

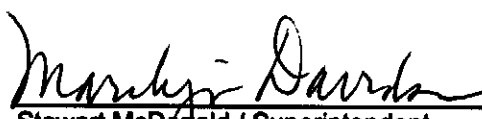
Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget

School District Name: Kodiak Island Borough School District

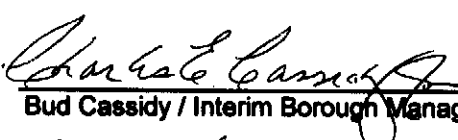
Projected District ADM (K - 12): 2,401

Prepared by:  7/13/12
Cassee Olin / Director of Accounting Date

Phone Number: 907-481-6116

Approved by:  7/13/12
Stewart McDonald / Superintendent Date
Asst. Superintendent

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

 7/12/12
Bud Cassidy / Interim Borough Manager Date
Administration Official

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Summary**

Kodiak Island Borough School District
District Name

Beginning Fund Balance: July 1, 2012 (Subject to 10% Limit per AS 14.17.505(a))	<u>\$0</u>
(Remaining After 10% Limit Deduction)	<u>\$2,236,144</u>
Total Beginning Fund Balance	<u>\$2,236,144</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>92,000</u>	
041 Tuition from Students	(4) <u>0</u>	
042 Tuition - Other Districts	(5) <u>0</u>	
047 E-Rate Program	(6) <u>1,256,640</u>	
050 State Sources	(7) <u>33,705,325</u>	
100 Federal Sources - Direct	(8) <u>2,000</u>	
150 Federal Sources - Through the State	(9) <u>2,075,000</u>	
190 Federal Sources - Other Agencies	(10) <u>0</u>	
250 Transfers From Other Funds	(11) <u>0</u>	
Total Revenue		<u>\$47,381,315</u>

Expenditures

100 Instruction	(12) <u>\$22,102,034</u>	
200 Special Education Instruction	(13) <u>4,106,445</u>	
220 Special Education Support Services	(14) <u>2,260,571</u>	
300 Support Services - Students	(15) <u>1,521,116</u>	
350 Support Services - Instruction	(16) <u>3,164,099</u>	
400 School Administration	(17) <u>1,708,557</u>	
450 School Administration Support Services	(18) <u>1,200,030</u>	
510 District Administration	(19) <u>1,343,848</u>	
550 District Administration Support Services	(20) <u>2,919,447</u>	
600 Operations and Maintenance of Plant	(21) <u>6,388,405</u>	
700 Student Activities	(22) <u>701,089</u>	
780 Community Services	(23) <u>0</u>	
900 Other Financing Uses	(24) <u>200,000</u>	
Total Expenditures		<u>\$47,615,641</u>

Ending Fund Balance: June 30, 2013 (Subject to 10% Limit per AS 14.17.505(a))	<u>\$0 **</u>
(Remaining After 10% Limit Deduction)	<u>\$2,001,818</u>
Total Ending Fund Balance	<u>\$2,001,818</u>

** Must be greater than or equal to zero

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

Total Instructional Expenditures (Functions 100-400)	(a) <u>\$34,862,822</u>
Total Expenditure Codes (Functions 100-780)	(b) <u>\$47,415,641</u>
Total Instructional Expenditures (a) divided by Total Expenditures (b)	<u>74%</u>

**Alaska Department of Education and Early Development- School Finance
FY2013 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 & dollar amts required for in-kind)</i>		
<u>Property & 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 & Maintenance, Remodeling</u>		<u>110,000</u>
Total City/Borough Appropriations		<u>\$10,250,350</u>
		Transferred to (1) on page 2
030 Earnings on Investments		
030 Earnings on Investments		
Total Earnings on Investments		<u>\$0</u>
		Transferred to (2) on page 2
040 Other Local Revenues		
040 Other Local Revenues - Identify:		
<i>(provide detail descriptions & dollar amts for local revenues)</i>		
<u>Use of Facilities</u>		<u>65,000</u>
<u>Academic/Athletic Fees</u>		<u>11,000</u>
<u>Village Rent</u>		<u>6,000</u>
<u>Other - Misc</u>		<u>10,000</u>
Total Other Local Revenues		<u>\$92,000</u>
		Transferred to (3) on page 2
041 Tuition from Students		
041 Tuition from Students		
Total Tuition from Students		<u>\$0</u>
		Transferred to (4) on page 2
042 Tuition - Other Districts		
042 Tuition		
Total Tuition - Other Districts		<u>\$0</u>
		Transferred to (5) on page 2
047 E-Rate Program		
047 E-Rate Program Revenue		<u>1,256,640</u>
Total E-Rate Program		<u>\$1,256,640</u>
		Transferred to (6) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Revenues**

