem/High	187,108	-	-	3,977	-	30,355	66,417
56 Kachemak Selo Elem/High	635,726	23,661	8,987	15,867	-	60,560	65,379
63 Kaleidoscope Charter	1,676,254	101,626	101,796	86,311	73,057	145,010	138,447
48 K-Beach Elem	2,147,831	565,147	87,476	64,576	70,999	134,983	114,781
67 Kenai Alternative	525,712	53,841	28,739	16,312	-	133,601	79,436
07 Kenai Central High	2,766,243	718,585	107,031	359,551	81,290	292,483	239,568
11 Kenai Middle	1,991,580	531,652	67,359	210,394	77,330	280,031	106,636
15 Marathon School	123,447	-	-	-	-	-	3,800
47 McNeil Canyon	967,505	148,539	-	32,862	24,674	71,963	86,984
37 Moose Pass Elem	126,331	50	20,827	3,902	-	27,165	73,117
51 Mountain View Elem	2,031,092	1,099,940	223,610	72,909	104,922	277,972	153,328
34 Nanwalek Elem/High	471,140	177,104	-	36,237	-	102,744	212,463
10 Nikiski Middle/Senior	2,445,480	634,635	111,947	221,717	30,362	293,513	196,734
52 Nikiski North Star Elem	1,809,783	720,645	170,215	66,623	26,091	133,344	125,247
38 Nikolaevsk Elem/High	525,651	89,960	9,975	37,741	800	66,526	60,900
02 Ninilchik Elem/High	1,008,461	248,009	74,521	97,837	1,000	140,700	82,686
33 Paul Banks	1,048,767	595,086	115,876	77,507	23,974	132,725	90,064
40 Port Graham Elem/High	135,845	61,896	-	21,576	-	29,261	201,918
49 Razdolna Elem/High	594,007	11,902	-	11,670	300	59,314	61,608
46 Redoubt Elem	1,857,076	485,331	182,155	87,046	79,280	149,109	144,596
16 River City Academy	419,330	96,180	8,544	69,438	-	119,604	63,280
42 Seward Elem	1,434,250	688,095	90,307	79,765	74,507	148,978	133,857
08 Seward High	1,037,800	260,326	97,861	141,879	30,667	149,989	163,127
14 Seward Middle	738,220	160,012	-	46,591	1,000	104,557	103,078
12 Skyview Middle	2,017,911	959,536	147,180	288,797	29,708	273,103	155,604
43 Soldotna Elem	1,447,708	907,996	301,005	56,036	29,316	132,343	110,551
09 Soldotna High	3,148,449	1,312,710	144,681	356,461	107,137	307,920	263,993
64 Soldotna Montessori	1,302,543	209,827	59,297	31,860	46,071	8,942	133,701
17 Soldotna Prep	890,993	406,497	-	182,914	24,573	159,487	64,598
44 Sterling Elem	1,212,648	538,090	55,896	79,665	22,852	131,170	73,414
03 Susan B English Elem/High	405,380	101,620	-	26,025	500	63,372	83,658
01 Tebughna School	216,307	43,046	-	2,738	-	63,955	108,604
45 Tustumena Elem	1,209,502	299,500	83,361	54,286	25,574	143,580	82,776
53 Voznesenka Elem/High	895,985	212,768	26,582	14,728	1,709	65,398	76,136
50 West Homer Elem	1,207,688	1,057,533	97,451	59,191	75,049	139,161	83,727
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	182,240	-	-	-	97,409	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	751,051	-	-	-	-	-	-
79 E-Rate & Technology	690,089	-	-	-	-	-	-
81 Special Services	118,594	1,790,490	2,426,788	-	151,734	-	-
83 Districtwide Services	21,988,164	4,916,703	1,599,021	1,339,391	933,270	2,272,079	539,760
84 Elementary Ed/Curriculum	872,287	-	-	-	945,919	-	-
85 Secondary Ed/Pupil Activity	1,309,354	-	-	158,248	258,938	-	-
86 K-12/Assessment	556,331	-	-	112,854	569,909	-	-
87 Nursing Services	-	-	-	307,560	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	572,984	-	-	-	-	-	123,741
	<u>77,812,606</u>	<u>21,891,476</u>	<u>6,658,226</u>	<u>5,502,972</u>	<u>4,150,234</u>	<u>7,695,815</u>	<u>5,452,576</u>

## Fund - 100 General Fund

<u>LOCATION</u>	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 Operation <u>of Plant</u>	4700 Pupil <u>Activities</u>	4900 Transfers to <u>Other Funds</u>	<u>Total</u>
65 Aurora Borealis Charter	-	89,334	122,815	41,562	-	2,078,952
31 Chapman Elem	-	-	163,028	19,527	-	1,367,975
80 Connections	-	-	16,687	2,688	-	3,250,340
32 Cooper Landing Elem/High	-	-	48,413	1,998	-	333,558
68 Fireweed Academy	-	47,784	149,003	-	-	1,112,024
62 Greatland Adventure Academy	-	18,537	19,000	-	-	431,389
66 Homer Flex	-	-	45,073	1,399	-	636,302
06 Homer High	-	-	927,886	236,354	-	5,108,870
13 Homer Middle	-	-	286,601	35,632	-	2,274,269
35 Hope Elem/High	-	-	77,041	2,089	-	366,987
56 Kachemak Selo Elem/High	-	-	117,444	2,473	-	930,097
63 Kaleidoscope Charter	-	114,518	228,004	-	-	2,665,023
48 K-Beach Elem	-	-	315,692	5,764	-	3,507,249
67 Kenai Alternative	-	-	125,799	1,991	-	965,431
07 Kenai Central High	-	-	982,030	237,436	-	5,784,217
11 Kenai Middle	-	-	439,378	42,182	-	3,746,542
15 Marathon School	-	-	-	-	-	127,247
47 McNeil Canyon	-	-	209,869	3,314	-	1,545,710
37 Moose Pass Elem	-	-	72,279	1,928	-	325,599
51 Mountain View Elem	-	-	355,241	6,317	-	4,325,331
34 Nanwalek Elem/High	-	-	169,192	7,614	-	1,176,494
10 Nikiski Middle/Senior	-	-	651,911	209,496	-	4,795,795
52 Nikiski North Star Elem	-	-	329,893	5,636	-	3,387,477
38 Nikolaevsk Elem/High	-	-	143,373	42,652	-	977,578
02 Ninilchik Elem/High	-	-	298,927	54,836	-	2,006,977
33 Paul Banks	-	-	256,978	2,240	-	2,343,217
40 Port Graham Elem/High	-	-	127,629	2,222	-	580,347
49 Razzdolna Elem/High	-	-	104,245	2,675	-	845,721
46 Redoubt Elem	-	-	321,598	5,578	-	3,311,769
16 River City Academy	-	-	1,477	802	-	778,655
42 Seward Elem	-	-	334,749	5,285	-	2,989,793
08 Seward High	-	-	581,243	138,264	-	2,601,156
14 Seward Middle	-	-	274,143	25,493	-	1,453,094
12 Skyview Middle	-	-	419,958	60,701	-	4,352,498
43 Soldotna Elem	-	-	265,338	5,321	-	3,255,614
09 Soldotna High	-	-	804,244	270,728	-	6,716,323
64 Soldotna Montessori	-	84,975	100,304	-	-	1,977,520
17 Soldotna Prep	-	-	419,790	7,768	-	2,156,620
44 Sterling Elem	-	-	198,236	4,447	-	2,316,418
03 Susan B English Elem/High	-	-	399,659	39,617	-	1,119,831
01 Tebughna School	-	-	185,651	5,841	-	626,142
45 Tustumena Elem	-	-	227,746	4,218	-	2,130,543
53 Voznesenka Elem/High	-	-	147,124	23,677	-	1,464,107
50 West Homer Elem	-	-	343,765	5,015	-	3,068,580
70 Board of Education	337,246	-	-	-	-	337,246
71 Office of Superintendent	459,772	-	-	-	-	459,772
72 Asst Supt Instructional Services	-	1,084,374	259,296	-	-	1,343,670
73 Asst Supt Instruction	296,287	-	-	14,063	-	589,999
74 Fiscal Services	-	907,318	-	-	-	907,318
75 Planning & Operations	-	367,313	18,150	-	-	385,463
76 Purchasing & Warehouse	-	526,380	119,201	-	-	645,581
77 Human Resources	-	1,018,163	255,139	-	-	1,273,302
78 Information Services	-	1,474,476	-	-	-	2,225,527
79 E-Rate & Technology	-	50,000	-	-	-	740,089
81 Special Services	-	-	-	-	-	4,487,606
83 Districtwide Services	214,051	636,671	8,532,866	738,231	825,000	44,535,207
84 Elementary Ed/Curriculum	-	-	-	-	-	1,818,206
85 Secondary Ed/Pupil Activity	-	-	-	9,850	-	1,736,390
86 K-12/Assessment	-	-	-	-	-	1,239,094
87 Nursing Services	-	-	-	-	-	307,560
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	162,350	-	-	859,075
	<u>1,307,356</u>	<u>6,419,843</u>	<u>21,155,458</u>	<u>2,334,924</u>	<u>825,000</u>	<u>161,206,486</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
 FUNCTION - 4100 Instruction

	3100	3200	3500	4100	4200	4250	4300	4350	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Energy	Purchased	Supplies	Other	Equipment	Total
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 889,009	\$ 109,527	\$ 416,288	\$ 12,500	\$ 1,250	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 20,036	\$ 5,840	\$ 14,500	\$ 1,478,950
31 Chapman Elem.	566,914	3,450	227,630	-	-	-	-	-	1,776	10,495	-	-	810,265
80 Connections	747,436	368,380	534,104	50,000	9,400	-	5,000	-	283,277	946,863	1,714	175,800	3,121,974
32 Cooper Landing Elem.	126,211	690	52,464	-	-	-	-	-	612	2,435	-	-	182,412
68 Fireweed Academy	380,011	3,000	149,180	250	-	-	-	-	2,100	16,238	78,969	-	629,748
62 Greatland Adventure Academy	120,193	690	51,585	-	-	9,000	-	-	-	25,450	95,865	15,000	317,783
66 Homer Flex	206,765	1,152	77,111	-	100	-	-	-	717	5,004	-	-	290,849
06 Homer High	1,426,601	116,895	622,827	-	84	-	-	-	8,651	39,759	317	-	2,215,134
13 Homer Middle	727,838	18,183	301,438	-	-	-	-	-	3,112	14,073	-	-	1,064,644
35 Hope Elem./High	129,697	711	53,994	-	-	-	-	-	446	2,197	63	-	187,108
56 Kachemak Selo Elem./High	313,389	92,223	202,203	-	19,800	-	-	-	1,071	7,040	-	-	635,726
63 Kaleidoscope Charter	1,043,641	108,829	485,860	10,000	-	-	-	-	4,176	16,262	7,486	-	1,676,254
48 K-Beach Elem.	1,523,718	8,729	580,375	-	-	-	-	-	5,389	29,560	60	-	2,147,831
67 Kenai Alternative	344,787	1,842	127,053	40,000	-	-	-	-	1,292	10,738	-	-	525,712
07 Kenai Central High	1,876,199	62,424	760,578	-	-	-	-	-	13,496	52,420	1,126	-	2,766,243
11 Kenai Middle	1,403,509	21,233	532,251	-	-	-	-	-	5,138	29,044	405	-	1,991,580
15 Marathon	91,212	260	30,340	-	-	-	-	-	137	1,498	-	-	123,447
47 McNeil Canyon Elem.	688,137	3,588	262,348	-	-	-	-	-	1,935	11,497	-	-	967,505
37 Moose Pass Elem.	67,445	15,753	40,696	-	-	-	-	-	496	1,941	-	-	126,331
51 Mountain View Elem.	1,407,774	10,698	580,970	-	-	-	-	-	6,077	25,483	90	-	2,031,092
34 Nanwalek Elem/High	310,422	2,346	139,044	-	5,000	-	-	-	5,544	8,684	100	-	471,140
10 Nikiski Mid./Sr.	1,703,899	24,242	669,538	-	-	-	-	-	7,495	40,216	90	-	2,445,480
52 Nikiski North Star Elem.	1,265,472	8,280	500,217	-	-	-	-	-	4,788	30,631	395	-	1,809,783
38 Nikolaevsk Elem./High	337,064	32,818	147,915	-	-	-	-	-	1,196	6,658	-	-	525,651
02 Nililchik Elem./High	649,474	56,161	285,964	-	-	-	-	-	2,863	13,999	-	-	1,008,461
33 Paul Banks Elem.	739,155	5,106	287,322	-	-	-	-	-	2,277	13,907	1,000	-	1,048,767
40 Port Graham Elem./High	50,779	31,066	48,362	-	2,000	-	-	-	1,924	1,614	100	-	135,845
49 Razdolna Elem./High	358,262	44,277	180,749	-	-	-	-	-	1,135	9,584	-	-	594,007
46 Redoubt Elem.	1,292,518	8,073	520,922	-	-	-	-	-	5,189	30,374	-	-	1,857,076
16 River City Academy	291,631	2,095	115,123	-	-	-	-	-	1,276	9,095	110	-	419,330
42 Seward Elem.	998,911	7,028	403,896	-	-	-	-	-	4,348	19,967	100	-	1,434,250
08 Seward High	639,799	76,166	302,014	-	-	-	-	-	3,323	16,498	-	-	1,037,800
14 Seward Middle	497,262	16,045	211,246	-	-	-	-	-	2,454	11,113	100	-	738,220
12 Skyview Middle	1,413,603	23,617	546,255	-	-	-	-	-	6,047	28,389	-	-	2,017,911
43 Soldotna Elem.	1,017,884	7,359	397,250	-	-	50	-	-	3,930	20,795	440	-	1,447,708
09 Soldotna High	2,140,181	53,358	879,255	-	-	-	-	-	12,228	63,252	175	-	3,148,449
64 Soldotna Montessori Charter	704,870	135,306	375,979	26,900	-	-	-	-	1,250	42,566	5,555	10,117	1,302,543
17 Soldotna Prep	620,530	3,380	244,387	-	-	-	-	-	2,613	20,083	-	-	890,993
44 Sterling Elem.	836,618	5,831	348,984	-	1,800	-	-	-	2,961	16,454	-	-	1,212,648
03 Susan B English	226,549	45,021	122,524	-	1,000	-	-	-	4,203	5,458	625	-	405,380
01 Tebughna School	148,210	863	55,771	-	5,500	-	-	-	1,992	3,971	-	-	216,307
45 Tustumena Elem.	861,006	5,023	325,119	-	1,800	-	-	-	2,646	13,908	-	-	1,209,502
53 Voznesenka Elem./High	503,215	110,450	269,256	-	-	-	-	-	1,514	11,550	-	-	895,985
50 West Homer Elem.	857,665	6,169	321,884	-	2,161	-	-	-	3,255	16,504	50	-	1,207,688
73 Asst Supt Instruction	5,572	1,080	873	3,000	4,500	-	-	-	35,000	6,000	123,715	2,500	182,240
78 Information Services	-	259,915	124,136	-	31,500	-	302,500	-	28,000	5,000	-	-	751,051
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	690,089	690,089
81 Pupil Services	73,670	390	30,209	-	10,700	1,600	-	-	-	1,725	300	-	118,594
83 Districtwide Services	663,668	317,724	20,936,434	-	20,000	-	-	-	-	10,338	30,000	10,000	21,988,164
84 Elementary Ed/Curriculum	123,819	390	33,887	15,000	18,300	-	50	-	-	680,841	-	-	872,287
85 Secondary Ed/Pupil Activity	702,037	11,850	274,913	52,500	11,500	7,500	-	-	4,350	203,704	-	41,000	1,309,354
86 K-12/Assessment	76,321	247,906	213,979	400	10,700	-	2,100	-	100	4,725	100	-	556,331
96 Unallocated	394,691	-	176,718	-	-	-	-	-	-	1,575	-	-	572,984
	<u>\$34,585,243</u>	<u>\$2,497,592</u>	<u>\$35,579,420</u>	<u>\$ 210,550</u>	<u>\$ 157,095</u>	<u>\$ 23,150</u>	<u>\$ 309,650</u>	<u>\$ -</u>	<u>\$ 498,799</u>	<u>\$2,637,211</u>	<u>\$ 354,890</u>	<u>\$ 959,006</u>	<u>\$77,812,606</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Student</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>		
31	Chapman Elem.	\$ 82,262	\$ -	\$ 28,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 111,424
80	Connections	79,550	780	28,436	-	-	-	-	-	225	-	-	108,991
68	Fireweed Academy	25,990	-	12,223	-	-	-	-	-	113	-	-	38,326
66	Homer Flex	38,412	16,969	26,454	-	-	-	-	-	113	-	-	81,948
06	Homer High	371,911	176,374	288,217	-	-	-	-	515	1,753	-	-	838,770
13	Homer Middle	193,894	115,368	172,342	-	-	-	-	-	1,875	-	-	483,479
56	Kachemak Selo Elem./High	16,174	-	7,419	-	-	-	-	-	68	-	-	23,661
63	Kaleidoscope	73,429	-	27,522	-	-	-	-	-	675	-	-	101,626
48	K-Beach Elem.	203,494	158,839	201,418	-	-	-	-	-	1,396	-	-	565,147
67	Kenai Alternative	39,561	-	14,167	-	-	-	-	-	113	-	-	53,841
07	Kenai Central High	434,818	63,126	218,121	-	-	-	-	-	2,520	-	-	718,585
11	Kenai Middle	216,153	129,510	183,464	-	-	-	-	-	2,525	-	-	531,652
47	McNeil Canyon Elem.	79,736	24,235	44,365	-	-	-	-	-	203	-	-	148,539
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	50	-	-	50
51	Mountain View Elem.	379,800	305,812	410,178	-	-	-	-	-	4,150	-	-	1,099,940
34	Nanwalek Elem/High	40,527	64,688	71,664	-	-	-	-	-	225	-	-	177,104
10	Nikiski Mid./Sr.	289,639	126,036	214,647	-	-	-	-	-	4,313	-	-	634,635
52	Nikiski North Star Elem.	239,059	211,390	268,796	-	-	-	-	-	1,400	-	-	720,645
38	Nikolaevsk Elem./High	63,531	-	26,104	-	-	-	-	-	325	-	-	89,960
02	Ninilchik Elem./High	113,859	47,927	85,773	-	-	-	-	-	450	-	-	248,009
33	Paul Banks Elem.	231,277	157,430	205,004	-	-	-	-	-	1,375	-	-	595,086
40	Port Graham Elem./High	5,363	30,238	26,272	-	-	-	-	-	23	-	-	61,896
49	Razdolna Elem./High	8,860	-	2,969	-	-	-	-	-	73	-	-	11,902
46	Redoubt Elem.	154,293	154,547	176,041	-	-	-	-	-	450	-	-	485,331
16	River City Academy	69,059	-	26,896	-	-	-	-	-	225	-	-	96,180
42	Seward Elem.	265,220	177,426	243,385	-	-	-	-	-	2,064	-	-	688,095
08	Seward High	48,015	104,879	106,907	-	-	-	-	-	525	-	-	260,326
14	Seward Middle	73,429	33,936	52,422	-	-	-	-	-	225	-	-	160,012
12	Skyview Middle	423,576	205,114	327,376	-	-	-	-	-	3,470	-	-	959,536
43	Soldotna Elem.	357,430	230,882	316,709	-	-	-	-	-	2,975	-	-	907,996
09	Soldotna High	370,960	444,571	494,923	-	-	-	-	-	2,256	-	-	1,312,710
64	Soldotna Montessori Charter	59,355	67,534	82,713	-	-	-	-	-	225	-	-	209,827
17	Soldotna Prep	208,960	66,577	130,360	-	-	-	-	-	600	-	-	406,497
44	Sterling Elem.	187,513	152,598	197,304	-	-	-	-	-	675	-	-	538,090
03	Susan B English	32,589	31,399	37,319	-	-	-	-	-	313	-	-	101,620
01	Tebughna School	30,117	-	12,816	-	-	-	-	-	113	-	-	43,046
45	Tustumena Elem.	114,634	75,141	108,789	-	-	-	-	-	936	-	-	299,500
53	Voznesenka Elem./High	108,696	34,112	69,427	-	-	-	-	-	533	-	-	212,768
50	West Homer Elem.	333,332	328,770	393,456	-	-	-	-	-	1,975	-	-	1,057,533
81	Pupil Services	996,418	179,739	449,492	45,000	46,970	2,200	-	3,400	45,771	11,500	10,000	1,790,490
83	Districtwide Services	-	-	4,916,703	-	-	-	-	-	-	-	-	4,916,703
		<u>\$ 7,060,895</u>	<u>\$3,915,947</u>	<u>\$10,707,380</u>	<u>\$ 45,000</u>	<u>\$ 46,970</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>\$ 3,915</u>	<u>\$ 87,669</u>	<u>\$ 11,500</u>	<u>\$ 10,000</u>	<u>\$21,891,476</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

		3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 13,774	\$ 25,687	\$ 25,064	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 64,570
31	Chapman Elem.	38,412	-	14,004	-	-	-	-	113	-	-	52,529
68	Fireweed Academy	10,283	-	3,512	-	-	-	-	27	-	-	13,822
66	Homer Flex	6,562	-	2,471	-	-	-	-	21	-	-	9,054
13	Homer Middle	13,924	-	5,906	-	-	-	-	52	-	-	19,882
06	Homer High	36,492	-	13,281	-	-	-	-	108	-	-	49,881
56	Kachemak Selo Elem./High	6,354	-	2,610	-	-	-	-	23	-	-	8,987
63	Kaleidoscope Charter	51,397	-	17,564	32,500	-	-	-	335	-	-	101,796
48	K-Beach Elem.	55,097	6,025	26,174	-	-	-	-	180	-	-	87,476
67	Kenai Alternative	20,015	-	8,647	-	-	-	-	77	-	-	28,739
07	Kenai Central High	79,305	-	27,512	-	-	-	-	214	-	-	107,031
11	Kenai Middle	48,672	-	18,534	-	-	-	-	153	-	-	67,359
47	McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37	Moose Pass Elem.	15,504	-	5,282	-	-	-	-	41	-	-	20,827
51	Mountain View Elem.	122,415	26,274	74,469	-	-	-	-	452	-	-	223,610
34	Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10	Nikiski Mid./Sr.	52,829	23,505	35,455	-	-	-	-	158	-	-	111,947
52	Nikiski North Star Elem.	103,306	15,670	50,901	-	-	-	-	338	-	-	170,215
38	Nikolaevsk	7,218	-	2,734	-	-	-	-	23	-	-	9,975
02	Ninilchik	53,730	-	20,619	-	-	-	-	172	-	-	74,521
33	Paul Banks Elem.	81,767	-	33,816	-	-	-	-	293	-	-	115,876
49	Razdolna	-	-	-	-	-	-	-	-	-	-	-
46	Redoubt Elem.	101,497	25,440	54,903	-	-	-	-	315	-	-	182,155
16	River City	6,419	-	2,109	-	-	-	-	16	-	-	8,544
14	Seward Middle	-	-	-	-	-	-	-	-	-	-	-
42	Seward Elem.	63,922	-	26,160	-	-	-	-	225	-	-	90,307
08	Seward High	73,092	-	24,582	-	-	-	-	187	-	-	97,861
12	Skyview Middle	109,300	-	37,590	-	-	-	-	290	-	-	147,180
43	Soldotna Elem.	129,145	71,548	99,911	-	-	-	-	401	-	-	301,005
09	Soldotna High	83,275	16,960	44,165	-	-	-	-	281	-	-	144,681
64	Soldotna Montessori Charter	28,797	-	10,416	20,000	-	-	-	84	-	-	59,297
44	Sterling Elem.	39,851	-	15,910	-	-	-	-	135	-	-	55,896
01	Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45	Tustumena Elem.	59,956	-	23,211	-	-	-	-	194	-	-	83,361
53	Voznesenka	18,731	-	7,783	-	-	-	-	68	-	-	26,582
50	West Homer Elem.	71,979	-	25,274	-	-	-	-	198	-	-	97,451
81	Pupil Services	1,027,524	182,841	461,365	611,400	87,200	5,000	3,210	43,813	1,000	3,435	2,426,788
83	Districtwide Services	-	-	1,599,021	-	-	-	-	-	-	-	1,599,021
		<u>\$ 2,630,544</u>	<u>\$ 393,950</u>	<u>\$ 2,820,955</u>	<u>\$ 663,900</u>	<u>\$ 87,200</u>	<u>\$ 5,000</u>	<u>\$ 3,210</u>	<u>\$ 49,032</u>	<u>\$ 1,000</u>	<u>\$ 3,435</u>	<u>\$ 6,658,226</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

<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 &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ 47,308	\$ 28,929	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	77,037
31 Chapman Elem.	-	24,789	16,231	-	-	-	-	550	-	-	41,570
32 Cooper Landing Elem.	-	2,396	1,381	-	-	-	-	25	-	-	3,802
68 Fireweed Academy	-	19,614	10,704	-	-	-	-	250	-	-	30,568
66 Homer Flex	-	2,305	1,354	-	-	-	-	100	-	-	3,759
06 Homer High	123,178	67,657	86,386	-	-	-	-	4,110	78	-	281,409
13 Homer Middle	46,184	43,823	41,015	-	-	-	-	763	-	-	131,785
35 Hope Elem./High	-	2,396	1,381	-	-	-	-	200	-	-	3,977
56 Kachemak Selo Elem./High	-	9,499	6,168	-	-	-	-	200	-	-	15,867
63 Kaleidoscope	-	54,372	31,089	-	-	-	100	750	-	-	86,311
48 K-Beach Elem.	-	37,644	25,909	-	-	-	-	1,023	-	-	64,576
67 Kenai Alternative	-	10,255	6,057	-	-	-	-	-	-	-	16,312
07 Kenai Central High	141,879	97,990	116,332	-	-	-	-	3,350	-	-	359,551
11 Kenai Middle	87,349	53,163	68,457	-	-	-	-	1,425	-	-	210,394
47 McNeil Canyon Elem.	-	20,592	11,970	-	-	-	-	300	-	-	32,862
37 Moose Pass Elem.	-	2,396	1,381	-	-	-	75	50	-	-	3,902
51 Mountain View Elem.	-	44,013	27,796	-	-	-	-	1,100	-	-	72,909
34 Nanwalek Elem./High	17,289	6,547	12,033	-	-	-	-	368	-	-	36,237
10 Nikiski Mid./Sr.	57,631	82,140	81,221	-	-	-	-	725	-	-	221,717
52 Nikiski North Star Elem.	-	39,295	26,399	-	-	-	-	929	-	-	66,623
38 Nikolaevsk Elem./High	17,289	7,449	12,635	-	-	-	-	368	-	-	37,741
02 Ninilchik Elem./High	42,813	25,317	28,844	-	-	-	-	863	-	-	97,837
33 Paul Banks Elem.	-	48,022	28,985	-	-	-	90	410	-	-	77,507
40 Port Graham Elem./High	11,526	2,943	6,762	-	-	-	-	345	-	-	21,576
49 Razdolna Elem./High	-	7,023	4,597	-	-	-	-	50	-	-	11,670
46 Redoubt Elem.	-	55,378	31,168	-	-	-	-	500	-	-	87,046
16 River City Academy	42,813	7,301	19,011	-	-	-	-	313	-	-	69,438
42 Seward Elem.	-	49,686	29,479	-	-	-	-	600	-	-	79,765
08 Seward High	90,622	12,005	37,232	-	-	-	-	1,500	520	-	141,879
14 Seward Middle	-	28,816	17,425	-	-	-	-	350	-	-	46,591
12 Skyview Middle	133,599	66,480	87,530	-	-	-	-	1,188	-	-	288,797
43 Soldotna Elem.	-	35,443	19,893	-	-	-	-	700	-	-	56,036
09 Soldotna High	137,626	99,159	116,740	-	-	-	86	2,850	-	-	356,461
64 Soldotna Montessori Charter	-	20,074	11,286	-	-	-	-	500	-	-	31,860
17 Soldotna Prep	59,351	59,411	63,952	-	-	-	-	200	-	-	182,914
44 Sterling Elem.	-	49,686	29,479	-	-	-	-	500	-	-	79,665
03 Susan B English	11,526	5,883	8,471	-	-	-	-	145	-	-	26,025
01 Tebughna School	-	924	1,614	-	-	-	-	200	-	-	2,738
45 Tustumena Elem.	-	32,386	21,500	-	-	-	-	400	-	-	54,286
53 Voznesenka Elem./High	-	8,582	5,896	-	-	-	-	250	-	-	14,728
50 West Homer Elem.	-	36,532	22,059	-	-	-	-	600	-	-	59,191
83 Districtwide Services	-	-	1,339,391	-	-	-	-	-	-	-	1,339,391
85 Secondary Ed/Pupil Activity	92,366	17,365	43,292	-	2,500	-	2,000	725	-	-	158,248
86 K-12/Assessment	63,059	351	24,341	-	23,000	-	-	1,203	-	900	112,854
87 Nursing Services	-	132,216	111,544	-	36,000	750	2,300	19,750	5,000	-	307,560
	<u>\$ 1,176,100</u>	<u>\$1,476,626</u>	<u>\$2,725,319</u>	<u>\$ -</u>	<u>\$ 61,500</u>	<u>\$ 750</u>	<u>\$ 4,651</u>	<u>\$ 51,528</u>	<u>\$ 5,598</u>	<u>\$ 900</u>	<u>\$ 5,502,972</u>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

	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	5100 Equipment	Total
31	Chapman Elem.	\$ -	\$ 11,735	\$ 9,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 22,423
68	Fireweed Academy	-	5,205	1,543	-	-	-	-	-	-	-	-	6,748
66	Homer Flex	-	-	-	-	89	-	-	-	-	-	-	89
06	Homer High	34,239	12,178	24,437	-	396	-	-	732	3,113	-	-	75,095
13	Homer Middle	-	12,178	11,030	-	-	-	-	750	2,000	-	-	25,958
63	Kaleidoscope Charter	-	37,896	34,661	-	-	-	-	-	500	-	-	73,057
48	K-Beach Elem.	32,082	12,178	24,126	-	-	-	-	-	2,613	-	-	70,999
07	Kenai Central High	32,589	14,763	24,965	-	-	-	-	-	8,973	-	-	81,290
11	Kenai Middle	32,589	14,763	24,965	-	-	-	-	-	5,013	-	-	77,330
47	McNeil Canyon Elem.	-	13,163	10,311	-	-	-	-	-	1,200	-	-	24,674
51	Mountain View Elem.	53,628	13,231	36,028	-	-	-	-	-	2,035	-	-	104,922
10	Nikiski Mid./Sr.	-	13,690	11,477	-	-	-	-	-	5,195	-	-	30,362
52	Nikiski North Star Elem.	-	14,209	11,632	-	-	-	-	-	250	-	-	26,091
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	800	-	-	800
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33	Paul Banks Elem.	-	13,163	10,311	-	-	-	-	-	500	-	-	23,974
49	Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46	Redoubt Elem.	35,066	15,356	25,495	-	-	-	-	-	3,363	-	-	79,280
42	Seward Elem.	32,589	14,051	24,754	-	-	-	-	-	3,113	-	-	74,507
08	Seward High	-	13,690	11,477	-	-	-	-	-	5,500	-	-	30,667
14	Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
12	Skyview Middle	-	12,178	11,030	-	-	-	-	-	6,500	-	-	29,708
43	Soldotna Elem.	-	14,969	11,857	-	-	-	-	500	1,990	-	-	29,316
09	Soldotna High	53,157	15,356	29,789	-	-	-	-	200	8,635	-	-	107,137
64	Soldotna Montessori Charter	-	23,050	21,971	-	-	-	-	-	1,050	-	-	46,071
17	Soldotna Prep	-	13,231	11,342	-	-	-	-	-	-	-	-	24,573
44	Sterling Elem.	-	10,440	9,503	-	1,409	-	-	-	1,500	-	-	22,852
03	Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45	Tustumena Elem.	-	13,163	10,311	-	-	-	-	-	2,100	-	-	25,574
53	Voznesenka Elem./High	-	-	-	-	1,509	-	-	-	200	-	-	1,709
50	West Homer Elem.	34,628	12,671	24,637	-	-	-	-	-	3,113	-	-	75,049
73	Asst Supt Instruction	20,000	-	1,909	30,000	15,500	-	-	25,000	5,000	-	-	97,409
81	Pupil Services	52,331	234	17,850	54,594	4,340	-	-	-	22,385	-	-	151,734
83	Districtwide Services	82,500	-	850,770	-	-	-	-	-	-	-	-	933,270
84	Elementary Ed/Curriculum	485,857	93,966	216,031	-	46,250	-	2,550	500	99,346	495	924	945,919
85	Secondary Ed/Pupil Activity	126,112	39,227	62,974	-	13,000	500	3,050	7,850	2,225	1,500	2,500	258,938
86	K-12/Assessment	181,800	109,934	107,300	5,000	28,000	-	5,500	32,050	98,725	500	1,100	569,909
		<u>\$ 1,289,167</u>	<u>\$ 589,868</u>	<u>\$ 1,684,374</u>	<u>\$ 89,594</u>	<u>\$ 110,493</u>	<u>\$ 500</u>	<u>\$ 11,100</u>	<u>\$ 67,582</u>	<u>\$ 300,537</u>	<u>\$ 2,495</u>	<u>\$ 4,524</u>	<u>\$ 4,150,234</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

		3100	3200	3500	4100	4200	4300	4500	4900	5100	
	<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>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ -	\$ -	\$ 13,543	\$ 83	\$ 1,500	\$ -	\$ 110	\$ -	\$ -	\$ 15,236
31	Chapman Elem.	48,130	195	15,142	-	1,000	-	113	700	-	65,280
32	Cooper Landing Elem.	20,051	78	6,181	-	2,500	-	45	140	-	28,995
68	Fireweed Academy	94,715	-	30,571	-	-	-	225	-	-	125,511
62	Greatland Adventure Academy	40,969	-	14,190	-	-	-	110	-	-	55,269
66	Homer Flex	100,436	390	31,226	-	1,425	-	225	714	-	134,416
06	Homer High	212,124	780	63,401	-	5,850	-	2,154	2,042	-	286,351
13	Homer Middle	105,596	390	31,835	-	1,000	-	225	714	-	139,760
35	Hope Elem./High	20,051	78	6,181	-	3,300	-	45	700	-	30,355
56	Kachemak Selo Elem./High	44,277	195	14,675	-	600	-	113	700	-	60,560
63	Kaleidoscope Charter	111,767	-	32,268	-	500	-	475	-	-	145,010
48	K-Beach Elem.	101,030	390	31,109	-	750	-	225	1,479	-	134,983
67	Kenai Alternative	100,914	390	30,858	-	500	-	225	714	-	133,601
07	Kenai Central High	220,790	780	64,785	-	4,250	-	450	1,428	-	292,483
11	Kenai Middle	213,084	780	63,739	-	550	-	450	1,428	-	280,031
47	McNeil Canyon Elem.	54,047	195	15,908	-	1,000	-	113	700	-	71,963
37	Moose Pass Elem.	19,569	78	6,083	-	1,250	-	45	140	-	27,165
51	Mountain View Elem.	211,032	780	63,018	-	1,073	-	450	1,619	-	277,972
34	Nanwalek Elem./High	75,327	312	24,225	-	2,000	-	180	700	-	102,744
10	Nikiski Mid./Sr.	223,369	780	64,936	-	2,200	-	800	1,428	-	293,513
52	Nikiski North Star Elem.	100,402	390	30,877	-	750	-	225	700	-	133,344
38	Nikolaevsk Elem./High	48,797	195	15,207	-	1,500	-	113	714	-	66,526
02	Ninilchik Elem./High	106,351	390	31,670	-	1,350	-	225	714	-	140,700
33	Paul Banks Elem.	99,492	390	30,918	-	1,000	-	225	700	-	132,725
40	Port Graham Elem./High	19,732	78	6,056	-	3,000	-	45	350	-	29,261
49	Razdolna Elem./High	42,956	195	14,586	-	750	-	113	714	-	59,314
46	Redoubt Elem.	114,269	390	32,515	-	500	-	735	700	-	149,109
16	River City Academy	89,215	390	29,174	-	500	-	225	100	-	119,604
42	Seward Elem.	113,898	390	32,515	-	1,250	-	225	700	-	148,978
08	Seward High	113,969	390	32,691	-	2,000	-	225	714	-	149,989
14	Seward Middle	78,374	311	24,332	-	800	-	180	560	-	104,557
12	Skyview Middle	207,123	780	62,942	-	250	-	450	1,558	-	273,103
43	Soldotna Elem.	99,549	390	30,729	-	750	-	225	700	-	132,343
09	Soldotna High	234,614	780	66,479	-	3,950	-	450	1,647	-	307,920
64	Soldotna Montessori Charter	-	-	8,332	-	-	-	110	500	-	8,942
17	Soldotna Prep	122,712	390	34,085	-	2,100	-	200	-	-	159,487
44	Sterling Elem.	99,014	390	30,656	-	325	-	225	560	-	131,170
03	Susan B English	43,245	180	14,484	-	5,000	-	113	350	-	63,372
01	Tebughna School	46,091	195	15,106	-	1,750	-	113	700	-	63,955
45	Tustumena Elem.	109,997	390	31,968	-	300	-	225	700	-	143,580
53	Voznesenka Elem./High	48,091	195	15,106	-	1,179	-	113	714	-	65,398
50	West Homer Elem.	105,373	390	31,473	-	1,000	-	225	700	-	139,161
83	Districtwide Services	-	-	2,272,079	-	-	-	-	-	-	2,272,079
		<u>\$ 4,060,542</u>	<u>\$ 14,180</u>	<u>\$3,517,854</u>	<u>\$ 83</u>	<u>\$ 61,252</u>	<u>\$ -</u>	<u>\$ 11,763</u>	<u>\$ 30,141</u>	<u>\$ -</u>	<u>\$ 7,695,815</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4450 School Administration Support Services

