

**Alaska Department of Education & Early Development - School Finance  
FY2012 District Operating Fund Budget**

**Instructions:**

- ⇒ Please be as accurate as possible in providing the requested data and check figures on final copies before submitting them to the department. **Do NOT include cents.** Include personnel full-time equivalent's (FTE's) for each salary listed in the expenditure functions.
- ⇒ Any required fund, function, or object code that is not applicable to your district, leave blank.
- ➔ Please code according to the required codes AND DESCRIPTIONS in the State of Alaska Chart of Accounts 2000 Edition so your budget will not have to be returned to you. The Chart is on our website at <http://www.eed.state.ak.us/publications/COA2000.pdf>
- ⇒ This spreadsheet automatically calculates totals after each activity, then automatically fills the operating fund budget summary on page 2. In order to use the spreadsheet capabilities, save this internet version to your computer and open the saved document through your Excel program. Many cells are protected against input. Use the Tab key to navigate through the document to complete the budget.
- ⇒ The district ADM for FY2012, upon which the budget is based, may or may not be the same as submitted for the initial projections.
- ➔ The department has added two new revenue object codes, 056 & 057, for the purpose of recording TRS and PERS on-behalf revenue. The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditure.
- ➔ The department has updated the fund balance sections on the operating fund budget summary on page 2. The district will need to manually record the beginning and ending unreserved and reserved fund balances.

**If you have any questions  
please call  
Elwin Blackwell  
in School Finance  
at (907) 465-8665**

**THIS REPORT IS DUE JULY 15TH  
OF THE FISCAL YEAR FOR WHICH IT APPLIES  
PER REGULATION 4 AAC 09.110.**

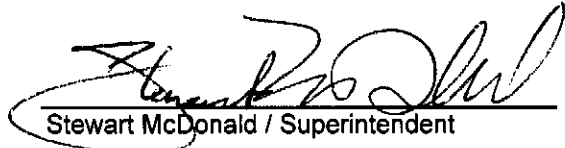
Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget

School District Name: Kodiak Island Borough School District

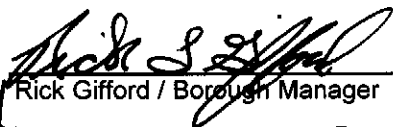

Projected District ADM (K - 12): 2,556

Prepared by:  6/22/11  
Luke Pulp / Director of Finance Date

Phone Number: (907) 481-6105

Approved by:  6/22/11  
Stewart McDonald / Superintendent Date

Approval of City/Borough Official of Local Contribution designated on Page 3:

 6/23/11  
Rick Gifford / Borough Manager Date  
attest: 



**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Summary**

Kodiak Island Borough School District  
District Name

<b>Beginning Fund Balance: July 1, 2011</b>	<i>(Subject to 10% Limit per AS 14.17.505(a))</i>	\$0
	<i>(Remaining After 10% Limit Deduction)</i>	<u>\$2,122,679</u>
	<b>Total Beginning Fund Balance</b>	<u>\$2,122,679</u>

**Revenue**

010 City/Borough Appropriations	(1)	<u>\$10,250,350</u>	
030 Earnings on Investments	(2)	<u>0</u>	
040 Other Local Revenues	(3)	<u>109,000</u>	
041 Tuition from Students	(4)	<u>0</u>	
042 Tuition - Other Districts	(5)	<u>0</u>	
047 E-Rate Program	(6)	<u>1,231,300</u>	
050 State Sources	(7)	<u>31,212,637</u>	
100 Federal Sources - Direct	(8)	<u>20,258</u>	
150 Federal Sources - Through the State	(9)	<u>1,879,821</u>	
190 Federal Sources - Other Agencies	(10)	<u>0</u>	
250 Transfers From Other Funds	(11)	<u>0</u>	
			<b>Total Revenue</b>
			<u>\$44,703,366</u>

**Expenditures**

100 Instruction	(12)	<u>\$20,525,200</u>	
200 Special Education Instruction	(13)	<u>3,913,992</u>	
220 Special Education Support Services	(14)	<u>2,379,609</u>	
300 Support Services - Students	(15)	<u>1,612,171</u>	
350 Support Services - Instruction	(16)	<u>2,671,320</u>	
400 School Administration	(17)	<u>2,050,013</u>	
450 School Administration Support Services	(18)	<u>1,011,257</u>	
510 District Administration	(19)	<u>1,266,963</u>	
550 District Administration Support Services	(20)	<u>2,334,767</u>	
600 Operations and Maintenance of Plant	(21)	<u>6,680,296</u>	
700 Student Activities	(22)	<u>704,248</u>	
780 Community Services	(23)	<u>0</u>	
900 Other Financing Uses	(24)	<u>185,000</u>	
			<b>Total Expenditures</b>
			<u>\$45,334,836</u>