Kodiak Island Borough School District
District Name

050 State Sources (051 includes quality schools grants and LOG revenues)		
051 Foundation Program	<u>24,862,967</u>	
055 Supplemental Aid	<u>1,485,670</u>	
056 TRS On-Behalf Payments	<u>6,484,242</u>	
057 PERS On-Behalf Payments	<u>872,446</u>	
059 Tuition		
090 Other State Revenues - <u>Identify</u>		
<hr/>		
Total State Sources		<u>\$33,705,325</u>
		Transferred to (7) on page 2
100 Federal Sources - Direct		Amount
110 Impact Aid (Public Law 874 (100%))	<u>2,000</u>	
140 Other Federal Revenue - <u>Identify</u>		
<hr/>		
Total Federal Sources - Direct		<u>\$2,000</u>
		Transferred to (8) on page 2
150 Federal Sources - Through the State of Alaska - Identify:		
<u>Impact Aid - Military</u>	<u>1,975,000</u>	
<u>Department of Defense</u>	<u>100,000</u>	
Total Federal Sources - Through the State		<u>\$2,075,000</u>
		Transferred to (9) on page 2
190 Federal Sources - Other Agencies - Identify:		
<hr/>		
Total Federal Sources - Other Agencies		<u>\$0</u>
		Transferred to (10) on page 2
250 Transfers From Other Funds - Identify:		
<hr/>		
Total Transfers From Other Funds		<u>\$0</u>
		Transferred to (11) on page 2
 Total Projected Revenues		 <u>\$47,381,315</u>

**Alaska Department of Education and Early Development - School Finance
FY2013 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>10,605,925</u>	<u>150.60</u>
320 Non-Certificated Salaries	<u>1,212,120</u>	<u>35.78</u>
Total Salaries	<u>\$11,818,045</u>	
Employee Benefits		
360 Employee Benefits	<u>9,312,216</u>	
380 Housing Allowance/Subsidy	<u>96,000</u>	
390 Transportation Allowance	<u>21,600</u>	
Total Employee Benefits	<u>\$9,429,816</u>	
	<u>\$21,247,861</u>	
Total Salaries & Employee Benefits		
 Non-Personnel		
410 Professional and Technical Services	<u>57,750</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>13,000</u>	
425 Student Travel	<u>15,430</u>	
430 Utility Services	<u>1,500</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u>128,925</u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>523,906</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
<u>Dues & Fees for Conferences, Professional</u>	<u></u>	
<u>Organizations & Activities</u>	<u></u>	
<u>Freight</u>	<u></u>	
510 Equipment	<u>113,662</u>	
Total Non-Personnel	<u>\$854,173</u>	
	<u>\$22,102,034</u>	
	<u>Total Salaries, Benefits, Non-Personnel</u>	

Transferred to (12) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 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>1,570,715</u>	<u>18.00</u>
320 Non-Certificated Salaries	<u>568,793</u>	<u>24.09</u>
Total Salaries	<u>\$2,139,508</u>	
Employee Benefits		
360 Employee Benefits	<u>1,919,797</u>	
380 Housing Allowance/Subsidy	<u>10,000</u>	
390 Transportation Allowance	<u>3,600</u>	
Total Employee Benefits	<u>\$1,933,397</u>	
	<u>\$4,072,905</u>	
Total Salaries & Employee Benefits		
 Non-Personnel		
410 Professional and Technical Services	<u>2,000</u>	
420 Staff Travel	<u>19,000</u>	
425 Student Travel	<u></u>	
430 Utility Services	<u>40</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>12,500</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
<u>Dues & Fees for Conferences, Professional</u>	<u></u>	
<u>Organizations & Activities</u>	<u></u>	
<u>Freight</u>	<u></u>	
510 Equipment	<u></u>	
Total Non-Personnel	<u>\$33,540</u>	
	<u>\$4,106,445</u>	
	Total Salaries, Benefits, Non-Personnel	