		3200	3500	4100	4200	4300	4400	4500	4900	5100	
		Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 139,304	\$ 43,844	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 189,448
31	Chapman Elem.	48,243	31,766	-	105	1,000	150	200	465	-	81,929
32	Cooper Landing Elem.	24,984	22,554	-	-	20,200	-	200	-	-	67,938
68	Fireweed Academy	36,327	28,237	-	900	1,650	1,600	1,800	-	-	70,514
62	Greatland Adventure Academy	10,996	9,804	-	-	-	-	-	-	-	20,800
66	Homer Flex	36,053	25,976	-	-	7,050	236	400	-	-	69,715
06	Homer High	103,032	73,981	-	750	18,700	500	650	377	-	197,990
13	Homer Middle	49,184	32,058	-	-	1,000	673	3,000	613	-	86,528
35	Hope Elem./High	28,186	23,543	-	50	14,450	125	-	63	-	66,417
56	Kachemak Selo Elem./High	32,712	24,942	-	1,800	5,650	-	200	75	-	65,379
63	Kaleidoscope Charter	78,078	55,869	-	-	2,500	-	2,000	-	-	138,447
48	K-Beach Elem.	57,866	43,165	-	-	10,250	100	3,400	-	-	114,781
67	Kenai Alternative	40,797	29,464	-	-	8,750	-	275	150	-	79,436
07	Kenai Central High	123,188	88,637	-	750	18,900	375	4,800	2,918	-	239,568
11	Kenai Middle	58,403	43,333	-	200	2,500	750	450	1,000	-	106,636
15	Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
47	McNeil Canyon Elem.	48,243	31,766	-	-	6,050	250	575	100	-	86,984
37	Moose Pass Elem.	32,712	24,942	-	-	15,300	-	50	113	-	73,117
51	Mountain View Elem.	83,259	59,442	-	-	1,500	100	8,950	77	-	153,328
34	Nanwalek Elem/High	31,473	24,560	-	-	150,200	150	1,400	4,680	-	212,463
10	Nikiski Mid./Sr.	105,586	74,771	-	250	11,500	967	735	2,925	-	196,734
52	Nikiski North Star Elem.	67,593	46,174	-	-	10,300	100	600	480	-	125,247
38	Nikolaevsk Elem./High	29,189	23,853	-	-	6,300	175	600	783	-	60,900
02	Ninilchik Elem./High	48,243	31,766	-	-	1,700	-	500	477	-	82,686
33	Paul Banks Elem.	49,184	32,058	-	-	7,700	150	500	472	-	90,064
40	Port Graham Elem./High	26,459	23,009	-	156	150,200	-	534	1,560	-	201,918
49	Razdolna Elem./High	31,473	24,560	-	-	5,500	-	75	-	-	61,608
46	Redoubt Elem.	80,909	58,716	-	-	1,500	1,650	1,300	521	-	144,596
16	River City Academy	35,700	25,866	-	250	700	250	250	264	-	63,280
42	Seward Elem.	66,896	45,959	-	-	17,800	307	2,530	365	-	133,857
08	Seward High	66,607	45,869	-	-	48,500	-	750	1,401	-	163,127
14	Seward Middle	30,728	24,330	-	100	45,500	285	500	1,635	-	103,078
12	Skyview Middle	86,929	60,579	-	400	4,000	457	2,500	739	-	155,604
43	Soldotna Elem.	63,245	44,830	-	-	1,500	150	750	76	-	110,551
09	Soldotna High	149,449	105,183	-	-	4,500	769	3,492	600	-	263,993
64	Soldotna Montessori Charter	100,437	31,454	-	500	800	-	510	-	-	133,701
17	Soldotna Prep	31,888	26,710	-	-	1,000	-	5,000	-	-	64,598
44	Sterling Elem.	37,744	28,520	-	-	5,500	-	1,500	150	-	73,414
03	Susan B English	42,215	27,881	-	-	10,700	-	500	2,362	-	83,658
01	Tebughna School	32,712	24,942	-	-	45,550	-	500	4,900	-	108,604
45	Tustumena Elem.	48,243	31,766	-	108	1,500	100	750	309	-	82,776
53	Voznesenka Elem./High	40,797	29,464	-	-	5,700	-	175	-	-	76,136
50	West Homer Elem.	49,184	32,058	-	-	1,500	100	885	-	-	83,727
83	DistictWide Services	-	539,760	-	-	-	-	-	-	-	539,760
96	Unallocated	64,404	59,337	-	-	-	-	-	-	-	123,741
		<u>\$2,448,854</u>	<u>\$2,217,298</u>	<u>\$ -</u>	<u>\$ 9,319</u>	<u>\$ 680,200</u>	<u>\$ 11,469</u>	<u>\$ 54,786</u>	<u>\$ 30,650</u>	<u>\$ -</u>	<u>\$ 5,452,576</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Tuition</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>&amp; Stipends</u>	<u>Expenses</u>		
70	Board Of Education	\$ -	\$ 34,337	\$ 86,459	\$ 100,000	\$ 44,550	\$ 200	\$ 5,800	\$ 3,400	\$ 33,600	\$ 28,900	\$ -	\$ 337,246
71	Office Of Superintendent	172,574	100,326	96,122	23,150	27,100	11,500	6,700	16,800	-	5,500	-	459,772
73	Asst Supt Instruction	137,497	64,402	72,038	-	15,500	2,750	100	3,000	-	1,000	-	296,287
83	DistictWide Services	-	-	214,051	-	-	-	-	-	-	-	-	214,051
		<u>\$ 310,071</u>	<u>\$ 199,065</u>	<u>\$ 468,670</u>	<u>\$ 123,150</u>	<u>\$ 87,150</u>	<u>\$ 14,450</u>	<u>\$ 12,600</u>	<u>\$ 23,200</u>	<u>\$ 33,600</u>	<u>\$ 35,400</u>	<u>\$ -</u>	<u>\$ 1,307,356</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4550 District Administration Support Services

	<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>4450 Insurance Premiums</u>	<u>4500 Supplies &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>4950 Indirect Costs</u>	<u>5100 Equipment</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,334	\$ -	\$ 89,334
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-	47,784	-	47,784
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-	-	18,537	-	18,537
63	Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	114,518	-	114,518
64	Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	84,975	-	84,975
72	Asst Supt Instructional Svcs	-	170,152	75,880	-	10,800	3,050	15,100	804,155	4,000	1,237	-	-	1,084,374
74	Fiscal Services	-	638,330	344,988	60,000	25,000	15,000	10,500	-	11,000	2,500	(200,000)	-	907,318
75	Planning & Operations	-	232,081	118,282	2,000	9,800	400	700	-	4,050	-	-	-	367,313
76	Purchasing & Warehouse	-	396,066	243,614	-	4,000	1,500	13,050	-	61,550	1,100	(200,000)	5,500	526,380
77	Human Resources	6,750	565,595	300,248	63,270	50,300	7,100	59,800	-	16,100	46,000	(100,000)	3,000	1,018,163
78	Information Services	-	810,743	407,108	48,000	8,000	5,100	198,225	-	140,200	1,100	(200,000)	56,000	1,474,476
79	E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
83	Districtwide Services	-	-	626,671	-	-	-	10,000	-	-	-	-	-	636,671
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 6,750</u>	<u>\$2,812,967</u>	<u>\$2,116,791</u>	<u>\$ 173,270</u>	<u>\$ 107,900</u>	<u>\$ 32,150</u>	<u>\$ 307,375</u>	<u>\$ 804,155</u>	<u>\$ 236,900</u>	<u>\$ 51,937</u>	<u>\$ (344,852)</u>	<u>\$ 114,500</u>	<u>\$ 6,419,843</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Travel</u>	<u>Services</u>	<u>Energy</u>	<u>Services</u>	<u>Premiums</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 34,368	\$ 27,497	\$ -	\$ 1,500	\$ 37,450	\$ 18,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 122,815
31 Chapman Elem.	42,744	30,066	-	11,100	76,243	175	-	2,700	-	-	163,028
80 Connections	9,147	7,040	-	-	-	-	-	500	-	-	16,687
32 Cooper Landing Elem.	13,838	12,703	-	448	20,149	175	-	1,100	-	-	48,413
68 Fireweed Academy	9,775	8,858	-	2,450	68,000	57,920	-	2,000	-	-	149,003
62 Greatland Adventure Academy	-	-	-	-	10,000	9,000	-	-	-	-	19,000
66 Homer Flex	19,306	14,395	-	1,350	8,797	125	-	1,100	-	-	45,073
06 Homer High	188,410	142,489	400	57,984	510,680	2,000	-	25,923	-	-	927,886
13 Homer Middle	86,185	60,348	-	12,900	112,077	7,159	-	7,932	-	-	286,601
35 Hope Elem./High	18,094	14,019	-	249	43,167	175	-	1,337	-	-	77,041
56 Kachemak Selo Elem./High	27,439	21,122	-	3,320	14,533	49,930	-	1,100	-	-	117,444
63 Kaleidoscope Charter	84,557	58,947	-	5,500	75,000	-	-	4,000	-	-	228,004
48 K-Beach Elem.	115,866	86,375	-	4,400	98,964	760	-	9,327	-	-	315,692
67 Kenai Alternative	37,614	28,480	-	2,688	55,522	275	-	1,220	-	-	125,799
07 Kenai Central High	267,784	192,306	-	22,330	464,945	2,000	-	32,665	-	-	982,030
11 Kenai Middle	141,581	102,750	-	8,906	175,182	500	-	10,459	-	-	439,378
47 McNeil Canyon Elem.	52,133	41,394	-	1,800	111,125	175	-	3,242	-	-	209,869
37 Moose Pass Elem.	18,293	14,081	-	1,792	36,838	175	-	1,100	-	-	72,279
51 Mountain View Elem.	126,043	97,947	100	10,000	110,066	250	-	10,835	-	-	355,241
34 Nanwalek Elem/High	32,257	26,824	500	6,000	90,093	11,675	-	1,843	-	-	169,192
10 Nikiski Mid./Sr.	188,051	133,954	-	11,214	298,642	2,300	-	17,750	-	-	651,911
52 Nikiski North Star Elem.	106,071	83,345	250	5,863	124,814	900	-	8,650	-	-	329,893
38 Nikolaevsk Elem./High	43,449	30,284	-	3,370	62,957	175	-	2,938	200	-	143,373
02 Ninilchik Elem./High	94,754	71,422	50	2,154	121,982	660	-	7,905	-	-	298,927
33 Paul Banks Elem.	82,033	59,064	-	9,048	102,665	575	-	3,593	-	-	256,978
40 Port Graham Elem./High	15,787	13,306	-	1,000	93,992	1,625	-	1,919	-	-	127,629
49 Razdolna Elem./High	20,413	16,928	-	2,812	15,675	47,317	-	1,100	-	-	104,245
46 Redoubt Elem.	119,704	87,561	-	7,975	96,246	500	-	9,612	-	-	321,598
16 River City Academy	-	-	-	127	-	250	-	1,100	-	-	1,477
42 Seward Elem.	86,064	68,734	500	8,700	162,133	550	-	8,068	-	-	334,749
08 Seward High	110,518	76,281	500	51,000	327,966	2,000	-	12,978	-	-	581,243
14 Seward Middle	64,232	45,134	450	5,700	152,849	250	-	5,528	-	-	274,143
12 Skyview Middle	128,155	98,599	100	8,955	166,904	500	-	16,745	-	-	419,958
43 Soldotna Elem.	90,534	70,117	-	5,399	93,574	350	-	5,364	-	-	265,338
09 Soldotna High	234,623	173,628	50	20,383	345,672	2,275	-	27,613	-	-	804,244
64 Soldotna Montessori Charter	37,226	28,338	-	1,500	30,000	-	-	3,240	-	-	100,304
17 Soldotna Prep	139,737	93,233	-	8,964	166,904	-	-	10,952	-	-	419,790
44 Sterling Elem.	64,351	53,596	75	4,700	71,698	275	-	3,541	-	-	198,236
03 Susan B English	79,876	58,397	-	16,515	234,992	1,037	-	8,842	-	-	399,659
01 Tebughna School	36,787	28,224	250	20,800	93,118	2,900	-	3,572	-	-	185,651
45 Tustumena Elem.	73,439	56,406	50	1,900	91,155	175	-	4,621	-	-	227,746
53 Voznesenka Elem./High	25,410	20,495	-	5,307	25,062	69,750	-	1,100	-	-	147,124
50 West Homer Elem.	107,886	83,906	-	11,882	134,143	750	-	5,198	-	-	343,765
72 Asst Supt Instructional Svcs	-	-	-	-	10,396	240,000	-	8,900	-	-	259,296
75 Planning & Operations	-	-	5,150	-	-	-	-	13,000	-	-	18,150
76 Purchasing & Warehouse	-	-	-	5,300	111,401	-	-	2,500	-	-	119,201
77 Human Resources	213,165	40,974	1,000	-	-	-	-	-	-	-	255,139
83 Districtwide Services	-	757,833	-	-	81,145	7,168,015	525,873	-	-	-	8,532,866
96 Unallocated	-	-	-	24,846	137,504	-	-	-	-	-	162,350
	<u>\$3,487,699</u>	<u>\$3,237,400</u>	<u>\$ 9,425</u>	<u>\$ 400,131</u>	<u>\$ 5,472,420</u>	<u>\$ 7,703,598</u>	<u>\$ 525,873</u>	<u>\$ 318,712</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$21,155,458</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4700 Student Activities

	<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 &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 551	\$ -	\$ -	\$ 32,762	\$ -	\$ 1,500	\$ 2,645	\$ -	\$ 41,562
31	Chapman Elem.	12,579	4,844	2,104	-	-	-	-	-	-	-	19,527
80	Connections	-	-	-	-	-	-	-	-	-	2,688	2,688
32	Cooper Landing Elem.	1,672	90	236	-	-	-	-	-	-	-	1,998
66	Homer Flex	854	150	121	-	-	-	-	-	-	274	1,399
06	Homer High	90,145	93,351	29,895	-	-	500	-	17,500	1,235	3,728	236,354
13	Homer Middle	23,767	8,034	3,831	-	-	-	-	-	-	-	35,632
35	Hope Elem./High	1,675	93	236	-	-	-	-	-	-	85	2,089
56	Kachemak Selo Elem./High	1,825	243	258	-	-	-	-	-	-	147	2,473
48	K-Beach Elem.	4,038	1,139	587	-	-	-	-	-	-	-	5,764
67	Kenai Alternative	944	240	135	-	-	-	-	-	-	672	1,991
07	Kenai Central High	141,093	44,314	29,470	-	-	-	-	17,500	90	4,969	237,436
11	Kenai Middle	28,416	9,260	4,506	-	-	-	-	-	-	-	42,182
47	McNeil Canyon Elem.	2,489	468	357	-	-	-	-	-	-	-	3,314
37	Moose Pass Elem.	1,640	58	230	-	-	-	-	-	-	-	1,928
51	Mountain View Elem.	4,294	1,395	628	-	-	-	-	-	-	-	6,317
34	Nanwalek Elem/High	6,282	306	886	-	-	-	-	-	-	140	7,614
10	Nikiski Mid./Sr.	131,963	32,549	29,355	-	50	-	-	12,500	713	2,366	209,496
52	Nikiski North Star Elem.	3,979	1,080	577	-	-	-	-	-	-	-	5,636
38	Nikolaevsk Elem./High	18,695	16,585	3,842	-	-	-	-	3,125	-	405	42,652
02	Ninilchik Elem./High	20,440	25,360	4,708	-	400	-	-	3,125	-	803	54,836
33	Paul Banks Elem.	1,370	666	204	-	-	-	-	-	-	-	2,240
40	Port Graham Elem./High	1,641	59	230	-	-	-	-	-	-	292	2,222
49	Razdolna Elem./High	1,834	252	262	-	-	-	-	-	-	327	2,675
46	Redoubt Elem.	3,952	1,053	573	-	-	-	-	-	-	-	5,578
16	River City Academy	704	-	98	-	-	-	-	-	-	-	802
42	Seward Elem.	3,816	917	552	-	-	-	-	-	-	-	5,285
08	Seward High	72,970	34,587	16,216	-	-	-	-	12,500	45	1,946	138,264
14	Seward Middle	10,591	12,527	2,375	-	-	-	-	-	-	-	25,493
12	Skyview Middle	35,075	19,435	6,191	-	-	-	-	-	-	-	60,701
43	Soldotna Elem.	2,981	1,838	502	-	-	-	-	-	-	-	5,321
09	Soldotna High	137,356	75,708	34,207	-	1,000	-	-	17,500	135	4,822	270,728
17	Soldotna Prep	5,095	1,690	983	-	-	-	-	-	-	-	7,768
44	Sterling Elem.	3,221	761	465	-	-	-	-	-	-	-	4,447
03	Susan B English	12,757	20,051	3,307	-	-	-	-	3,125	-	377	39,617
01	Tebughna School	3,497	1,650	609	-	-	-	-	-	-	85	5,841
45	Tustumena Elem.	3,115	655	448	-	-	-	-	-	-	-	4,218
53	Voznesenka Elem./High	6,381	11,829	1,776	-	-	-	-	3,125	-	566	23,677
50	West Homer Elem.	3,265	1,244	506	-	-	-	-	-	-	-	5,015
73	Asst Supt Instruction	14,063	-	-	-	-	-	-	-	-	-	14,063
83	Districtwide Services	-	-	453,231	-	-	275,000	-	-	-	10,000	738,231
85	Secondary Ed/Pupil Activity	-	-	-	-	-	1,750	100	500	7,500	-	9,850
		<u>\$ 824,210</u>	<u>\$ 424,849</u>	<u>\$ 635,248</u>	<u>\$ -</u>	<u>\$ 1,450</u>	<u>\$ 310,012</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 12,363</u>	<u>\$ 34,692</u>	<u>\$ 2,334,924</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83    Districwide Services	825,000	825,000
	<u>\$    825,000</u>	<u>\$    825,000</u>



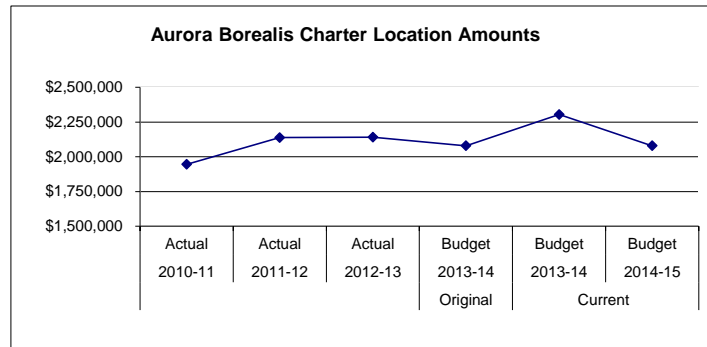
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 65 Aurora Borealis Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,033,687	\$ 956,343	\$ 984,309	3100 Certificated Salaries	\$ 959,526	\$ 959,526	\$ 972,064	\$ 12,538	1
194,718	219,186	262,163	3200 Non-Certificated Salaries	247,351	247,351	291,017	43,666	18
410,146	452,176	487,964	3500 Employee Benefits	525,758	525,758	555,716	29,958	6
1,638,551	1,627,705	1,734,436	Subtotal - Personnel Services	1,732,635	1,732,635	1,818,797	86,162	5
16,347	34,001	15,765	4100 Professional and Technical Services	18,000	26,083	12,583	(13,500)	(52)
4,375	5,798	10,740	4200 Staff Travel	7,000	7,000	5,750	(1,250)	(18)
25,046	19,287	24,943	4250 Student Travel	42,762	42,762	37,762	(5,000)	(12)
3,485	3,757	3,905	4300 Utility Services	2,800	2,800	2,800	-	-
32,052	31,966	31,939	4350 Energy	37,450	37,450	37,450	-	-
38,108	30,747	30,960	4400 Other Purchased Services	30,500	30,590	25,500	(5,090)	(17)
72,634	117,629	82,948	4500 Supplies, Materials, and Media	71,295	93,019	28,636	(64,383)	(69)
720	199	215	4900 Other Expenses	41,418	210,575	5,840	(204,735)	(97)
86,406	100,639	98,028	4950 Indirect Costs	95,092	95,092	89,334	(5,758)	(6)
279,173	344,023	299,443	Subtotal - Other	346,317	545,371	245,655	(299,716)	(55)
27,584	166,150	106,390	5100 Equipment	-	25,911	14,500	(11,411)	-
\$ 1,945,308	\$ 2,137,878	\$ 2,140,269	Location Totals	\$ 2,078,952	\$ 2,303,917	\$ 2,078,952	\$ (224,965)	(10)



Aurora Borealis Charter School (ABCS), located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education. Programs are spiraling in nature with modifications driven by assessment data. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 65 Aurora Borealis Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
183.00	194.00	186.00	Enrollment in ADM (K-8)	185.00	193.00	185.00

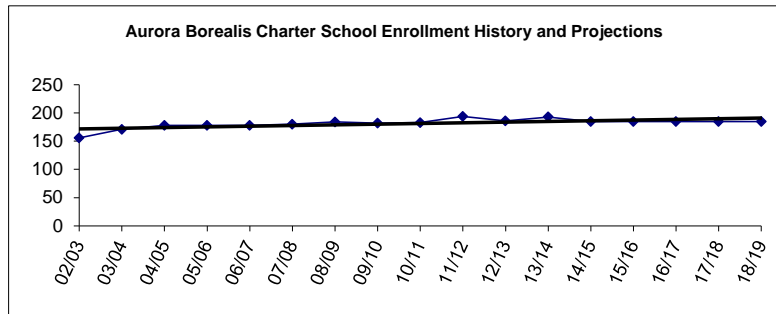
**FTE's Included In Current Budget**

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.75	11.75	Teacher (Includes Quest)	12.24	11.75	11.75
0.15	0.30	0.29	Specialist*	0.29	0.20	0.20
-	-	-	Special Ed Teacher**	-	-	-
12.14	12.54	12.53	Certificated Subtotal	13.02	12.44	12.44
-	-	0.02	Special Ed Aide	0.02	0.71	0.71
3.26	3.13	3.25	Aide	3.25	3.25	3.25
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.25	1.38	1.38	Support	1.38	1.38	1.38
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
6.39	6.39	6.53	Non-Certificated Subtotal	6.53	7.22	7.22
18.53	18.93	19.06	Total	19.55	19.66	19.66

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.

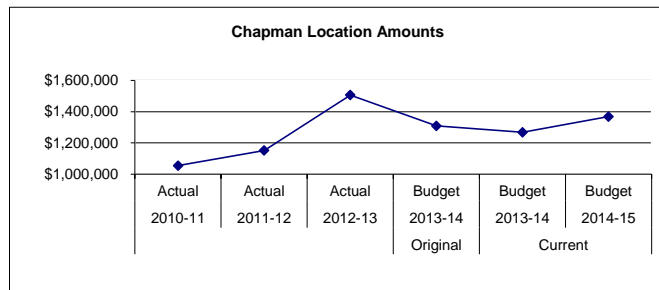


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 530,466	\$ 567,156	\$ 752,096	3100 Certificated Salaries	\$ 689,091	\$ 695,181	\$ 748,297	\$ 53,116	8
118,383	142,426	224,367	3200 Non-Certificated Salaries	151,311	135,531	136,000	469	0
219,652	275,894	398,789	3500 Employee Benefits	373,650	340,495	375,618	35,123	10
868,501	985,476	1,375,252	Subtotal - Personnel Services	1,214,052	1,171,207	1,259,915	88,708	8
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
981	2,321	1,895	4200 Staff Travel	1,105	1,105	1,105	-	-
1,950	1,006	2,141	4250 Student Travel	-	600	-	(600)	(100)
11,659	11,092	10,895	4300 Utility Services	12,100	12,100	12,100	-	-
103,056	72,849	77,956	4350 Energy	63,837	63,837	76,243	12,406	19
2,354	2,390	2,124	4400 Other Purchased Services	1,804	1,804	2,101	297	16
31,580	75,253	35,472	4500 Supplies, Materials, and Media	14,164	16,095	15,346	(749)	(5)
693	700	-	4900 Other Expenses	1,165	1,165	1,165	-	-
152,273	165,611	130,483	Subtotal - Other	94,175	96,706	108,060	11,354	12
33,259	344	925	5100 Equipment	-	-	-	-	-
\$ 1,054,033	\$ 1,151,431	\$ 1,506,660	Location Totals	\$ 1,308,227	\$ 1,267,913	\$ 1,367,975	\$ 100,062	8



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  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
101.00	123.00	115.00	Enrollment in ADM (7-12)	105.00	124.00	117.00

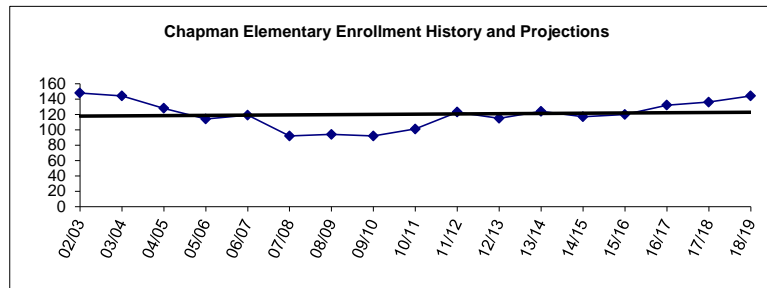
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	6.00	8.50	Teacher (Includes Quest)	8.00	8.00	8.50
0.40	0.40	0.50	Specialist*	0.50	0.50	0.50
1.00	1.00	2.00	Special Ed Teacher**	2.00	1.00	1.00
<u>7.40</u>	<u>7.90</u>	<u>11.50</u>	Certificated Subtotal	<u>11.00</u>	<u>10.00</u>	<u>10.50</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.88	0.88	Nurse***	0.88	0.53	0.53
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.73</u>	<u>3.26</u>	<u>3.26</u>	Non-Certificated Subtotal	<u>3.26</u>	<u>2.91</u>	<u>2.91</u>
<u>10.13</u>	<u>11.16</u>	<u>14.76</u>	Total	<u>14.26</u>	<u>12.91</u>	<u>13.41</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



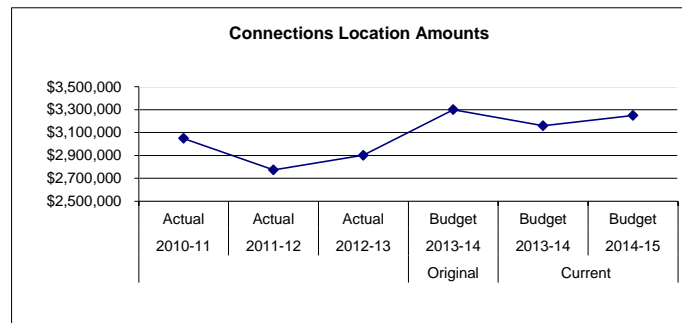
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 80 Connections

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 886,614	\$ 806,438	\$ 722,523	3100 Certificated Salaries	\$ 835,816	\$ 740,005	\$ 826,986	\$ 86,981	12
286,508	311,854	306,116	3200 Non-Certificated Salaries	347,679	343,898	378,307	34,409	10
476,849	482,615	450,771	3500 Employee Benefits	562,287	513,788	569,580	55,792	11
1,649,971	1,600,907	1,479,410	Subtotal - Personnel Services	1,745,782	1,597,691	1,774,873	177,182	11
38,202	30,369	66,455	4100 Professional and Technical Services	50,000	52,179	50,000	(2,179)	(4)
5,716	5,819	7,759	4200 Staff Travel	9,400	9,400	9,400	-	-
8,462	9,243	5,065	4300 Utility Services	9,200	9,200	5,000	(4,200)	(46)
210,999	227,968	264,881	4400 Other Purchased Services	241,300	284,530	283,277	(1,253)	(0)
1,043,039	830,667	931,566	4500 Supplies, Materials, and Media	1,040,880	1,000,776	947,588	(53,188)	(5)
4,622	4,306	5,136	4900 Other Expenses	4,402	5,627	4,402	(1,225)	(22)
1,311,040	1,108,372	1,280,862	Subtotal - Other	1,355,182	1,361,712	1,299,667	(62,045)	(5)
88,096	64,555	141,467	5100 Equipment	200,000	200,800	175,800	(25,000)	(12)
\$ 3,049,107	\$ 2,773,834	\$ 2,901,739	Location Totals	\$ 3,300,964	\$ 3,160,203	\$ 3,250,340	\$ 90,137	3



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
975.00	901.00	918.00	Enrollment in ADM (9-12)	857.00	802.00	759.00

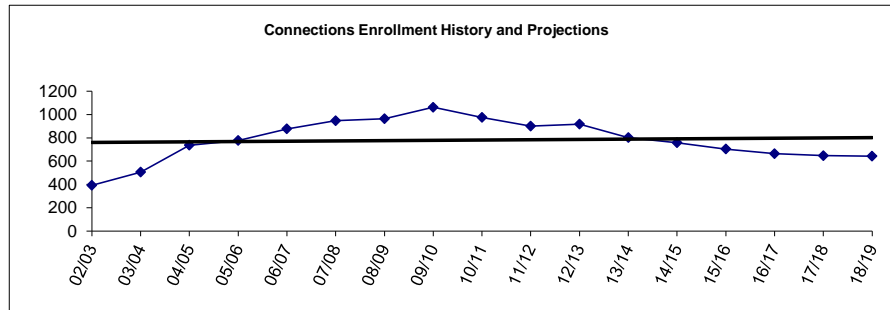
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	10.00	9.40	Teacher (Includes Quest)	10.00	9.00	9.50
-	-	-	Specialist*	-	-	-
0.75	1.25	-	Special Ed Teacher**	1.40	1.00	1.00
13.50	12.25	10.40	Certificated Subtotal	12.40	11.00	11.50
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.50	8.25	8.25	Support	8.25	8.25	8.25
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
8.75	8.50	8.50	Non-Certificated Subtotal	8.50	8.50	8.50
22.25	20.75	18.90	Total	20.90	19.50	20.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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.

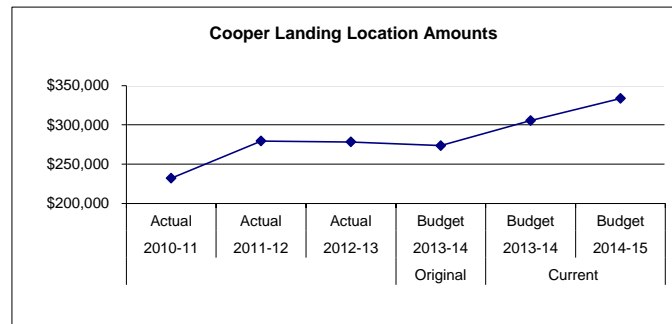


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 81,995	\$ 95,052	\$ 93,691	3100 Certificated Salaries	\$ 94,606	\$ 128,416	\$ 147,934	\$ 19,518	15
40,050	44,577	50,487	3200 Non-Certificated Salaries	51,019	40,093	42,076	1,983	5
48,786	67,418	72,034	3500 Employee Benefits	78,290	86,683	95,519	8,836	10
170,831	207,047	216,212	Subtotal - Personnel Services	223,915	255,192	285,529	30,337	12
1,773	397	381	4200 Staff Travel	2,500	2,500	2,500	-	-
29,017	20,905	16,805	4300 Utility Services	20,648	20,648	20,648	-	-
20,143	20,372	19,930	4350 Energy	22,749	22,749	20,149	(2,600)	(11)
340	321	1,449	4400 Other Purchased Services	686	686	787	101	15
5,855	26,820	11,676	4500 Supplies, Materials, and Media	2,889	3,368	3,805	437	13
227	140	140	4900 Other Expenses	140	140	140	-	-
57,355	68,955	50,381	Subtotal - Other	49,612	50,091	48,029	(2,062)	(4)
3,980	3,515	11,741	5100 Equipment	-	-	-	-	-
\$ 232,166	\$ 279,517	\$ 278,334	Location Totals	\$ 273,527	\$ 305,283	\$ 333,558	\$ 28,275	9



Cooper Landing Schools serves students in grades K-12, and is located in Cooper Landing, Alaska. Cooper Landing is located on the banks of the Kenai River and Kenai Lake. Kenai Lake feeds into the Kenai River near mile 48 of the Sterling Highway in the heart of Cooper Landing. Despite the school's rural location, students have access to cutting edge technology and participate daily in distance education opportunities. Students have the opportunities to participate in activities that include music, drama, cross country skiing, downhill skiing, soccer and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
10.00	10.00	12.00	Enrollment in ADM (K-8)	15.00	17.00	21.00

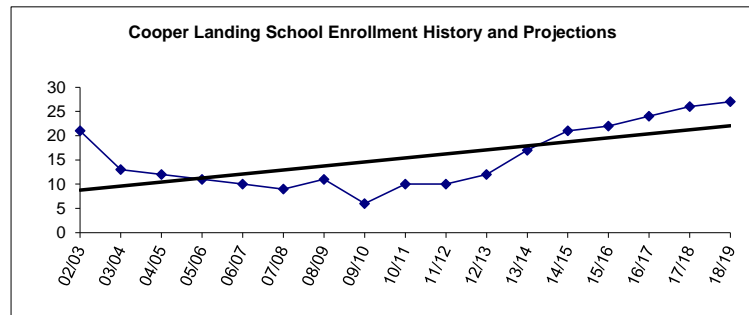
**FTE's Included In Current Budget**

0.13	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	2.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.13	1.20	1.20	Certificated Subtotal	1.20	2.20	2.20
-	-	0.50	Aide	0.44	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.38	0.50	0.25	Custodian	0.50	0.50	0.50
1.30	1.42	1.67	Non-Certificated Subtotal	1.86	1.42	1.42
2.43	2.62	2.87	Total	3.06	3.62	3.62

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



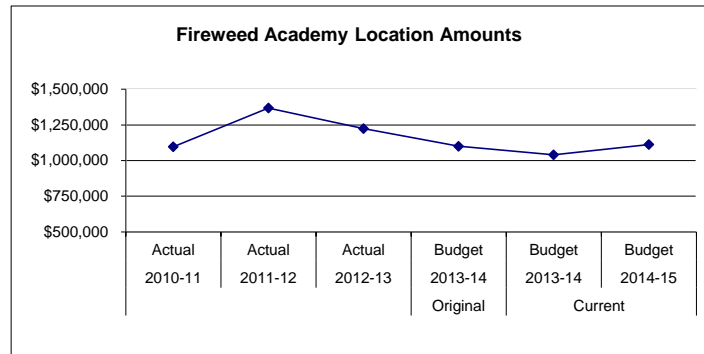


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 467,449	\$ 573,790	\$ 601,081	3100 Certificated Salaries	\$ 437,755	\$ 437,755	\$ 510,999	\$ 73,244	17
138,349	181,739	142,354	3200 Non-Certificated Salaries	172,990	123,920	73,921	(49,999)	(40)
247,834	316,011	313,970	3500 Employee Benefits	313,346	302,915	244,828	(58,087)	(19)
853,632	1,071,540	1,057,405	Subtotal - Personnel Services	924,091	864,590	829,748	(34,842)	(4)
-	1,872	869	4100 Professional and Technical Services	250	250	250	-	-
529	2,102	522	4200 Staff Travel	-	-	900	900	100
-	16,547	100	4250 Student Travel	-	-	-	-	-
5,033	6,725	6,812	4300 Utility Services	4,850	4,850	4,100	(750)	(15)
39,619	42,889	51,079	4350 Energy	42,250	42,250	68,000	25,750	61
124,990	60,245	61,727	4400 Other Purchased Services	51,020	53,606	61,620	8,014	15
21,961	52,564	15,522	4500 Supplies, Materials, and Media	23,939	21,423	20,653	(770)	(4)
175	249	-	4900 Other Expenses	3,089	2,922	78,969	76,047	2,603
49,411	64,371	25,667	4950 Indirect Costs	50,305	50,305	47,784	(2,521)	(5)
241,718	247,564	162,298	Subtotal - Other	175,703	175,606	282,276	106,670	61
1,094	48,333	4,279	5100 Equipment	-	-	-	-	-
\$ 1,096,444	\$ 1,367,437	\$ 1,223,982	Location Totals	\$ 1,099,794	\$ 1,040,196	\$ 1,112,024	\$ 71,828	7



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
115.00	130.00	108.00	Enrollment in ADM (3-8)	107.00	108.00	116.00

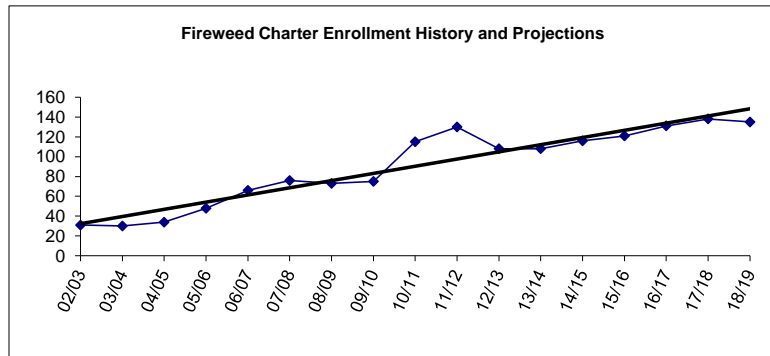
**FTE's Included In Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
6.35	6.75	7.35	Teacher (Includes Quest)	7.35	5.50	5.50
0.15	0.15	0.13	Specialist*	0.13	0.12	0.12
0.40	0.75	1.00	Special Ed Teacher**	1.00	0.50	0.50
6.90	7.65	9.48	Certificated Subtotal	9.48	7.12	7.12
-	1.76	1.76	Special Ed Aide	1.76	-	-
2.64	2.39	1.45	Aide	1.45	-	-
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.25	0.25	0.25	Custodian	0.25	0.35	0.35
4.21	5.72	4.78	Non-Certificated Subtotal	4.78	1.67	1.67
11.11	13.37	14.26	Total	14.26	8.79	8.79

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 62 Greatland Adventure Academy Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 161,162	\$ 161,162	100
-	-	-	3200 Non-Certificated Salaries	-	-	11,686	11,686	100
-	-	-	3500 Employee Benefits	-	-	75,579	75,579	100
-	-	-	Subtotal - Personnel Services	-	-	248,427	248,427	100
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	9,000	9,000	100
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	10,000	10,000	100
-	-	-	4400 Other Purchased Services	-	-	9,000	9,000	100
-	-	-	4500 Supplies, Materials, and Media	-	-	25,560	25,560	100
-	-	-	4900 Other Expenses	-	-	95,865	95,865	100
-	-	-	4950 Indirect Costs	-	-	18,537	18,537	100
-	-	-	Subtotal - Other	-	-	167,962	167,962	100
-	-	-	5100 Equipment	-	-	15,000	15,000	100
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ 431,389	\$ 431,389	100

Greatland Adventure Academy is scheduled to begin operating in FY15 to apporximately 45-50 in the middle school age group.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 62 Greatland Adventure Academy Charter School

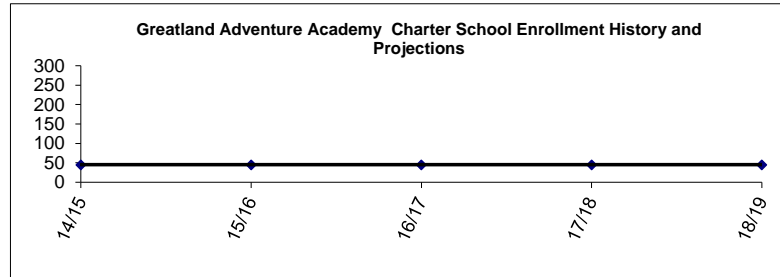
2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
-	-	-	Enrollment in ADM (1 - 3)	-	-	45.00
<b>FTE's Included In Current Budget</b>						
			Staff in FTE			
-	-	-	Administrator	-	-	0.49
-	-	-	Teacher (Includes Quest)	-	-	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	2.49
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	0.38
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	0.38
-	-	-	Total	-	-	2.87

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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