<b>Ending Fund Balance: June 30, 2012</b>	<i>(Subject to 10% Limit per AS 14.17.505(a))</i>	\$0 **
	<i>(Remaining After 10% Limit Deduction)</i>	<u>\$1,491,209</u>
	<b>Total Ending Fund Balance</b>	<u>\$1,491,209</u>

\*\* Must be greater than or equal to zero

**Minimum Expenditure for Instruction Calculation  
AS14.17.520 & 4 AAC 09.115**

<b>Total Instructional Expenditures (Functions 100-400)</b>	<b>(a)</b>	<u>\$33,152,305</u>
<b>Total Expenditure Codes (Functions 100-780)</b>	<b>(b)</b>	<u>\$45,149,836</u>
<b>Total Instructional Expenditures (a) divided by Total Expenditures (b)</b>		<u>73%</u>

**Alaska Department of Education and Early Development- School Finance  
FY2012 School Operating Fund Budget Revenues**

Kodiak Island Borough School District  
District Name

**010 City/Borough Appropriations**

	Amount
011 City/Borough Tax Appropriation	<u>9,481,000</u>
012 City/Borough "In-Kind"	
<i>(detail descriptions &amp; dollar amts required for in-kind)</i>	
<u>Property &amp; Casualty Insurance</u>	<u>241,000</u>
<u>Mental Health Counseling</u>	<u>381,350</u>
<u>Audit Services</u>	<u>37,000</u>
<u>Grounds &amp; Maintenance, Remodeling</u>	<u>110,000</u>
<b>Total City/Borough Appropriations</b>	<b><u>\$10,250,350</u></b>
	Transferred to (1) on page 2

**030 Earnings on Investments**

030 Earnings on Investments	<u>0</u>
<b>Total Earnings on Investments</b>	<b><u>\$0</u></b>
	Transferred to (2) on page 2

**040 Other Local Revenues**

040 Other Local Revenues - Identify:	
<i>(provide detail descriptions &amp; dollar amts for local revenues)</i>	
<u>Use of Facilities</u>	<u>80,000</u>
<u>Academic / Athletic Fees</u>	<u>10,000</u>
<u>Village Rent</u>	<u>9,000</u>
<u>Other - Misc</u>	<u>10,000</u>
<b>Total Other Local Revenues</b>	<b><u>\$109,000</u></b>
	Transferred to (3) on page 2

**041 Tuition from Students**

041 Tuition from Students	<u>0</u>
<b>Total Tuition from Students</b>	<b><u>\$0</u></b>
	Transferred to (4) on page 2

**042 Tuition - Other Districts**

042 Tuition	<u>0</u>
<b>Total Tuition - Other Districts</b>	<b><u>\$0</u></b>
	Transferred to (5) on page 2

**047 E-Rate Program**

047 E-Rate Program Revenue	<u>1,231,300</u>
<b>Total E-Rate Program</b>	<b><u>\$1,231,300</u></b>
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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<i>Function 100 Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>10,465,736</u>	<u>148.60</u>
320 Non-Certificated Salaries	<u>1,180,974</u>	<u>27.15</u>
<b>Total Salaries</b>	<u>\$11,646,710</u>	
Employee Benefits		
360 Employee Benefits	<u>7,840,158</u>	
380 Housing Allowance/Subsidy	<u>96,000</u>	
390 Transportation Allowance	<u>21,600</u>	
<b>Total Employee Benefits</b>	<u>\$7,957,758</u>	
	<u><b>Total Salaries &amp; Employee Benefits</b></u>	<u><b>\$19,604,468</b></u>
Non-Personnel		
410 Professional and Technical Services	<u>20,250</u>	
419 Chief Administrator Contract Services	<u>0</u>	
420 Staff Travel	<u>6,000</u>	
425 Student Travel	<u>15,430</u>	
430 Utility Services	<u>1,060</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>180,124</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>500,727</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>20,586</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>176,555</u>	
<b>Total Non-Personnel</b>	<u>\$920,732</u>	
	<u><b>Total Salaries, Benefits, Non-Personnel</b></u>	<u><b>\$20,525,200</b></u>