Transferred to (13) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 220 Special Education Support Services - Students</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>926,363</u>	<u>17.00</u>
320 Non-Certificated Salaries	<u>45,271</u>	<u>1.67</u>
Total Salaries	<u>\$971,634</u>	
Employee Benefits		
360 Employee Benefits	<u>727,547</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
Total Employee Benefits	<u>\$727,547</u>	
 Total Salaries & Employee Benefits	 <u>\$1,699,181</u>	
 Non-Personnel		
410 Professional and Technical Services	<u>429,350</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>40,500</u>	
425 Student Travel	<u>1,000</u>	
430 Utility Services	<u>250</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u>10,000</u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>74,090</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:		
<u>Dues & Fees for Conferences, Professional</u>	<u>500</u>	
<u>Organizations & Activities</u>	<u></u>	
<u>Freight</u>	<u></u>	
510 Equipment	<u>5,700</u>	
Total Non-Personnel	<u>\$561,390</u>	
 Total Salaries, Benefits, Non-Personnel	 <u>\$2,260,571</u>	

Transferred to (14) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 300 Support Services - Students</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>448,520</u>	<u>6.00</u>
320 Non-Certificated Salaries	<u>355,561</u>	<u>8.34</u>
Total Salaries	<u>\$804,081</u>	
Employee Benefits		
360 Employee Benefits	<u>696,085</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u>900</u>	
Total Employee Benefits	<u>\$696,985</u>	
Total Salaries & Employee Benefits	<u>\$1,501,066</u>	
Non-Personnel		
410 Professional and Technical Services	<u> </u>	
420 Staff Travel	<u>5,200</u>	
425 Student Travel	<u>1,000</u>	
430 Utility Services	<u> </u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u> </u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>13,125</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:		
<u>Dues & Fees for Conferences, Professional</u>	<u> </u>	
<u>Organizations & Activities</u>	<u> </u>	
<u>Freight</u>	<u> </u>	
510 Equipment	<u>725</u>	
Total Non-Personnel	<u>\$20,050</u>	
Total Salaries, Benefits, Non-Personnel	<u>\$1,521,116</u>	

Transferred to (15) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 350 Support Services - Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>288,857</u>	<u>3.50</u>
320 Non-Certificated Salaries	<u>296,949</u>	<u>8.46</u>
Total Salaries	<u>\$585,806</u>	
Employee Benefits		
360 Employee Benefits	<u>750,417</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u>\$750,417</u>	
Total Salaries & Employee Benefits	<u>\$1,336,223</u>	
Non-Personnel		
410 Professional and Technical Services	<u>51,000</u>	
420 Staff Travel	<u>28,500</u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u>1,539,824</u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u>23,150</u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>179,402</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	<u>1,000</u>	
<u>Dues & Fees for Conferences, Professional</u>	<u> </u>	
<u>Organizations & Activities</u>	<u> </u>	
<u>Freight</u>	<u> </u>	
510 Equipment	<u>5,000</u>	
Total Non-Personnel	<u>\$1,827,876</u>	
Total Salaries, Benefits, Non-Personnel	<u>\$3,164,099</u>	

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**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 400 School Administration</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>929,442</u>	<u>9.00</u>
Total Salaries	<u>\$929,442</u>	
Employee Benefits		
360 Employee Benefits	<u>702,715</u>	
380 Housing Allowance/Subsidy	<u>14,000</u>	
390 Transportation Allowance	<u>10,600</u>	
Total Employee Benefits	<u>\$727,315</u>	
Total Salaries & Employee Benefits	<u>\$1,656,757</u>	
Non-Personnel		
410 Professional and Technical Services	<u>2,000</u>	
419 Chief Administrator Contract Services	<u></u>	
420 Staff Travel	<u>30,500</u>	
425 Student Travel	<u></u>	
430 Utility Services	<u>1,700</u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u></u>	
450 Supplies, Materials and Media	<u>6,600</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:	<u>8,000</u>	
<u>Dues & Fees for Conferences, Professional</u>	<u></u>	
<u>Organizations & Activities</u>	<u></u>	
<u>Freight</u>	<u></u>	
510 Equipment	<u>3,000</u>	
Total Non-Personnel	<u>\$51,800</u>	
Total Salaries, Benefits, Non-Personnel	<u>\$1,708,557</u>	

Transferred to (17) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 450 School Administration Support Services</i>	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	<u>616,309</u>	<u>20.97</u>
Total Salaries	<u>\$616,309</u>	
Employee Benefits		
360 Employee Benefits	<u>539,752</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u> </u>	
Total Employee Benefits	<u>\$539,752</u>	
Total Salaries & Employee Benefits	<u>\$1,156,061</u>	
Non-Personnel		
410 Professional and Technical Services	<u> </u>	
420 Staff Travel	<u>1,700</u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u>23,039</u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u>1,300</u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>16,850</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	80	
<u>Dues & Fees for Conferences, Professional</u>	<u> </u>	
<u>Organizations & Activities</u>	<u> </u>	
<u>Freight</u>	<u> </u>	
510 Equipment	<u>1,000</u>	
Total Non-Personnel	<u>\$43,969</u>	
Total Salaries, Benefits, Non-Personnel	<u>\$1,200,030</u>	