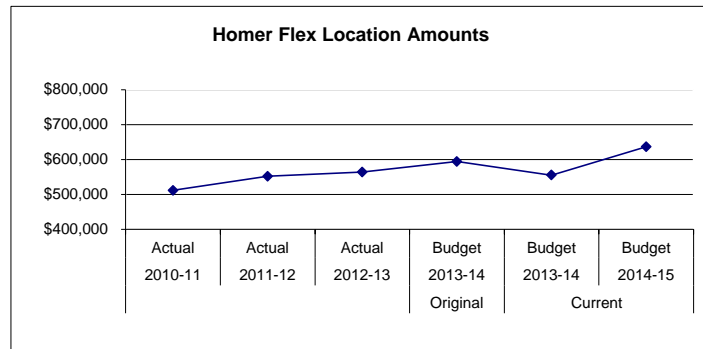


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 290,700	\$ 298,258	\$ 311,775	3100 Certificated Salaries	\$ 333,058	\$ 333,229	\$ 353,029	\$ 19,800	6
68,493	69,578	76,804	3200 Non-Certificated Salaries	70,232	44,225	76,325	32,100	73
127,336	139,956	146,145	3500 Employee Benefits	167,853	153,585	179,108	25,523	17
486,529	507,792	534,724	Subtotal - Personnel Services	571,143	531,039	608,462	77,423	15
-	942	-	4100 Professional and Technical Services	-	-	-	-	-
353	518	2,981	4200 Staff Travel	500	1,614	1,614	-	-
-	74	-	4250 Student Travel	-	-	-	-	-
5,828	8,362	7,279	4300 Utility Services	5,550	5,550	8,400	2,850	51
7,862	8,872	9,657	4350 Energy	7,935	7,935	8,797	862	11
1,040	689	818	4400 Other Purchased Services	1,033	1,033	1,078	45	4
6,764	23,905	7,838	4500 Supplies, Materials, and Media	6,835	7,313	6,963	(350)	(5)
1,509	945	988	4900 Other Expenses	988	988	988	-	-
23,356	44,307	29,561	Subtotal - Other	22,841	24,433	27,840	3,407	14
1,866	-	-	5100 Equipment	-	-	-	-	-
\$ 511,751	\$ 552,099	\$ 564,285	Location Totals	\$ 593,984	\$ 555,472	\$ 636,302	\$ 80,830	15



Homer Flex Alternative High School was started in 1990 to serve the needs of young people in grades 9-12 outside the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. Homer Flex has implemented a standards/performance-based model where students earn their high school diploma through a set of eight standards, where they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses Flexwood, where students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. 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  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
25.00	37.00	33.00	Enrollment in ADM (9-12)	36.00	33.00	36.00

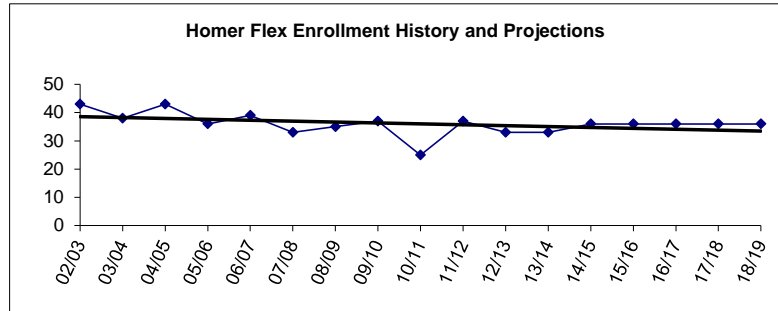
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
-	-	0.03	Specialist*	0.03	0.09	0.09
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
4.00	4.00	4.03	Certificated Subtotal	4.28	4.09	4.34
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
1.86	1.86	1.86	Non-Certificated Subtotal	1.86	1.86	1.86
5.86	5.86	5.89	Total	6.14	5.95	6.20

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



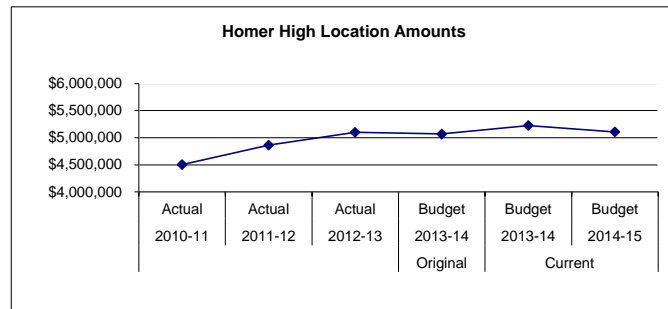
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: **06 Homer High**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,992,378	\$ 2,136,122	\$ 2,203,638	3100 Certificated Salaries	\$ 2,187,295	\$ 2,258,591	\$ 2,294,690	\$ 36,099	2
651,598	623,004	702,150	3200 Non-Certificated Salaries	723,849	738,495	758,677	20,182	3
998,573	1,086,731	1,197,567	3500 Employee Benefits	1,291,125	1,294,715	1,344,914	50,199	4
<u>3,642,549</u>	<u>3,845,857</u>	<u>4,103,355</u>	Subtotal - Personnel Services	<u>4,202,269</u>	<u>4,291,801</u>	<u>4,398,281</u>	<u>106,480</u>	<u>2</u>
-	277	1,068	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
17,847	18,422	14,200	4200 Staff Travel	7,980	7,980	7,980	-	-
35,595	44,542	36,901	4250 Student Travel	-	37,868	-	(37,868)	(100)
67,762	80,524	85,449	4300 Utility Services	74,484	74,484	76,684	2,200	3
589,112	676,958	637,435	4350 Energy	664,550	664,550	510,680	(153,870)	(23)
15,695	18,791	19,850	4400 Other Purchased Services	29,206	25,017	29,898	4,881	20
87,787	134,712	136,483	4500 Supplies, Materials, and Media	82,545	108,316	78,805	(29,511)	(27)
6,061	5,444	6,399	4900 Other Expenses	6,842	7,267	6,542	(725)	(10)
<u>819,859</u>	<u>979,670</u>	<u>937,785</u>	Subtotal - Other	<u>865,607</u>	<u>927,282</u>	<u>710,589</u>	<u>(214,893)</u>	<u>-</u>
<u>40,133</u>	<u>36,242</u>	<u>56,738</u>	5100 Equipment	<u>-</u>	<u>6,293</u>	<u>-</u>	<u>(6,293)</u>	<u>(100)</u>
<u>\$ 4,502,541</u>	<u>\$ 4,861,769</u>	<u>\$ 5,097,878</u>	Location Totals	<u>\$ 5,067,876</u>	<u>\$ 5,225,376</u>	<u>\$ 5,108,870</u>	<u>\$ (114,706)</u>	<u>(2)</u>



Homer High School serves students in grades 9-12, and is located in Homer on the north shore of Kachemak Bay on the southwestern Kenai Peninsula. Homer High maintains a comprehensive program focused on career-ready courses such as welding, small engines, and construction, as well as academically rigorous Advance Placement (AP) college preparation courses. Our fine arts and performing arts classes provide an opportunity for students to explore and demonstrate their creative talents. The Senior Service Project, required for graduation, encourages students to give back to the community with a minimum of 30 hours of community service.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2010-11 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
376.00	393.00	384.00	Enrollment in ADM (9-12)	407.00	377.00	385.00

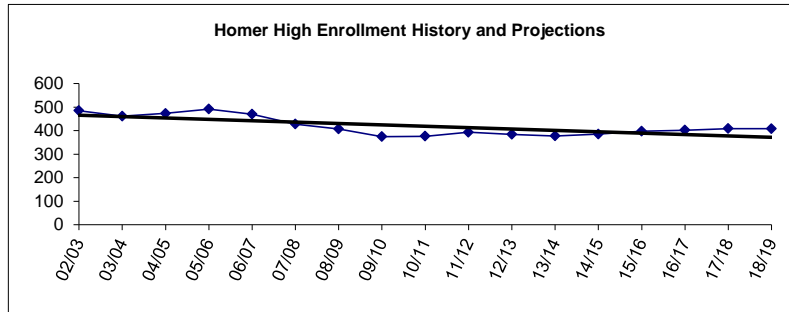
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	21.00	21.50	Teacher (Includes Quest)	21.00	21.50	20.50
2.60	2.60	2.48	Specialist*	2.48	2.48	2.48
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.50	5.50
30.10	30.60	30.98	Certificated Subtotal	30.48	31.48	30.48
3.52	3.52	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
5.50	6.00	6.00	Support	6.00	6.00	5.50
5.00	5.00	5.00	Custodian	5.00	5.00	5.00
15.34	15.84	17.60	Non-Certificated Subtotal	17.60	17.60	17.10
45.44	46.44	48.58	Total	48.08	49.08	47.58

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





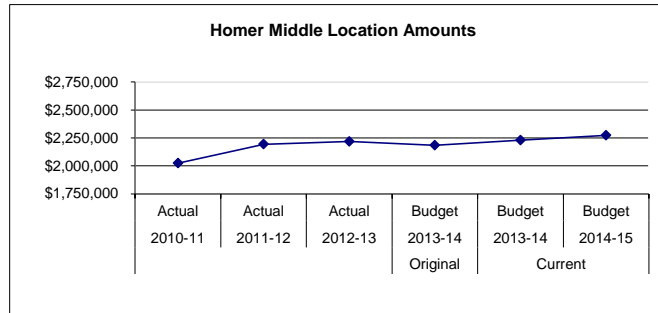
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 13 Homer Middle School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,025,378	\$ 1,045,163	\$ 1,045,227	3100 Certificated Salaries	\$ 1,041,135	\$ 1,077,064	\$ 1,111,203	\$ 34,139	3
264,270	314,074	328,557	3200 Non-Certificated Salaries	316,054	320,058	333,345	13,287	4
518,348	567,452	585,851	3500 Employee Benefits	622,872	617,638	659,803	42,165	7
1,807,996	1,926,689	1,959,635	Subtotal - Personnel Services	1,980,061	2,014,760	2,104,351	89,591	4
-	-	200	4100 Professional and Technical Services	-	-	-	-	-
1,166	2,433	2,598	4200 Staff Travel	1,000	1,000	1,000	-	-
2,528	4,672	3,211	4250 Student Travel	-	4,125	-	(4,125)	(100)
9,139	8,057	11,259	4300 Utility Services	14,400	14,400	13,900	(500)	(3)
135,531	151,790	159,753	4350 Energy	148,000	148,000	112,077	(35,923)	(24)
4,917	10,209	4,572	4400 Other Purchased Services	11,455	11,455	11,694	239	2
57,055	78,616	61,888	4500 Supplies, Materials, and Media	29,383	35,137	29,920	(5,217)	(15)
698	706	714	4900 Other Expenses	1,327	1,327	1,327	-	-
211,034	256,483	244,195	Subtotal - Other	205,565	215,444	169,918	(45,526)	(21)
5,677	10,951	13,834	5100 Equipment	-	-	-	-	-
\$ 2,024,707	\$ 2,194,123	\$ 2,217,664	Location Totals	\$ 2,185,626	\$ 2,230,204	\$ 2,274,269	\$ 44,065	2



Homer Middle School serves students in grades 7-8, and is located in Homer, Alaska. The staff of HMS is committed to maximizing learning opportunities for all students. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the teaching staff works collaboratively and strives for excellence. 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
215.00	190.00	182.00	Enrollment in ADM (7-8)	179.00	186.00	180.00

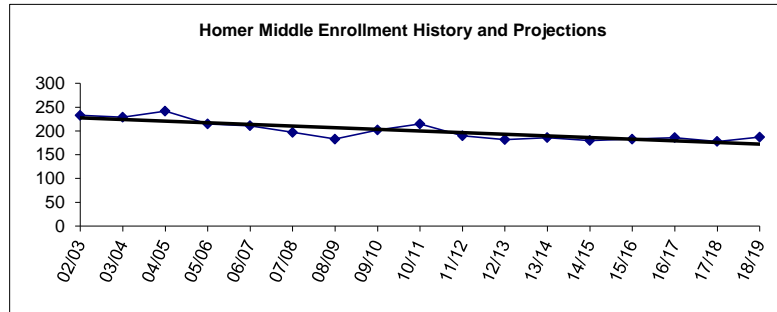
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	11.75	11.25	Teacher (Includes Quest)	10.75	10.75	10.75
0.50	0.50	0.50	Specialist*	0.50	0.73	0.73
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.25</u>	<u>16.25</u>	<u>15.75</u>	Certificated Subtotal	<u>15.25</u>	<u>15.48</u>	<u>15.48</u>
1.76	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.75	0.75	0.83	Nurse***	0.83	0.77	0.77
1.50	1.50	1.00	Support	1.00	1.00	1.00
<u>2.50</u>	<u>2.00</u>	<u>2.00</u>	Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>7.39</u>	<u>8.65</u>	<u>8.23</u>	Non-Certificated Subtotal	<u>8.23</u>	<u>8.17</u>	<u>8.17</u>
<u>24.64</u>	<u>24.90</u>	<u>23.98</u>	Total	<u>23.48</u>	<u>23.65</u>	<u>23.65</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.

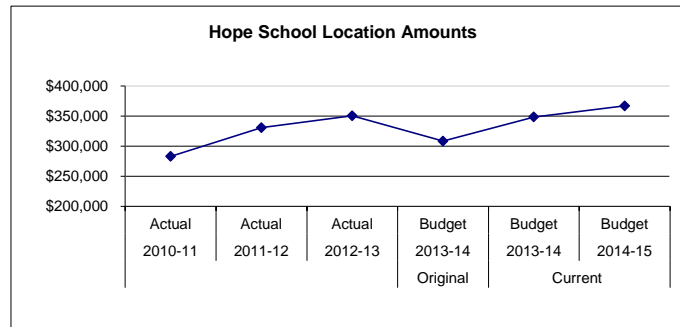


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 75,828	\$ 80,610	\$ 106,031	3100 Certificated Salaries	\$ 98,352	\$ 144,430	\$ 151,423	\$ 6,993	5
60,578	62,904	64,338	3200 Non-Certificated Salaries	58,783	46,633	49,558	2,925	6
78,010	87,050	93,016	3500 Employee Benefits	86,014	91,866	99,354	7,488	8
214,416	230,564	263,385	Subtotal - Personnel Services	243,149	282,929	300,335	17,406	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,154	3,266	2,512	4200 Staff Travel	3,350	3,350	3,350	-	-
360	176	-	4250 Student Travel	-	-	-	-	-
11,590	11,796	11,689	4300 Utility Services	10,449	10,449	14,699	4,250	41
40,171	43,955	45,374	4350 Energy	46,250	46,250	43,167	(3,083)	(7)
65	71	988	4400 Other Purchased Services	686	686	746	60	9
10,463	35,580	13,917	4500 Supplies, Materials, and Media	3,564	4,036	3,779	(257)	(6)
583	477	785	4900 Other Expenses	911	911	911	-	-
67,386	95,321	75,265	Subtotal - Other	65,210	65,682	66,652	970	1
1,312	5,000	11,806	5100 Equipment	-	-	-	-	-
\$ 283,114	\$ 330,885	\$ 350,456	Location Totals	\$ 308,359	\$ 348,611	\$ 366,987	\$ 18,376	5



Hope School serves students in grades K-12 and is located in Hope, Alaska. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet. 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 grades. Activities offered to the students include cross country skiing, downhill skiing, snowboarding, welding, small engine repair and battle of the books. Hope School prides itself on the unique learning environment it provides to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
13.00	12.00	17.00	Enrollment in ADM (K-12)	15.00	18.00	18.00

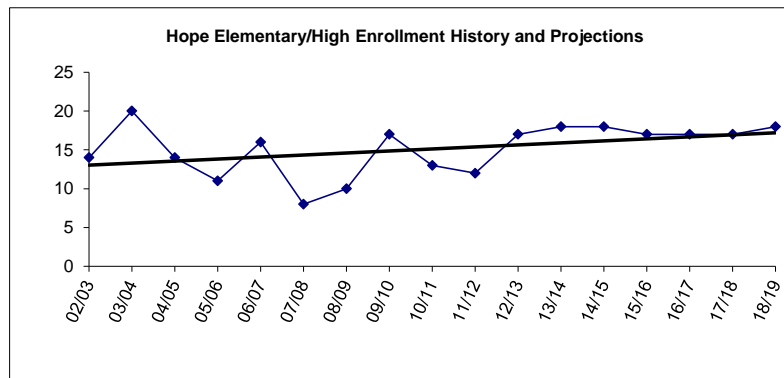
**FTE's Included In Current Budget**

0.13	0.20	0.20	Administrator	0.20	0.20	0.20
1.10	1.10	1.30	Teacher (Includes Quest)	1.30	2.06	2.06
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.23</u>	<u>1.30</u>	<u>1.50</u>	Certificated Subtotal	<u>1.50</u>	<u>2.26</u>	<u>2.26</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.44	Aide	0.44	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>2.30</u>	<u>1.86</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.42</u>	<u>1.42</u>
<u>3.53</u>	<u>3.60</u>	<u>3.36</u>	Total	<u>3.36</u>	<u>3.68</u>	<u>3.68</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



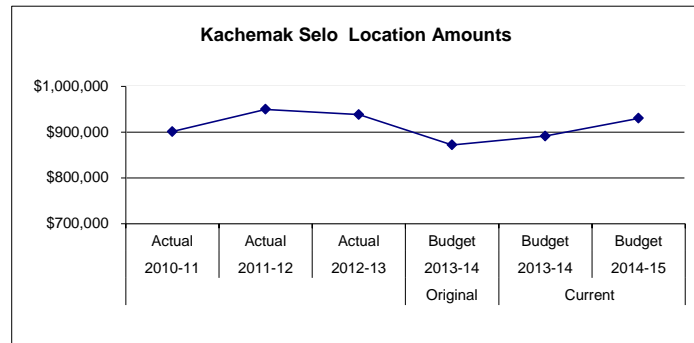
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 56 Kachemak Selo Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 421,784	\$ 423,010	\$ 380,637	3100 Certificated Salaries	\$ 366,714	\$ 373,738	\$ 382,019	\$ 8,281	2
136,861	134,991	158,147	3200 Non-Certificated Salaries	149,431	154,311	162,311	8,000	5
243,717	249,252	259,585	3500 Employee Benefits	254,133	259,982	279,397	19,415	7
802,362	807,253	798,369	Subtotal - Personnel Services	770,278	788,031	823,727	35,696	5
1,703	750	-	4100 Professional and Technical Services	-	-	-	-	-
24,541	20,308	19,711	4200 Staff Travel	22,200	22,200	22,200	-	-
-	300	-	4250 Student Travel	-	-	-	-	-
3,108	3,379	3,503	4300 Utility Services	4,570	4,570	8,970	4,400	96
13,612	14,973	15,014	4350 Energy	15,000	15,000	14,533	(467)	(3)
39,639	50,611	51,870	4400 Other Purchased Services	49,804	51,065	51,001	(64)	(0)
14,270	46,007	33,145	4500 Supplies, Materials, and Media	9,131	9,490	8,744	(746)	(8)
799	845	847	4900 Other Expenses	922	922	922	-	-
97,672	137,173	124,090	Subtotal - Other	101,627	103,247	106,370	3,123	3
969	5,179	15,608	5100 Equipment	-	-	-	-	-
<u>\$ 901,003</u>	<u>\$ 949,605</u>	<u>\$ 938,067</u>	Location Totals	<u>\$ 871,905</u>	<u>\$ 891,278</u>	<u>\$ 930,097</u>	<u>\$ 38,819</u>	4



Kachemak Selo School is a K-12 school, and is located 28 miles east of Homer in a remote village. Kachemak Selo is too small to have organized athletic programs by itself. However, we participate in the Homer co-op Hockey program, as well as participate with Razdolna and Vosnesenka in co-op football, wrestling and soccer programs. Our high school students participate each year in construction and welding academies. We have provided a sewing academy for our middle and high school students in the winter months. On even years we organize an Artist in the School residency; odd years our upper elementary school students overnight at the Kasitsna Bay research facility to study plankton and intertidal invertebrates.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 56 Kachemak Selo Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
91.00	75.00	64.00	Enrollment in ADM (K-12)	64.00	63.00	60.00

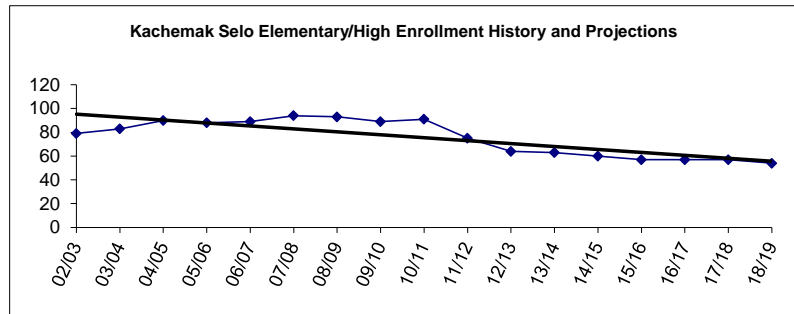
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	6.00	5.00	Teacher (Includes Quest)	4.50	5.00	5.00
0.14	-	-	Specialist*	-	0.10	0.10
0.20	0.40	0.30	Special Ed Teacher**	0.30	0.30	0.30
6.84	6.90	5.80	Certificated Subtotal	5.30	5.90	5.90
-	-	-	Special Ed Aide	-	-	-
2.51	2.51	2.64	Aide	2.64	2.64	2.64
0.25	0.20	-	Nurse***	0.20	0.20	0.20
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
4.39	4.34	4.27	Non-Certificated Subtotal	4.47	4.47	4.47
11.23	11.24	10.07	Total	9.77	10.37	10.37

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



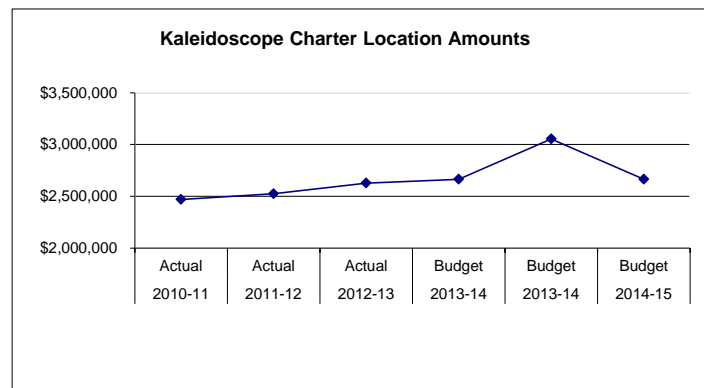
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 63 Kaleidoscope Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,179,260	\$ 1,219,132	\$ 1,166,882	3100 Certificated Salaries	\$ 1,213,145	\$ 1,236,370	\$ 1,280,234	\$ 43,864	4
289,165	296,223	321,870	3200 Non-Certificated Salaries	335,193	337,819	363,732	25,913	8
530,261	588,941	600,873	3500 Employee Benefits	706,255	722,740	743,780	21,040	3
1,998,686	2,104,296	2,089,625	Subtotal - Personnel Services	2,254,593	2,296,929	2,387,746	90,817	4
93,772	36,826	50,829	4100 Professional and Technical Services	42,000	59,900	42,500	(17,400)	(29)
18,455	9,157	12,700	4200 Staff Travel	13,500	13,593	500	(13,093)	(96)
6,505	9,103	5,247	4250 Student Travel	5,000	5,000	-	(5,000)	(100)
5,649	6,546	6,637	4300 Utility Services	8,500	8,500	8,000	(500)	(6)
64,360	69,556	71,867	4350 Energy	77,500	77,500	75,000	(2,500)	(3)
8,375	6,694	8,399	4400 Other Purchased Services	67,355	9,519	4,276	(5,243)	(55)
132,610	123,122	151,678	4500 Supplies, Materials, and Media	66,690	110,829	24,997	(85,832)	(77)
510	436	-	4900 Other Expenses	7,986	218,034	7,486	(210,548)	(97)
110,104	118,794	120,323	4950 Indirect Costs	121,899	121,899	114,518	(7,381)	(6)
440,340	380,234	427,680	Subtotal - Other	410,430	624,774	277,277	(330,097)	(53)
31,393	39,003	109,739	5100 Equipment	-	133,855	-	(133,855)	-
<u>\$ 2,470,419</u>	<u>\$ 2,523,533</u>	<u>\$ 2,627,044</u>	Location Totals	<u>\$ 2,665,023</u>	<u>\$ 3,055,558</u>	<u>\$ 2,665,023</u>	<u>\$ (390,535)</u>	(13)



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004 and serves grades K-6 students. The arts and sciences are integrated into the core curriculum using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. Positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. The school mission includes the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 63 Kaleidoscope Charter School

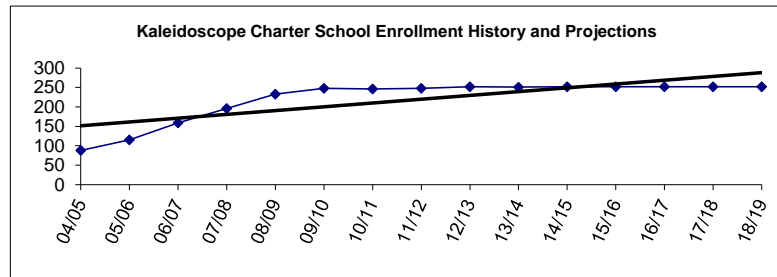
2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
246.00	248.00	252.00	Enrollment in ADM (1 - 3)	252.00	251.00	252.00
<b>FTE's Included In Current Budget</b>						
<u>Staff in FTE</u>						
0.49	1.00	1.00	Administrator	1.00	1.00	1.00
13.60	14.10	13.75	Teacher (Includes Quest)	14.08	14.95	14.95
1.00	0.50	0.50	Specialist*	0.70	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
16.09	16.60	16.25	Certificated Subtotal	16.78	17.55	17.55
3.76	3.76	4.26	Aide	4.26	4.38	4.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.94	Support	1.94	1.94	1.94
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
8.58	8.58	9.08	Non-Certificated Subtotal	9.08	9.20	9.20
24.67	25.18	25.33	Total	25.86	26.75	26.75

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**



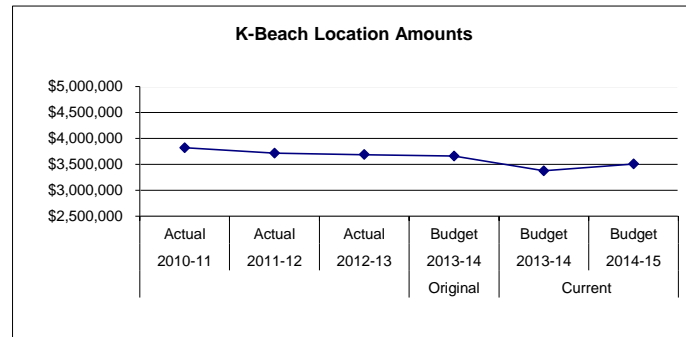


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,103,718	\$ 1,976,818	\$ 2,001,592	3100 Certificated Salaries	\$ 1,994,074	\$ 1,858,735	\$ 1,919,459	\$ 60,724	3
495,995	465,751	448,937	3200 Non-Certificated Salaries	432,030	376,837	398,676	21,839	6
997,184	1,005,681	1,007,683	3500 Employee Benefits	1,059,551	961,220	1,019,238	58,018	6
3,596,897	3,448,250	3,458,212	Subtotal - Personnel Services	3,485,655	3,196,792	3,337,373	140,581	4
494	2,000	-	4100 Professional and Technical Services	-	-	-	-	-
-	867	760	4200 Staff Travel	750	750	750	-	-
8,724	8,747	8,620	4300 Utility Services	9,900	9,900	14,650	4,750	48
94,917	100,274	101,702	4350 Energy	108,713	108,713	98,964	(9,749)	(9)
7,764	7,057	6,668	4400 Other Purchased Services	5,668	5,668	6,249	581	10
76,790	141,607	106,625	4500 Supplies, Materials, and Media	46,759	48,660	47,724	(936)	(2)
1,439	1,489	1,558	4900 Other Expenses	1,539	1,574	1,539	(35)	(2)
190,128	262,041	225,933	Subtotal - Other	173,329	175,265	169,876	(5,389)	(3)
30,762	3,274	1,524	5100 Equipment	-	530	-	(530)	(100)
<u>\$ 3,817,787</u>	<u>\$ 3,713,565</u>	<u>\$ 3,685,669</u>	Location Totals	<u>\$ 3,658,984</u>	<u>\$ 3,372,587</u>	<u>\$ 3,507,249</u>	<u>\$ 134,662</u>	4



K-Beach Elementary School serves grades K-6, and is located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
427.00	405.00	374.00	Enrollment in ADM (K-6)	375.00	389.00	383.00

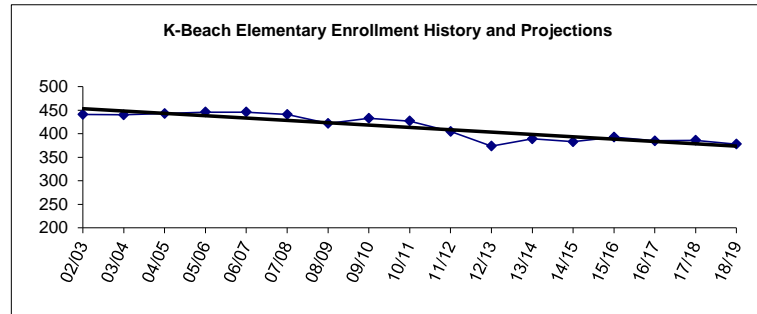
**FTE's Included In Current Budget**

2.00	2.00	1.40	Administrator	2.00	1.00	1.00
23.52	23.53	22.50	Teacher (Includes Quest)	21.00	21.50	21.00
1.35	1.20	2.16	Specialist*	2.16	1.30	1.30
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>30.87</u>	<u>29.73</u>	<u>29.06</u>	Certificated Subtotal	<u>28.16</u>	<u>26.80</u>	<u>26.30</u>
7.59	6.89	5.26	Special Ed Aide	5.26	4.57	4.57
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	2.00	1.50	1.50
3.50	3.50	3.00	Custodian	3.00	3.00	3.00
<u>13.91</u>	<u>13.21</u>	<u>11.08</u>	Non-Certificated Subtotal	<u>11.58</u>	<u>10.39</u>	<u>10.39</u>
<u>44.78</u>	<u>42.94</u>	<u>40.14</u>	Total	<u>39.74</u>	<u>37.19</u>	<u>36.69</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



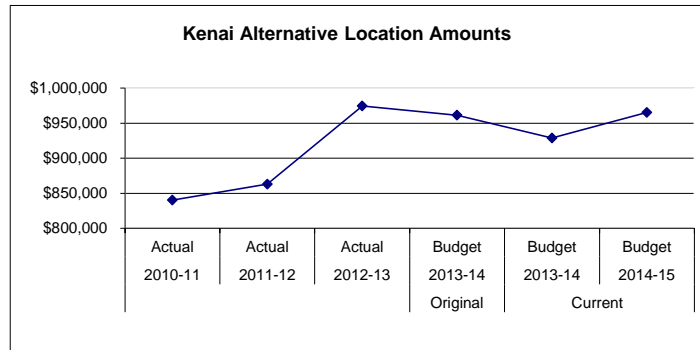
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 67 Kenai Alternative High School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 447,202	\$ 450,280	\$ 504,461	3100 Certificated Salaries	\$ 508,645	\$ 491,349	\$ 506,221	\$ 14,872	3
81,868	81,774	112,791	3200 Non-Certificated Salaries	87,550	87,091	91,138	4,047	5
187,910	197,926	236,799	3500 Employee Benefits	244,703	228,478	244,861	16,383	7
716,980	729,980	854,051	Subtotal - Personnel Services	840,898	806,918	842,220	35,302	4
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	102	4200 Staff Travel	500	500	500	-	-
7,193	6,703	8,658	4300 Utility Services	7,388	7,388	11,438	4,050	55
58,567	55,257	52,741	4350 Energy	56,000	56,000	55,522	(478)	(1)
712	446	521	4400 Other Purchased Services	1,556	1,556	1,567	11	1
12,555	22,731	12,231	4500 Supplies, Materials, and Media	13,567	14,186	12,648	(1,538)	(11)
1,349	1,469	1,386	4900 Other Expenses	1,536	1,536	1,536	-	-
120,376	126,606	115,639	Subtotal - Other	120,547	121,166	123,211	2,045	2
3,231	6,430	4,951	5100 Equipment	-	785	-	(785)	-
\$ 840,587	\$ 863,016	\$ 974,641	Location Totals	\$ 961,445	\$ 928,869	\$ 965,431	\$ 36,562	4



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 67 Kenai Alternative High School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
106.00	92.00	83.00	Enrollment in ADM (9-12)	85.00	90.00	78.00

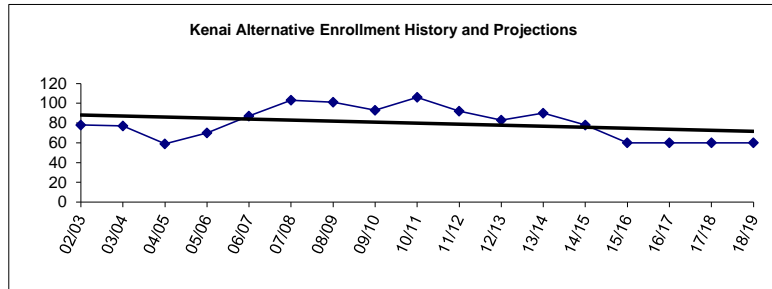
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.50
0.20	-	0.56	Specialist*	0.56	0.34	0.34
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
6.20	6.00	6.56	Certificated Subtotal	6.81	6.34	6.34
-	-	-	Special Ed Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.93	0.93	1.00	Custodian	1.00	0.93	1.00
2.11	2.11	2.18	Non-Certificated Subtotal	2.18	2.11	2.18
8.31	8.11	8.74	Total	8.99	8.45	8.52

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



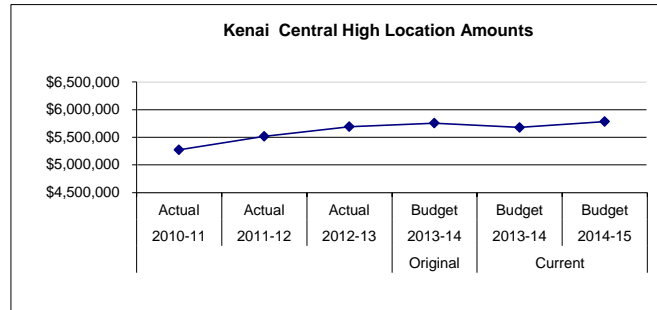
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 07 Kenai Central High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,732,420	\$ 2,814,104	\$ 2,876,252	3100 Certificated Salaries	\$ 2,965,001	\$ 2,874,155	\$ 2,926,673	\$ 52,518	2
603,282	604,159	660,704	3200 Non-Certificated Salaries	632,610	643,864	674,369	30,505	5
1,171,438	1,254,848	1,330,895	3500 Employee Benefits	1,487,299	1,432,574	1,522,706	90,132	6
4,507,140	4,673,111	4,867,851	Subtotal - Personnel Services	5,084,910	4,950,593	5,123,748	173,155	3
-	-	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
7,320	11,589	7,253	4200 Staff Travel	5,000	5,000	5,000	-	-
29,586	38,766	30,425	4250 Student Travel	-	30,325	-	(30,325)	(100)
40,811	43,050	46,542	4300 Utility Services	37,830	37,830	41,230	3,400	9
469,233	474,808	450,795	4350 Energy	478,410	478,410	464,945	(13,465)	(3)
20,756	26,557	27,624	4400 Other Purchased Services	32,508	22,391	33,371	10,980	49
154,642	203,959	197,969	4500 Supplies, Materials, and Media	107,142	126,169	105,482	(20,687)	(16)
5,983	6,797	7,662	4900 Other Expenses	11,291	11,166	10,441	(725)	(6)
728,331	805,526	768,270	Subtotal - Other	672,181	713,091	660,469	(50,822)	(7)
36,575	35,769	56,343	5100 Equipment	-	12,870	-	(12,870)	(100)
\$ 5,272,046	\$ 5,514,406	\$ 5,692,464	Location Totals	\$ 5,757,091	\$ 5,676,554	\$ 5,784,217	\$ 109,463	2



Kenai Central High School serves students in grades 9-12, and is located in Kenai, Alaska. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. A wide variety of clubs, activities, and athletics provide all students an opportunity to get involved in school life outside of the classroom, which include Caring for the Kenai, National Honor Society, Leadership and Student Council. The school has always espoused the values of a solid work ethic, good citizenship, and a sense of morality that supports the community's values. Students are encouraged to develop a sense of responsibility that enables them to be both self-disciplined and self-reliant. Kenai Central High School provides all students with a comprehensive system of support in a positive environment where they will develop skills to become productive citizens in a global community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
505.00	514.00	511.00	Enrollment in ADM (9-12)	546.00	518.00	526.00

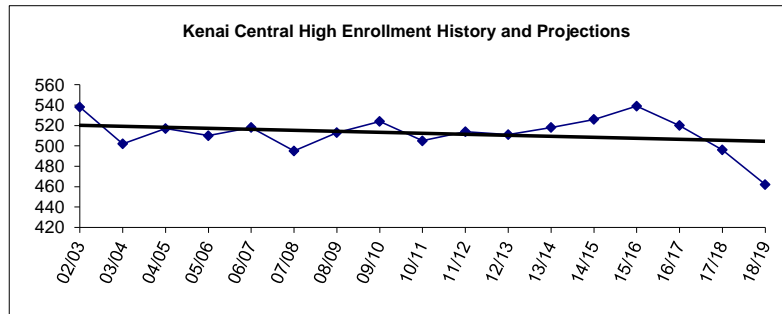
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.90	26.90	25.90	Teacher (Includes Quest)	27.20	27.00	27.00
3.45	3.80	3.90	Specialist*	3.90	3.45	3.45
6.00	6.00	6.50	Special Ed Teacher**	6.50	6.20	6.20
38.35	38.70	38.30	Certificated Subtotal	39.60	38.65	38.65
1.06	0.88	1.76	Special Ed Aide	1.76	1.88	1.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.95	0.95	0.96	Nurse***	0.96	0.96	0.96
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
13.95	13.77	14.66	Non-Certificated Subtotal	14.66	14.78	14.78
52.30	52.47	52.96	Total	54.26	53.43	53.43