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<i>Function 200 Special Education Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>1,696,564</u>	<u>24.00</u>
320 Non-Certificated Salaries	<u>448,900</u>	<u>16.00</u>
<b>Total Salaries</b>	<b><u>\$2,145,464</u></b>	
Employee Benefits		
360 Employee Benefits	<u>1,720,193</u>	
380 Housing Allowance/Subsidy	<u>10,000</u>	
390 Transportation Allowance	<u>3,600</u>	
<b>Total Employee Benefits</b>	<b><u>\$1,733,793</u></b>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <b><u>\$3,879,257</u></b>	
Non-Personnel		
410 Professional and Technical Services	<u>2,000</u>	
420 Staff Travel	<u>17,000</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>40</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>0</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>14,845</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>0</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>850</u>	
<b>Total Non-Personnel</b>	<b><u>\$34,735</u></b>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <b><u>\$3,913,992</u></b>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<b>Function 220 Special Education Support Services - Students</b>	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	<u>1,021,710</u>	<u>14.00</u>
320 Non-Certificated Salaries	<u>42,170</u>	<u>1.25</u>
<b>Total Salaries</b>	<b><u>\$1,063,880</u></b>	
<b>Employee Benefits</b>		
360 Employee Benefits	<u>754,262</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
<b>Total Employee Benefits</b>	<b><u>\$754,262</u></b>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <b><u>\$1,818,142</u></b>	
 <b>Non-Personnel</b>		
410 Professional and Technical Services	<u>439,850</u>	
419 Chief Administrator Contract Services	<u>0</u>	
420 Staff Travel	<u>40,527</u>	
425 Student Travel	<u>1,000</u>	
430 Utility Services	<u>1,000</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>12,000</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>43,500</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	500	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>23,090</u>	
<b>Total Non-Personnel</b>	<b><u>\$561,467</u></b>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <b><u>\$2,379,609</u></b>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

**Function 300 Support Services - Students**

	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	<u>542,372</u>	<u>8.00</u>
320 Non-Certificated Salaries	<u>347,309</u>	<u>6.90</u>
<b>Total Salaries</b>	<u>\$889,681</u>	
<b>Employee Benefits</b>		
360 Employee Benefits	<u>698,670</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>900</u>	
<b>Total Employee Benefits</b>	<u>\$699,570</u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u><u>\$1,589,251</u></u>	

**Non-Personnel**

410 Professional and Technical Services	<u>0</u>	
420 Staff Travel	<u>5,200</u>	
425 Student Travel	<u>1,455</u>	
430 Utility Services	<u>0</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>970</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>15,295</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>0</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>0</u>	
<b>Total Non-Personnel</b>	<u>\$22,920</u>	

**Total Salaries, Benefits, Non-Personnel** \$1,612,171

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<b>Function 350 Support Services - Instruction</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>257,762</u>	<u>3.50</u>
320 Non-Certificated Salaries	<u>245,401</u>	<u>7.64</u>
<b>Total Salaries</b>	<b><u>\$503,163</u></b>	
Employee Benefits		
360 Employee Benefits	<u>599,190</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
<b>Total Employee Benefits</b>	<b><u>\$599,190</u></b>	
	<b><u>\$1,102,353</u></b>	
Non-Personnel		
410 Professional and Technical Services	<u>33,000</u>	
420 Staff Travel	<u>28,850</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>1,287,604</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>23,150</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>182,744</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>1,746</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>11,873</u>	
<b>Total Non-Personnel</b>	<b><u>\$1,568,967</u></b>	
	<b><u>\$2,671,320</u></b>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<b>Function 400 School Administration</b>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>1,205,669</u>	<u>12.00</u>
<b>Total Salaries</b>	<u>\$1,205,669</u>	
Employee Benefits		
360 Employee Benefits	<u>763,688</u>	
380 Housing Allowance/Subsidy	<u>14,000</u>	
390 Transportation Allowance	<u>10,600</u>	
<b>Total Employee Benefits</b>	<u>\$788,288</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u>\$1,993,957</u>	
Non-Personnel		
410 Professional and Technical Services	<u>4,235</u>	
419 Chief Administrator Contract Services	<u>0</u>	
420 Staff Travel	<u>29,250</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>1,800</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>0</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>10,771</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>8,000</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>2,000</u>	
<b>Total Non-Personnel</b>	<u>\$56,056</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u>\$2,050,013</u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<i><b>Function 450 School Administration Support Services</b></i>	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	550,427	15.78
<b>Total Salaries</b>	<u>\$550,427</u>	
Employee Benefits		
360 Employee Benefits	413,679	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
<b>Total Employee Benefits</b>	<u>\$413,679</u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u>\$964,106</u></u>	
Non-Personnel		
410 Professional and Technical Services	0	
420 Staff Travel	1,700	
425 Student Travel	0	
430 Utility Services	20,955	
435 Energy	0	
440 Other Purchased Services	485	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	22,041	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:	970	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	1,000	
<b>Total Non-Personnel</b>	<u>\$47,151</u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u>\$1,011,257</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<b>Function 510 District Administration</b>	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	<u>364,293</u>	<u>3.00</u>
320 Non-Certificated Salaries	<u>257,149</u>	<u>4.20</u>
<b>Total Salaries</b>	<u>\$621,442</u>	
<b>Employee Benefits</b>		
360 Employee Benefits	<u>456,688</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>6,200</u>	
<b>Total Employee Benefits</b>	<u>\$462,888</u>	
	<u>\$1,084,330</u>	
<b>Non-Personnel</b>		
410 Professional and Technical Services	<u>54,961</u>	
419 Chief Administrator Contract Services	<u>0</u>	
420 Staff Travel	<u>57,854</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>6,000</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>13,534</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>22,425</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>13,859</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>14,000</u>	
<b>Total Non-Personnel</b>	<u>\$182,633</u>	
	<u>\$1,266,963</u>	
	<u>\$1,266,963</u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District