Transferred to (18) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 510 District Administration</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>354,973</u>	<u>3.00</u>
320 Non-Certificated Salaries	<u>257,475</u>	<u>4.20</u>
Total Salaries	<u>\$612,448</u>	
Employee Benefits		
360 Employee Benefits	<u>504,716</u>	
380 Housing Allowance/Subsidy	<u> </u>	
390 Transportation Allowance	<u>6,200</u>	
Total Employee Benefits	<u>\$510,916</u>	
Total Salaries & Employee Benefits	<u>\$1,123,364</u>	
Non-Personnel		
410 Professional and Technical Services	<u>41,000</u>	
419 Chief Administrator Contract Services	<u> </u>	
420 Staff Travel	<u>71,809</u>	
425 Student Travel	<u> </u>	
430 Utility Services	<u>1,250</u>	
435 Energy	<u> </u>	
440 Other Purchased Services	<u>40,000</u>	
445 Insurance and Bond Premiums	<u> </u>	
450 Supplies, Materials and Media	<u>27,566</u>	
480 Tuition and Stipends	<u> </u>	
490 Other Expenses - Identify:	<u>30,859</u>	
<u>Dues & Fees for Conferences, Professional</u>	<u> </u>	
<u>Organizations & Activities</u>	<u> </u>	
<u>Freight</u>	<u> </u>	
510 Equipment	<u>8,000</u>	
Total Non-Personnel	<u>\$220,484</u>	
Total Salaries, Benefits, Non-Personnel	<u>\$1,343,848</u>	

Transferred to (19) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 550 District Administration Support Services</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>1,375,586</u>	<u>20.23</u>
Total Salaries	<u>\$1,375,586</u>	
Employee Benefits		
360 Employee Benefits	<u>985,258</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance	<u>700</u>	
Total Employee Benefits	<u>\$985,958</u>	
 Total Salaries & Employee Benefits	 <u><u>\$2,361,544</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>94,000</u>	
420 Staff Travel	<u>43,353</u>	
425 Student Travel		
430 Utility Services	<u>50,750</u>	
435 Energy		
440 Other Purchased Services	<u>70,000</u>	
445 Insurance and Bond Premiums	<u>220,500</u>	
450 Supplies, Materials and Media	<u>50,917</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:	7,000	
<u>Dues & Fees for Conferences, Professional</u>		
<u>Organizations & Activities</u>		
<u>Freight</u>		
495 Indirect Costs		
510 Equipment	<u>21,383</u>	
Total Non-Personnel	<u>\$557,903</u>	
 Total Salaries, Benefits, Non-Personnel	 <u><u>\$2,919,447</u></u>	

Transferred to (20) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 600 Operations and Maintenance of Plant</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries		
320 Non-Certificated Salaries	<u>1,403,362</u>	<u>40.44</u>
Total Salaries	<u>\$1,403,362</u>	
Employee Benefits		
360 Employee Benefits	<u>1,356,572</u>	
380 Housing Allowance/Subsidy		
390 Transportation Allowance	<u>700</u>	
Total Employee Benefits	<u>\$1,357,272</u>	
 Total Salaries & Employee Benefits	 <u>\$2,760,634</u>	
 Non-Personnel		
410 Professional and Technical Services	<u>6,000</u>	
420 Staff Travel	<u>45,500</u>	
425 Student Travel		
430 Utility Services	<u>339,116</u>	
435 Energy	<u>2,327,728</u>	
440 Other Purchased Services	<u>324,300</u>	
445 Insurance and Bond Premiums	<u>150,000</u>	
450 Supplies, Materials and Media	<u>324,100</u>	
480 Tuition and Stipends		
490 Other Expenses - Identify:	<u>51,027</u>	
<u>Dues & Fees for Conferences, Professional Organizations & Activities</u>		
<u>Freight</u>		
510 Equipment	<u>60,000</u>	
Total Non-Personnel	<u>\$3,627,771</u>	
 Total Salaries, Benefits, Non-Personnel	 <u>\$6,388,405</u>	