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



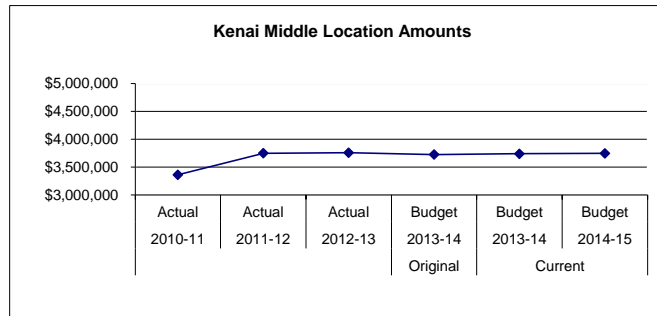
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 11 Kenai Middle School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,881,585	\$ 2,025,351	\$ 1,992,650	3100 Certificated Salaries	\$ 2,005,994	\$ 2,019,295	\$ 2,029,772	\$ 10,477	1
374,061	449,880	446,610	3200 Non-Certificated Salaries	427,034	416,019	428,693	12,674	3
766,496	949,420	964,334	3500 Employee Benefits	1,035,019	1,009,194	1,041,999	32,805	3
3,022,142	3,424,651	3,403,594	Subtotal - Personnel Services	3,468,047	3,444,508	3,500,464	55,956	2
-	981	-	4100 Professional and Technical Services	-	-	-	-	-
1,511	1,275	1,268	4200 Staff Travel	750	750	750	-	-
4,941	6,366	3,564	4250 Student Travel	1,577	5,015	-	-	-
11,449	10,280	11,468	4300 Utility Services	11,406	11,406	11,406	-	-
174,658	174,417	176,471	4350 Energy	184,696	184,696	175,182	(9,514)	(5)
7,766	9,101	7,627	4400 Other Purchased Services	6,258	6,348	6,388	40	1
88,750	112,445	116,209	4500 Supplies, Materials, and Media	51,293	66,938	49,519	(17,419)	(26)
1,975	1,553	1,643	4900 Other Expenses	2,833	2,833	2,833	-	-
291,050	316,418	318,250	Subtotal - Other	258,813	277,986	246,078	(26,893)	(10)
48,447	8,931	35,722	5100 Equipment	-	17,237	-	(17,237)	(100)
\$ 3,361,639	\$ 3,750,000	\$ 3,757,566	Location Totals	\$ 3,726,860	\$ 3,739,731	\$ 3,746,542	\$ 11,826	0



Kenai Middle School serves students in grades 6-8, and is located in Kenai. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. Students' opportunities include academic, extra-curricular activities and electives, such as, choir, yearbook, shop/metals, digital storytelling and robotics. After school activities include a talent show, activity nights, canned food drive, ice fishing and Battle of the Books. The wide variety of activities are offered in hopes that all students will find opportunities to participate and become involved in the school and community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
367.00	357.00	367.00	Enrollment in ADM (6-8)	363.00	348.00	339.00

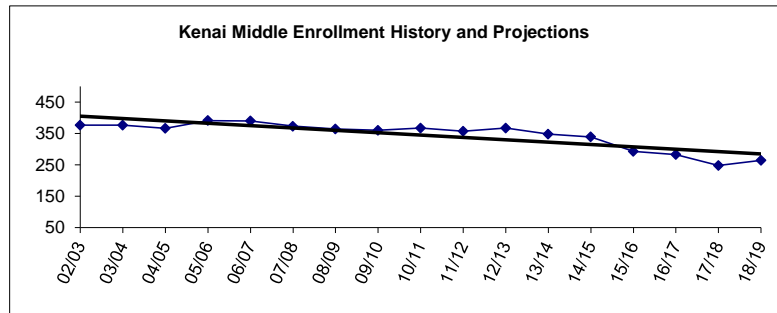
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
19.00	20.00	19.50	Teacher (Includes Quest)	19.50	19.50	18.50
2.00	2.45	1.95	Specialist*	1.95	2.18	2.18
3.00	4.00	3.50	Special Ed Teacher**	3.50	3.22	3.22
26.00	28.45	26.95	Certificated Subtotal	26.95	26.90	25.90
0.88	4.40	3.52	Special Ed Aide	3.52	3.52	3.52
0.88	0.88	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.00	2.50	2.50	Support	2.50	2.50	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
8.14	12.16	10.84	Non-Certificated Subtotal	11.28	11.28	10.78
34.14	40.61	37.79	Total	38.23	38.18	36.68

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





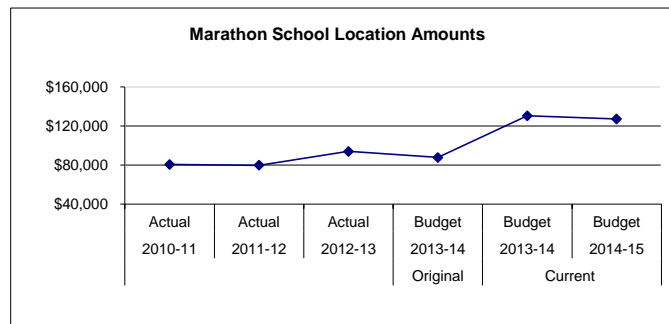
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 15 Marathon School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 51,070	\$ 53,645	\$ 66,672	3100 Certificated Salaries	\$ 58,160	\$ 95,308	\$ 91,212	\$ (4,096)	-
5,389	350	110	3200 Non-Certificated Salaries	260	260	260	-	1
20,975	21,090	23,372	3500 Employee Benefits	24,701	30,098	30,340	242	1
77,434	75,085	90,154	Subtotal - Personnel Services	83,121	125,666	121,812	(3,854)	(3)
1,468	3,828	3,629	4300 Utility Services	3,100	3,100	3,800	700	23
166	101	108	4400 Other Purchased Services	124	124	137	13	10
1,426	793	65	4500 Supplies, Materials, and Media	1,473	1,509	1,498	(11)	(1)
3,060	4,722	3,802	Subtotal - Other	4,697	4,733	5,435	702	15
-	-	-	5100 Equipment	-	-	-	-	-
\$ 80,494	\$ 79,807	\$ 93,956	Location Totals	\$ 87,818	\$ 130,399	\$ 127,247	\$ (3,152)	(2)



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Students at the facility participate in all district and state assessments, including the HSGQE. The program runs year-round, with education services provided during the summer. KPBSD teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
4.00	5.00	5.00	Enrollment in ADM (7-12)	10.00	6.00	10.00

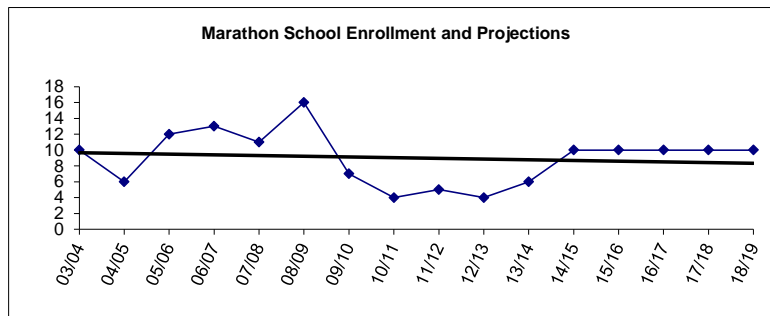
**FTE's Included In Current Budget**

-	-	-	Administrator	-	0.05	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.05	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.05	1.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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.

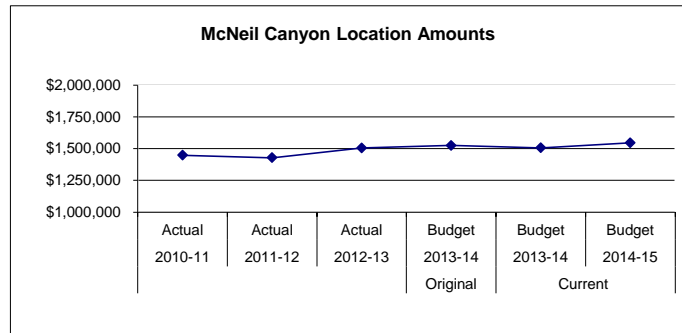


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 812,486	\$ 766,934	\$ 784,564	3100 Certificated Salaries	\$ 820,202	\$ 807,915	\$ 824,409	\$ 16,494	2
130,656	137,906	189,169	3200 Non-Certificated Salaries	153,850	156,580	162,617	6,037	4
333,646	343,038	376,244	3500 Employee Benefits	401,608	391,984	418,419	26,435	7
<u>1,276,788</u>	<u>1,247,878</u>	<u>1,349,977</u>	Subtotal - Personnel Services	<u>1,375,660</u>	<u>1,356,479</u>	<u>1,405,445</u>	<u>48,966</u>	<u>4</u>
-	410	-	4100 Professional and Technical Services	-	-	-	-	-
1,033	747	932	4200 Staff Travel	1,000	1,000	1,000	-	-
-	241	-	4250 Student Travel	-	-	-	-	-
6,173	6,004	6,124	4300 Utility Services	7,000	7,000	7,850	850	12
108,018	115,439	109,915	4350 Energy	122,000	122,000	111,125	(10,875)	(9)
2,802	2,853	2,775	4400 Other Purchased Services	2,152	2,052	2,260	208	10
36,922	53,348	35,793	4500 Supplies, Materials, and Media	16,700	17,725	17,230	(495)	(3)
753	757	737	4900 Other Expenses	800	800	800	-	-
<u>155,701</u>	<u>179,799</u>	<u>156,276</u>	Subtotal - Others	<u>149,652</u>	<u>150,577</u>	<u>140,265</u>	<u>(10,312)</u>	<u>(7)</u>
<u>16,685</u>	<u>996</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,449,174</u>	<u>\$ 1,428,673</u>	<u>\$ 1,506,253</u>	Location Totals	<u>\$ 1,525,312</u>	<u>\$ 1,507,056</u>	<u>\$ 1,545,710</u>	<u>\$ 38,654</u>	<u>3</u>



McNeil Canyon Elementary School serves grades K-6, and is located 12 miles east of Homer, Alaska, was constructed in 1983. 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. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 47 McNeil Canyon Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
120.00	126.00	136.00	Enrollment in ADM (K-6)	133.00	131.00	136.00

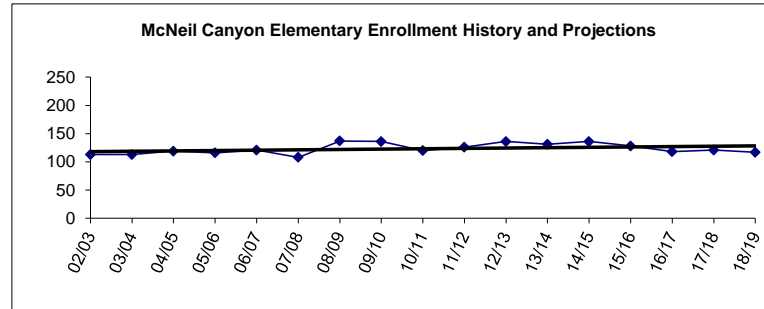
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.50	9.00	9.00	Teacher (Includes Quest)	9.50	9.50	9.50
0.60	-	-	Specialist*	-	-	-
1.00	1.00	0.90	Special Ed Teacher**	0.90	0.90	0.90
<u>11.60</u>	<u>10.50</u>	<u>10.40</u>	Certificated Subtotal	<u>10.90</u>	<u>10.90</u>	<u>10.90</u>
0.62	0.62	0.62	Special Ed Aide	0.62	0.62	0.62
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	Non-Certificated Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>
<u>15.45</u>	<u>14.35</u>	<u>14.25</u>	Total	<u>14.75</u>	<u>14.75</u>	<u>14.75</u>

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

\*\* "Special Ed Teachers" refers to all other certificated 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.

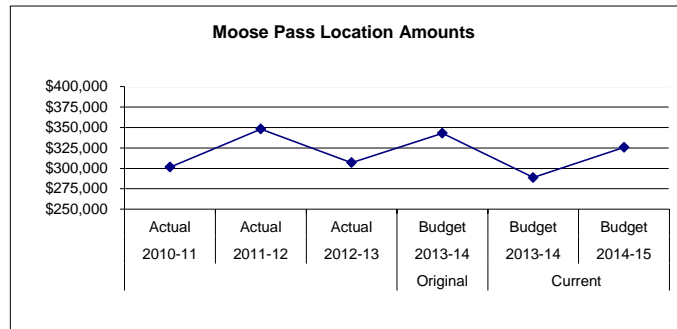


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 91,486	\$ 105,768	\$ 97,726	3100 Certificated Salaries	\$ 101,479	\$ 98,585	\$ 104,158	\$ 5,573	6
58,751	66,182	61,216	3200 Non-Certificated Salaries	75,760	48,995	69,290	20,295	41
77,195	88,768	83,804	3500 Employee Benefits	98,667	74,191	92,695	18,504	25
227,432	260,718	242,746	Subtotal - Personnel Services	275,906	221,771	266,143	44,372	20
1,343	895	1,434	4200 Staff Travel	1,250	1,250	1,250	-	-
28,349	20,848	17,015	4300 Utility Services	21,992	21,992	17,092	(4,900)	(22)
37,884	40,791	31,838	4350 Energy	39,149	39,149	36,838	(2,311)	(6)
77	195	560	4400 Other Purchased Services	736	736	746	10	1
6,282	24,432	13,192	4500 Supplies, Materials, and Media	3,469	3,545	3,277	(268)	(8)
227	253	255	4900 Other Expenses	253	253	253	-	-
74,162	87,414	64,294	Subtotal - Other	66,849	66,925	59,456	(7,469)	(11)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 301,594	\$ 348,132	\$ 307,040	Location Totals	\$ 342,755	\$ 288,696	\$ 325,599	\$ 36,903	13



Moose Pass School serves students in grades K-8, and is located in Moose Pass, Alaska. Moose Pass is located 100 miles south of Anchorage, and 30 miles north of Seward on the Seward Highway along Upper Trail Lake. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country and downhill skiing, cooperative activities with other small schools, and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
16.00	18.00	17.00	Enrollment in ADM (K-8)	19.00	16.00	18.00

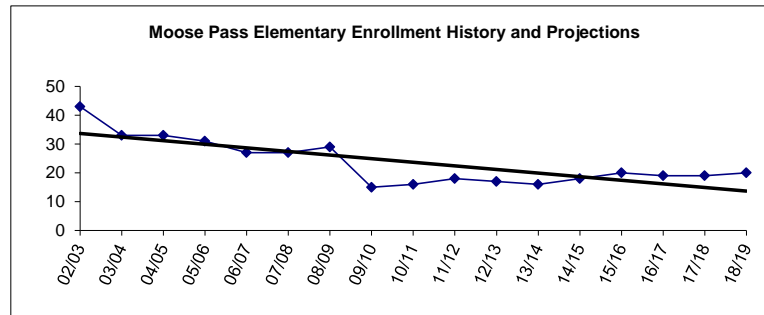
**FTE's Included In Current Budget**

0.14	0.20	0.20	Administrator	0.20	0.20	0.20
1.20	1.20	1.10	Teachers (includes Quest)	1.10	1.11	1.11
0.10	0.20	0.20	Specialists*	0.20	0.18	0.18
-	-	-	Special Ed Teachers**	-	-	-
<u>1.44</u>	<u>1.60</u>	<u>1.50</u>	Certificated Subtotal	<u>1.50</u>	<u>1.49</u>	<u>1.49</u>
-	-	-	Special Ed Aides	-	-	-
0.75	0.75	-	Aide	0.88	0.88	0.44
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.04</u>	<u>2.04</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>1.86</u>
<u>3.48</u>	<u>3.64</u>	<u>2.92</u>	Total	<u>3.80</u>	<u>3.79</u>	<u>3.35</u>

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

\*\* "Special Ed Teachers" refers to all other certificated 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.

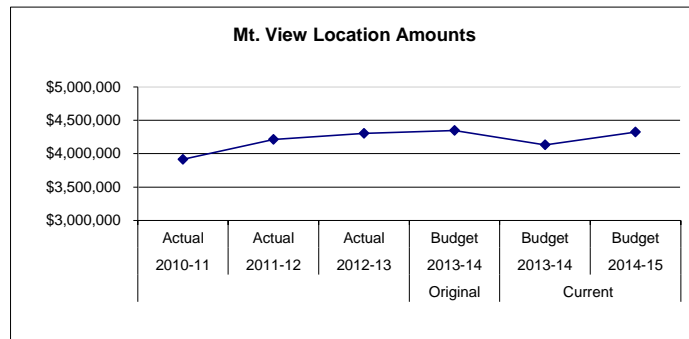


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,140,019	\$ 2,166,936	\$ 2,202,978	3100 Certificated Salaries	\$ 2,203,602	\$ 2,157,229	\$ 2,178,943	\$ 21,714	1
499,577	582,252	610,310	3200 Non-Certificated Salaries	615,857	514,426	611,505	97,079	19
1,050,955	1,163,558	1,238,270	3500 Employee Benefits	1,344,036	1,266,130	1,350,476	84,346	7
3,690,551	3,912,746	4,051,558	Subtotal - Personnel Services	4,163,495	3,937,785	4,140,924	203,139	5
-	-	967	4200 Staff Travel	500	1,173	1,173	-	-
8,751	10,269	11,393	4300 Utility Services	11,500	11,500	11,500	-	-
104,481	110,416	115,300	4350 Energy	110,691	110,691	110,066	(625)	(1)
7,950	8,381	9,820	4400 Other Purchased Services	6,128	6,218	6,427	209	3
76,915	164,699	108,766	4500 Supplies, Materials, and Media	54,413	63,228	53,455	(9,773)	(15)
1,584	2,120	1,500	4900 Other Expenses	2,459	1,786	1,786	-	-
199,681	295,885	247,746	Subtotal - Other	185,691	194,596	184,407	(10,189)	(5)
26,134	4,967	6,156	5100 Equipment	-	360	-	(360)	-
\$ 3,916,366	\$ 4,213,598	\$ 4,305,460	Location Totals	\$ 4,349,186	\$ 4,132,741	\$ 4,325,331	\$ 192,590	5



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 450 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Academic supports at Mountain View elementary include Title I, Title VII and Intervention supports. Student activities include forensics, Battle of the Books, and band.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 51 Mountain View Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
453.00	460.00	468.00	Enrollment in ADM (K-5)	433.00	441.00	415.00

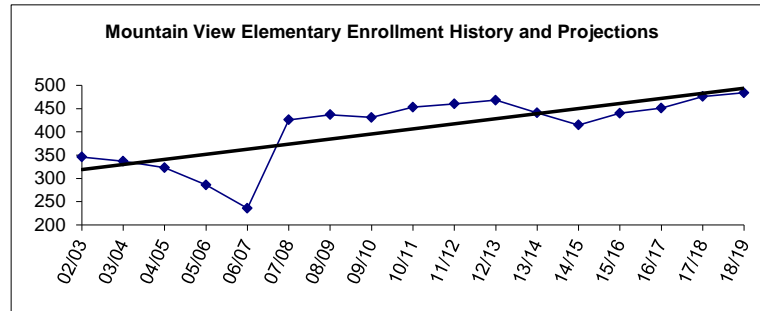
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	22.50	24.00	Teacher (Includes Quest)	23.50	23.00	22.00
2.50	3.00	2.80	Specialist *	2.80	3.01	3.01
7.00	6.00	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>36.00</u>	<u>33.50</u>	<u>34.80</u>	Certificated Subtotal	<u>34.30</u>	<u>34.01</u>	<u>33.01</u>
7.92	12.32	10.89	Special Ed Aide	10.89	10.56	10.56
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.94	0.94	Nurse ***	0.94	0.88	0.88
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>14.74</u>	<u>19.20</u>	<u>17.77</u>	Non-Certificated Subtotal	<u>17.77</u>	<u>17.38</u>	<u>17.38</u>
<u>50.74</u>	<u>52.70</u>	<u>52.57</u>	Total	<u>52.07</u>	<u>51.39</u>	<u>50.39</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





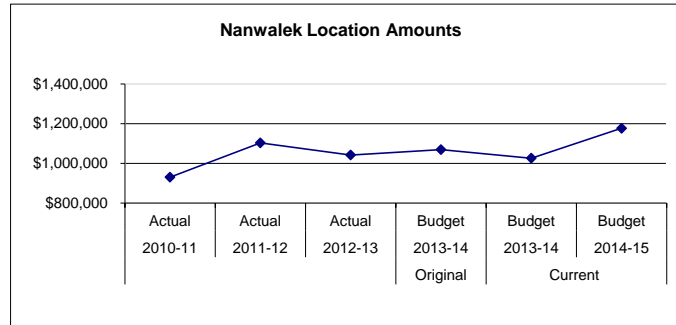
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

**Location: 34 Nanwalek Elementary / High**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 383,699	\$ 423,037	\$ 410,924	3100 Certificated Salaries	\$ 426,185	\$ 418,966	\$ 449,847	\$ 30,881	7
113,926	106,445	137,256	3200 Non-Certificated Salaries	129,579	102,279	137,929	35,650	35
210,771	232,068	260,360	3500 Employee Benefits	271,059	252,192	299,236	47,044	19
708,396	761,550	808,540	Subtotal - Personnel Services	826,823	773,437	887,012	113,575	15
-	2,649	256	4100 Professional and Technical Services	-	-	-	-	-
3,496	3,204	3,961	4200 Staff Travel	7,500	7,500	7,500	-	-
1,800	2,250	1,800	4250 Student Travel	-	2,650	-	(2,650)	(100)
74,591	114,675	112,583	4300 Utility Services	126,200	126,200	156,200	30,000	24
79,866	132,505	57,128	4350 Energy	77,936	77,936	90,093	12,157	16
7,866	14,635	16,138	4400 Other Purchased Services	11,869	17,359	17,369	10	0
30,349	65,341	32,361	4500 Supplies, Materials, and Media	12,760	14,723	12,700	(2,023)	(14)
5,500	5,911	6,320	4900 Other Expenses	5,620	5,620	5,620	-	-
203,468	341,170	230,547	Subtotal - Other	241,885	251,988	289,482	37,494	15
18,939	-	2,718	5100 Equipment	-	805	-	(805)	(100)
<u>\$ 930,803</u>	<u>\$ 1,102,720</u>	<u>\$ 1,041,805</u>	Location Totals	<u>\$ 1,068,708</u>	<u>\$ 1,026,230</u>	<u>\$ 1,176,494</u>	<u>\$ 150,264</u>	15



Nanwalek School serves students in grades K-12. Nanwalek is an Alaska Native village and 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. The Sug'piak culture is supported in the school through an active Sugs'stun bilingual program. The school works in partnership with Chugachmiut Corporation to provide culture and language education, and with Project Grad to provide academic, cultural, and family support. Popular sports are Native Youth Olympics, basketball, and volleyball.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 34 Nanwalek Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
80.00	78.00	79.00	Enrollment in ADM (K-12)	80.00	78.00	80.00

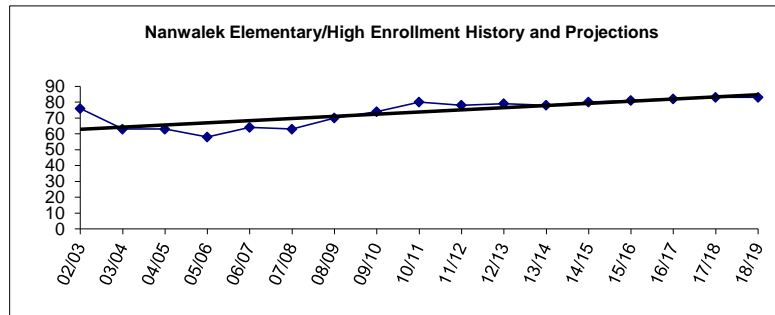
**FTE's Included In Current Budget**

0.50	0.50	0.50	Adminstrator	0.50	0.80	0.80
5.50	6.25	6.00	Teacher (Includes Quest)	6.00	5.50	5.50
-	-	-	Specialist*	-	0.30	0.30
0.40	0.25	0.40	Special Ed Teacher**	0.40	0.90	1.00
<u>6.40</u>	<u>7.00</u>	<u>6.90</u>	Certificated Subtotal	<u>6.90</u>	<u>7.50</u>	<u>7.60</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	1.76
0.15	0.20	0.15	Nurse***	0.15	0.15	0.15
0.25	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.79</u>	<u>3.84</u>	<u>3.79</u>	Non-Certificated Subtotal	<u>3.79</u>	<u>4.67</u>	<u>3.79</u>
<u>10.19</u>	<u>10.84</u>	<u>10.69</u>	Total	<u>10.69</u>	<u>12.17</u>	<u>11.39</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



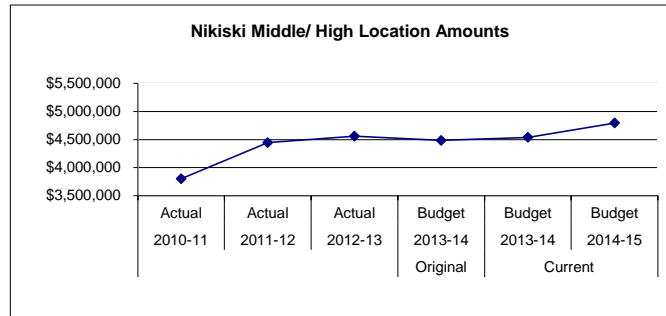
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 10 Nikiski Middle / Senior High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,982,103	\$ 2,281,678	\$ 2,329,130	3100 Certificated Salaries	\$ 2,322,976	\$ 2,324,974	\$ 2,459,330	\$ 134,356	6
447,242	517,340	554,608	3200 Non-Certificated Salaries	505,640	540,589	596,579	55,990	10
891,721	1,068,826	1,160,519	3500 Employee Benefits	1,214,121	1,189,606	1,315,354	125,748	11
<u>3,321,066</u>	<u>3,867,844</u>	<u>4,044,257</u>	Subtotal - Personnel Services	<u>4,042,737</u>	<u>4,055,169</u>	<u>4,371,263</u>	<u>316,094</u>	8
-	645	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
4,316	4,786	4,021	4200 Staff Travel	2,500	2,500	2,500	-	-
18,975	24,370	19,456	4250 Student Travel	-	18,280	-	(18,280)	(100)
14,609	17,960	22,578	4300 Utility Services	22,714	22,982	22,714	(268)	(1)
301,817	311,687	282,425	4350 Energy	321,314	321,314	298,642	(22,672)	(7)
8,003	13,971	8,152	4400 Other Purchased Services	22,116	12,224	23,262	11,038	90
97,785	164,920	128,530	4500 Supplies, Materials, and Media	67,137	81,200	70,605	(10,595)	(13)
4,483	4,521	5,204	4900 Other Expenses	6,809	7,534	6,809	(725)	(10)
<u>449,988</u>	<u>542,860</u>	<u>470,366</u>	Subtotal - Other	<u>442,590</u>	<u>467,834</u>	<u>424,532</u>	<u>(43,302)</u>	(9)
29,981	33,974	46,936	5100 Equipment	-	15,058	-	(15,058)	(100)
<u>\$ 3,801,035</u>	<u>\$ 4,444,678</u>	<u>\$ 4,561,559</u>	Location Totals	<u>\$ 4,485,327</u>	<u>\$ 4,538,061</u>	<u>\$ 4,795,795</u>	<u>\$ 257,734</u>	6



Nikiski Middle/High School serves students in grades 6-12, and is located in Nikiski, Alaska. Nikiski is located 17 miles north of the city of Kenai along the Cook Inlet. Along with strong academic programs, Nikiski offers state-recognized activities such as Drama/Debate, Dance Performance and a wide variety of sports. Since it is a smaller community, any student who wants to participate is afforded that opportunity. Nikiski Middle/High School is truly a diverse location that is the best kept secret on the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
370.00	392.00	384.00	Enrollment in ADM (7-12)	389.00	397.00	415.00

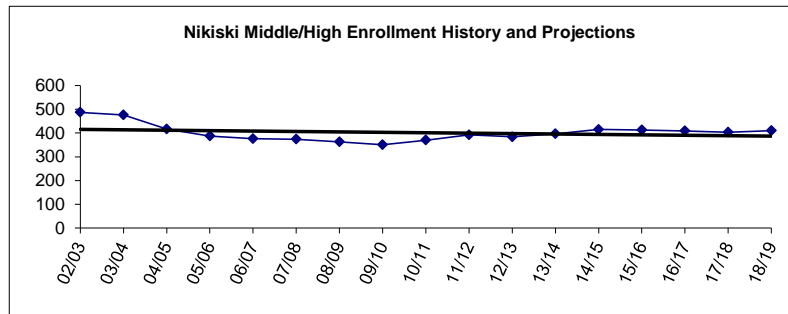
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.75	23.75	24.20	Teacher (Includes Quest)	22.70	23.20	24.45
2.00	2.25	1.71	Specialist*	2.71	1.70	1.70
5.00	6.00	5.00	Special Ed Teacher**	5.00	5.00	4.50
29.75	34.00	32.91	Certificated Subtotal	32.41	31.90	32.65
2.33	4.09	4.05	Special Ed Aide	4.05	4.05	4.05
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.75	3.25	3.01	Support	3.01	3.14	3.50
4.00	4.50	4.50	Custodian	4.00	4.00	4.50
10.84	13.60	13.32	Non-Certificated Subtotal	12.82	12.95	13.81
40.59	47.60	46.23	Total	45.23	44.85	46.46

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



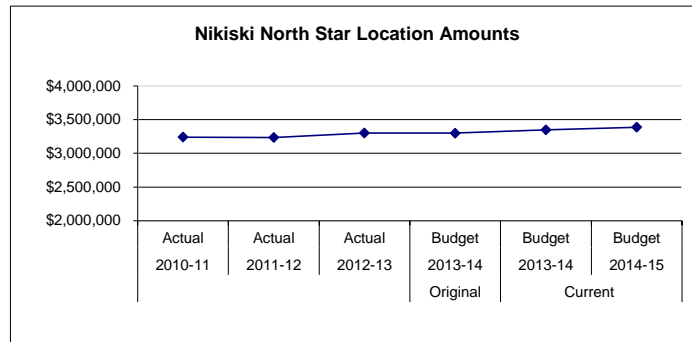
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 52 Nikiski North Star Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,853,388	\$ 1,665,052	\$ 1,702,889	3100 Certificated Salaries	\$ 1,704,344	\$ 1,729,313	\$ 1,712,218	\$ (17,095)	(1)
345,188	386,595	446,041	3200 Non-Certificated Salaries	420,608	436,534	463,978	27,444	6
832,449	852,122	931,256	3500 Employee Benefits	982,323	984,603	1,018,918	34,315	3
3,031,025	2,903,769	3,080,186	Subtotal - Personnel Services	3,107,275	3,150,450	3,195,114	44,664	1
-	3,940	-	4100 Professional and Technical Services	-	-	-	-	-
1,343	1,213	578	4200 Staff Travel	1,000	1,000	1,000	-	-
8,913	11,076	12,225	4300 Utility Services	10,363	10,363	16,163	5,800	56
123,996	131,300	119,145	4350 Energy	131,441	131,441	124,814	(6,627)	(5)
5,101	6,145	5,405	4400 Other Purchased Services	5,035	5,625	5,788	163	3
65,732	173,700	83,721	4500 Supplies, Materials, and Media	42,994	47,498	43,023	(4,475)	(9)
869	899	1,236	4900 Other Expenses	1,575	1,575	1,575	-	-
205,954	328,273	222,310	Subtotal - Other	192,408	197,502	192,363	(5,139)	(3)
3,261	4,668	163	5100 Equipment	-	50	-	(50)	(100)
<u>\$ 3,240,240</u>	<u>\$ 3,236,710</u>	<u>\$ 3,302,659</u>	Location Totals	<u>\$ 3,299,683</u>	<u>\$ 3,348,002</u>	<u>\$ 3,387,477</u>	<u>\$ 39,475</u>	1



Nikiski North Star Elementary School serves grades pre-school - 6, and 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 (NNS). The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 52 Nikiski North Star Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
417.00	369.00	384.00	Enrollment in ADM (K-6)	389.00	362.00	339.00

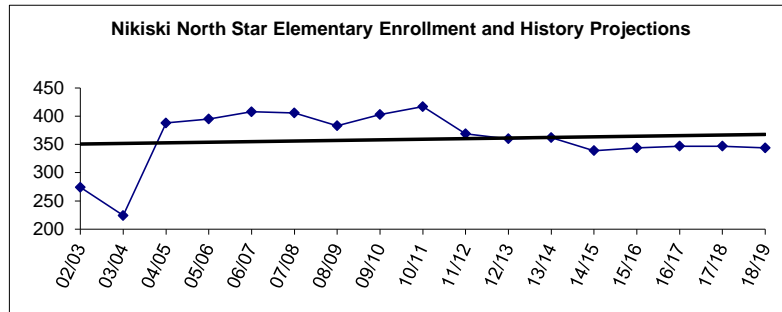
**FTE's Included In Current Budget**

1.60	1.00	1.00	Administrator	1.00	1.00	1.00
21.25	18.75	19.00	Teacher (Includes Quest)	19.00	20.00	18.50
2.00	1.50	1.44	Specialist*	1.44	1.50	1.50
3.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>27.85</u>	<u>25.25</u>	<u>25.44</u>	Certificated Subtotal	<u>25.44</u>	<u>26.50</u>	<u>25.00</u>
4.46	5.15	6.51	Special Ed Aide	6.51	6.51	6.51
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.28</u>	<u>10.97</u>	<u>12.33</u>	Non-Certificated Subtotal	<u>12.33</u>	<u>12.33</u>	<u>12.33</u>
<u>38.13</u>	<u>36.22</u>	<u>37.77</u>	Total	<u>37.77</u>	<u>38.83</u>	<u>37.33</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



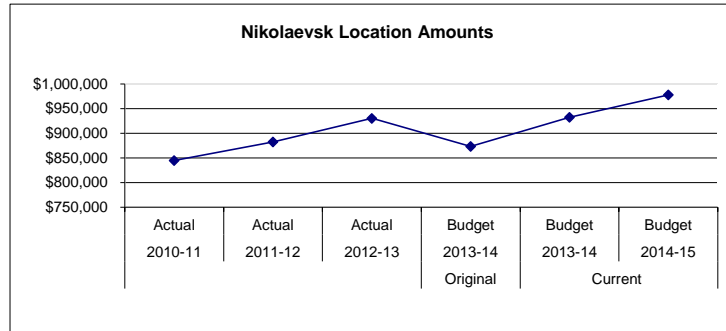
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 38 Nikolaevsk Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 410,077	\$ 412,445	\$ 444,948	3100 Certificated Salaries	\$ 449,417	\$ 480,644	\$ 492,594	\$ 11,950	2
119,900	116,809	132,256	3200 Non-Certificated Salaries	120,857	125,394	129,685	4,291	3
193,257	201,780	227,881	3500 Employee Benefits	237,873	245,623	262,574	16,951	7
723,234	731,034	805,085	Subtotal - Personnel Services	808,147	851,661	884,853	33,192	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,655	972	2,058	4200 Staff Travel	1,500	1,500	1,500	-	-
4,480	5,600	4,187	4250 Student Travel	-	4,400	-	(4,400)	(100)
6,023	5,823	7,057	4300 Utility Services	6,870	6,870	9,670	2,800	41
75,221	89,979	57,132	4350 Energy	41,985	41,985	62,957	20,972	50
1,307	1,328	1,874	4400 Other Purchased Services	1,420	1,420	4,671	3,251	229
21,605	46,085	30,721	4500 Supplies, Materials, and Media	11,317	22,466	11,825	(10,641)	(47)
1,285	1,234	1,353	4900 Other Expenses	2,102	2,102	2,102	-	-
111,576	151,021	104,382	Subtotal - Other	65,194	80,743	92,725	11,982	15
9,795	165	20,759	5100 Equipment	-	-	-	-	-
\$ 844,605	\$ 882,220	\$ 930,226	Location Totals	\$ 873,341	\$ 932,404	\$ 977,578	\$ 45,174	5



Nikolaevsk School serves students in grades K-12 and is located in Nikolaevsk, Alaska. Nikolaevsk is located on the Kenai Peninsula via the North Fork Road, which junctions with the Sterling Highway 9 miles from Anchor Point. Students enjoy different activities which include cross country running, basketball, volleyball and battle of the books. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 38 Nikolaevsk Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
70.00	70.00	70.00	Enrollment in ADM (K-12)	68.00	72.00	71.00

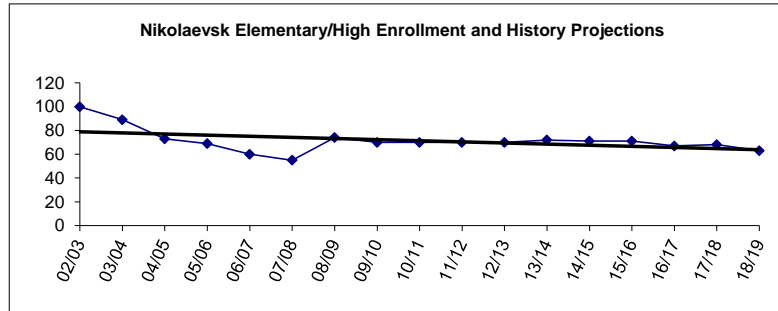
**FTE's Included In Current Budget**

0.80	0.50	0.50	Administrator	0.50	0.50	0.50
4.20	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.50
0.10	-	0.07	Specialist*	0.07	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.10</u>	<u>6.00</u>	<u>6.07</u>	Certificated Subtotal	<u>6.07</u>	<u>6.40</u>	<u>6.40</u>
-	-	-	Special Ed Aide	-	-	-
0.63	0.63	0.63	Aide	0.63	0.75	0.75
0.18	0.18	0.18	Nurse***	0.18	0.17	0.17
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.69</u>	<u>2.69</u>	<u>2.69</u>	Non-Certificated Subtotal	<u>2.69</u>	<u>2.80</u>	<u>2.80</u>
<u>8.79</u>	<u>8.69</u>	<u>8.76</u>	Total	<u>8.76</u>	<u>9.20</u>	<u>9.20</u>

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

\*\* "Special Ed Teachers" refers to all other certificated 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.