District Name

**Function 550 District Administration Support Services**

	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	<u>0</u>	<u>0.00</u>
320 Non-Certificated Salaries	<u>1,250,226</u>	<u>19.95</u>
<b>Total Salaries</b>	<u>\$1,250,226</u>	
<b>Employee Benefits</b>		
360 Employee Benefits	<u>818,483</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>700</u>	
<b>Total Employee Benefits</b>	<u>\$819,183</u>	
 <b>Total Salaries &amp; Employee Benefits</b>	 <u><u>\$2,069,409</u></u>	
<b>Non-Personnel</b>		
410 Professional and Technical Services	<u>77,000</u>	
420 Staff Travel	<u>39,353</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>49,705</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>83,500</u>	
445 Insurance and Bond Premiums	<u>210,000</u>	
450 Supplies, Materials and Media	<u>37,800</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>6,000</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
495 Indirect Costs	<u>(250,000)</u>	
510 Equipment	<u>12,000</u>	
<b>Total Non-Personnel</b>	<u>\$265,358</u>	
 <b>Total Salaries, Benefits, Non-Personnel</b>	 <u><u>\$2,334,767</u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

**Function 600 Operations and Maintenance of Plant**

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>0</u>	<u>0.00</u>
320 Non-Certificated Salaries	<u>1,524,091</u>	<u>38.03</u>
<b>Total Salaries</b>	<b><u>\$1,524,091</u></b>	
Employee Benefits		
360 Employee Benefits	<u>1,323,587</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>700</u>	
<b>Total Employee Benefits</b>	<b><u>\$1,324,287</u></b>	
<b>Total Salaries &amp; Employee Benefits</b>	<b><u>\$2,848,378</u></b>	

Non-Personnel

410 Professional and Technical Services	<u>6,000</u>	
420 Staff Travel	<u>51,100</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>537,192</u>	
435 Energy	<u>2,373,126</u>	
440 Other Purchased Services	<u>334,900</u>	
445 Insurance and Bond Premiums	<u>125,000</u>	
450 Supplies, Materials and Media	<u>304,100</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>55,500</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>45,000</u>	
<b>Total Non-Personnel</b>	<b><u>\$3,831,918</u></b>	

**Total Salaries, Benefits, Non-Personnel** **\$6,680,296**

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

<i>Function 700 Student Activities</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>206,033</u>	<u>1.00</u>
320 Non-Certificated Salaries	<u>67,442</u>	<u>0.00</u>
<b>Total Salaries</b>	<u><b>\$273,475</b></u>	
Employee Benefits		
360 Employee Benefits	<u>89,698</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
<b>Total Employee Benefits</b>	<u><b>\$89,698</b></u>	
<b>Total Salaries &amp; Employee Benefits</b>	<u><u><b>\$363,173</b></u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>18,908</u>	
420 Staff Travel	<u>4,850</u>	
425 Student Travel	<u>287,590</u>	
430 Utility Services	<u>326</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>218</u>	
445 Insurance and Bond Premiums	<u>2,455</u>	
450 Supplies, Materials and Media	<u>17,190</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>9,538</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>0</u>	
<b>Total Non-Personnel</b>	<u><b>\$341,075</b></u>	
<b>Total Salaries, Benefits, Non-Personnel</b>	<u><u><b>\$704,248</b></u></u>	