Transferred to (21) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 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>208,871</u>	<u>1.00</u>
320 Non-Certificated Salaries	<u>73,459</u>	
Total Salaries	<u>\$282,330</u>	
Employee Benefits		
360 Employee Benefits	<u>73,644</u>	
380 Housing Allowance/Subsidy	<u></u>	
390 Transportation Allowance	<u></u>	
Total Employee Benefits	<u>\$73,644</u>	
 Total Salaries & Employee Benefits	 <u>\$355,974</u>	
 Non-Personnel		
410 Professional and Technical Services	<u>17,500</u>	
420 Staff Travel	<u>5,417</u>	
425 Student Travel	<u>297,581</u>	
430 Utility Services	<u></u>	
435 Energy	<u></u>	
440 Other Purchased Services	<u></u>	
445 Insurance and Bond Premiums	<u>2,505</u>	
450 Supplies, Materials and Media	<u>12,864</u>	
480 Tuition and Stipends	<u></u>	
490 Other Expenses - Identify:	<u>9,248</u>	
<u>Dues & Fees for Conferences, Professional</u>	<u></u>	
<u>Organizations & Activities</u>	<u></u>	
<u>Freight</u>	<u></u>	
510 Equipment	<u></u>	
Total Non-Personnel	<u>\$345,115</u>	
 Total Salaries, Benefits, Non-Personnel	 <u>\$701,089</u>	

Transferred to (22) on page 2

**Alaska Department of Education and Early Development - School Finance
FY2013 School Operating Fund Budget Expenditures**

Kodiak Island Borough School District
District Name

<i>Function 780 Community Services</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	_____	_____
320 Non-Certificated Salaries	_____	_____
Total Salaries	_____	\$0
Employee Benefits		
360 Employee Benefits	_____	
380 Housing Allowance/Subsidy	_____	
390 Transportation Allowance	_____	
Total Employee Benefits	_____	\$0
 Total Salaries & Employee Benefits	 _____	 \$0
Non-Personnel		
410 Professional and Technical Services	_____	
420 Staff Travel	_____	
425 Student Travel	_____	
430 Utility Services	_____	
435 Energy	_____	
440 Other Purchased Services	_____	
445 Insurance and Bond Premiums	_____	
450 Supplies, Materials and Media	_____	
480 Tuition and Stipends	_____	
490 Other Expenses - Identify:		
<u>Dues & Fees for Conferences, Professional</u>	_____	
<u>Organizations & Activities</u>	_____	
<u>Freight</u>	_____	
510 Equipment	_____	
Total Non-Personnel	_____	\$0
 Total Salaries, Benefits, Non-Personnel	 _____	 \$0

Transferred to (23) on page 2

**Alaska Department of Education and Early Development - School Finance
 FY2013 School Operating Fund Budget Other Financing Uses**

Kodiak Island Borough School District
 District Name

<i>Function 900 Other Financing Uses</i>	<i>Amount</i>
Transfers To:	
550 Transfer to Other Funds	
<i>(Provide a detailed explanation for all transfers)</i>	
<u>Transfer to Food Service</u>	<u>200,000</u>
_____	_____
_____	_____
_____	_____
<u>Total Other Financing Uses</u>	<u>\$200,000</u>

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**Alaska Department of Education and Early Development - School Finance
FY2013 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
Total On-Behalf Revenue from page 4	<u>6,484,242</u>	<u>872,446</u>
Function 100 On-Behalf Expenditures	<u>4,386,752</u>	<u>120,490</u>
Function 200 On-Behalf Expenditures	<u>630,014</u>	<u>125,851</u>
Function 220 On-Behalf Expenditures	<u>371,564</u>	<u>6,251</u>
Function 300 On-Behalf Expenditures	<u>210,093</u>	<u>82,138</u>
Function 350 On-Behalf Expenditures	<u>272,261</u>	<u>33,758</u>
Function 400 On-Behalf Expenditures	<u>413,419</u>	
Function 450 On-Behalf Expenditures		<u>91,203</u>
Function 510 On-Behalf Expenditures	<u>164,617</u>	<u>39,382</u>
Function 550 On-Behalf Expenditures		<u>178,585</u>
Function 600 On-Behalf Expenditures		<u>194,788</u>
Function 700 On-Behalf Expenditures	<u>35,522</u>	
Function 780 On-Behalf Expenditures		
Total On-Behalf Employee Benefits by Function	<u>6,484,242</u>	<u>872,446</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.