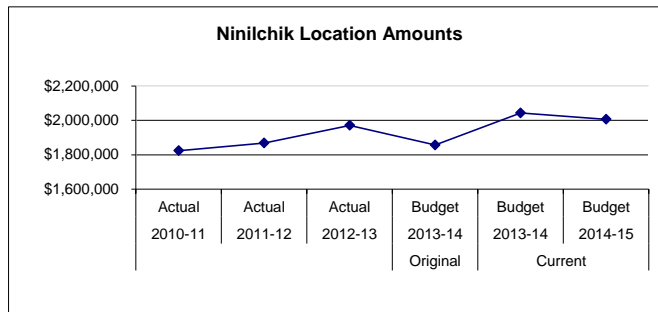
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 02 Ninilchik Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 942,463	\$ 899,912	\$ 952,896	3100 Certificated Salaries	\$ 919,481	\$ 1,015,861	\$ 986,667	\$ (29,194)	(3)
245,315	271,222	299,953	3200 Non-Certificated Salaries	261,757	291,023	298,152	7,129	2
437,063	477,141	516,719	3500 Employee Benefits	511,969	550,411	560,766	10,355	2
1,624,841	1,648,275	1,769,568	Subtotal - Personnel Services	1,693,207	1,857,295	1,845,585	(11,710)	(1)
-	-	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
2,432	3,217	3,137	4200 Staff Travel	1,800	1,800	1,800	-	-
7,878	9,397	10,130	4250 Student Travel	-	7,121	-	(7,121)	(100)
3,395	4,351	4,023	4300 Utility Services	4,154	4,154	3,854	(300)	(7)
123,922	122,809	119,217	4350 Energy	127,925	127,925	121,982	(5,943)	(5)
3,238	2,266	3,368	4400 Other Purchased Services	3,173	3,333	6,648	3,315	99
35,802	74,859	43,453	4500 Supplies, Materials, and Media	24,666	30,570	25,114	(5,456)	(18)
1,987	2,019	2,721	4900 Other Expenses	1,994	2,719	1,994	(725)	(27)
178,654	218,918	186,049	Subtotal - Other	163,712	179,422	161,392	(16,230)	(9)
21,083	818	15,674	5100 Equipment	-	6,123	-	(6,123)	-
<u>\$ 1,824,578</u>	<u>\$ 1,868,011</u>	<u>\$ 1,971,291</u>	Location Totals	<u>\$ 1,856,919</u>	<u>\$ 2,042,840</u>	<u>\$ 2,006,977</u>	<u>\$ (34,063)</u>	(2)



Ninilchik School is a K-12 school, and is located in Ninilchik Alaska. Students travel as much as 30 miles each way to attend school. Ninilchik students are provided opportunities to participate in academic programs and athletic activities. The Ninilchik School is a Project Grad school, which provides the support to strengthen high school academics and to ensure success in college. Other academic programs include Move it Math, Movement & Motion and Positive Behavior incentive programs. Athletic opportunities include basketball, volleyball and track. Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 02 Ninilchik Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2013-14 Budget
186.00	161.00	141.00	Enrollment in ADM (K-12)	140.00	139.00	141.00

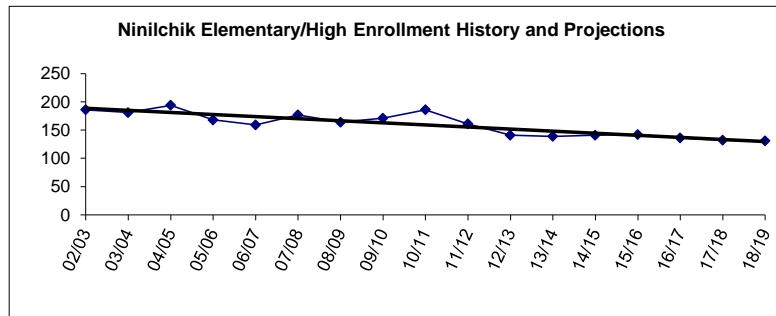
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.50	Teacher (Includes Quest)	9.50	10.30	9.30
0.70	0.50	0.78	Specialist*	0.78	1.26	1.26
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
14.20	14.00	14.28	Certificated Subtotal	13.28	14.56	13.56
0.38	1.26	1.26	Special Ed Aide	1.26	1.26	1.26
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.00	2.50	2.50
5.28	6.16	6.16	Non-Certificated Subtotal	5.66	6.16	6.16
19.48	20.16	20.44	Total	18.94	20.72	19.72

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.

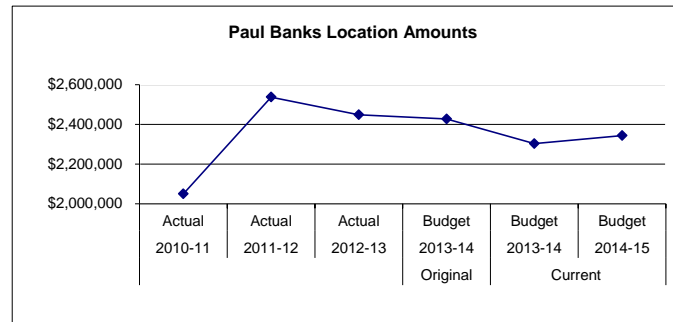


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,037,324	\$ 1,131,477	\$ 1,139,773	3100 Certificated Salaries	\$ 1,127,322	\$ 1,145,820	\$ 1,153,061	\$ 7,241	1
302,140	458,323	416,676	3200 Non-Certificated Salaries	398,415	316,768	355,994	39,226	12
525,301	697,237	682,484	3500 Employee Benefits	714,975	649,091	687,682	38,591	6
1,864,765	2,287,037	2,238,933	Subtotal - Personnel Services	2,240,712	2,111,679	2,196,737	85,058	4
1,250	1,000	1,250	4100 Professional and Technical Services	-	-	-	-	-
674	1,333	1,201	4200 Staff Travel	1,000	1,000	1,000	-	-
14,343	12,914	15,390	4300 Utility Services	14,248	14,248	16,748	2,500	18
120,647	146,568	139,534	4350 Energy	145,200	145,200	102,665	(42,535)	(29)
3,619	3,954	4,157	4400 Other Purchased Services	2,824	2,914	3,092	178	6
36,710	79,025	37,899	4500 Supplies, Materials, and Media	21,392	24,982	20,803	(4,179)	(17)
780	800	800	4900 Other Expenses	2,172	2,172	2,172	-	-
178,023	245,594	200,231	Subtotal - Other	186,836	190,516	146,480	(44,036)	(23)
7,589	4,630	9,115	5100 Equipment	-	229	-	(229)	-
<u>\$ 2,050,377</u>	<u>\$ 2,537,261</u>	<u>\$ 2,448,279</u>	Location Totals	<u>\$ 2,427,548</u>	<u>\$ 2,302,424</u>	<u>\$ 2,343,217</u>	<u>\$ 40,793</u>	2



Paul Banks serves students in grades pre-school - 2, and is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. Paul Banks is an exciting place to learn and students are actively engaged in their education. Some of the activities offered to students are technology, music, art/pottery, theme based read-a-thon and after school activities. We offer a strong academic program where the learning needs of each individual student are met. Parents are welcomed into the school as partners in their children's education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
185.00	169.00	194.00	Enrollment in ADM (PS-2)	163.00	190.00	161.00

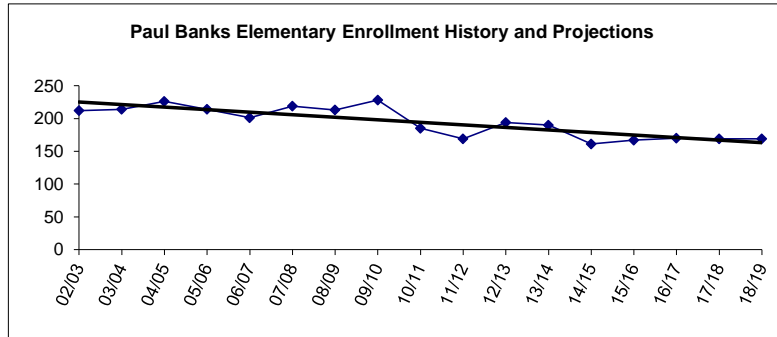
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	11.00	11.00	Teacher (Includes Quest)	11.00	11.00	10.50
1.00	1.00	1.00	Specialist*	1.00	1.30	1.30
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
15.00	17.00	16.00	Certificated Subtotal	16.00	16.30	15.80
5.28	9.68	7.04	Special Ed Aide	7.04	4.40	4.40
0.38	0.38	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	1.50	2.00	2.00
9.54	13.94	11.30	Non-Certificated Subtotal	10.80	8.66	8.66
24.54	30.94	27.30	Total	26.80	24.96	24.46

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



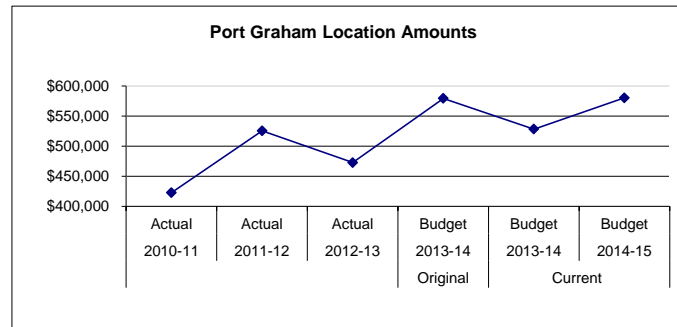
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 40 Port Graham Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 122,954	\$ 167,792	\$ 104,465	3100 Certificated Salaries	\$ 166,947	\$ 131,365	\$ 89,041	\$ (42,324)	(32)
51,223	51,249	58,282	3200 Non-Certificated Salaries	67,366	66,950	106,630	39,680	59
87,958	91,887	70,838	3500 Employee Benefits	124,763	113,608	123,997	10,389	9
262,135	310,928	233,585	Subtotal - Personnel Services	359,076	311,923	319,668	7,745	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,800	2,387	6,359	4200 Staff Travel	5,000	5,156	5,156	-	-
600	2,741	2,200	4250 Student Travel	-	1,025	-	(1,025)	(100)
38,830	98,684	92,620	4300 Utility Services	111,200	111,200	151,200	40,000	36
99,809	73,578	108,591	4350 Energy	84,233	84,233	93,992	9,759	12
9,043	8,963	3,321	4400 Other Purchased Services	12,248	7,263	3,549	(3,714)	(51)
6,311	25,594	16,506	4500 Supplies, Materials, and Media	5,135	5,242	4,480	(762)	(15)
2,581	2,698	1,807	4900 Other Expenses	2,542	2,302	2,302	-	-
159,974	214,645	231,404	Subtotal - Other	220,358	216,421	260,679	44,258	20
672	-	7,807	5100 Equipment	-	-	-	-	-
\$ 422,781	\$ 525,573	\$ 472,796	Location Totals	\$ 579,434	\$ 528,344	\$ 580,347	\$ 52,003	10



Port Graham School serves students in grades K-12 and is located in Port Graham, Alaska. Port Graham is located near the southern tip of the Kenai Peninsula and lies east of Nanwalek, and can only be reached by air or water. Curriculum is offered via classroom instruction and distance learning with online classes. Students also participate in athletics such as basketball and volleyball with other schools in the district. Project Grad is an active part of the school with students involved in community and leadership service projects.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: **40 Port Graham Elementary / High**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
20.00	21.00	19.00	Enrollment in ADM (K-12)	22.00	20.00	20.00

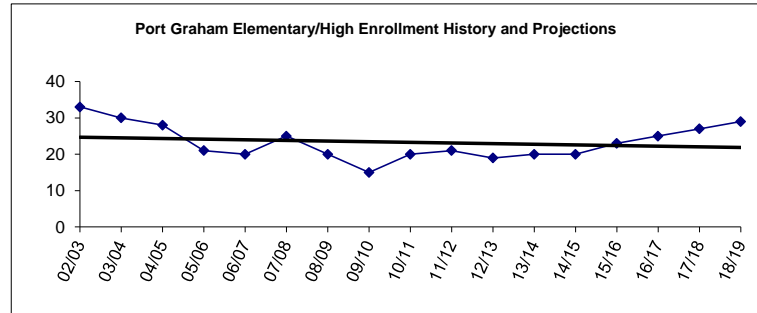
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.20	0.20
1.00	2.00	1.00	Teacher (Includes Quest)	2.00	2.00	1.00
-	-	-	Specialist*	-	0.20	0.20
0.40	0.25	0.20	Special Ed Teacher**	0.20	0.10	0.10
<u>1.90</u>	<u>2.75</u>	<u>1.70</u>	Certificated Subtotal	<u>2.70</u>	<u>2.50</u>	<u>1.50</u>
0.63	0.63	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	0.88
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.06</u>	<u>2.06</u>	<u>2.31</u>	Non-Certificated Subtotal	<u>2.31</u>	<u>2.31</u>	<u>3.19</u>
<u>3.96</u>	<u>4.81</u>	<u>4.01</u>	Total	<u>5.01</u>	<u>4.81</u>	<u>4.69</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



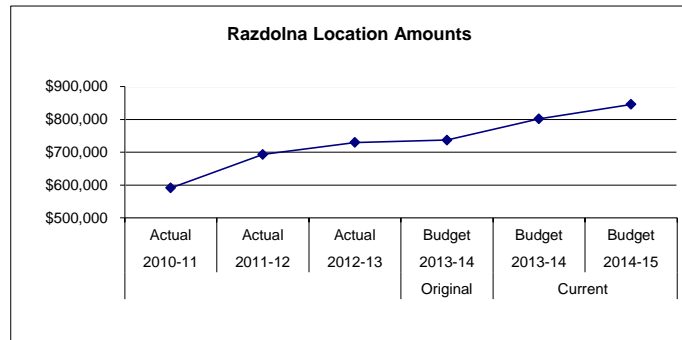
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

**Location: 49 Razdolna Elementary / High**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 286,188	\$ 313,835	\$ 313,550	3100 Certificated Salaries	\$ 360,315	\$ 398,202	\$ 411,912	\$ 13,710	3
73,949	82,519	110,202	3200 Non-Certificated Salaries	95,421	95,100	103,633	8,533	9
157,164	176,660	198,674	3500 Employee Benefits	218,597	226,496	244,651	18,155	8
517,301	573,014	622,426	Subtotal - Personnel Services	674,333	719,798	760,196	40,398	6
658	571	595	4200 Staff Travel	750	750	750	-	-
2,646	2,588	3,074	4300 Utility Services	4,062	4,062	8,312	4,250	105
14,338	15,867	16,819	4350 Energy	16,000	16,000	15,675	(325)	(2)
29,692	29,825	31,012	4400 Other Purchased Services	30,126	48,363	48,452	89	0
17,048	70,192	32,440	4500 Supplies, Materials, and Media	10,604	11,351	11,295	(56)	(0)
663	700	1,041	4900 Other Expenses	1,041	1,041	1,041	-	-
65,045	119,743	84,981	Subtotal - Other	62,583	81,567	85,525	3,958	5
9,156	229	22,151	5100 Equipment	-	-	-	-	-
<u>\$ 591,502</u>	<u>\$ 692,986</u>	<u>\$ 729,558</u>	Location Totals	<u>\$ 736,916</u>	<u>\$ 801,365</u>	<u>\$ 845,721</u>	<u>\$ 44,356</u>	6



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  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 49 Razdolna Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
63.00	63.00	76.00	Enrollment in ADM (K-12)	77.00	77.00	83.00

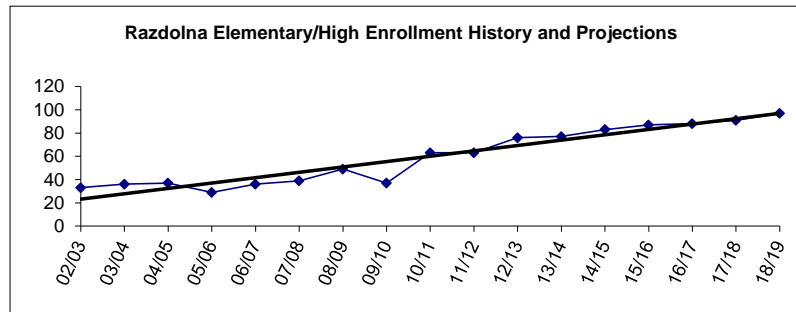
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	5.00	5.50	5.50
0.13	-	-	Specialist*	-	-	-
0.20	0.25	0.10	Special Ed Teacher**	0.10	0.10	0.10
5.33	5.25	5.10	Certificated Subtotal	5.60	6.10	6.10
0.81	0.88	1.32	Aide	1.32	1.32	1.32
0.10	0.20	0.15	Nurse***	0.15	0.15	0.15
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.63	0.63	0.63	Custodian	0.63	0.63	0.63
2.42	2.59	2.98	Non-Certificated Subtotal	2.98	2.98	2.98
7.75	7.84	8.08	Total	8.58	9.08	9.08

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





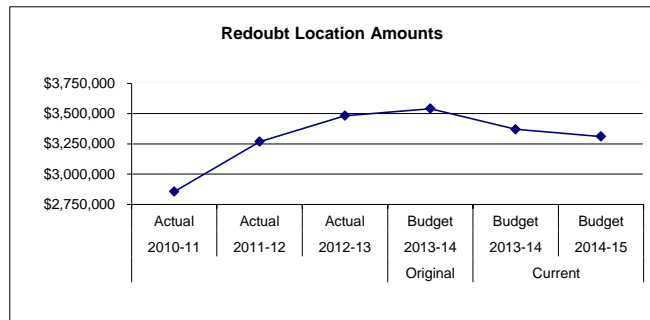
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 46 Redoubt Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,598,416	\$ 1,798,236	\$ 1,898,706	3100 Certificated Salaries	\$ 1,923,436	\$ 1,780,959	\$ 1,701,595	\$ (79,364)	(4)
329,482	377,577	430,259	3200 Non-Certificated Salaries	423,715	428,753	460,850	32,097	7
726,987	837,242	934,422	3500 Employee Benefits	1,031,689	980,372	987,894	7,522	1
2,654,885	3,013,055	3,263,387	Subtotal - Personnel Services	3,378,840	3,190,084	3,150,339	(39,745)	(1)
-	3,940	-	4100 Professional and Technical Services	-	-	-	-	-
488	2,103	2,885	4200 Staff Travel	500	500	500	-	-
7,235	8,664	7,364	4300 Utility Services	9,475	9,475	9,475	-	-
100,211	92,011	96,515	4350 Energy	96,614	96,614	96,246	(368)	(0)
5,847	6,920	6,857	4400 Other Purchased Services	7,032	7,032	7,339	307	4
61,361	140,696	104,328	4500 Supplies, Materials, and Media	47,840	65,265	46,649	(18,616)	(29)
680	796	700	4900 Other Expenses	1,221	1,221	1,221	-	-
175,822	255,130	218,649	Subtotal - Other	162,682	180,107	161,430	(18,677)	(10)
25,478	305	421	5100 Equipment	-	-	-	-	-
<u>\$ 2,856,185</u>	<u>\$ 3,268,490</u>	<u>\$ 3,482,457</u>	Location Totals	<u>\$ 3,541,522</u>	<u>\$ 3,370,191</u>	<u>\$ 3,311,769</u>	<u>\$ (58,422)</u>	<u>(2)</u>



Redoubt Elementary school serves grades K-8, and is located in the heart of Soldotna, borders the Soldotna High School and Soldotna Middle School campuses. The school's comprehensive academic program is supported by a variety of extra-curricular activities such as intramurals, band, choir and strings, and hosts Boys and Girls Club after school program. Positive Behavior Interventions and Supports (PBIS) is used to acknowledge appropriate student behavior through a variety of individual and school-wide reinforcements and is a hallmark for defining the school's positive atmosphere.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
393.00	388.00	409.00	Enrollment in ADM (K-6)	385.00	390.00	372.00

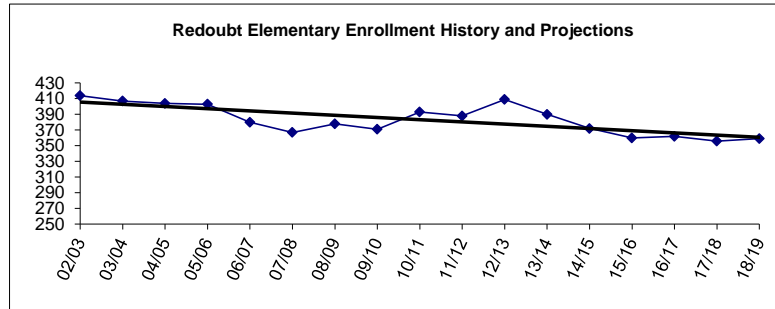
**FTE's Included In Current Budget**

1.00	1.00	1.60	Administrator	2.00	1.00	1.00
20.00	20.50	21.50	Teacher (Includes Quest)	21.00	22.00	19.50
2.10	2.00	1.90	Specialist*	1.90	1.90	1.90
2.00	3.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
25.10	26.50	28.00	Certificated Subtotal	27.90	26.90	24.40
2.64	2.64	4.57	Special Ed Aide	4.57	4.93	4.93
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	2.00	2.00	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
8.46	8.46	10.39	Non-Certificated Subtotal	10.89	11.25	11.25
33.56	34.96	38.39	Total	38.79	38.15	35.65

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



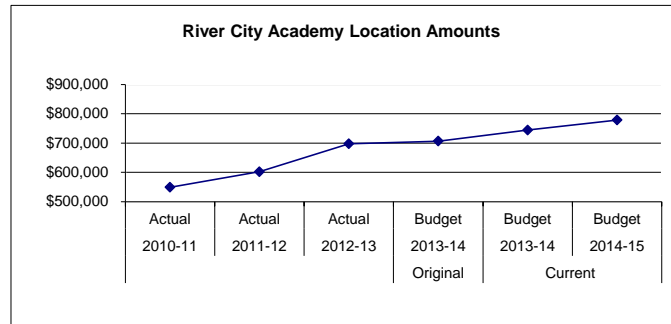
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 16 River City Academy

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 330,916	\$ 371,123	\$ 444,064	3100 Certificated Salaries	\$ 452,481	\$ 467,286	\$ 499,841	\$ 32,555	3
57,334	39,571	39,656	3200 Non-Certificated Salaries	38,543	44,320	45,486	1,166	10
145,532	155,068	185,453	3500 Employee Benefits	200,719	198,421	218,277	19,856	10
533,782	565,762	669,173	Subtotal - Personnel Services	691,743	710,027	763,604	53,577	8
550	523	567	4200 Staff Travel	750	750	750	-	-
225	156	238	4300 Utility Services	827	827	827	-	-
1,029	660	633	4400 Other Purchased Services	1,682	1,682	1,776	94	6
7,915	30,395	23,356	4500 Supplies, Materials, and Media	10,965	13,959	11,224	(2,735)	(20)
663	1,195	714	4900 Other Expenses	474	474	474	-	-
10,382	32,929	25,508	Subtotal - Other	14,698	17,692	15,051	(2,641)	(15)
4,407	3,336	2,812	5100 Equipment	-	16,404	-	(16,404)	-
\$ 548,571	\$ 602,027	\$ 697,493	Location Totals	\$ 706,441	\$ 744,123	\$ 778,655	\$ 50,936	7



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Soldotna Prep School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
64.00	73.00	76.00	Enrollment in ADM (7-12)	75.00	70.00	75.00

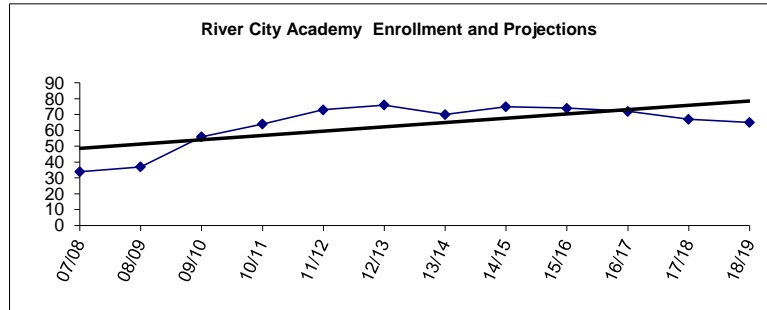
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
3.00	3.00	4.00	Teacher	4.00	4.00	4.25
0.15	0.55	0.64	Specialist*	0.64	0.57	0.57
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>5.15</u>	<u>5.55</u>	<u>6.64</u>	Certificated Subtotal	<u>6.64</u>	<u>6.57</u>	<u>6.82</u>
0.08	0.08	0.03	Special Ed Aide	0.03	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	-	-	Custodian	-	-	-
<u>1.59</u>	<u>1.09</u>	<u>1.04</u>	Non-Certificated Subtotal	<u>1.04</u>	<u>1.01</u>	<u>1.01</u>
<u>6.74</u>	<u>6.64</u>	<u>7.68</u>	Totals	<u>7.68</u>	<u>7.58</u>	<u>7.83</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



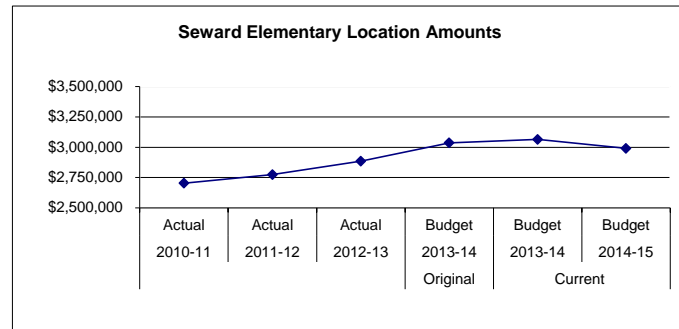
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 42 Seward Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,429,801	\$ 1,398,237	\$ 1,459,088	3100 Certificated Salaries	\$ 1,497,958	\$ 1,539,470	\$ 1,478,356	\$ (61,114)	(4)
314,944	339,969	348,346	3200 Non-Certificated Salaries	401,030	398,697	402,458	3,761	1
683,705	716,881	784,644	3500 Employee Benefits	894,877	878,832	875,434	(3,398)	(0)
<u>2,428,450</u>	<u>2,455,087</u>	<u>2,592,078</u>	Subtotal - Personnel Services	<u>2,793,865</u>	<u>2,816,999</u>	<u>2,756,248</u>	<u>(60,751)</u>	<u>(2)</u>
2,196	2,301	1,954	4200 Staff Travel	1,750	1,750	1,750	-	-
38,191	28,122	29,005	4300 Utility Services	29,200	29,200	26,500	(2,700)	(9)
152,609	168,977	164,815	4350 Energy	164,223	164,223	162,133	(2,090)	(1)
3,996	4,386	4,162	4400 Other Purchased Services	5,244	5,334	5,205	(129)	(2)
58,256	107,948	75,943	4500 Supplies, Materials, and Media	39,983	44,739	36,792	(7,947)	(18)
869	899	880	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>256,117</u>	<u>312,633</u>	<u>276,759</u>	Subtotal - Other	<u>241,565</u>	<u>246,411</u>	<u>233,545</u>	<u>(12,866)</u>	<u>(5)</u>
18,259	6,176	15,340	5100 Equipment	-	530	-	(530)	-
<u>\$ 2,702,826</u>	<u>\$ 2,773,896</u>	<u>\$ 2,884,177</u>	Location Totals	<u>\$ 3,035,430</u>	<u>\$ 3,063,940</u>	<u>\$ 2,989,793</u>	<u>\$ (74,147)</u>	<u>(2)</u>



William H. Seward Elementary School serves grades pre-school - 6, and is located in Seward, Alaska, was chosen as a Blue Ribbon School in 2008. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
278.00	286.00	336.00	Enrollment in ADM (PS-6)	321.00	338.00	282.00

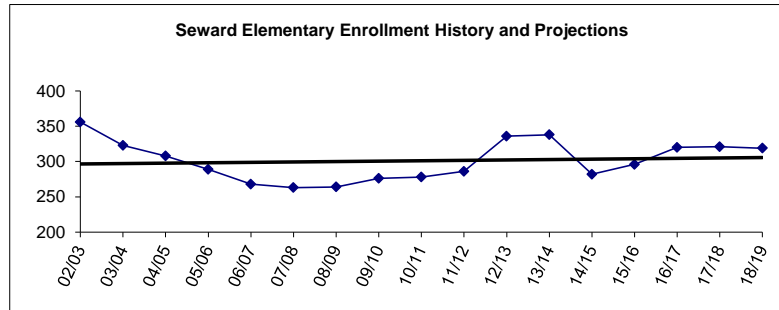
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.20	14.60	16.82	Teacher (Includes Quest)	17.22	16.92	15.12
2.10	1.43	1.50	Specialist*	1.50	1.50	1.50
4.75	4.45	3.75	Special Ed Teacher**	3.75	3.75	3.75
22.05	21.48	23.07	Certificated Subtotal	23.47	23.17	21.37
3.83	4.40	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.38	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	3.00	3.00	2.50
8.65	9.16	10.10	Non-Certificated Subtotal	11.10	11.10	10.60
30.70	30.64	33.17	Total	34.57	34.27	31.97

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



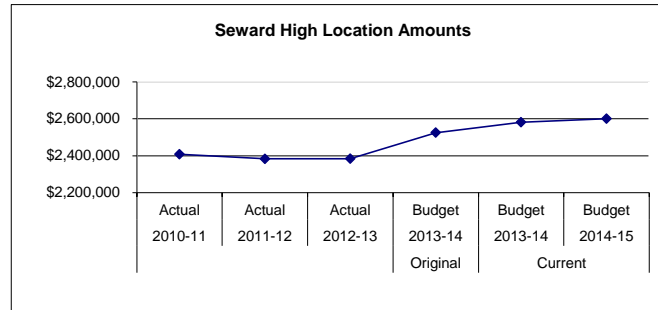
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 08 Seward High School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 978,790	\$ 919,935	\$ 935,815	3100 Certificated Salaries	\$ 989,079	\$ 977,559	\$ 1,038,467	\$ 60,908	6
346,433	362,019	408,154	3200 Non-Certificated Salaries	381,171	405,755	418,842	13,087	3
481,145	504,001	553,573	3500 Employee Benefits	603,562	601,865	653,269	51,404	9
1,806,368	1,785,955	1,897,542	Subtotal - Personnel Services	1,973,812	1,985,179	2,110,578	125,399	6
-	-	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	-
2,541	2,825	5,077	4200 Staff Travel	2,500	2,500	2,500	-	-
16,225	25,628	21,425	4250 Student Travel	-	19,467	-	(19,467)	(100)
124,541	100,327	104,680	4300 Utility Services	106,500	106,500	99,500	(7,000)	(7)
381,069	380,352	222,476	4350 Energy	383,450	383,450	327,966	(55,484)	(14)
3,281	6,295	13,600	4400 Other Purchased Services	17,339	13,478	17,823	4,345	32
51,864	70,777	89,887	4500 Supplies, Materials, and Media	36,931	57,202	38,208	(18,994)	(33)
3,590	3,061	3,865	4900 Other Expenses	4,581	5,306	4,581	(725)	(14)
583,111	589,265	461,010	Subtotal - Other	551,301	589,703	490,578	(97,325)	(17)
17,738	7,632	25,387	5100 Equipment	-	6,801	-	(6,801)	-
<u>\$ 2,407,217</u>	<u>\$ 2,382,852</u>	<u>\$ 2,383,939</u>	Location Totals	<u>\$ 2,525,113</u>	<u>\$ 2,581,683</u>	<u>\$ 2,601,156</u>	<u>\$ 21,273</u>	1



Seward High School serves students in grades 9-12, and is located in Seward, Alaska, on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students enjoy opportunities in clubs, extra-curricular activities and athletics. Some of the opportunities offered to our students include National Honor Society, Student Council, Debate and Drama. Seward High School is, in many ways, the social, athletic, and academic hub of Seward, Alaska - hosting a wide-range of community and athletic events for the students and community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2013-14 Budget
165.00	177.00	182.00	Enrollment in ADM (9-12)	175.00	175.00	182.00

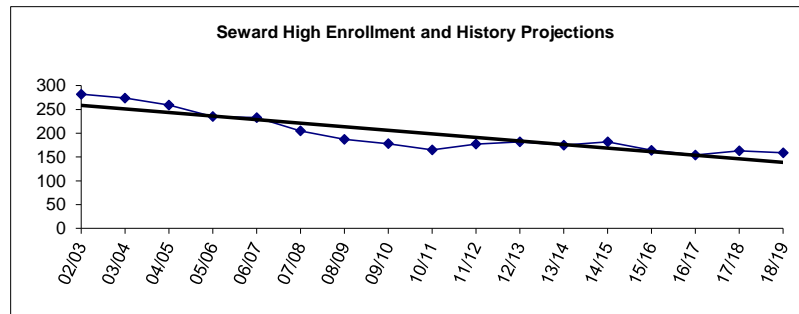
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.10	8.60	8.80	Teacher (Includes Quest)	9.30	9.19	9.69
1.70	1.80	1.80	Specialist*	1.80	1.83	1.83
2.00	1.05	1.00	Special Ed Teacher**	1.00	1.00	1.00
13.80	12.45	12.60	Certificated Subtotal	13.10	13.02	13.52
0.88	1.76	2.64	Special Ed Aide	2.64	3.08	3.08
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.22	0.22	0.22	Nurse***	0.22	0.22	0.22
3.31	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
7.35	7.92	8.80	Non-Certificated Subtotal	8.80	9.24	9.24
21.15	20.37	21.40	Total	21.90	22.26	22.76

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





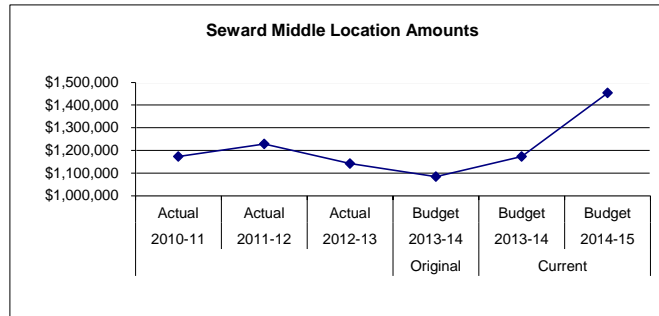
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 14 Seward Middle School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 494,232	\$ 503,031	\$ 444,326	3100 Certificated Salaries	\$ 418,530	\$ 488,733	\$ 659,656	\$ 170,923	35
174,061	191,691	177,296	3200 Non-Certificated Salaries	171,713	167,563	186,595	19,032	11
256,665	288,496	267,586	3500 Employee Benefits	273,091	288,156	377,264	89,108	31
924,958	983,218	889,208	Subtotal - Personnel Services	863,334	944,452	1,223,515	279,063	30
2,053	2,352	1,972	4200 Staff Travel	1,250	1,550	1,350	(200)	(13)
3,250	4,065	3,568	4250 Student Travel	-	3,375	-	(3,375)	(100)
64,922	45,490	42,380	4300 Utility Services	46,200	46,200	51,200	5,000	11
140,652	152,923	164,971	4350 Energy	154,000	154,000	152,849	(1,151)	(1)
1,259	1,093	1,917	4400 Other Purchased Services	2,241	2,331	2,989	658	28
23,060	37,940	23,910	4500 Supplies, Materials, and Media	14,630	18,837	18,896	59	0
810	713	786	4900 Other Expenses	2,395	2,095	2,295	200	10
236,006	244,576	239,504	Subtotal - Other	220,716	228,388	229,579	1,191	1
11,566	498	12,810	5100 Equipment	-	-	-	-	-
\$ 1,172,530	\$ 1,228,292	\$ 1,141,522	Location Totals	\$ 1,084,050	\$ 1,172,840	\$ 1,453,094	\$ 280,254	24



Seward Middle School was opened in January 2006 and serves students in grades 7-8 and is located in Seward, Alaska. Seward is located on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students have the opportunity to participate in activities such as cross country running, soccer, basketball, volleyball, wrestling, Nordic skiing and track. Students enjoy specialized classrooms for technology, art, vocational classes, and music. The school also contains an "auditeria"; a space that is used for dining, drama or holding group presentations. Seward Middle is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
94.00	78.00	83.00	Enrollment in ADM (7-12)	77.00	81.00	118.00

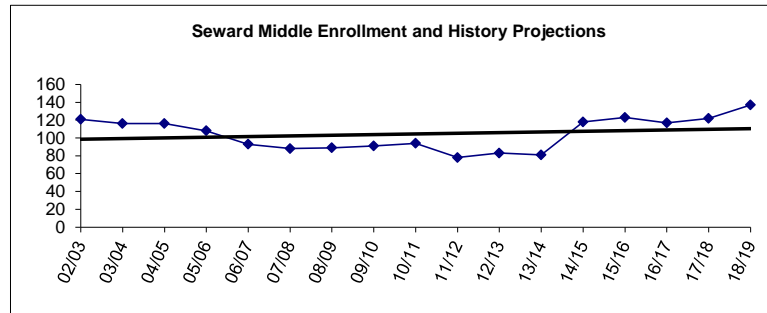
**FTE's Included In Current Budget**

0.50	0.80	0.80	Administrator	0.50	0.80	0.80
5.15	4.90	4.68	Teacher (Includes Quest)	4.43	4.96	7.46
0.60	0.32	-	Specialist*	-	-	-
1.00	1.25	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.25</u>	<u>7.27</u>	<u>6.48</u>	Certificated Subtotal	<u>5.93</u>	<u>6.76</u>	<u>9.26</u>
1.32	2.20	1.32	Special Ed Aide	1.32	0.88	0.88
0.44	0.44	0.44	Aide	-	0.44	0.44
0.53	0.53	0.53	Nurse***	0.53	0.53	0.53
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.67</u>	<u>5.55</u>	<u>4.67</u>	Non-Certificated Subtotal	<u>4.23</u>	<u>4.23</u>	<u>4.23</u>
<u>11.92</u>	<u>12.82</u>	<u>11.15</u>	Totals	<u>10.16</u>	<u>10.99</u>	<u>13.49</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.

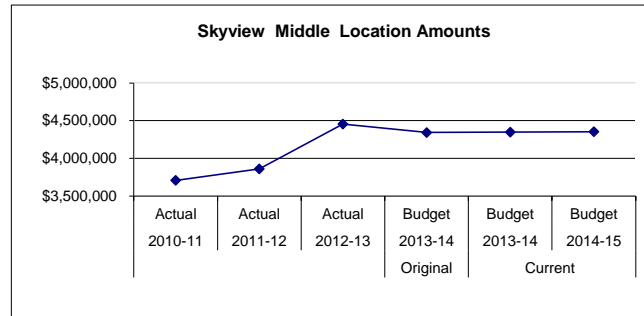


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,124,284	\$ 2,106,312	\$ 2,401,347	3100 Certificated Salaries	\$ 2,351,703	\$ 2,340,635	\$ 2,322,276	\$ (18,359)	(1)
401,117	425,391	519,650	3200 Non-Certificated Salaries	511,071	526,315	542,688	16,373	3
900,083	988,257	1,185,519	3500 Employee Benefits	1,230,677	1,218,523	1,238,092	19,569	2
3,425,484	3,519,960	4,106,516	Subtotal - Personnel Services	4,093,451	4,085,473	4,103,056	17,583	0
282	716	34	4200 Staff Travel	750	750	750	-	-
5,018	6,890	6,541	4250 Student Travel	-	6,874	-	(6,874)	(100)
7,375	11,429	12,844	4300 Utility Services	11,455	11,455	12,955	1,500	13
151,221	161,055	181,351	4350 Energy	172,121	172,121	166,904	(5,217)	(3)
4,624	5,698	5,842	4400 Other Purchased Services	6,785	6,875	7,004	129	2
76,926	115,024	125,953	4500 Supplies, Materials, and Media	55,985	61,417	59,532	(1,885)	(3)
1,461	1,480	1,428	4900 Other Expenses	2,297	2,297	2,297	-	-
246,907	302,292	333,993	Subtotal - Other	249,393	261,789	249,442	(12,347)	(5)
34,771	36,379	14,788	5100 Equipment	-	135	-	(135)	-
<u>\$ 3,707,162</u>	<u>\$ 3,858,631</u>	<u>\$ 4,455,297</u>	Location Totals	<u>\$ 4,342,844</u>	<u>\$ 4,347,397</u>	<u>\$ 4,352,498</u>	<u>\$ 5,101</u>	0



Skyview Middle School serves students in grades 7-8, and is located in Soldotna. Soldotna lies ten miles inland from Cook Inlet and borders the Kenai River. Students enjoy a comprehensive academic program with a wide variety of electives which include art, wood, and metal shop, music, digital photography, computers and health. A wide range of extra-curricular activities are also offered including, soccer, cross country running, basketball, wrestling, Nordic skiing, volleyball, track and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
371.00	401.00	404.00	Enrollment in ADM (7-8)	369.00	367.00	351.00

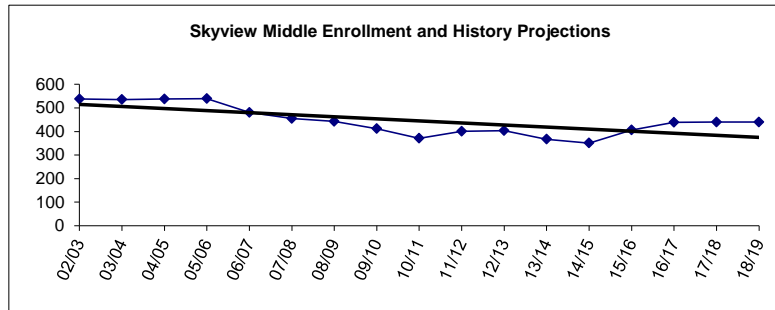
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	20.50	21.50	Teacher (Includes Quest)	20.50	21.50	19.00
2.00	2.00	2.50	Specialist*	2.50	2.79	2.79
4.50	4.50	6.50	Special Ed Teacher**	6.50	6.00	6.00
<u>29.00</u>	<u>29.00</u>	<u>32.50</u>	Certificated Subtotal	<u>31.50</u>	<u>32.29</u>	<u>29.79</u>
2.64	4.40	6.16	Special Ed Aide	6.16	6.16	6.16
1.32	1.32	1.32	Aide	1.32	1.32	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.50	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>10.84</u>	<u>12.60</u>	<u>14.36</u>	Non-Certificated Subtotal	<u>14.36</u>	<u>14.36</u>	<u>13.92</u>
<u>39.84</u>	<u>41.60</u>	<u>46.86</u>	Total	<u>45.86</u>	<u>46.65</u>	<u>43.71</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.