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District  
District Name

**Function 780 Community Services**

	Amount	Personnel FTE
<b>Salaries</b>		
310 Certificated Salaries	<u>0</u>	<u>0.00</u>
320 Non-Certificated Salaries	<u>0</u>	<u>0.00</u>
<b>Total Salaries</b>		<u>\$0</u>
<b>Employee Benefits</b>		
360 Employee Benefits	<u>0</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
<b>Total Employee Benefits</b>		<u>\$0</u>
 <b>Total Salaries &amp; Employee Benefits</b>		 <u><u>\$0</u></u>
<b>Non-Personnel</b>		
410 Professional and Technical Services	<u>0</u>	
420 Staff Travel	<u>0</u>	
425 Student Travel	<u>0</u>	
430 Utility Services	<u>0</u>	
435 Energy	<u>0</u>	
440 Other Purchased Services	<u>0</u>	
445 Insurance and Bond Premiums	<u>0</u>	
450 Supplies, Materials and Media	<u>0</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:	<u>0</u>	
<u>Dues &amp; Fees for Conferences, Professional</u>		
<u>Organizations &amp; Activities</u>		
510 Equipment	<u>0</u>	
<b>Total Non-Personnel</b>		<u><u>\$0</u></u>
 <b>Total Salaries, Benefits, Non-Personnel</b>		 <u><u>\$0</u></u>

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**Alaska Department of Education and Early Development - School Finance  
 FY2012 School Operating Fund Budget Other Financing Uses**

Kodiak Island Borough School District  
 District Name

<b>Function 900</b>	<b>Other Financing Uses</b>	<b>Amount</b>
	Transfers To:	
	550 Transfer to Other Funds	
	<b>Food Service</b>	<u>185,000</u>
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	<b>Total Other Financing Uses</b>	<u><u>\$185,000</u></u>

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**Alaska Department of Education and Early Development - School Finance  
FY2012 School Operating Fund Budget TRS/PERS Functional Breakdown**

Kodiak Island Borough School District  
District Name

The department has added two new required revenue object codes, 056 and 057, for the purpose of recording TRS and PERS on-behalf revenue. The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditure.

The district is to use the following allocation method for breaking out the TRS by function.

- 1) To calculate the TRS on-behalf amount take the difference between the Board Recommended Rate and the Effective Rate and multiply the difference by the total district wide TRS payroll from all funds. You will now have the total dollar amount of the TRS on-behalf for all funds.
- 2) Divide the (total district wide TRS payroll by function from all funds) by the (total district wide TRS payroll from all funds) to derive a percentage of total district wide TRS payroll by function.
- 3) The total district wide TRS payroll by function percentage is multiplied by the total TRS on-behalf to come up with the total TRS on-behalf by function to be recorded in the operating fund.

The district is to use the same methodology for recording total PERS on-behalf. The TRS and PERS on-behalf allocations are to be recorded in the schedule below and also included in the employee benefits in each function. The total on-behalf employee benefits by function should reconcile to the total on-behalf revenues recorded from page 4.

	TRS	PERS
<b>Total On-Behalf Revenue from page 4</b>	<u>5,033,697</u>	<u>552,583</u>
Function 100 On-Behalf Expenditures	<u>3,268,477</u>	<u>76,640</u>
Function 200 On-Behalf Expenditures	<u>524,403</u>	<u>82,773</u>
Function 220 On-Behalf Expenditures	<u>323,188</u>	<u>3,639</u>
Function 300 On-Behalf Expenditures	<u>186,786</u>	<u>54,142</u>
Function 350 On-Behalf Expenditures	<u>217,118</u>	<u>21,013</u>
Function 400 On-Behalf Expenditures	<u>362,304</u>	<u>0</u>
Function 450 On-Behalf Expenditures	<u>0</u>	<u>53,287</u>
Function 510 On-Behalf Expenditures	<u>124,808</u>	<u>24,939</u>
Function 550 On-Behalf Expenditures	<u>0</u>	<u>105,946</u>
Function 600 On-Behalf Expenditures	<u>0</u>	<u>130,204</u>
Function 700 On-Behalf Expenditures	<u>26,613</u>	<u>0</u>
Function 780 On-Behalf Expenditures	<u>0</u>	<u>0</u>
<b>Total On-Behalf Employee Benefits by Function</b>	<u>5,033,697</u>	<u>552,583</u>

Note: TRS and PERS on-behalf for Pupil Transportation and Food Service should be included in function 300 and TRS and PERS on-behalf for Construction & Facilities Acquisition should be included in function 600.