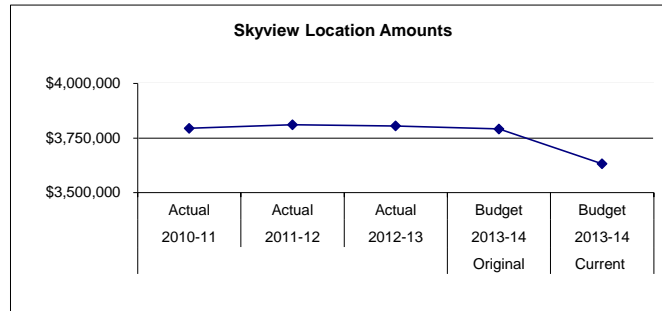


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,833,385	\$ 1,789,312	\$ 1,764,045	3100 Certificated Salaries	\$ 1,766,442	\$ 1,688,324	\$ -	\$ (1,688,324)	(100)
528,673	559,468	551,782	3200 Non-Certificated Salaries	536,757	512,878	-	(512,878)	(100)
896,141	915,016	943,130	3500 Employee Benefits	1,009,537	914,298	-	(914,298)	(100)
3,258,199	3,263,796	3,258,957	Subtotal - Personnel Services	3,312,736	3,115,500	-	(3,115,500)	(100)
-	-	575	4100 Professional and Technical Services	-	350	-	(350)	(100)
7,105	7,833	8,879	4200 Staff Travel	5,000	5,422	-	(5,422)	(100)
19,240	24,750	23,308	4250 Student Travel	-	24,578	-	(24,578)	(100)
14,153	12,876	15,745	4300 Utility Services	13,950	13,950	-	(13,950)	(100)
336,023	352,539	327,767	4350 Energy	371,506	371,506	-	(371,506)	(100)
9,221	5,857	6,192	4400 Other Purchased Services	19,642	20,762	-	(20,762)	(100)
95,622	124,829	128,930	4500 Supplies, Materials, and Media	63,481	57,664	-	(57,664)	(100)
5,581	5,165	6,135	4900 Other Expenses	5,426	5,426	-	(5,426)	(100)
486,945	533,849	517,531	Subtotal - Other	479,005	499,658	-	(499,658)	(100)
49,092	13,297	28,988	5100 Equipment	-	16,809	-	(16,809)	(100)
\$ 3,794,236	\$ 3,810,942	\$ 3,805,476	Location Totals	\$ 3,791,741	\$ 3,631,967	\$ -	\$ (3,631,967)	(100)



Skyview High School serves students in grades 9-12, and is located just outside the city limits of Soldotna. Students enjoy a wide variety of academic, vocational, and extra-curricular offerings ranging from credit recovery to Advanced Placement courses. Staff collaboration efforts in programs such as ZAP (Zeros Aren't Permitted) and Freshman House have resulted in graduation rates that exceed the state target while keeping drop-out rates low. Other activities such as Student Council, National Honor Society, Classroom WithOut Walls, Mock Trial, Battle of the Books, Robotics, performing arts and fine art performances, and numerous sports programs help our students excel in school, and prepare them for the future.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
333.00	363.00	323.00	Enrollment in ADM (9-12)	340.00	261.00	-

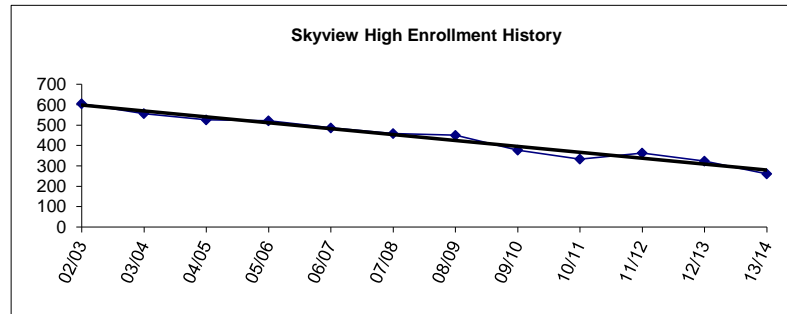
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	1.50	1.00	-
20.00	18.00	18.20	Teacher (Includes Quest)	18.50	16.50	-
2.45	2.15	2.76	Specialist*	2.76	2.64	-
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	-
27.45	25.15	25.96	Certificated Subtotal	25.76	23.14	-
2.82	2.82	1.82	Special Ed Aide	1.82	1.76	-
0.44	0.44	0.44	Aide	0.44	0.44	-
0.88	0.88	0.87	Nurse***	0.87	0.74	-
4.00	4.00	4.00	Support	4.00	3.51	-
4.00	4.50	4.50	Custodians	4.50	4.50	-
12.14	12.64	11.63	Non-Certificated Subtotal	11.63	10.95	-
39.59	37.79	37.59	Total	37.39	34.09	-

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



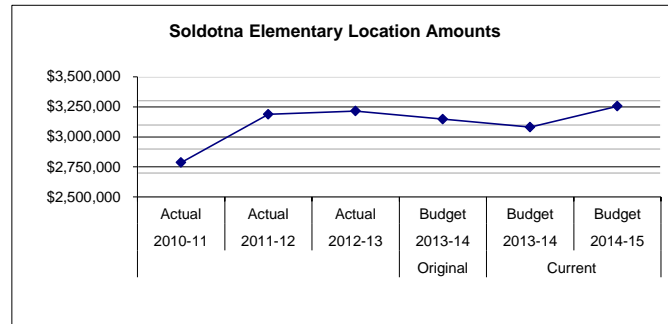
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 43 Soldotna Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,496,641	\$ 1,636,958	\$ 1,599,709	3100 Certificated Salaries	\$ 1,543,863	\$ 1,549,282	\$ 1,606,989	\$ 57,707	4
389,606	468,559	510,077	3200 Non-Certificated Salaries	514,419	475,111	516,208	41,097	9
720,986	867,925	918,543	3500 Employee Benefits	961,789	923,145	991,798	68,653	7
<u>2,607,233</u>	<u>2,973,442</u>	<u>3,028,329</u>	Subtotal - Personnel Services	<u>3,020,071</u>	<u>2,947,538</u>	<u>3,114,995</u>	<u>167,457</u>	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	500	750	750	-	-
-	-	-	4250 Student Travel	50	50	50	-	-
5,644	6,146	7,094	4300 Utility Services	6,899	6,899	6,899	-	-
85,324	88,936	106,463	4350 Energy	82,270	82,270	93,574	11,304	14
4,074	5,146	5,474	4400 Other Purchased Services	4,041	4,616	4,930	314	7
48,065	109,082	59,854	4500 Supplies, Materials, and Media	32,282	37,555	33,200	(4,355)	(12)
1,052	1,021	800	4900 Other Expenses	1,466	1,216	1,216	-	-
<u>144,159</u>	<u>210,331</u>	<u>179,685</u>	Subtotal - Other	<u>127,508</u>	<u>133,356</u>	<u>140,619</u>	<u>7,263</u>	5
<u>34,891</u>	<u>3,997</u>	<u>7,574</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,786,283</u>	<u>\$ 3,187,770</u>	<u>\$ 3,215,588</u>	Location Totals	<u>\$ 3,147,579</u>	<u>\$ 3,080,894</u>	<u>\$ 3,255,614</u>	<u>\$ 174,720</u>	6



Soldotna Elementary School serves student in grades pre-school - 6, located in the heart of Soldotna, and has a long history of academic achievement. Our teachers include local resources, such as Alaska Fish and Game, the Wildlife Refuge, and community businesses to enhance our student's educational experiences. Student opportunities include an after school tutor program (After the Bell), remedial Title 1 services, intervention program, Quest, Foster Grandparents, and a before school breakfast program. Extra-curricular offerings include Robotics, Battle of the Books, forensics, geography bee, spelling bee and the only Elementary after school gymnastics program in the district. The staff at Soldotna Elementary collaborates with both parents and colleagues to design and create individualized learning experiences for all students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
286.00	291.00	293.00	Enrollment in ADM (PS-6)	265.00	295.00	269.00

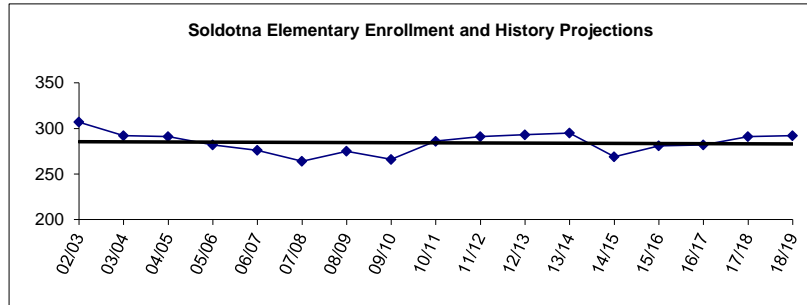
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.53	14.52	15.50	Teacher (Includes Quest)	14.50	14.55	14.55
3.10	3.05	1.73	Specialist*	1.73	1.78	1.78
4.00	4.75	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>21.63</u>	<u>23.32</u>	<u>23.23</u>	Certificated Subtotal	<u>22.23</u>	<u>22.33</u>	<u>22.33</u>
6.66	9.30	8.95	Special Ed Aide	8.95	8.42	8.42
0.45	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.17</u>	<u>13.80</u>	<u>13.45</u>	Non-Certificated Subtotal	<u>13.95</u>	<u>13.42</u>	<u>13.42</u>
<u>32.80</u>	<u>37.12</u>	<u>36.68</u>	Total	<u>36.18</u>	<u>35.75</u>	<u>35.75</u>

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

\*\* "Special Ed Teachers" refers to all other certificated 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.





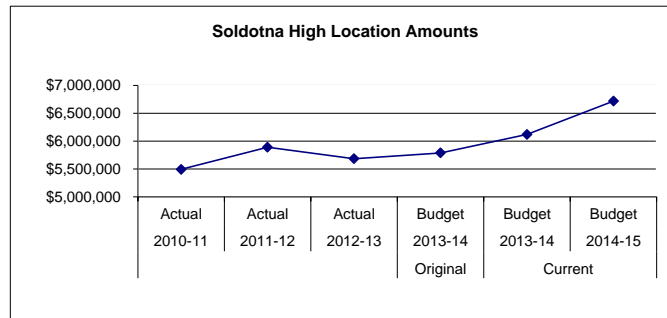
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 09 Soldotna High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,646,534	\$ 2,743,281	\$ 2,608,363	3100 Certificated Salaries	\$ 2,638,234	\$ 2,819,219	\$ 3,157,169	\$ 337,950	12
891,796	976,103	967,181	3200 Non-Certificated Salaries	970,224	989,714	1,089,964	100,250	10
1,346,822	1,492,060	1,500,918	3500 Employee Benefits	1,625,577	1,686,986	1,944,369	257,383	15
4,885,152	5,211,444	5,076,462	Subtotal - Personnel services	5,234,035	5,495,919	6,191,502	695,583	13
-	-	-	4100 Professional and Technical Services	-	1,800	(1,800)	(1,800)	(100)
9,514	10,667	11,207	4200 Staff Travel	5,000	5,000	5,000	-	-
31,066	37,329	30,032	4250 Student Travel	-	31,144	-	(31,144)	(100)
27,220	24,118	25,472	4300 Utility Services	24,883	24,883	24,883	-	-
332,338	361,233	343,443	4350 Energy	395,776	395,776	345,672	(50,104)	(13)
20,537	22,640	22,113	4400 Other Purchased Services	30,928	19,516	33,058	13,542	69
134,091	162,486	157,120	4500 Supplies, Materials, and Media	92,626	126,607	108,964	(17,643)	(14)
7,310	7,153	7,729	4900 Other Expenses	7,244	7,969	7,244	(725)	(9)
562,076	625,626	597,116	Subtotal - Other	556,457	612,695	524,821	(87,874)	(14)
45,871	53,142	10,789	5100 Equipment	-	10,032	-	(10,032)	(100)
\$ 5,493,099	\$ 5,890,212	\$ 5,684,367	Location Totals	\$ 5,790,492	\$ 6,118,646	\$ 6,716,323	\$ 597,677	10



Soldotna High School, home of the Stars, serves students in grades 9-12 and is located in the heart of the City of Soldotna, 150 miles south of Anchorage. SoHi prides itself on an extensive variety of academic, activity, and athletic programs and strives to incorporate technology into instruction. SoHi has been highly accredited by the Northwest Accreditation Commission for over thirty years. SoHi students have received honors in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai. Athletic teams have garnered top GPA honors, as well as regional and state top finishes. SoHi also offers students Consumer Science coursework, college credit through the University of Alaska, Anchorage as well as Process Technology program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
508.00	494.00	472.00	Enrollment in ADM (9-12)	475.00	531.00	587.00

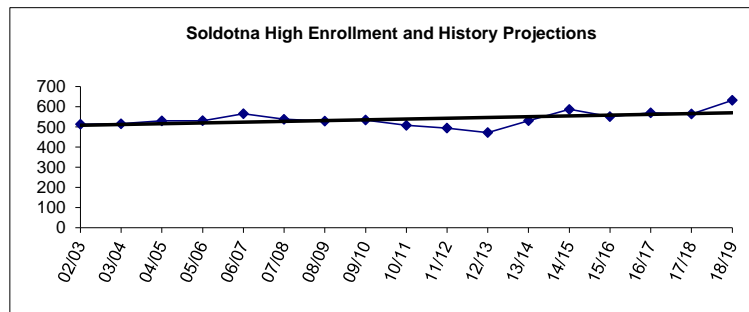
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.50	25.50	24.60	Teacher (Includes Quest)	25.10	28.10	32.10
3.25	2.90	3.45	Specialist*	3.45	3.85	3.85
6.00	6.00	5.00	Special Ed Teacher**	5.00	5.58	5.58
36.75	36.40	35.05	Certificated Subtotal	35.55	39.53	43.53
11.62	13.38	12.52	Special Ed Aide	12.52	13.11	13.11
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	1.00
5.00	5.00	5.00	Support	5.00	5.00	5.50
5.50	5.50	5.50	Custodian	5.50	5.50	6.00
23.44	25.20	24.34	Non-Certificated Subtotal	24.34	24.93	26.05
60.19	61.60	59.39	Total	59.89	64.46	69.58

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



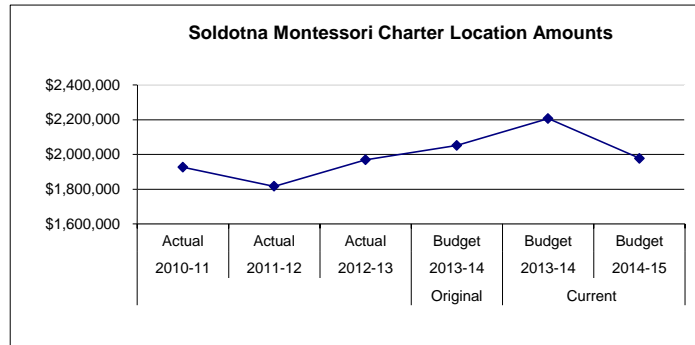
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 64 Soldotna Montessori Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 844,393	\$ 763,620	\$ 846,719	3100 Certificated Salaries	\$ 861,680	\$ 861,680	\$ 861,311	\$ (369)	(0)
289,041	293,926	308,936	3200 Non-Certificated Salaries	302,902	302,902	315,338	12,436	4
457,803	454,190	502,247	3500 Employee Benefits	555,796	555,796	570,489	14,693	3
<u>1,591,237</u>	<u>1,511,736</u>	<u>1,657,902</u>	Subtotal - Personnel Services	<u>1,720,378</u>	<u>1,720,378</u>	<u>1,747,138</u>	<u>26,760</u>	<u>2</u>
105,175	91,204	46,917	4100 Professional and Technical Services	105,000	76,900	46,900	(30,000)	(39)
12,095	29,064	33,812	4200 Staff Travel	12,400	12,400	500	(11,900)	(96)
16,301	78	14	4250 Student Travel	-	-	-	-	-
2,456	2,665	3,099	4300 Utility Services	2,300	2,300	2,300	-	-
34,413	35,869	23,412	4350 Energy	30,000	30,000	30,000	-	-
4,288	3,581	4,037	4400 Other Purchased Services	945	1,645	1,250	(395)	(24)
69,406	49,151	99,061	4500 Supplies, Materials, and Media	51,254	76,458	48,285	(28,173)	(37)
3,955	709	715	4900 Other Expenses	35,451	171,441	6,055	(165,386)	(96)
86,937	85,520	90,173	4950 Indirect Costs	93,840	93,840	84,975	(8,865)	(9)
<u>335,026</u>	<u>297,841</u>	<u>301,240</u>	Subtotal - Other	<u>331,190</u>	<u>464,984</u>	<u>220,265</u>	<u>(244,719)</u>	<u>(53)</u>
-	7,128	9,627	5100 Equipment	-	20,971	10,117	(10,854)	100
<u>\$ 1,926,263</u>	<u>\$ 1,816,705</u>	<u>\$ 1,968,769</u>	Location Totals	<u>\$ 2,051,568</u>	<u>\$ 2,206,333</u>	<u>\$ 1,977,520</u>	<u>\$ (228,813)</u>	<u>(10)</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 64 Soldotna Montessori Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
160.00	165.00	164.00	Enrollment in ADM (K-8)	165.00	165.00	165.00

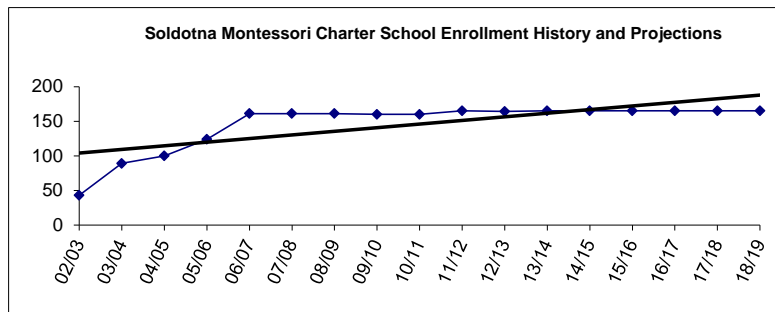
**FTE's Included In Current Budget**

0.35	0.35	0.49	Administrator	0.49	0.49	0.49
10.45	9.45	9.50	Teacher (Includes Quest)	9.50	9.45	9.45
-	-	0.47	Specialist*	0.47	0.37	0.37
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
11.80	10.80	11.46	Certificated Subtotal	11.46	11.31	11.31
2.83	2.64	2.20	Special Ed Aide	2.20	2.20	2.20
5.24	5.12	5.03	Aide	5.03	5.28	5.28
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
10.39	10.08	9.55	Non-Certificated Subtotal	9.55	9.80	9.80
22.19	20.88	21.01	Total	21.01	21.11	21.11

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
Location: 17 Soldotna Prep

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 1,018,338	\$ 1,018,338	100
-	-	-	3200 Non-Certificated Salaries	-	-	314,614	314,614	100
-	-	-	3500 Employee Benefits	-	-	605,052	605,052	100
-	-	-	Subtotal - Personnel Services	-	-	1,938,004	1,938,004	100
-	-	-	4200 Staff Travel	-	-	2,100	2,100	100
-	-	-	4300 Utility Services	-	-	9,964	9,964	100
-	-	-	4350 Energy	-	-	166,904	166,904	100
-	-	-	4400 Other Purchased Services	-	-	2,613	2,613	100
-	-	-	4500 Supplies, Materials, and Media	-	-	37,035	37,035	100
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	218,616	218,616	100
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ 2,156,620	\$ 2,156,620	100

Soldotna Prep will be a new school for FY15, created by moving incoming 9th graders from the area to a separate building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
Location: 17 Soldotna Prep

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
-	-	-	Enrollment in ADM (7-8)	-	-	191.00

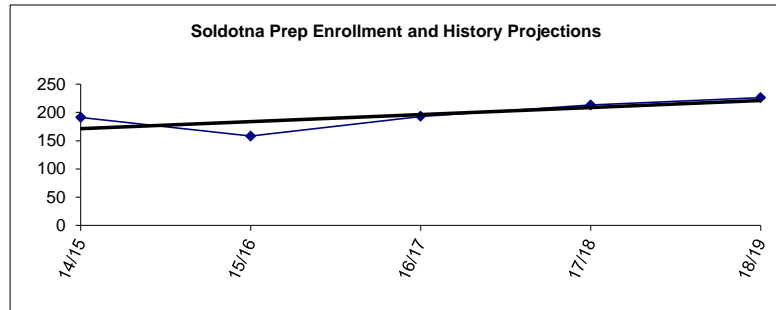
**FTE's Included In Current Budget**

-	-	-	Administrator	-	-	1.00
-	-	-	Teacher (Includes Quest)	-	-	9.00
-	-	-	Specialist*	-	-	1.00
-	-	-	Special Ed Teacher**	-	-	3.00
-	-	-	Certificated Subtotal	-	-	14.00
-	-	-	Special Ed Aide	-	-	1.76
-	-	-	Aide	-	-	0.44
-	-	-	Nurse***	-	-	0.74
-	-	-	Support	-	-	1.50
-	-	-	Custodian	-	-	3.00
-	-	-	Non-Certificated Subtotal	-	-	7.44
-	-	-	Total	-	-	21.44

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 04 Spring Creek

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 220,998	\$ 201,876	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
24,588	15,318	-	3200 Non-Certificated Salaries	-	-	-	-	-
87,412	83,591	-	3500 Employee Benefits	-	-	-	-	-
332,998	300,785	-	Subtotal - Personnel Services	-	-	-	-	-
1,167	479	-	4200 Staff Travel	-	-	-	-	-
254	127	-	4300 Utility Services	-	-	-	-	-
117	65	-	4400 Other Purchased Services	-	-	-	-	-
7,219	2,997	-	4500 Supplies, Materials, and Media	-	-	-	-	-
698	539	-	4900 Other Expenses	-	-	-	-	-
9,455	4,207	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ 342,453	\$ 304,992	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

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. This school closed in FY12 and moved to Anchorage.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
19.00	11.00	-	Enrollment in ADM (9-12)	-	-	-

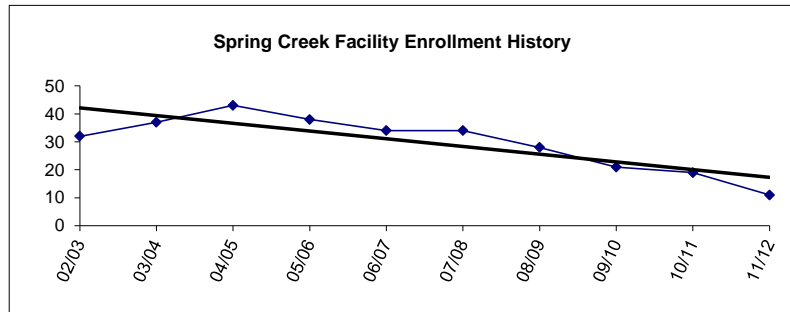
**FTE's Included In Current Budget**

1.00	0.80	-	Administrator	-	-	-
2.00	2.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
3.00	2.80	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.50	-	Support	-	-	-
0.88	0.50	-	Non-Certificated Subtotal	-	-	-
3.88	3.30	-	Total	-	-	-

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





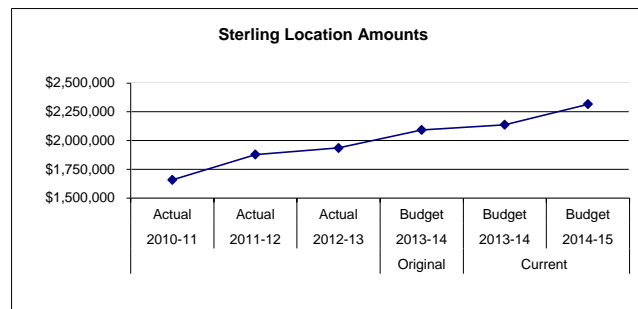
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 44 Sterling Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 928,809	\$ 1,006,583	\$ 1,020,859	3100 Certificated Salaries	\$ 1,107,332	\$ 1,114,549	\$ 1,166,217	\$ 51,668	5
167,467	213,295	235,717	3200 Non-Certificated Salaries	237,645	265,115	321,801	56,686	21
420,113	480,139	529,367	3500 Employee Benefits	632,488	639,713	714,417	74,704	12
1,516,389	1,700,017	1,785,943	Subtotal - Personnel Services	1,977,465	2,019,377	2,202,435	183,058	9
-	9,399	-	4100 Professional and Technical Services	-	-	-	-	-
2,025	3,441	4,293	4200 Staff Travel	2,200	3,609	3,609	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
8,678	8,534	7,250	4300 Utility Services	10,200	10,200	10,200	-	-
70,072	73,177	71,843	4350 Energy	74,941	74,941	71,698	(3,243)	(4)
2,985	3,091	2,500	4400 Other Purchased Services	2,860	2,950	3,236	286	10
30,394	68,661	48,997	4500 Supplies, Materials, and Media	23,173	26,342	24,530	(1,812)	(7)
779	562	588	4900 Other Expenses	710	710	710	-	-
114,933	166,865	135,471	Subtotal - Other	114,084	118,752	113,983	(4,769)	(4)
26,394	10,833	13,824	5100 Equipment	-	-	-	-	-
<u>\$ 1,657,716</u>	<u>\$ 1,877,715</u>	<u>\$ 1,935,238</u>	Location Totals	<u>\$ 2,091,549</u>	<u>\$ 2,138,129</u>	<u>\$ 2,316,418</u>	<u>\$ 178,289</u>	8



Sterling Elementary School serves grades pre-school - 6, and is located in Sterling, Alaska, 12 miles east of Soldotna. Sterling Elementary School offers a comprehensive elementary program that includes vocal and instrumental music, physical education, art, and remedial and advanced academic programs. Students have the opportunity to participate in a variety of extra-curricular activities, including forensics, Battle of the Books, intramural sports, and band. The school also involves student's in several community service projects throughout the year, such as the annual Share in the Giving food and gift collections drive to benefit residents of the Sterling community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
154.00	167.00	189.00	Enrollment in ADM (K-6)	190.00	208.00	200.00

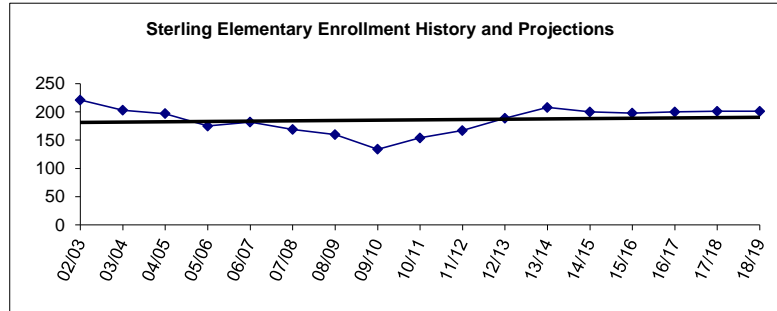
**FTE's Included In Current Budget**

1.00	0.80	0.80	Administrator	1.00	1.00	1.00
10.50	11.50	12.00	Teacher (Includes Quest)	13.00	13.30	13.30
1.10	1.10	0.60	Specialist*	0.60	0.60	0.60
2.00	2.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
14.60	15.40	16.40	Certificated Subtotal	17.60	17.90	17.90
1.76	3.52	3.52	Special Ed Aide	3.52	3.52	4.40
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	2.00	2.00	2.00
4.99	6.75	6.75	Non-Certificated Subtotal	7.25	7.78	8.66
19.59	22.15	23.15	Total	24.85	25.68	26.56

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



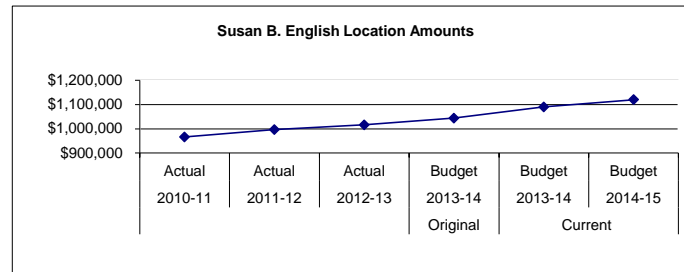
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 03 Susan B. English

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 271,296	\$ 265,147	\$ 261,464	3100 Certificated Salaries	\$ 268,333	\$ 316,098	\$ 326,666	\$ 10,568	3
179,685	185,582	201,975	3200 Non-Certificated Salaries	225,952	207,395	224,625	17,230	8
198,085	208,025	229,427	3500 Employee Benefits	243,933	246,010	272,383	26,373	11
649,066	658,754	692,866	Subtotal - Personnel Services	738,218	769,503	823,674	54,171	7
-	-	2,194	4100 Professional and Technical Services	-	-	-	-	-
2,996	4,479	3,264	4200 Staff Travel	6,000	6,000	6,000	-	-
5,411	6,766	4,779	4250 Student Travel	-	4,441	-	(4,441)	(100)
29,079	26,581	26,492	4300 Utility Services	28,715	28,715	27,215	(1,500)	(5)
229,731	239,885	235,360	4350 Energy	247,000	247,000	234,992	(12,008)	(5)
4,435	4,111	6,008	4400 Other Purchased Services	5,131	5,131	8,365	3,234	63
20,202	47,781	29,299	4500 Supplies, Materials, and Media	15,166	19,738	15,871	(3,867)	(20)
3,993	3,724	3,316	4900 Other Expenses	3,714	3,714	3,714	-	-
295,847	333,327	310,712	Subtotal - Other	305,726	314,739	296,157	(18,582)	(6)
21,571	4,710	12,321	5100 Equipment	-	5,893	-	(5,893)	(100)
\$ 966,484	\$ 996,791	\$ 1,015,899	Location Totals	\$ 1,043,944	\$ 1,090,135	\$ 1,119,831	\$ 29,696	3



Susan B. English is a K-12 school and is located in Seldovia, Alaska. 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  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2010-11 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
46.00	43.00	40.00	Enrollment in ADM (K-12)	43.00	48.00	47.00

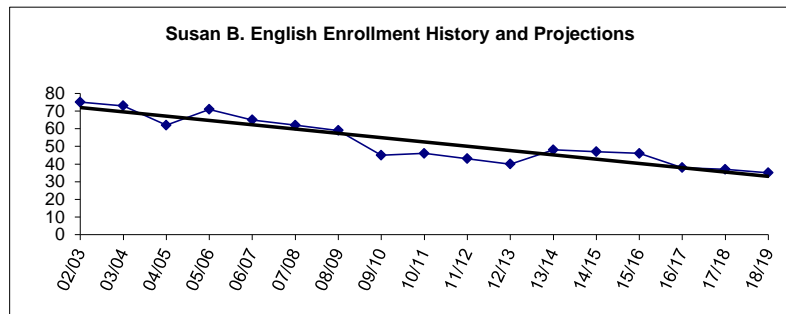
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.50	3.50	3.00	Teacher (Includes Quest)	3.00	3.50	3.50
-	-	-	Specialist*	-	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
4.50	4.50	4.00	Certificated Subtotal	4.00	4.70	4.70
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.10	0.10	0.10	Nurse***	0.10	0.10	0.10
1.38	1.38	1.51	Support	1.88	1.51	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
4.36	4.36	4.49	Non-Certificated Subtotal	4.86	4.49	4.86
8.86	8.86	8.49	Total	8.86	9.19	9.56

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



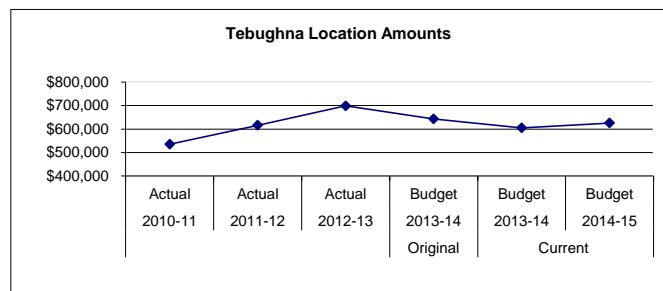
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 01 Tebughna

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 216,299	\$ 223,722	\$ 275,313	3100 Certificated Salaries	\$ 253,253	\$ 227,515	\$ 227,915	\$ 400	0
63,295	65,597	77,761	3200 Non-Certificated Salaries	71,069	70,169	73,131	2,962	4
117,014	123,548	153,746	3500 Employee Benefits	144,789	129,952	139,082	9,130	7
396,608	412,867	506,820	Subtotal - Personnel Services	469,111	427,636	440,128	12,492	3
3,856	3,847	4,428	4200 Staff Travel	7,500	7,500	7,500	-	-
650	750	600	4250 Student Travel	-	600	-	(600)	(100)
27,487	41,926	43,855	4300 Utility Services	41,560	41,560	66,350	24,790	60
83,266	103,770	90,903	4350 Energy	106,000	106,000	93,118	(12,882)	(12)
5,972	3,484	6,448	4400 Other Purchased Services	5,302	5,302	4,892	(410)	(8)
9,798	40,108	22,474	4500 Supplies, Materials, and Media	8,430	10,974	8,469	(2,505)	(23)
7,751	5,671	5,685	4900 Other Expenses	5,685	5,685	5,685	-	-
138,780	199,556	174,393	Subtotal - Other	174,477	177,621	186,014	8,393	5
-	4,209	17,965	5100 Equipment	-	-	-	-	-
<u>\$ 535,388</u>	<u>\$ 616,632</u>	<u>\$ 699,178</u>	Location Totals	<u>\$ 643,588</u>	<u>\$ 605,257</u>	<u>\$ 626,142</u>	<u>\$ 20,885</u>	3



Tebughna is a K-12 School, and is located in Tyonek, Alaska which is on the west side of the Cook Inlet. It is 35 air miles from Anchorage and 31 air miles from Kenai. It is the only community in the Kenai Peninsula Borough that is not directly on the Peninsula. Tebughna students, with the help of the community are able to participate in the Native Youth Olympics (NYO). This event is held yearly and embraces the rich native culture. Other activities include an Enviromental Camp, Winter Survival Camp and a community garden.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
35.00	41.00	40.00	Enrollment in ADM (K-12)	34.00	35.00	36.00

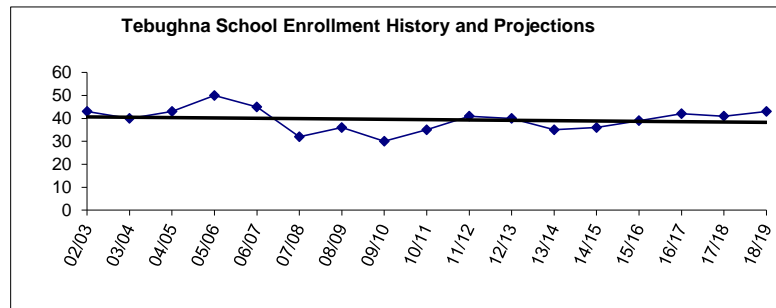
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.50	2.50	3.00	Teacher (Includes Quest)	2.00	2.00	2.00
0.10	0.05	-	Specialist *	-	-	-
0.50	0.50	1.00	Special Ed Teacher**	1.00	0.50	0.50
3.60	3.55	4.50	Certificated Subtotal	3.50	3.00	3.00
0.08	-	0.08	Nurse ***	0.08	0.08	0.08
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
1.96	1.88	1.96	Non-Certificated Subtotal	1.96	1.96	1.96
5.56	5.43	6.46	Total	5.46	4.96	4.96

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.



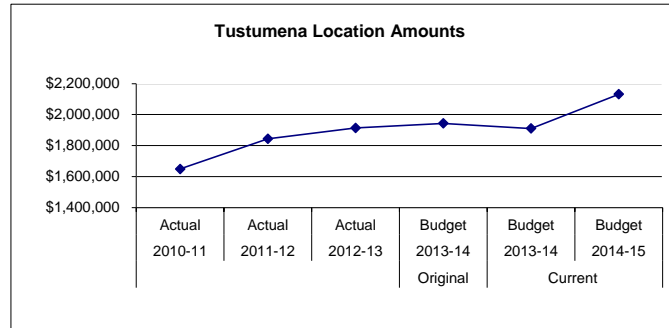
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 45 Tustumena Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 886,397	\$ 970,064	\$ 1,009,058	3100 Certificated Salaries	\$ 1,019,000	\$ 1,020,843	\$ 1,148,708	\$ 127,865	13
211,142	229,519	245,678	3200 Non-Certificated Salaries	243,448	233,309	248,440	15,131	6
407,368	465,073	505,820	3500 Employee Benefits	560,083	532,974	609,518	76,544	14
1,504,907	1,664,656	1,760,556	Subtotal - Personnel Services	1,822,531	1,787,126	2,006,666	219,540	12
2,643	2,105	1,800	4200 Staff Travel	2,258	2,258	2,258	-	-
2,517	2,611	2,605	4300 Utility Services	3,100	3,100	3,400	300	10
86,846	91,239	95,378	4350 Energy	91,273	91,273	91,155	(118)	(0)
2,347	2,510	3,716	4400 Other Purchased Services	2,425	2,425	2,921	496	20
27,621	65,921	40,570	4500 Supplies, Materials, and Media	20,697	22,982	23,134	152	1
888	700	700	4900 Other Expenses	1,009	1,009	1,009	-	-
122,862	165,086	144,769	Subtotal - Other	120,762	123,047	123,877	830	1
20,551	13,287	8,022	5100 Equipment	-	268	-	(268)	-
<u>\$ 1,648,320</u>	<u>\$ 1,843,029</u>	<u>\$ 1,913,347</u>	Location Totals	<u>\$ 1,943,293</u>	<u>\$ 1,910,441</u>	<u>\$ 2,130,543</u>	<u>\$ 220,102</u>	12



Tustumena Elementary School serves students in grades pre-school - 6, and is located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. In addition to a rigorous core educational experience, this unique setting, 12 miles south of Soldotna, is ideal for enhances afterschool activities such as cross country skiing, cross country running, archers, Battle of the Books, forensics, and other clubs. Just on river drainage south of teh world famous Kenai River, this high achieving school and close-knit community are the best kept secrets in Alaska.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
157.00	169.00	162.00	Enrollment in ADM (K-6)	15.00	180.00	177.00

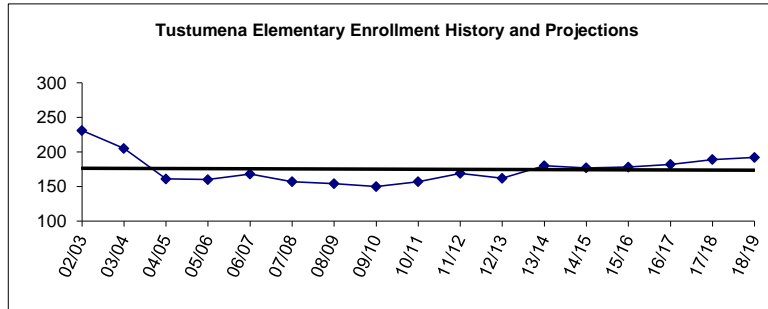
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	10.50	10.50	Teacher (Includes Quest)	10.50	10.20	11.70
0.80	0.50	1.16	Specialist*	1.16	0.86	0.86
1.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
12.80	14.00	14.66	Certificated Subtotal	14.66	14.06	15.56
2.14	2.14	2.14	Special Ed Aide	2.14	2.14	2.14
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.88	0.88	Nurse***	0.88	0.71	0.71
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
5.87	6.40	6.40	Non-Certificated Subtotal	6.40	6.23	6.23
18.67	20.40	21.06	Total	21.06	20.29	21.79

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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.





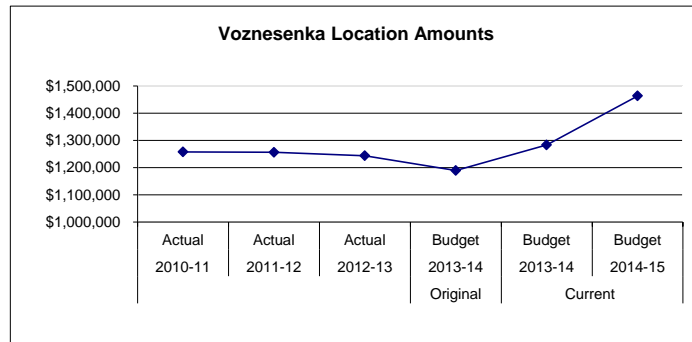
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

**Location: 53 Voznesenka Elementary / High**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 622,205	\$ 554,906	\$ 535,978	3100 Certificated Salaries	\$ 510,976	\$ 578,820	\$ 685,114	\$ 106,294	18
188,653	207,912	208,947	3200 Non-Certificated Salaries	219,073	223,364	231,375	8,011	4
323,753	329,010	331,908	3500 Employee Benefits	340,846	356,517	419,203	62,686	18
1,134,611	1,091,828	1,076,833	Subtotal - Personnel Services	1,070,895	1,158,701	1,335,692	176,991	15
648	920	2,519	4200 Staff Travel	1,000	2,688	2,688	-	-
995	1,240	1,133	4250 Student Travel	-	1,189	-	(1,189)	(100)
3,608	3,531	4,953	4300 Utility Services	6,557	6,582	11,007	4,425	67
24,003	25,051	25,356	4350 Energy	26,200	26,200	25,062	(1,138)	(4)
71,148	70,536	71,859	4400 Other Purchased Services	71,033	71,123	74,389	3,266	5
19,009	59,278	47,918	4500 Supplies, Materials, and Media	12,534	15,633	13,989	(1,644)	(11)
1,271	1,258	1,280	4900 Other Expenses	1,280	1,280	1,280	-	-
120,682	161,814	155,018	Subtotal - Other	118,604	124,695	128,415	3,720	3
3,027	2,429	11,858	5100 Equipment	-	-	-	-	-
<u>\$ 1,258,320</u>	<u>\$ 1,256,071</u>	<u>\$ 1,243,709</u>	Location Totals	<u>\$ 1,189,499</u>	<u>\$ 1,283,396</u>	<u>\$ 1,464,107</u>	<u>\$ 180,711</u>	14



Voznesenka School is a K-12, and is located in the Village of Voznesenka just outside of Homer, Alaska. Students opportunities include a competitive Battle of the Books program as well as a construction and home economics class. All students have a Russian background, which is their primary language. Off-campus shop classes are made available to our students at Homer High and we are part of a co-op with Homer's hockey team. Our on-site activities include football, wrestling, and soccer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 53 Voznesenka Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
104.00	102.00	107.00	Enrollment in ADM (K-12)	97.00	110.00	105.00

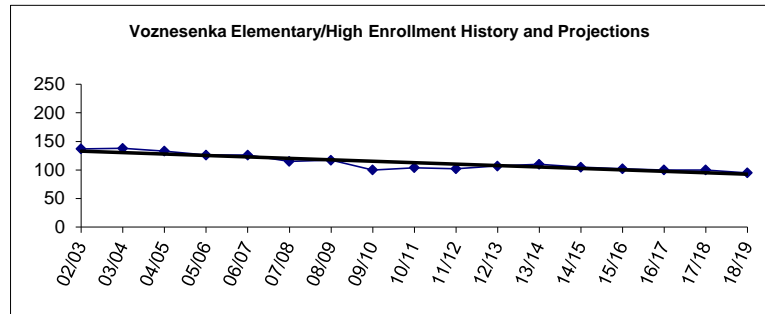
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	6.50	5.50	Teacher (Includes Quest)	5.00	5.50	7.00
0.13	-	-	Specialist*	-	0.30	0.30
1.80	1.60	1.70	Special Ed Teacher**	1.70	1.70	1.70
<u>8.93</u>	<u>8.60</u>	<u>7.70</u>	Certificated Subtotal	<u>7.20</u>	<u>8.00</u>	<u>9.50</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.63	2.64	2.64	Aide	2.64	2.64	2.64
0.21	0.27	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.88	0.75	Custodian	0.75	0.75	0.75
<u>5.60</u>	<u>5.67</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.47</u>	<u>5.47</u>
<u>14.53</u>	<u>14.27</u>	<u>13.17</u>	Total	<u>12.67</u>	<u>13.47</u>	<u>14.97</u>

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

\*\* "Special Ed Teachers" refers to all other certificated 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.

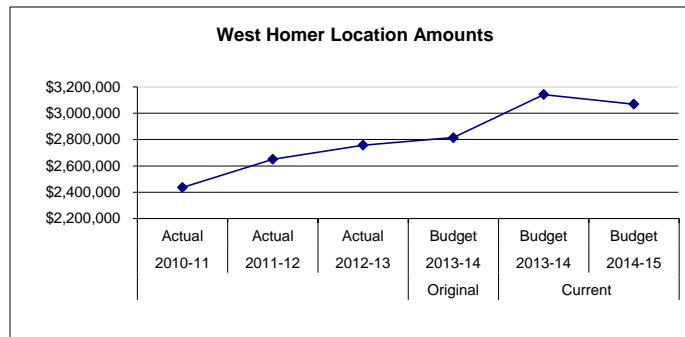


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,330,881	\$ 1,229,302	\$ 1,344,249	3100 Certificated Salaries	\$ 1,340,560	\$ 1,443,025	\$ 1,406,242	\$ (36,783)	(3)
258,541	414,225	399,641	3200 Non-Certificated Salaries	425,367	538,874	542,846	3,972	1
598,176	696,786	747,880	3500 Employee Benefits	814,420	916,013	935,253	19,240	2
2,187,598	2,340,313	2,491,770	Subtotal - Personnel Services	2,580,347	2,897,912	2,884,341	(13,571)	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,192	601	4,710	4200 Staff Travel	3,161	3,161	3,161	-	-
11,936	10,480	11,715	4300 Utility Services	13,382	13,382	13,382	-	-
167,895	168,902	187,431	4350 Energy	184,000	184,000	134,143	(49,857)	(27)
6,036	6,688	5,100	4400 Other Purchased Services	3,644	4,034	4,105	71	2
48,664	93,108	55,105	4500 Supplies, Materials, and Media	28,972	30,799	28,698	(2,101)	(7)
770	856	820	4900 Other Expenses	750	750	750	-	-
236,493	280,635	264,881	5100 Equipment	233,909	236,126	184,239	(51,887)	(22)
12,411	29,030	-	Subtotal - Equipment	-	7,082	-	(7,082)	-
<u>\$ 2,436,502</u>	<u>\$ 2,649,978</u>	<u>\$ 2,756,651</u>	Location Totals	<u>\$ 2,814,256</u>	<u>\$ 3,141,120</u>	<u>\$ 3,068,580</u>	<u>\$ (72,540)</u>	(2)



West Homer Elementary School is located in Homer, Alaska, located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Our campus was constructed in 1997 and currently serves students in grades 3-6. In 2012, West Homer Elementary was one of 314 schools nationwide to be identified as a Blue Ribbon School of Academic Excellence. We offer students a robust academic experience that is complemented with a rich music program and a comprehensive physical education curriculum. West Homer Elementary utilizes our unique outdoor setting and diverse community to enhance the learning experiences we offer students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
242.00	221.00	231.00	Enrollment in ADM (3-6)	237.00	232.00	227.00

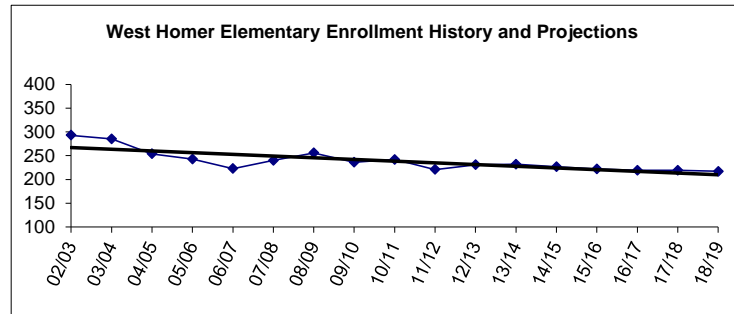
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.75	12.25	12.00	Teacher (Includes Quest)	12.00	13.00	11.50
1.35	1.35	1.38	Specialist*	1.38	1.38	1.38
3.00	3.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
20.10	17.60	18.38	Certificated Subtotal	18.38	20.38	18.88
2.64	5.72	7.04	Special Ed Aide	7.04	9.68	9.68
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.62	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
7.70	10.83	12.15	Non-Certificated Subtotal	12.15	14.79	14.79
27.80	28.43	30.53	Total	30.53	35.17	33.67

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 70 Board of Education

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 41,464	\$ 46,412	\$ 34,596	3200 Non-Certificated Salaries	\$ 32,316	\$ 34,264	\$ 34,337	\$ 73	0
82,870	80,681	80,907	3500 Employee Benefits	82,429	80,361	86,459	6,098	8
124,334	127,093	115,503	Subtotal - Personnel Services	114,745	114,625	120,796	6,171	
47,904	39,467	85,890	4100 Professional and Technical Services	70,000	70,000	100,000	30,000	43
41,271	44,147	43,080	4200 Staff Travel	48,250	48,250	44,550	(3,700)	(8)
638	8	160	4300 Utility Services	1,000	1,000	200	(800)	(80)
4,058	4,191	5,857	4400 Other Purchased Services	5,000	5,800	5,800	-	-
4,490	3,288	2,395	4500 Supplies, Materials, and Media	4,500	3,700	3,400	(300)	(8)
33,600	33,600	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,338	28,399	27,836	4900 Other Expenses	30,000	30,000	28,900	-	-
159,299	153,100	198,818	Subtotal - Other	192,350	192,350	216,450	25,200	13
546	-	378	5100 Equipment	1,000	1,000	-	-	-
\$ 284,179	\$ 280,193	\$ 314,699	Location Totals	\$ 308,095	\$ 307,975	\$ 337,246	\$ 31,371	10

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

**Major long-term issues and concerns:** Graduation rates, equity between various types of schools, Effective Instruction, Career and Technical Education and low Pupil/Teacher ratios.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 133,805	\$ 142,662	\$ 158,370	3100 Certificated Salaries	\$ 152,704	\$ 170,973	\$ 172,574	\$ 1,601	1
96,439	110,092	52,045	3200 Non-Certificated Salaries	94,402	99,992	100,326	334	0
71,563	80,372	84,534	3500 Employee Benefits	89,491	92,238	96,122	3,884	4
301,807	333,126	294,949	Subtotal - Personnel Services	336,597	363,203	369,022	5,819	2
6,527	37,017	24,250	4100 Professional and Technical Services	21,500	20,150	23,150	3,000	15
10,968	16,419	25,173	4200 Staff Travel	30,100	30,100	27,100	(3,000)	(10)
9,715	14,606	15,639	4300 Utility Services	11,500	11,500	11,500	-	-
1,634	2,766	2,823	4400 Other Purchased Services	6,200	6,200	6,700	500	8
13,247	13,370	15,518	4500 Supplies, Materials, and Media	16,250	21,887	16,800	(5,087)	(23)
929	3,657	2,530	4900 Other Expenses	6,000	6,000	5,500	(500)	(8)
43,020	87,835	85,933	Subtotal - Other	91,550	95,837	90,750	(5,087)	(5)
25,973	450	3,041	5100 Equipment	2,500	2,500	-	(2,500)	-
\$ 370,800	\$ 421,411	\$ 383,923	Location Totals	\$ 430,647	\$ 461,540	\$ 459,772	\$ (1,768)	(0)

**Function:** Supervise the selection, appointment, coaching and evaluation of all employees; Administer all aspects of the District in accordance with statute and Board policy; Recommend policies and procedures to the School Board, implement School Board and District goals, guide instruction and learning, and coordinate services for high student achievement.

**Major long-term issues and concerns:** Encourage and support district-wide focus on Effectice Instruction methods to promote student success, encourage increased collaboration among all staff and use of quality processes to promote efficiencies.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
1.50	1.50	1.50	Non-Certificated Subtotal	1.50	1.50	1.50
2.50	2.50	2.50	Total	2.50	2.50	2.50

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 72 Assistant Superintendent Instructional Support

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,049	\$ 7,776	\$ 7,640	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
150,578	165,812	164,915	3200 Non-Certificated Salaries	157,220	164,195	170,152	5,957	4
61,949	67,456	71,182	3500 Employee Benefits	71,666	72,852	75,880	3,028	4
213,576	241,044	243,737	Subtotal - Personnel Services	228,886	237,047	246,032	8,985	4
51,692	8,500	4,000	4100 Professional and Technical Services	-	-	-	-	-
7,081	8,281	10,600	4200 Staff Travel	10,500	10,500	10,800	300	3
4,475	3,605	4,180	4300 Utility Services	5,250	5,250	3,050	(2,200)	(42)
11,130	10,600	10,023	4350 Energy	12,716	12,716	10,396	-	-
240,045	248,608	266,700	4400 Other Purchased Services	255,500	255,500	255,100	(400)	(0)
851,996	902,163	804,155	4450 Insurance Premiums	804,155	804,155	804,155	-	-
12,733	108,071	11,529	4500 Supplies, Materials, and Media	11,625	11,694	12,900	1,206	10
400	26	1,423	4900 Other Expenses	1,125	1,125	1,237	112	10
1,179,552	1,289,854	1,112,610	Subtotal - Other	1,100,871	1,100,940	1,097,638	(982)	(0)
156,541	109,453	284,226	5100 Equipment	-	599	-	(599)	-
\$ 1,549,669	\$ 1,640,351	\$ 1,640,573	Location Totals	\$ 1,329,757	\$ 1,338,586	\$ 1,343,670	\$ 5,084	0

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 72 Assistant Superintendent Instructional Support

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
1.50	1.50	1.50	Non-Certified Subtotal	1.50	1.50	1.50
1.50	1.50	1.50	Total	1.50	1.50	1.50

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 73 Assistant Superintendent Instruction

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 143,347	\$ 170,896	\$ 173,456	3100 Certificated Salaries	\$ 165,593	\$ 172,882	\$ 177,132	\$ 4,250	2
56,347	64,424	67,093	3200 Non-Certificated Salaries	61,715	65,255	65,482	227	0
59,279	66,275	69,341	3500 Employee Benefits	72,763	73,658	74,820	1,162	2
258,973	301,595	309,890	Subtotal - Personnel Services	300,071	311,795	317,434	5,639	2
106	22,210	67,433	4100 Professional and Technical Services	36,000	36,000	33,000	(3,000)	(8)
9,289	37,992	14,719	4200 Staff Travel	32,432	32,432	35,500	3,068	9
3,890	2,827	3,114	4300 Utility Services	3,050	3,050	2,750	(300)	(10)
5,113	26,745	49,605	4400 Other Purchased Services	65,000	65,000	60,100	(4,900)	(8)
10,145	34,924	27,650	4500 Supplies, Materials, and Media	19,750	19,891	14,000	(5,891)	(30)
76,569	110,987	111,338	4900 Other Expenses	124,715	124,715	124,715	-	-
105,112	235,685	273,859	Subtotal - Other	280,947	281,088	270,065	(11,023)	(4)
833	72,987	1,494	5100 Equipment	-	1,500	2,500	1,000	-
\$ 364,918	\$ 610,267	\$ 585,243	Location Totals	\$ 581,018	\$ 594,383	\$ 589,999	\$ (4,384)	(1)

**Function:** The Instruction Department provides student centered curriculum and instructional model; develop, lead and directs daily operations of the instructional programs for the District; supervises district-wide staff professional development; monitors and reports student learning; supervises student discipline and attendance.

**Major long-term issues and concerns:** Common Assessments; Standards based reporting; Improvement Through Collaboration; Effective Instruction and Leadership Evaluation System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 73 Assistant Superintendent Instruction

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
2.00	2.00	2.00	Total	2.00	2.00	2.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 74 Fiscal Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,751	\$ 2,338	\$ 11,673	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
525,801	550,050	586,734	3200 Non-Certificated Salaries	585,985	621,406	638,330	16,924	3
255,781	267,885	297,089	3500 Employee Benefits	327,432	332,349	344,988	12,639	4
784,333	820,273	895,496	Subtotal - Personnel Services	913,417	953,755	983,318	29,563	3
54,386	62,529	55,560	4100 Professional and Technical Services	60,000	60,000	60,000	-	-
23,195	20,906	30,209	4200 Staff Travel	20,250	20,250	25,000	4,750	23
14,184	14,704	18,023	4300 Utility Services	15,000	15,000	15,000	-	-
5,171	11,727	4,622	4400 Other Purchased Services	10,500	10,500	10,500	-	-
10,935	10,924	13,196	4500 Supplies, Materials, and Media	10,500	10,500	11,000	500	5
2,265	2,355	1,706	4900 Other Expenses	2,500	2,500	2,500	-	-
(232,139)	(203,192)	(173,592)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(122,003)	(80,047)	(50,276)	Subtotal - Other	(81,250)	(81,250)	(76,000)	5,250	(6)
772	7,322	5,016	5100 Equipment	-	-	-	-	-
\$ 663,102	\$ 747,548	\$ 850,236	Location Totals	\$ 832,167	\$ 872,505	\$ 907,318	\$ 34,813	4

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 74 Fiscal Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
8.50	8.50	8.50	Support	8.50	8.50	8.50
9.50	9.50	9.50	Non-Certificated Subtotal	9.50	9.50	9.50
9.50	9.50	9.50	Total	9.50	9.50	9.50

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 124,259	\$ 129,277	\$ -	3100 Certificated Salaries	\$ 5,834	\$ 5,834	\$ -	\$ (5,834)	(100)
89,278	92,642	213,014	3200 Non-Certificated Salaries	205,192	219,878	232,081	12,203	6
79,091	84,162	105,576	3500 Employee Benefits	110,118	112,709	118,282	5,573	5
292,628	306,081	318,590	Subtotal - Personnel Services	321,144	338,421	350,363	11,942	4
-	16	-	4100 Professional and Technical Services	-	2,413	2,000	(413)	(17)
8,097	9,420	9,958	4200 Staff Travel	9,150	9,438	14,950	5,512	58
197	497	500	4300 Utility Services	760	760	400	(360)	(47)
3,303	1,390,958	6,935	4400 Other Purchased Services	350	98,177	700	(97,477)	(99)
8,585	35,650	4,049	4500 Supplies, Materials, and Media	18,500	16,323	17,050	727	4
463	250	190	4900 Other Expenses	670	670	-	(670)	(100)
20,645	1,436,791	21,632	Subtotal - Other	29,430	127,781	35,100	(92,681)	(73)
3,175	5,988	32,830	5100 Equipment	1,471,701	1,471,701	-	(1,471,701)	(100)
<u>\$ 316,448</u>	<u>\$ 1,748,860</u>	<u>\$ 373,052</u>	Location Totals	<u>\$ 1,822,275</u>	<u>\$ 1,937,903</u>	<u>\$ 385,463</u>	<u>\$ (1,552,440)</u>	(80)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.00	2.00	2.00	Non-Certificated Subtotal	2.00	2.00	2.00
3.00	3.00	3.00	Total	3.00	3.00	3.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 397,815	\$ 393,621	\$ 404,344	3200 Non-Certificated Salaries	\$ 371,209	\$ 391,767	\$ 396,066	\$ 4,299	1
205,224	206,656	213,147	3500 Employee Benefits	232,354	234,039	243,614	9,575	4
603,039	600,277	617,491	Subtotal - Personnel Services	603,563	625,806	639,680	13,874	2
2,667	3,493	4,396	4200 Staff Travel	3,475	4,275	4,000	(275)	(6)
4,631	5,354	4,835	4300 Utility Services	7,054	7,054	6,800	(254)	(4)
110,319	113,758	110,129	4350 Energy	118,000	118,000	111,401	(6,599)	(6)
10,400	9,488	18,857	4400 Other Purchased Services	15,100	14,550	13,050	(1,500)	(10)
41,651	71,814	84,557	4500 Supplies, Materials, and Media	50,510	50,949	64,050	13,101	26
2,039	718	1,035	4900 Other Expenses	1,200	1,200	1,100	(100)	(8)
(233,442)	(204,332)	(174,566)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(61,735)	293	49,243	Subtotal - Other	(4,661)	(3,972)	401	4,373	(110)
158,329	176,367	3,169	5100 Equipment	2,000	145,395	5,500	(139,895)	(96)
\$ 699,633	\$ 776,937	\$ 669,903	Location Totals	\$ 600,902	\$ 767,229	\$ 645,581	\$ (121,648)	(16)

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	7.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
7.50	7.50	7.50	Non-Certificated Subtotal	7.50	7.50	7.50
7.50	7.50	7.50	Total	7.50	7.50	7.50

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 77 Human Resources

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 132,883	\$ 137,945	\$ 149,947	3100 Certificated Salaries	\$ 128,512	\$ 17,384	\$ 6,750	\$ (10,634)	(61)
452,404	463,943	452,702	3200 Non-Certificated Salaries	858,282	763,088	778,760	15,672	2
237,434	250,122	260,638	3500 Employee Benefits	378,805	330,306	341,222	10,916	3
<u>822,721</u>	<u>852,010</u>	<u>863,287</u>	Subtotal - Personnel Services	<u>1,365,599</u>	<u>1,110,778</u>	<u>1,126,732</u>	<u>15,954</u>	<u>1</u>
33,119	62,355	46,488	4100 Professional and Technical Services	52,200	53,470	63,270	9,800	18
36,939	38,748	42,569	4200 Staff Travel	56,625	56,625	51,300	(5,325)	(9)
5,797	6,564	7,281	4300 Utility Services	6,050	6,050	7,100	1,050	17
52,339	51,305	58,496	4400 Other Purchased Services	60,200	61,920	59,800	(2,120)	(3)
16,922	17,681	12,133	4500 Supplies, Materials, and Media	24,590	49,511	16,100	(33,411)	(67)
26,578	24,174	26,320	4900 Other Expenses	47,000	47,000	46,000	(1,000)	(2)
(116,803)	(102,237)	(87,344)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>54,891</u>	<u>98,590</u>	<u>105,943</u>	Subtotal - Other	<u>146,665</u>	<u>174,576</u>	<u>143,570</u>	<u>(31,006)</u>	<u>(18)</u>
<u>2,721</u>	<u>1,556</u>	<u>10,510</u>	5100 Equipment	<u>1,000</u>	<u>7,400</u>	<u>3,000</u>	<u>(4,400)</u>	<u>100</u>
<u>\$ 880,333</u>	<u>\$ 952,156</u>	<u>\$ 979,740</u>	Location Totals	<u>\$ 1,513,264</u>	<u>\$ 1,292,754</u>	<u>\$ 1,273,302</u>	<u>\$ (19,452)</u>	<u>(2)</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 77 Human Resources

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Director	1.00	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	-	-
-	-	-	Director	-	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
7.00	7.00	7.00	Non-Certificated Subtotal	7.00	8.00	8.00
8.00	8.00	8.00	Total	8.00	8.00	8.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 78 Information Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 6,556	\$ 10,726	\$ 12,266	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
875,728	960,946	968,688	3200 Non-Certificated Salaries	979,118	987,050	1,070,658	83,608	8
398,007	435,025	443,304	3500 Employee Benefits	503,984	498,691	531,244	32,553	7
1,280,291	1,406,697	1,424,258	Subtotal - Personnel Services	1,483,102	1,485,741	1,601,902	116,161	8
3,000	27,841	9,080	4100 Professional and Technical Services	10,000	38,000	48,000	10,000	26
37,799	62,431	58,209	4200 Staff Travel	31,500	31,500	39,500	8,000	25
204,394	243,974	267,938	4300 Utility Services	317,500	317,500	307,600	(9,900)	(3)
387,376	142,284	231,268	4400 Other Purchased Services	251,943	238,943	226,225	(12,718)	(5)
260,559	226,862	158,116	4500 Supplies, Materials, and Media	146,650	132,397	145,200	12,803	10
-	300	-	4900 Other Expenses	1,600	1,600	1,100	(500)	(31)
(232,139)	(203,192)	(173,592)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
660,989	500,500	551,019	Subtotal - Other	559,193	559,940	567,625	7,685	1
119,853	294,910	119,195	5100 Equipment	56,000	56,000	56,000	-	-
\$ 2,061,133	\$ 2,202,107	\$ 2,094,472	Location Totals	\$ 2,098,295	\$ 2,101,681	\$ 2,225,527	\$ 123,846	6

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
13.00	13.00	12.00	Support	12.00	12.00	12.00
14.00	14.00	13.00	Non-Certificated Subtotal	13.00	13.00	13.00
14.00	14.00	13.00	Total	13.00	13.00	13.00

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 8,119	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	14,450	-	(14,450)	(100)
-	23,145	-	4400 Other Purchased Services	-	-	-	-	-
155,910	194,193	242,770	4500 Supplies, Materials, and Media	342,750	342,750	-	(342,750)	(100)
-	-	-	4900 Other Expenses	-	-	-	-	-
155,910	225,457	242,770	Subtotal - Other	342,750	357,200	-	(357,200)	(100)
760,175	620,923	806,182	5100 Equipment	963,452	1,235,540	740,089	(495,451)	(40)
\$ 916,085	\$ 846,380	\$ 1,048,952	Location Totals	\$ 1,306,202	\$ 1,592,740	\$ 740,089	\$ (852,651)	(54)

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

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 81 Pupil Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,455,381	\$ 1,773,856	\$ 1,853,151	3100 Certificated Salaries	\$ 1,984,793	\$ 1,849,891	\$ 2,149,943	\$ 300,052	16
327,278	384,465	417,774	3200 Non-Certificated Salaries	305,998	371,131	363,204	(7,927)	(2)
618,594	775,994	811,566	3500 Employee Benefits	878,942	903,631	958,916	55,285	6
2,401,253	2,934,315	3,082,491	Subtotal - Personnel Services	3,169,733	3,124,653	3,472,063	347,410	11
418,001	396,559	550,808	4100 Professional and Technical Services	360,300	708,918	710,994	2,076	0
117,026	141,555	178,178	4200 Staff Travel	140,170	137,154	149,210	12,056	9
2,422	3,489	1,967	4250 Student Travel	2,200	2,524	3,800	1,276	51
5,069	4,637	4,432	4300 Utility Services	4,700	4,700	5,000	300	6
9,874	2,273	62,814	4400 Other Purchased Services	6,689	6,969	6,610	(359)	(5)
67,486	276,339	271,002	4500 Supplies, Materials, and Media	101,522	96,085	113,694	17,609	18
203,177	138,397	11,511	4900 Other Expenses	163,310	162,822	12,800	(150,022)	(92)
823,055	963,249	1,080,712	Subtotal - Other	778,891	1,119,172	1,002,108	(117,064)	(10)
500	55,103	152,551	Subtotal - Equipment	14,000	30,288	13,435	(16,853)	(56)
<u>\$ 3,224,808</u>	<u>\$ 3,952,667</u>	<u>\$ 4,315,754</u>	Location Total	<u>\$ 3,962,624</u>	<u>\$ 4,274,113</u>	<u>\$ 4,487,606</u>	<u>\$ 213,493</u>	5

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 81 Pupil Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.00	3.00	Coordinator	3.00	3.55	3.60
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	1.00	1.00
9.10	13.10	10.64	Specialist*	10.61	8.50	14.09
8.55	9.50	9.25	Special Ed Teacher**	9.25	13.55	8.50
23.65	28.60	25.89	Certificated Subtotal	25.86	27.60	28.19
5.96	7.15	5.84	Special Ed Aide	5.87	4.87	4.87
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
8.96	10.15	8.84	Non-Certificated Subtotal	8.87	7.87	7.87
32.61	38.75	34.73	Total	34.73	35.47	36.06

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 26,311	\$ (5,198)	\$ 73,505	3100 Certificated Salaries	\$ 1,184,911	\$ 731,665	\$ 746,168	14,503	2
175,335	201,380	181,777	3200 Non-Certificated Salaries	303,523	188,800	317,724	128,924	68
14,248,831	17,913,924	23,039,608	3500 Employee Benefits	23,189,204	23,070,965	33,951,718	10,880,753	47
840,684	709,013	554,226	3631 Worker Compensation	554,226	554,226	554,226	-	-
15,291,161	18,819,119	23,849,116	Subtotal - Personnel Services	25,231,864	24,545,656	35,569,836	11,024,180	45
10,000	-	33,578	4100 Professional and Technical Services	62,000	-	-	-	-
160	8,229	1,540	4200 Staff Travel	50,000	48,975	20,000	(28,975)	(59)
83,771	74,221	75,000	4250 Student Travel	275,000	75,000	275,000	200,000	267
-	7,643	9,482	4300 Utility Services	-	-	-	-	-
63,364	79,771	68,739	4350 In Kind Utilities	81,145	81,145	81,145	-	-
6,639,991	6,839,117	6,714,939	4400 Other Purchased Services	7,168,015	7,193,015	7,178,015	(15,000)	(0)
1,026,438	956,749	525,873	4450 Insurance and Bond Premiums	525,873	525,873	525,873	-	-
(50)	(896)	59	4500 Supplies, Materials, and Media	200	36,265	10,338	(25,927)	(71)
31,884	23,671	(3,646)	4900 Other Expenses	30,000	92,434	40,000	(52,434)	(57)
7,855,558	7,988,505	7,425,564	Subtotal - Other	8,192,233	8,052,707	8,130,371	77,664	1
-	4,527	-	5100 Equipment	-	40,000	10,000	(30,000)	-
362,104	1,564,250	816,836	5500 Transfer to Other Fund	775,000	775,000	825,000	50,000	6
<u>\$ 23,508,823</u>	<u>\$ 28,376,401</u>	<u>\$ 32,091,516</u>	Totals	<u>\$ 34,199,097</u>	<u>\$ 33,413,363</u>	<u>\$ 44,535,207</u>	<u>\$ 11,071,844</u>	33

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, expenditures for TRS and PERS On-Behalf payments are budgeted in this location.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Coordinator	1.00	-	-
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.50	1.50	1.50	Certificated Subtotal	2.50	1.50	1.50
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.25	4.25	4.25	Support	4.25	5.00	5.00
-	-	-	Custodian	-	-	-
4.25	4.25	4.25	Non-Certificated Subtotal	4.25	5.00	5.00
5.75	5.75	5.75	Total	6.75	6.50	6.50

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 942,786	\$ 285,603	\$ 677,587	3100 Certificated Salaries	\$ 656,831	\$ 693,497	\$ 609,676	(83,821)	(12)
149,486	92,566	94,910	3200 Non-Certificated Salaries	89,941	93,885	94,356	471	1
351,078	130,816	263,422	3500 Employee Benefits	279,536	283,203	249,918	(33,285)	(12)
1,443,350	508,985	1,035,919	Subtotal - Personnel Services	1,026,308	1,070,585	953,950	(116,635)	(11)
49,575	40,645	2,600	4100 Professional and Technical Services	-	13,600	15,000	1,400	10
50,930	31,299	68,908	4200 Staff Travel	60,691	60,318	64,550	4,232	7
1,331	-	-	4250 Student Travel	-	-	-	-	-
6,393	2,332	2,559	4300 Utility Services	2,100	2,100	2,600	500	24
33,301	58,305	33,225	4400 Other Purchased Services	17,650	13,741	500	(13,241)	(96)
423,983	582,571	335,106	4500 Supplies, Materials, and Media	712,810	669,186	780,187	111,001	17
2,561	594	495	4900 Other Expenses	600	1,100	495	(605)	(55)
568,074	715,746	442,893	Subtotal - Other	793,851	760,045	863,332	103,287	14
23,212	658	10,955	5100 Equipment	-	1,255	924	(331)	(26)
\$ 2,034,636	\$ 1,225,389	\$ 1,489,767	Location Totals	\$ 1,820,159	\$ 1,831,885	\$ 1,818,206	\$ (13,679)	(1)

**Function:** The Curriculum Department develops an enriched, rigorous, and meaningful curriculum that will prepare all students for a successful future by including all stakeholders in the process and by selecting research based programs. The Elementary Education Department will use data to cultivate a culture of continuous improvement, thereby ensuring that the needs of all students and the goals of the District are met.

**Major long-term issues and concerns:** Amount of reoccurring cost of adopted materials: note-taking guides, workbooks.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
2.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Coordinator	-	1.50	1.50
9.10	2.00	6.80	Teacher (Includes Quest)	6.80	5.00	3.00
-	-	-	Specialist*	-	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>11.10</u>	<u>3.00</u>	<u>7.80</u>	Certificated Subtotal	<u>7.80</u>	<u>8.00</u>	<u>6.00</u>
-	-	-	Nurse ***	-	-	-
3.00	2.00	2.00	Support	2.00	2.00	2.00
<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>14.10</u>	<u>5.00</u>	<u>9.80</u>	Total	<u>9.80</u>	<u>10.00</u>	<u>8.00</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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 812,820	\$ 887,391	3100 Certificated Salaries	\$ 946,308	\$ 869,371	\$ 920,515	51,144	6
-	62,280	86,952	3200 Non-Certificated Salaries	87,804	65,976	68,442	2,466	4
-	293,278	332,351	3500 Employee Benefits	411,845	350,611	381,179	30,568	9
-	1,168,378	1,306,694	Subtotal - Personnel Services	1,445,957	1,285,958	1,370,136	84,178	7
-	11,825	28,253	4100 Professional and Technical Services	52,200	17,150	52,500	35,350	206
-	38,582	32,661	4200 Staff Travel	26,882	29,382	26,250	(3,132)	(11)
-	8,948	7,033	4250 Student Travel	4,443	4,443	10,500	6,057	136
-	3,348	4,848	4300 Utility Services	2,400	2,400	3,150	750	31
-	4,480	21,174	4400 Other Purchased Services	20,910	19,900	14,700	(5,200)	(26)
-	148,135	313,253	4500 Supplies, Materials, and Media	229,649	120,535	214,154	93,619	78
-	889	848	4900 Other Expenses	1,500	1,500	1,500	-	-
-	216,207	408,070	Subtotal - Other	337,984	195,310	322,754	127,444	65
-	41,498	298,964	5100 Equipment	84,576	74,106	43,500	(30,606)	(41)
\$ -	\$ 1,426,083	\$ 2,013,728	Location Totals	\$ 1,868,517	\$ 1,555,374	\$ 1,736,390	\$ 181,016	12

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	1.00	1.00	Director	1.00	1.00	1.00
-	7.10	11.10	Teacher (Includes Quest)	10.90	11.10	9.80
-	2.00	1.00	Specialist*	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
-	10.10	13.10	Certificated Subtotal	12.90	13.10	11.80
-	-	-	Nurse ***	-	-	-
-	2.00	2.50	Support	2.50	1.66	1.66
-	2.00	2.50	Non-Certificated Subtotal	2.50	1.66	1.66
-	12.10	15.60	Total	15.40	14.76	13.46

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 86 K-12/Assessment

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 244,950	\$ 354,140	3100 Certificated Salaries	\$ 299,111	\$ 344,228	\$ 321,180	(23,048)	(7)
-	290,504	328,270	3200 Non-Certificated Salaries	358,637	382,163	358,191	(23,972)	(6)
-	232,018	319,872	3500 Employee Benefits	377,613	384,336	345,620	(38,716)	(10)
-	767,472	1,002,282	Subtotal - Personnel Services	1,035,361	1,110,727	1,024,991	(85,736)	(8)
-	13,751	4,219	4100 Professional and Technical Services	5,400	5,400	5,400	-	-
-	40,733	56,865	4200 Staff Travel	55,700	61,700	61,700	-	-
-	7,303	8,145	4300 Utility Services	7,000	7,000	7,600	600	9
-	30,121	32,123	4400 Other Purchased Services	32,150	28,475	32,150	3,675	13
-	20,635	114,740	4500 Supplies, Materials, and Media	99,600	97,463	104,653	7,190	7
-	82	153	4900 Other Expenses	600	600	600	-	-
-	112,625	216,245	Subtotal - Other	200,450	200,638	212,103	11,465	6
-	1,390	11,858	5100 Equipment	2,000	2,000	2,000	-	-
\$ -	\$ 881,487	\$ 1,230,385	Location Totals	\$ 1,237,811	\$ 1,313,365	\$ 1,239,094	\$ (74,271)	(6)

**K-12 Schools and Assessment**

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

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

**Federal Grants**

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	1.00	1.00	Director	1.00	1.00	1.00
-	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	2.00	Specialist*	2.00	1.50	0.90
-	-	-	Special Ed Teacher**	-	-	-
-	2.00	4.00	Certificated Subtotal	4.00	3.50	2.90
-	7.67	7.23	Aide	7.10	6.98	6.65
-	2.75	3.00	Support	3.00	2.50	2.50
-	10.42	10.23	Non-Certificated Subtotal	10.10	9.48	9.15
-	12.42	14.23	Total	14.10	12.98	12.05

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 108,012	\$ 106,030	\$ 129,775	3200 Non-Certificated Salaries	\$ 158,248	\$ 127,206	\$ 132,216	5,010	4
62,857	61,420	59,644	3500 Employee Benefits	100,880	93,539	111,544	18,005	19
170,869	167,450	189,419	Subtotal - Personnel Services	259,128	220,745	243,760	23,015	10
100	100	-	4100 Professional and Technical Services	-	-	-	-	-
31,032	30,048	33,105	4200 Staff Travel	36,000	36,000	36,000	-	-
570	612	718	4300 Utility Services	750	750	750	-	-
1,171	1,395	1,524	4400 Other Purchased Services	2,300	2,300	2,300	-	-
15,350	19,150	11,017	4500 Supplies, Materials, and Media	18,000	17,750	19,750	2,000	11
6,051	506	6,101	4900 Other Expenses	5,000	5,000	5,000	-	-
54,274	51,811	52,465	Subtotal - Other	62,050	61,800	63,800	2,000	3
4,572	-	-	5100 Equipment	-	250	-	(250)	(100)
\$ 229,715	\$ 219,261	\$ 241,884	Function Totals	\$ 321,178	\$ 282,795	\$ 307,560	\$ 24,765	9

Nursing Services provides for on-site school nursing and program management for the entire Kenai Peninsula Borough School District's traditional schools, charter schools, and alternative schools. The amount of nurse time for each school is determined by a Board-generated formula with additional consideration of the individual building's specific medical needs. In order to provide the most comprehensive services, several nurses travel between multiple sites. This office maintains current nursing standing orders, a departmental procedure manual, conducts nursing inservices, provides continuing education and inservice hours, stocks a variety of supplies e.g. TB serum and those related to the Medic First Aid® training, and creates or maintains additional programmatic resources as required. In addition, Health Services is responsible for executing the role of Blood borne Pathogen (BBP) Exposure Control Officer and implementing the BBP Exposure Control Plan. This OSHA mandated safety program incorporates all staff districtwide in accordance with OSHA regulations.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
3.73	2.47	2.68	Nurse***	2.48	2.73	3.47
0.88	0.88	0.88	Support	0.88	0.88	0.88
4.61	3.35	3.56	Non-Certificated Subtotal	3.36	3.61	4.35
4.61	3.35	3.56	Total	3.36	3.61	4.35

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

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/3/14

Location: 92 Federal Programs - Grants

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 262,342	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
244,776	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
225,304	-	-	3500 Employee Benefits	-	-	-	-	-
732,422	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
34,842	-	-	4200 Staff Travel	-	-	-	-	-
480	-	-	4250 Student Travel	-	-	-	-	-
1,528	-	-	4300 Utility Services	-	-	-	-	-
3,460	-	-	4400 Other Purchased Services	-	-	-	-	-
5,314	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
584	-	-	4900 Other Expenses	-	-	-	-	-
46,208	-	-	Subtotal - Other	-	-	-	-	-
2,253	-	-	5100 Equipment	-	-	-	-	-
\$ 780,883	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

Grants accounting moved to Location 86 in FY12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

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

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	-	-	Administrator	-	-	-
-	-	-	Assistant Director/Coordinator	-	-	-
0.50	-	-	Teacher (Includes Quest)	-	-	-
2.00	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
3.50	-	-	Certificated Subtotal	-	-	-
7.49	-	-	Aide	-	-	-
1.75	-	-	Support	-	-	-
9.24	-	-	Non-Certificated Subtotal	-	-	-
12.74	-	-	Total	-	-	-

\* "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 certificated employees.

\*\* "Special Ed Teachers" refers to all other certificated 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**  
**2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 96 Unallocated**

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2012-13 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 510,309	\$ 491,329	\$ 394,691	\$ (96,638)	(20)
-	-	-	3200 Non-Certificated Salaries	17,118	-	64,404	64,404	100
-	-	-	3500 Employee Benefits	224,518	3,143	236,055	232,912	7,410
-	-	-	Subtotal - Personnel Services	751,945	494,472	695,150	200,678	41
-	-	-	4300 Utility Services	33,810	33,542	24,846	(8,696)	(26)
-	-	-	4350 Energy	373,715	332,769	137,504	(195,265)	(59)
-	-	-	4400 Other Purchased Services	186,239	153,792	-	(153,792)	(100)
-	-	-	4500 Supplies, Materials, and Media	1,800	-	1,575	1,575	100
-	-	-	4900 Other Expenses	25,020	18,312	-	-	-
-	-	-	Subtotal - Other	620,584	538,415	163,925	(356,178)	(66)
-	-	-	5100 Equipment	18,750	18,750	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 1,391,279</u>	<u>\$ 1,051,637</u>	<u>\$ 859,075</u>	<u>\$ (155,500)</u>	(15)
 <u>\$ 124,940,921</u>	 <u>\$ 138,995,990</u>	 <u>\$ 145,234,534</u>	Fund Totals	 <u>\$ 150,857,760</u>	 <u>\$ 151,156,634</u>	 <u>\$ 161,206,486</u>	 <u>\$ 10,049,852</u>	7

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/3/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	-	-	Administrator	-	-	-
5.90	5.65	0.48	Teacher (Includes Quest)	9.00	4.80	7.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
6.90	5.65	0.48	Certificated Subtotal	9.00	4.80	7.00
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.07	0.49	Support	-	3.21	2.32
0.25	-	-	Custodian	-	-	-
1.13	0.07	0.49	Non-Certificated Subtotal	-	3.21	2.32
8.03	5.72	0.97	Total	9.00	8.01	9.32

\* "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 certificated employees.

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

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



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## **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2014-2015**

Fund: 255 Food Service

Date: 02/3/14

2010 - 11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 853,654	\$ 781,299	\$ 703,256	0020 Type A Lunch-Pupils	\$ 640,000	\$ 640,000	\$ 750,000	\$ 110,000	17
11,634	3,826	4,098	0040 Other Local Revenue	-	-	-	-	-
2,034,669	2,111,953	2,144,537	0150 Intergovernmental Federal	2,250,000	2,450,000	2,450,000	-	-
130,804	118,288	139,253	0162 USDA	110,000	110,000	140,000	\$ 30,000	27
<u>3,030,761</u>	<u>3,015,366</u>	<u>2,991,144</u>	Total Revenue	<u>3,000,000</u>	<u>3,200,000</u>	<u>3,340,000</u>	<u>140,000</u>	<u>4</u>
<u>Other Financing Sources</u>								
140,000	600,000	791,836	0250 Transfer From Other Funds	750,000	750,000	800,000	50,000	7
<u>3,170,761</u>	<u>3,615,366</u>	<u>3,782,980</u>	Total Revenue & Other Financing Sources	<u>3,750,000</u>	<u>3,950,000</u>	<u>4,140,000</u>	<u>190,000</u>	<u>5</u>
<u>Expenditure</u>								
1,203,265	1,316,556	1,414,610	3200 Non-Certificated Salaries	1,446,034	1,456,522	1,476,519	19,997	1
762,137	842,492	949,397	3500 Employee Benefits	1,059,032	1,091,928	1,112,783	20,855	2
<u>1,965,402</u>	<u>2,159,048</u>	<u>2,364,007</u>	Subtotal - Personnel Services	<u>2,505,066</u>	<u>2,548,450</u>	<u>2,589,302</u>	<u>40,852</u>	<u>2</u>
-	-	2,700	4100 Professional and Technical Services	-	-	-	-	-
17,597	19,365	23,667	4200 Staff Travel	25,200	25,200	25,200	-	-
2,673	2,471	2,251	4300 Utility Services	3,075	3,075	3,000	(75)	(2)
44,039	50,426	32,038	4400 Other Purchased Services	64,000	65,000	50,503	(14,497)	(22)
1,353,148	1,363,140	1,615,126	4500 Supplies, Materials, and Media	1,710,300	1,711,575	1,375,350	(336,225)	(20)
3,974	3,703	4,117	4900 Other Expenses	4,500	4,500	4,750	250	6
<u>1,421,431</u>	<u>1,439,105</u>	<u>1,679,899</u>	Subtotal - Other	<u>1,807,075</u>	<u>1,809,350</u>	<u>1,458,803</u>	<u>(350,547)</u>	<u>(19)</u>
3,333	132,304	12,429	5100 Equipment	30,000	30,000	15,000	(15,000)	(50)
<u>3,390,166</u>	<u>3,730,457</u>	<u>4,056,335</u>	Fund Total	<u>4,342,141</u>	<u>4,387,800</u>	<u>4,063,105</u>	<u>(324,695)</u>	<u>(7)</u>
(219,405)	(115,091)	(273,355)	Excess (Deficiency) of Revenues over Expenditures	(592,141)	(437,800)	76,895	514,695	(118)
765,531	546,126	431,035	Fund Balance, Beginning of Year	157,680	157,680	-	(157,680)	(100)
<u>\$ 546,126</u>	<u>\$ 431,035</u>	<u>\$ 157,680</u>	Fund Balance, End of Year	<u>\$ (434,461)</u>	<u>\$ (280,120)</u>	<u>\$ 76,895</u>	<u>\$ 357,015</u>	<u>(127)</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2013-2014**

Fund: 205 Student Transportation

Date: 02/11/13

2010 - 11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 5,492,563	\$ 6,241,927	\$ 7,604,516	0050 Intergovernmental - State	7,680,611	7,680,611	7,924,942	\$ 244,331	3
5,492,563	6,241,927	7,604,516	Total Revenue	7,680,611	7,680,611	7,924,942	244,331	3
<u>Other Financing Sources</u>								
200,000	-	-	0250 Transfer From Other Funds	-	-	-	-	-
200,000	-	-	Total Other Financing Sources	-	-	-	-	-
5,692,563	6,241,927	7,604,516	Total Revenue & Other Financing Sources	7,680,611	7,680,611	7,924,942	\$ 244,331	3
<u>Expenditure</u>								
119,785	125,404	140,102	3200 Non-Certificated Salaries	126,213	128,959	133,124	4,165	3
58,961	59,962	60,086	3500 Employee Benefits	67,492	67,146	71,188	4,042	6
178,746	185,366	200,188	Subtotal - Personnel Services	193,705	196,105	204,312	8,207	4
258	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,488	3,617	4,392	4200 Staff Travel	12,500	12,500	12,500	-	-
1,786	3,000	2,633	4300 Utility Services	1,500	1,500	1,500	-	-
4,700,122	5,195,609	7,260,405	4400 Other Purchased Services	7,570,223	7,570,223	7,797,211	226,988	3
626,589	718,594	17,487	4500 Supplies, Materials, and Media	39,300	39,300	39,300	-	-
611	700	1,036	4900 Other Expenses	2,300	2,300	2,300	-	-
5,333,854	5,921,520	7,285,953	Subtotal - Other	7,625,823	7,625,823	7,852,811	226,988	3
303	-	6,030	5100 Equipment	-	687,080	-	(687,080)	-
5,512,903	6,106,886	7,492,171	Fund Total	7,819,528	8,509,008	8,057,123	(451,885)	-
179,660	135,041	112,345	Excess (Deficiency) of Revenues over Expenditures	(138,917)	(828,397)	(132,181)	696,216	
779,572	959,232	1,094,273	Fund Balance, Beginning of Year	1,206,618	1,206,618	378,221	(828,397)	-
\$ 959,232	\$ 1,094,273	\$ 1,206,618	Fund Balance, End of Year	\$ 1,067,701	\$ 378,221	\$ 246,040	\$ (132,181)	-

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

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# INFORMATIONAL SECTION

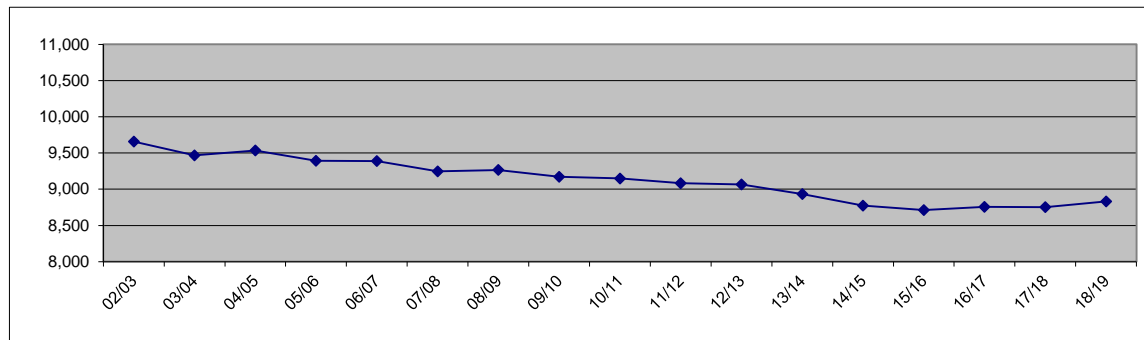
# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **2014-2015 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
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.97%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	0	685	688	660	657	643	663	668	648	677	638	702	692	752	8,773	-1.78%
15/16	0	685	688	690	664	661	645	648	694	654	641	620	720	703	8,713	-0.68%
16/17	0	691	686	688	689	664	663	632	676	695	630	676	630	736	8,756	0.49%
17/18	0	690	692	686	687	689	666	650	660	677	672	650	686	646	8,751	-0.06%
18/19	0	691	691	692	685	687	691	653	678	661	655	685	660	702	8,831	0.91%



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## 11/1/2013

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2014-2015 Budget**  
**General Fund - Staffing in FTE's**

Loc	School or Department	FY08 Actual	FY09 Actual	FY10 Actual	FY10 Actual	FY12 Actual	FY13 Actual	Current FY14 Budget	Projected FY15 Budget	Change FY14 Current To FY15
65	Aurora Borealis Charter School	17.13	17.48	18.74	18.53	18.93	19.06	19.66	19.66	-
31	Chapman Elementary School	11.68	11.00	12.13	10.13	11.16	14.76	12.91	13.41	0.50
80	Connections/Alternative Programs	21.50	21.75	19.75	22.25	20.75	18.90	19.50	20.00	0.50
32	Cooper Landing School	2.66	2.70	2.63	2.43	2.62	2.87	3.62	3.62	-
68	Fireweed Academy Charter School	6.92	6.85	7.35	11.11	13.37	14.26	8.79	8.79	-
62	Greatland Adventure Academy	-	-	-	-	-	-	-	2.87	2.87
66	Homer Flex School	5.73	5.86	5.86	5.86	5.86	5.89	5.95	6.20	0.25
06	Homer High School	47.89	47.97	46.03	45.44	46.44	48.58	49.08	47.58	(1.50)
13	Homer Middle School	20.15	21.26	20.70	24.64	24.90	23.98	23.65	23.65	-
35	Hope Elementary/High School	2.92	2.62	3.61	3.53	3.60	3.36	3.68	3.68	-
56	Kachemak Selo Elementary/High School	9.46	10.83	10.88	11.23	11.24	10.07	10.37	10.37	-
63	Kaleidoscope Charter School	18.94	21.57	25.88	24.67	25.18	25.33	26.75	26.75	-
48	K-Beach Elementary School	42.09	46.10	46.63	44.78	42.94	40.14	37.19	36.69	(0.50)
67	Kenai Alternative School	7.43	8.18	8.11	8.31	8.11	8.74	8.45	8.52	0.07
07	Kenai Central High School	49.42	49.23	51.10	52.30	52.47	52.96	53.43	53.43	-
11	Kenai Middle School	32.80	34.84	33.98	34.14	40.61	37.79	38.18	36.68	(1.50)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.05	1.00	(0.05)
47	McNeil Canyon Elementary School	12.44	14.28	15.55	15.45	14.35	14.25	14.75	14.75	-
37	Moose Pass Elementary School	3.50	4.95	4.04	3.48	3.64	2.92	3.79	3.35	(0.44)
51	Mountain View Elementary School	43.98	44.95	49.54	50.74	52.70	52.57	51.39	50.39	(1.00)
34	Nanwalek Elementary/High School	7.01	7.86	8.64	10.19	10.84	10.69	12.17	11.39	(0.78)
10	Nikiski Middle/Senior High School	38.78	39.48	39.96	40.59	47.60	46.23	44.85	46.46	1.61
52	Nikiski North Star Elementary School	37.10	37.14	36.67	38.13	36.22	37.77	38.83	37.33	(1.50)
38	Nikolaevsk Elementary/High School	7.03	8.53	9.16	8.79	8.69	8.76	9.20	9.20	-
02	Ninilchik Elementary/High School	17.68	19.06	20.08	19.48	20.16	20.44	20.72	19.72	(1.00)
33	Paul Banks Elementary School	25.40	24.81	25.66	24.54	30.94	27.30	24.96	24.46	(0.50)
40	Port Graham Elementary/High School	4.16	4.81	4.52	3.96	4.81	4.01	4.81	4.69	(0.12)
49	Razdolna Elementary/High School	4.64	5.92	5.62	7.75	7.84	8.08	9.08	9.08	-
46	Redoubt Elementary School	33.59	34.77	34.06	33.56	34.96	38.39	38.15	35.65	(2.50)
16	River City Academy	3.75	4.28	5.21	6.74	6.64	7.68	7.58	7.83	0.25
42	Seward Elementary School	30.94	30.60	31.42	30.70	30.64	33.17	34.27	31.97	(2.30)
08	Seward High School	24.01	23.10	22.94	21.15	20.37	21.40	22.26	22.76	0.50
14	Seward Middle	10.27	11.05	10.75	11.92	12.82	11.15	10.99	13.49	2.50
05	Skyview High School	44.85	44.23	45.18	39.59	37.79	37.59	34.09	-	(34.09)

**2014 -2015 Budget  
General Fund - Staffing in FTE's**

Loc	School or Department	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	Current FY14 Budget	Projected FY15 Budget	Change FY14 Current To FY15
43	Soldotna Elementary School	30.98	33.49	31.19	32.80	37.12	36.68	35.75	35.75	-
09	Soldotna High School	58.87	61.88	61.20	60.19	61.60	59.39	64.46	69.58	5.12
12	Soldotna Middle School	48.56	45.63	42.25	39.84	41.60	46.86	46.65	43.71	(2.94)
64	Soldotna Montessori Charter School	19.58	19.86	19.91	22.19	20.88	21.01	21.11	21.11	-
17	Soldotna Prep	-	-	-	-	-	-	-	21.44	21.44
04	Spring Creek High School	3.55	3.68	3.88	3.88	3.30	-	-	-	-
44	Sterling Elementary School	18.34	19.71	18.21	19.59	22.15	23.15	25.68	26.56	0.88
03	Susan B. English School	8.50	10.64	10.39	8.86	8.86	8.49	9.19	9.56	0.37
01	Tebughna School	5.33	5.96	6.51	5.56	5.43	6.46	4.96	4.96	-
45	Tustumena Elementary School	15.79	18.94	17.29	18.67	20.40	21.06	20.29	21.79	1.50
53	Voznesenka Elementary/High School	14.04	14.25	16.90	14.53	14.27	13.17	13.47	14.97	1.50
50	West Homer Elementary School	25.79	27.35	26.67	27.80	28.43	30.53	35.17	33.67	(1.50)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	8.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	-
77	Human Resources	7.50	7.50	7.50	8.00	8.00	8.00	8.00	8.00	-
78	Information Services	11.75	11.75	12.00	14.00	14.00	13.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	20.27	29.38	33.44	32.61	38.75	34.73	35.47	36.06	0.59
83	Districtwide Instruction	9.16	8.84	5.75	5.75	5.75	5.75	6.50	6.50	-
84	Elementary Ed/Curriculum	12.50	14.50	18.00	14.10	5.00	9.80	10.00	8.00	(2.00)
85	Secondary Ed/Pupil Activity	-	-	-	-	12.10	15.60	14.76	13.46	(1.30)
86	K-12/Assessment	-	-	-	-	12.42	14.23	12.98	12.05	(0.93)
87	Nursing Services	2.45	3.38	5.87	4.61	3.35	3.56	3.61	4.35	0.74
92	Grants - Instruction	12.99	13.37	12.56	12.74	-	-	-	-	-
96	Unallocated	-	-	12.38	8.03	5.72	0.97	8.01	9.32	1.31
<b>TOTALS</b>		<b>996.30</b>	<b>1,043.67</b>	<b>1,071.78</b>	<b>1,067.36</b>	<b>1,105.82</b>	<b>1,109.03</b>	<b>1,119.71</b>	<b>1,105.76</b>	<b>(13.95)</b>

**Kenai Peninsula Borough School District  
2014 -2015 Budget  
Staff - All Funds**

											Budget	
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Support Staff												
C/O Administrators	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Aides	127.95	130.02	144.37	154.03	153.60	171.59	183.53	210.50	217.99	213.37	207.41	209.22
Secretaries	88.00	83.08	90.51	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.60	99.56
Custodians	88.75	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23
Food Service	42.01	40.92	43.42	40.30	40.30	37.63	37.82	39.17	43.36	45.12	46.40	46.40
Warehouse	6.00	5.00	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50	7.50
Information Services	12.75	12.75	12.75	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00	13.00
Other Support	37.73	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33	41.58	41.58
Total Support Staff	405.19	396.29	419.41	425.45	422.52	451.10	472.58	497.64	513.19	509.71	510.16	507.49
Certificated Staff												
C/O Administrators	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00	7.30	7.05	7.10
Principals/Asst Principals	34.35	38.65	39.15	39.00	38.40	37.60	40.10	40.60	42.10	42.58	42.83	40.38
Classroom Teachers	462.57	435.55	475.84	473.96	459.87	497.35	512.27	520.15	518.65	520.85	523.60	514.85
Special Education Teachers	141.27	137.50	139.75	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.45	142.45
Other Certified Staff	39.75	35.70	30.10	29.77	28.00	31.50	34.00	30.45	26.00	26.60	26.00	26.00
Total Certificated Staff	686.94	655.20	693.64	688.98	677.00	710.85	734.27	738.85	736.45	740.28	741.93	730.78
Total Staff	1,092.13	1,051.49	1,113.05	1,114.43	1,099.52	1,161.95	1,206.85	1,236.49	1,249.64	1,249.99	1,252.09	1,238.27

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## 2014 - 2015 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 *	147	38	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	97	20	-	117	8,226	2,056	-	10,282
80 Connections **	337	115	307	759	-	-	-	-
32 Cooper Landing	15	3	3	21	1,494	347	370	2,210
68 Fireweed Academy Charter *	116	-	-	116	-	-	-	-
62 Greatland Adventure Academy*	-	45	-	45	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	385	385	-	-	46,932	46,932
13 Homer Middle	-	180	-	180	-	18,504	-	18,504
35 Hope	13	2	3	18	1,295	231	407	1,933
56 Kachemak Selo	32	10	18	60	2,915	1,092	2,308	6,315
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	383	-	-	383	32,478	-	-	32,478
67 Kenai Alternative	-	-	78	78	-	-	10,000	10,000
07 Kenai Central	-	-	526	526	-	-	64,119	64,119
11 Kenai Middle	90	249	-	339	7,632	25,597	-	33,229
15 Marathon ***	-	2	8	10	-	187	1,086	1,273
47 McNeil Canyon	136	-	-	136	11,533	-	-	11,533
37 Moose Pass	15	3	-	18	1,494	347	-	1,841
51 Mountain View	415	-	-	415	35,192	-	-	35,192
34 Nanwalek	53	10	17	80	5,448	1,229	2,468	9,146
10 Nikiski Middle/Sr High	61	123	231	415	4,703	12,644	28,159	45,506
52 Nikiski North Star	339	-	-	339	28,747	-	-	28,747
38 Nikolaevsk	37	10	24	71	3,371	996	3,077	7,444
02 Ninilchik	73	17	51	141	6,190	1,748	6,217	14,155
33 Paul Banks	161	-	-	161	13,653	-	-	13,653
40 Port Graham	15	2	3	20	1,542	246	436	2,223
49 Razdolna	55	14	14	83	5,478	1,617	1,726	8,821
46 Redoubt Elementary	372	-	-	372	31,546	-	-	31,546
16 River City Academy	-	29	46	75	-	2,981	5,607	8,589
42 Seward Elementary	282	-	-	282	23,914	-	-	23,914
08 Seward High	-	-	182	182	-	-	22,186	22,186
14 Seward Middle	47	71	-	118	3,986	7,299	-	11,284
12 Skyview Middle School	-	351	-	351	-	36,083	-	36,083
43 Soldotna Elementary	269	-	-	269	22,811	-	-	22,811
09 Soldotna High	-	-	587	587	-	-	71,555	71,555
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
17 Soldotna Prep	-	-	191	191	-	-	23,283	23,283
44 Sterling Elementary	200	-	-	200	16,960	-	-	16,960
03 Susan B. English	17	6	24	47	1,748	737	3,485	5,970
01 Tebughna	19	9	8	36	1,953	1,106	1,162	4,221
45 Tustumena	177	-	-	177	15,010	-	-	15,010
53 Voznesenka	47	16	42	105	3,986	1,645	5,120	10,750
50 West Homer	227	-	-	227	19,250	-	-	19,250
<b>TOTAL</b>	<b>4,664</b>	<b>1,325</b>	<b>2,784</b>	<b>8,773</b>	<b>\$ 312,553</b>	<b>\$ 116,691</b>	<b>\$ 304,586</b>	<b>\$ 733,830</b>

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

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

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## 2014 - 2015 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Greatland Adventure Academy*	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	12,328	-	-	12,328		0.099	1,220
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward Elem	52,199	-	-	52,199		0.099	5,168
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview Middle School	117,101	-	-	117,101		0.143	16,745
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Montessori Charter *	-	1	960	-		-	-
Soldotna Prep	84,755	6	5,760	90,515		0.121	10,952
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
	<u>1,863,899</u>	<u>33</u>	<u>31,680</u>	<u>1,894,619</u>			<u>\$ 256,257</u>

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

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

Three additional portables are not currently in use.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2014-2015 Copy Allocation					
Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0076 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	117	17,550	210,600	1,601
80	Connections***	759	22,770	273,240	2,077
32	Cooper Landing	21	3,150	37,800	287
68	Fireweed Academy Charter *	116	-	-	-
62	Greatland Adventure Academy*	45	-	-	-
66	Homer Flex **	36	5,400	64,800	492
06	Homer High	385	57,750	693,000	5,267
13	Homer Middle	180	27,000	324,000	2,462
35	Hope	18	2,700	32,400	246
56	Kachemak Selo	60	9,000	108,000	821
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	383	57,450	689,400	5,239
67	Kenai Alternative **	78	11,700	140,400	1,067
07	Kenai Central	526	78,900	946,800	7,196
11	Kenai Middle	339	50,850	610,200	4,638
15	Marathon	10	1,500	18,000	137
47	McNeil Canyon	136	20,400	244,800	1,860
37	Moose Pass	18	2,700	32,400	246
51	Mountain View	415	62,250	747,000	5,677
34	Nanwalek	80	12,000	144,000	1,094
10	Nikiski Middle/Sr	415	62,250	747,000	5,677
52	Nikiski North Star	339	50,850	610,200	4,638
38	Nikolaevsk	71	10,650	127,800	971
02	Ninilchik	141	21,150	253,800	1,929
33	Paul Banks	161	24,150	289,800	2,202
40	Port Graham	20	3,000	36,000	274
49	Razdolna	83	12,450	149,400	1,135
46	Redoubt	372	55,800	669,600	5,089
16	River City Academy	75	11,250	135,000	1,026
42	Seward Elem	282	42,300	507,600	3,858
08	Seward High	182	27,300	327,600	2,490
14	Seward Middle	118	17,700	212,400	1,614
12	Skyview Middle School	351	52,650	631,800	4,802
43	Soldotna Elem	269	40,350	484,200	3,680
09	Soldotna High	587	88,050	1,056,600	8,030
64	Soldotna Montessori Charter *	165	-	-	-
17	Soldotna Prep	191	28,650	343,800	2,613
44	Sterling	200	30,000	360,000	2,736
03	Susan B English	47	7,050	84,600	643
01	Tebughna	36	5,400	64,800	492
45	Tustumena	177	26,550	318,600	2,421
53	Voznesenka	105	15,750	189,000	1,436
50	West Homer	227	34,050	408,600	3,105
Total		8,773	1,110,420	13,325,040	101,268

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 24,804	\$ -	\$ -	\$ -	\$ 24,804
Equity in Central Treasury	23,103,653	5,454,294	-	1,285,560	29,843,507
Accounts Receivable	298,375	-	-	6,237	304,612
Prepaid Items	1,017,300	-	-	-	1,017,300
Due from Other Governments	-	-	1,544,834	1,199,417	2,744,251
Due from Special Revenue Funds	2,775,795	-	-	-	2,775,795
Inventories	698,412	-	-	218,298	916,710
Total Assets	<u>\$ 27,918,339</u>	<u>\$ 5,454,294</u>	<u>\$ 1,544,834</u>	<u>\$ 2,709,512</u>	<u>\$ 37,626,979</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 763,027	\$ -	\$ 5,164	\$ 9,854	\$ 778,045
Accrued Liabilities	7,532,013	-	-	-	7,532,013
Due to General Fund	-	-	1,539,670	1,236,125	2,775,795
Total Liabilities	<u>8,295,040</u>	<u>-</u>	<u>1,544,834</u>	<u>1,245,979</u>	<u>11,085,853</u>
Fund Balances:					
Nonspendable:					
Inventories	698,412	-	-	218,298	916,710
Prepaid Items	1,017,300	-	-	-	1,017,300
Restricted for:					
Facilities Maintenance	1,485,931	-	-	-	1,485,931
Assigned to:					
Charter Schools	556,395	-	-	-	556,395
School Incentive Purchases	453,462	-	-	-	453,462
Self-Insurance Health Care	4,284,173	-	-	-	4,284,173
Professional - Technical Services	41,645	-	-	1,000	42,645
Staff Travel	2,309	-	-	-	2,309
Utility Services	14,450	-	-	-	14,450
Purchased Services	119,820	-	-	-	119,820
Supplies	181,724	10,278	-	72,867	264,869
Equipment	700,441	-	-	30,642	731,083
Subsequent Year Operations	3,776,720	5,444,016	-	1,185,702	10,406,438
Unassigned	<u>6,290,517</u>	<u>-</u>	<u>-</u>	<u>(44,976)</u>	<u>6,245,541</u>
Total Fund Balances	<u>19,623,299</u>	<u>5,454,294</u>	<u>-</u>	<u>1,463,533</u>	<u>26,541,126</u>
Total Liabilities and Fund Balances	<u>\$ 27,918,339</u>	<u>\$ 5,454,294</u>	<u>\$ 1,544,834</u>	<u>\$ 2,709,512</u>	<u>\$ 37,626,979</u>



**CODE STRUCTURE:****Fund**  
**xxx****Location**  
**xx****Function**  
**xxxx****Program**  
**xxxx****Object**  
**xxxx**

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

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

**FUND CODES**

100	School Operating (General Fund)	260	Title II-A, Professional Devel.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	260	Title III-A, English Lang. Acquisit.	301	McKinney-Vento Homeless, ARRA
205	Pupil Transportation	261	Title IA, ARRA	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	356	Gear Up
217	Legis Equipment Fund	264	Title IID, ARRA	370	Chevron
218	Principal Coaching	265	Carl Perkins - Basic	371	Corporate Grants
219	Youth First	266	Title VI-B	372	Community Theater
220	Legis Equipment Fund	267	Title VI-B, ARRA	375	Equipment Fund
221	AK Works	268	SFSF, ARRA	379	School Incentive
222	Legis Equipment Fund	272	Upward Bound/UAF	500	Capital Project
255	Food Service	281	Migrant Education	710	Pupil Activity
256	Food Service - ARRA	284	Youth in Detention		
260	Title I-A	289	Governor's Drug Prevention		
260	Title I-C, Migrant Education	295	School Improvement		
260	Title I-D, Neglected & Delinquent	295	School Improvement		
260	Title II-A, Training & Recruiting	298	Title I-D, Delinquent		

**CODE STRUCTURE:****Fund**  
**xxx****Location**  
**xx****Function**  
**xxxx****Program**  
**xxxx****Object**  
**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	Skyview Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Elementary Ed/Curriculum
14	Seward Middle	53	Voznesenka Elem/High	85	Secondary Ed/Pupil Activity
15	Kenai Youth Facility	56	Kachemak Selo	86	K-12/Assessment
16	River City Academy	62	Greatland Adventure Academy	87	Nursing Services
17	Soldotna Prep	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	92	Grants Instruction
34	Nanwalek Elem/High	67	Kenai Alternative High School	93	Boys & Girls Club: After the Bell
35	Hope Elem/High	68	Fireweed Academy Charter	95	Challenger Center
37	Moose Pass Elementary	70	C/O Board of Education	96	Unallocated
38	Nikolaevsk Elem/High	71	Superintendent		

**CODE STRUCTURE:**Fund  
xxxLocation  
xxFunction  
xxxxProgram  
xxxxObject  
xxxx**FUNCTION CODES**

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

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

**FUNCTION CODES AND DESCRIPTIONS****4100      REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

**4120      BILINGUAL/BICULTURAL EDUCATION INSTRUCTION**

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

**4130                    GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

**4140                    ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

**4160                    VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

**4200                    SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

**4220                    SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

**4320                    GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

**4330                    HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

**4350                    SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

**4352                    LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

**4354                    INSERVICE**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

**4400                    SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

**4450                    SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

**45xx                    DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

4511	Board of Education
4512	Office of the Superintendent
4513	Assistant Superintendent
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Information Services
4556	Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

**4600                    OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

**4700                    PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

**4760                    PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

**4780**

**COMMUNITY SERVICES**

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

**4790**

**FOOD SERVICES**

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

## **OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

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

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

### **0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

### **0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

### **0020            FOOD SERVICES**

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

### **0021            TYPE A STUDENT MEAL SALES**

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

### **0025            OTHER FOOD SALES**

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

### **0040            OTHER LOCAL REVENUE**

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

### **0041            TUITION FROM STUDENTS**

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

### **0046            RENTAL**

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

### **0050            REVENUE FROM STATE SOURCES**

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

### **0051            FOUNDATION PROGRAM**

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

### **0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

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

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

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

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

Value of USDA donated commodities received. (Optional)

**0210            PUPIL ACTIVITY REVENUE**

**0211            PUPIL ACTIVITY GATE RECEIPTS**

**0212            PUPIL ACTIVITY PICTURE RECEIPTS**

**0214            PUPIL ACTIVITY PARTICIPATION FEES**

**0215            PUPIL ACTIVITY FUND RAISING REVENUE**

**0216            PUPIL ACTIVITY FEE**

**0220            PUPIL ACTIVITY DONATIONS**

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

**0250            TRANSFERS FROM OTHER FUNDS**

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



## **OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>		<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110	Superintendent		3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS		3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal		3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS		3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers		3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation		3300	Leave - Support	4402	Purchased Services
3162	Emolument		3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate		3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate		3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified		3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified		3542	FICA Contribution	4501	Supplies
3190	Leave - Certified		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified		3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified		4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse		4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides		4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff		4201	Travel - Meals	4850	Stipends
3250	Custodians		4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff		4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.		4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support		4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support		4331	Postage	5102	Equipment-Technology

### **OBJECT CODES AND DESCRIPTIONS**

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

### **ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

#### **3110            SUPERINTENDENT**

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

#### **3120            ASSISTANT SUPERINTENDENT - Certified**

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

#### **3130            PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

**3140                    DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

**3150                    TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

**3161                    EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

**3162                    EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

**3171                    SUBSTITUTES - Certified with Certificate**

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

**3172                    TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

**3173                    LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

**3180                    SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

**3190                    LEAVE – Certified**

Leave for certified employees requesting leave cash-outs per the negotiated agreement.

**3211                    ADMINISTRATOR – Classified**

Assistant Superintendents in Districtwide administrative duties. May act as chief administrator of district in superintendent's absence.

**3212                    DIRECTOR/COORDINATOR - Classified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

**3220                    SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

**3230                    AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

**3240                    SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

**3250                    MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

**3260                    FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

**3272                    BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

**3291                    SUBSTITUTES - SUPPORT STAFF**

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

**3292                    EXTRA DUTY COMPENSATION - Support**

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

**3293                    LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

**3294                    TEMPORARY SALARIES - SUPPORT**

This category is used for support staff who perform duties on a short-term basis.

**3295                    OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**3296                    SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297                    OFFICIALS**

Payments for individuals officiating at district athletic events who are not paid through an official's association.

**3300                    LEAVE – Support**

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

**35xx                    BENEFITS**

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

		<u>FY14</u>	<u>FY15</u>
<b>3511</b>	Health Care Costs	\$15,612/employee	\$17,004/employee

	<u>CERTIFIED</u>	<u>FY14</u>	<u>FY15</u>
<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3541</b>	Medicaid (certified)	1.45 %	1.45 %
<b>3550</b>	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

**SUPPORT STAFF**

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

**3190                    LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300                    LEAVE – PERS**

Cash in leave according to negotiated agreements.

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

**4100                    PROFESSIONAL AND TECHNICAL SERVICES**

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

**4140                    PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

**4150                    PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

**4200                    TRAVEL**

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

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

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

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

**4320                    GARBAGE - for building.**

**4331                    POSTAGE**

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

**4332                    TELEPHONE**

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

**4360                    ELECTRICITY - for building.**

**4380                    FUEL - for building**

**4401                    FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

**4402                    PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

**4408                    COPY SERVICES**

Per copy costs are recorded under this object code.

**4409                    RISO SERVICES**

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

**4410                    RENTALS**

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

**4430                    EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

**4501                    SUPPLIES**

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

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

**4502                    DISCRETIONAL MATERIAL**

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

**4580                    GAS & OIL**

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

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

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

**4850                    STIPENDS**

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

**4901                    OTHER EXPENSES**

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

**4902                    CAREER DEVELOPMENT**

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

**4903                    PROFESSIONAL DUES**

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

**4904                    PHYSICAL EXAM REIMBURSEMENT**

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

**4950                    INDIRECT COSTS**

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

**5101                    EQUIPMENT - General**

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

**5102                    EQUIPMENT – Technology**

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

## Glossary of Terms

### Page 1 of Glossary

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



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### **Budget Document**

The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan 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 staff development opportunities, sometimes as part of negotiated agreements with employee groups.

### **Categorical Aid**

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

### **Component Unit**

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

### **Comprehensive Annual Financial Report**

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

### **Discretionary Material**

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

### **Emolument**

Stipends for certificated employees for services outside the instructional day.

### **Employee Benefits**

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

### **Encumbrances**

Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

### **Exemption**

Removal of property from the tax base.

### **Expenditure**

Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

### **Extra-Duty Compensation**

Contract addenda for co-curricular activity coaches or club sponsors.

### **Fiscal Year**

The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The

School District's fiscal year extends from July 1 to the following June 30.

**Foundation Level**

A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.

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**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 for 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 by Alaska Legislature.

**Maintenance Contracts**

Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

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

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

# Alaska Facts

Did you know that Alaska . . . . .

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

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